

**Town of Arlington
Massachusetts**

**Report of the
Finance Committee**



**ANNUAL TOWN MEETING
Monday, April 23, 2018**

THE FINANCE COMMITTEE
 ALLAN TOSTI, *Chairman*

CHRISTINE DESHLER, *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.	2018	11 THOMAS CACCAVARO JR.	2020
2 STEPHEN W. DECOURCEY	2019	12 DARREL HARMER	2018
3 ALLAN TOSTI	2018	13 PAUL BAYER	2019
4 CHRISTINE HANSBERRY	2018	14 ALAN JONES	2019
5 MARY MARGARET FRANCLEMONT	2020	15 RICHARD C. FANNING	2018
6 CAROLYN WHITE	2019	16 WILLIAM KELLAR	2020
7 JONATHAN WALLACH	2019	17 GRANT GIBIAN	2018
8 CHARLES T. FOSKETT	2019	18 ROHIT K. DUVADIE	2019
9 BRIAN BECK	2018	19 CHRISTINE DESHLER	2018
10 PETER B. HOWARD	2020	20 DAVID LEVY	2018
		21 DAVID MCKENNA	2018

ELIZABETH DIGGINS
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	1
Glossary	2
Report of the Chair of the Finance Committee	3
Recommendations -- Articles Annual Town Meeting	5
Recommendations -- Budgets	Appendix..... B
Summary of Finance Committee Recommendations	Appendix C
Five Year Revenue and Expenditure Projection (Report from the Town Manager)	Appendix..... D

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. This is also known as Free Cash or Available Funds.

REPORT OF THE CHAIR OF THE FINANCE COMMITTEE

The Town is now entering the eighth year since the last 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 legislation allowing towns to enter the State Group Insurance Commission (“GIC”) to cover their employee health insurance.

The main goal for the last few years has been to delay and reduce the size of the deficit and the tax limit override that would be needed to maintain services. However, the school enrollment increases have continued to impact Town budgets. To deal with this, the Long Term Planning Committee and the Finance Committee are proposing to leave the school general fund allowable increase at 3.5%, leave the special education increase at 7% and continue the enrollment increase allowance from last year. For several years the allowance for additional students was 25% of the per pupil cost as determined by the State. This was increased two years ago to 35%, and the change was made retroactive to fiscal year 2014. In addition, the Governor has recommended an additional \$241,998 increase in Chapter 70 aid which the Long Term Planning Committee and the Finance Committee are recommending be added to the School Budget if the House and Senate concur. Additional funds in the House Ways and Means recommended budget have been used to reduce the appropriation from the override stabilization fund. This will allow for an 8.49% increase in the school appropriation. See Appendix D for a breakdown of projected revenue and expenditures. Because of decreased projections in some expenses and larger free cash balances, the first deficit is projected to be in fiscal year 2022, but unless state aid increases at a higher level, more will have to be done in the future to reduce that projected deficit to a manageable level.

Under this policy, the Finance Committee, in cooperation with other Town officials, proceeded to move ahead with the fiscal year 2019 budget. Both the Town Manager and School Superintendent presented budgets within the limits agreed to by the Long Term Planning Committee as described above. Our initial revenue projections were based upon levels agreed to by various Town officials and local aid as recommended by the Governor and later modified by the House Ways and Means Committee. The Finance Committee has been working since mid-January reviewing budgets and warrant articles and examining the revenue projections for next year. After the House Ways and Means Committee reported their recommendations on April 11th, we fine-tuned the numbers, and went to print with the Finance Committee Report, making it available to you as soon as possible.

We have thoroughly reviewed all of the budgets and kept them within the guidelines agreed to by all parties in the Long Range Planning Committee. We have continued to fund the long term stabilization fund and the Other Post-Employment Benefits Fund (OPEB) to protect our credit rating and provide for the Town’s long term financial health. We continue to increase the snow and ice budget and reserve fund to prevent snow and ice deficits. However, this will be the first year that we are required to draw-down funds from the Override Stabilization Fund. As you can see from Appendix D, these funds will be drawn down quickly over the next few years.

In addition to the impact on the operating budget, the school enrollment increases are having a substantial impact on the capital budget. Increases in the number of students have used up spare classrooms, and projections show continuing increase over the next 5-10 years. Fortunately, the voters stepped to the plate and approved debt exclusions for the Thompson Elementary school, the Gibbs

Middle School and the feasibility plans for the High School. The Capital budget is providing funds for the additional classrooms at the Hardy Elementary School. The Thompson School's additional classrooms were opened last fall. The Hardy and Gibbs school reconstructions are currently under way or will be shortly.

In closing, we need to emphasize the importance of controlling appropriations in the fiscal year 2019 budget. In the fall of 2017, 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 and forcing an override sooner than currently projected. The voters must know that the Town can control expenditures. We need to continue 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 passage 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 2-5 The Board of Selectmen will report on these Articles

ARTICLE 6 BYLAW AMENDMENT/CAPITAL PLANNING COMMITTEE

To see if the Town will vote to amend TITLE II, Article 3 by changing the number of registered voters on the Capital Planning Committee from four registered voters of the Town appointed by the Moderator to between four and six registered voters of the Town appointed by the Moderator; to specify the length of their terms as well as the manner of such appointments and reappointments; or take any action related thereto.

(Inserted at the request of the Moderator and the Capital Planning Committee)

VOTED: That the Finance Committee supports the favorable action recommendation of the Board of Selectmen.

ARTICLES 7-17 The Board of Selectmen will report on these Articles

ARTICLE 18 HOME RULE LEGISLATION/APPOINTMENT OF TOWN COMPTROLLER

To see if the Town will vote to authorize and request the Board of Selectmen to file Home Rule Legislation implementing the recommendations of the 2012 Massachusetts Department of Revenue "Town and School Finance Analysis" report to make the Comptroller an appointment of the Town Manager; or take any action related thereto.

(Inserted at the request of the Town Treasurer)

VOTED: The Finance Committee supports the favorable action recommendation of the Board of Selectmen (11-3).

ARTICLE 19 HOME RULE LEGISLATION/MUNICIPAL FINANCE DEPARTMENT

To see if the Town will vote to authorize and request the Board of Selectmen to file Home Rule Legislation that would allow the creation of a consolidated department of municipal finance upon a positive vote of the electorate; or take any action related thereto.

(Inserted at the request of the Town Treasurer)

VOTED: The Finance Committee supports the favorable action recommendation of the Board of Selectmen.

Health and Human Services

G. HHS Clerk OA4 to OA6 Health and Human Services	FTE1	\$6,063
H. MUNIS Analyst and Project Manager ATP11 to ATP12 Information Technology	FTE1	\$6,975
I. Senior Clerk & Typist (Accounts Payable) – OA3 to OA4 Recreation	FTE1	\$710
J. Senior Clerk & Typist (Payroll) - OA3 to OA4 Recreation	FTE1	\$2119
K. Principal Clerk & Typist – Community Safety OA3 to OA5 Police	FTE1	
L. Working Foreman Tree Climber MC7 to MC8 Public Works	FTE1	
M. Assistant Town Engineer ATP 10 to ATP11 Public Works	FTE1	<u>\$4,606</u>
	TOTAL	\$54,429

And to fund the \$54,429 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. Senior Accountant – OA6
Comptroller
- B. HVAC Technician II MC8
Facilities
- C. Director of Public Health ATP11
Health and Human Services
- D. Receptionist – HHS OA2
Health and Human Services
- E. Office Manager – Health and Human Services OA6
Health and Human Services
- F. Assistant Director of IT ATP13
Information Technology
- G. Environmental Planner/Conservation Agent ATP6
Planning and Community Development
- H. Assistant Director of Planning & Community Development ATP12
Planning and Community Development
- I. Recreation Administrative Assistant – Payroll OA4
Recreation
- J. Recreation Administrative Assistant – Accounts Payable OA4
Recreation
- K. Pre-School Instructor ATP1
Recreation

3. By deleting the following positions:

- A. Junior Accountant OA5
Comptroller
- B. Principal Account Clerk II OA4
Comptroller
Project Manager – HHS ATP7
Health and Human Services
- C. HHS Clerk OA4
Health and Human Services
- D. Conservation Administrator ATP6
Planning and Community Development
- E. Assistant Director of Planning & Community Development/Housing Director ATP12
Planning & Community Development
- F. Senior Clerk & Typist – Recreation OA3
Recreation

ARTICLE 27

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, establish a reserve for funding future collective bargaining, 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;
- C. Robbins Library Professional Association;
- D. Local 1297, International Association of Firefighters;
- E. Arlington Police Patrol Officers' Association (formerly 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: Will report at Town Meeting.

COMMENT: At the present time negotiations are underway with Town unions and the Town Manager expects to have several completed by the time Town Meeting begins. The Finance Committee will make recommendations at that time.

ARTICLE 28

APPROPRIATION/PARKING OPERATING COSTS

To see if the Town will appropriate or transfer a sum of money to fund appropriate operating costs of new parking equipment and measures from the Special Revolving Parking Fund established under Article 7 of the October 2016 Special Town Meeting; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Town does hereby approve the following expenditures from the Parking Fund:

Projected Fiscal Year 2019 Meter Revenue	\$450,000
Offset to Parking Budget 13	\$ 46,576
Offset to Parking Enforcement Budget 20	\$ 57,624
Parking Meter Operations	\$167,605
Projected Expenditures	\$271,805

Available balance for parking related expenditures to be approved by a future Town Meeting \$178,195

ARTICLE 29

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, Facilities, 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 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 \$12,857,157 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.	\$ 40,000	Exercise Equipment & Furniture - Cardio	COMMUNITY SAFETY - FIRE SERVICES
2.	\$ 35,000	SCBA Compressor Replacement	COMMUNITY SAFETY - FIRE SERVICES
3.	\$ 5,000	Apparatus Bay Floor Resurfacing Park Circle	COMMUNITY SAFETY - FIRE SERVICES
4.	\$ 55,000	Truck F250 for M1 replacing #1019	COMMUNITY SAFETY - FIRE SERVICES
5.	\$ 4,500	Laser Radar	COMMUNITY SAFETY - POLICE SERVICES
6.	\$ 131,000	Vehicle Replacement Program	COMMUNITY SAFETY - POLICE SERVICES
7.	\$ 15,000	Van Replacement Program	COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND
8.	\$ 15,000	Veterans Records Kiosk	HEALTH & HUMAN SERVICES
9.	\$ 32,500	Volumetric calibration trailer for oil trucks	HEALTH & HUMAN SERVICES
10.	\$ 10,000	Veterans Memorials Repairs	HEALTH & HUMAN SERVICES
11.	\$ 12,000	Conference Room Presentation Technology Program	INFORMATION TECHNOLOGY
12.	\$ 40,000	School - Software Licensing	INFORMATION TECHNOLOGY
13.	\$ 50,000	Town Software Upgrades & Standardization	INFORMATION TECHNOLOGY
14.	\$ 40,000	School - Admin Computers and Peripherals	INFORMATION TECHNOLOGY
15.	\$ 60,000	Town Microcomputer Program	INFORMATION TECHNOLOGY
16.	\$ 25,000	School - Network Infrastructure	INFORMATION TECHNOLOGY
17.	\$ 25,000	Vehicle Replacement	INSPECTIONS
18.	\$ 43,650	MLN Equipment Schedule FY19-23	LIBRARY
19.	\$ 50,000	Front Door Replacement	LIBRARY
20.	\$ 8,000	Dallin Library Entry Updates	PLANNING
21.	\$ 5,000	Parmenter School Walkway	PLANNING
22.	\$ 5,000	Jefferson Cutter House Egress Repairs	PLANNING
23.	\$ 40,000	3-4 T Pick-up Truck; 4wd w- Plow	PUBLIC WORKS CEMETERY DIVISION
24.	\$ 17,000	Sander Body	PUBLIC WORKS HIGHWAY DIVISION
25.	\$ 5,000	Small Equipment	PUBLIC WORKS HIGHWAY DIVISION
26.	\$ 12,000	Snow Plow Replacement	PUBLIC WORKS HIGHWAY DIVISION
27.	\$ 350,000	Roadway Reconstruction	PUBLIC WORKS HIGHWAY DIVISION
28.	\$ 463,877	Roadway Reconstruction Override 2011	PUBLIC WORKS HIGHWAY DIVISION
29.	\$ 500,000	Sidewalks and Curbstones	PUBLIC WORKS HIGHWAY DIVISION
30.	\$ 65,000	Sidewalk Ramp Installation	PUBLIC WORKS HIGHWAY DIVISION
31.	\$ 25,000	Pick Up 4x4	PUBLIC WORKS MER
32.	\$ 28,000	Ride-On Mower	PUBLIC WORKS NATURAL RESOURCES DIVISION
33.	\$ 12,000	Ride-On Blower	PUBLIC WORKS NATURAL RESOURCES DIVISION
34.	\$ 25,500	Leaf Vacuum Trailer	PUBLIC WORKS NATURAL RESOURCES DIVISION
35.	\$ 55,000	Photocopier Replacement Program	PURCHASING
36.	\$ 50,000	ADA Study Implementation Program	RECREATION
37.	\$ 10,000	Feasibility Study	RECREATION
38.	\$ 40,000	Dallin Gym Ventillation	SCHOOLS
39.	\$ 20,000	School Playground Upgrades	SCHOOLS
40.	\$ 60,000	Window Screens in Schools	SCHOOLS
41.	\$ 25,000	Pierce Solar Shades	SCHOOLS
42.	\$ 60,000	Ottoson Music Room Upgrade Study	SCHOOLS
43.	\$ 120,000	Photocopier Lease Program	SCHOOLS
44.	\$ 5,000	Website Enhancements	TOWN MANAGER
45.	\$ 100,000	Space Needs Study, Pool and AHS-Housed Depts	TOWN MANAGER
	\$ 2,795,027		Acquisitions Total
	\$ 12,202,118	Prior Debt Service	
	\$ 135,163	New Debt Service	
	\$ (15,675)	Less Transfer from Ambulance Revolving Fund	
	\$ (205,546)	Less Antenna Funds	
	\$ (3,019)	Less Adjustment for Bond Premiums	
	\$ (82,591)	Less Ed Burns Rink Adjustment	
	\$ (43,844)	Less Urban Renewal Fund	
	\$ (393,382)	Less Capital Carry Forward	
	\$ (250,000)	Less Asset Sale Proceeds	
	\$ 14,138,251	Acquisition and Debt Service Subtotal	
	\$ (439,994)	Less Enterprise Fund Debt Service Appropriation	
	\$ (841,100)	Less MWRA Loan Payments in W/S Enterprise Fund	
	\$ 12,857,157		Total Appropriation

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

Item	Amount	Project	Department
1.	\$ 10,000	Headstone Cleaning & Repair	PUBLIC WORKS CEMETERY DIVISION
2.	\$ 750,000	Chapter 90 Roadway	PUBLIC WORKS HIGHWAY DIVISION
3.	\$ 125,000	Install Sidewalk Ramps - CDBG	PUBLIC WORKS HIGHWAY DIVISION
4.	\$ 5,000	Small Equipment	PUBLIC WORKS WATER/SEWER DIVISION
5.	\$ 100,000	Hydrant and Valve replacement program	PUBLIC WORKS WATER/SEWER DIVISION
6.	\$ 900,000	Sewer System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
7.	\$ 1,400,000	Water System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
8.	\$ 200,000	Drainage Rehab - Regulatory Compliance (Ch-308)	PUBLIC WORKS WATER/SEWER DIVISION
9.	\$ 65,000	Hydrant & Valve - Crane Truck	PUBLIC WORKS WATER/SEWER DIVISION
10.	\$ 50,000	ARB - Central School Boiler Replacement	REDEVELOPMENT BOARD
11.	\$ 10,000	ARB - Security Cameras (3rd Floor-Lower Level)	REDEVELOPMENT BOARD
	\$ 3,615,000		Grand Total

(3) That the sum of \$3,975,000 be and hereby is appropriated for extraordinary repairs to public facilities, acquisition of land and the purchase and installation of equipment and for costs incidental and related thereto as follows:

Item	Amount	Project	Department	Statutory Citation Chap. 44 Sec(), or any Enabling Authority
1.	\$ 375,000	Radio Upgrade-Replacement Program	COMMUNITY SAFETY - POLICE SERVICES	7(1)
2.	\$ 100,000	Town Hall - Renovations	FACILITIES	7(1)
3.	\$ 410,000	School - Replacement Academic PC's District Wide	INFORMATION TECHNOLOGY	7(1)
4.	\$ 85,000	Elevator - Overhaul	LIBRARY	7(1)
5.	\$ 237,000	HVAC Replacement	LIBRARY	7(1)
6.	\$ 100,000	Senior Center Architecture Plans	PLANNING	7(1)
7.	\$ 1,100,000	Bridge Construction Mystic - Mill Brook	PUBLIC WORKS ENGINEERING DIVISION	7(1)
8.	\$ 60,000	Traffic Signal Maint & Upgrades	PUBLIC WORKS HIGHWAY DIVISION	7(1)
9.	\$ 92,000	33,000 GVW Dump Truck w-PLOW	PUBLIC WORKS HIGHWAY DIVISION	7(1)
10.	\$ 166,000	44,000 GVW, 4WD Truck w-Sander	PUBLIC WORKS HIGHWAY DIVISION	7(1)
11.	\$ 150,000	Bucket Truck	PUBLIC WORKS NATURAL RESOURCES DIVISION	7(1)
12.	\$ 250,000	Dallin - Chiller	SCHOOLS	7(1)
13.	\$ 105,000	Building Security Updates	SCHOOLS	7(1)
14.	\$ 200,000	Hardy Playground	SCHOOLS	7(1)
15.	\$ 250,000	Ottoson HVAC Roof Top Unit	SCHOOLS	7(1)
16.	\$ 130,000	Bus #103 - 77 passenger bus	SCHOOLS	7(1)
17.	\$ 110,000	Bus#107- 53 passenger bus	SCHOOLS	7(1)
18.	\$ 55,000	Food Services Truck	SCHOOLS	7(1)
	\$ 3,975,000		Grand Total	

And that the Treasurer, with the approval of the Board of Selectman, is hereby authorized to borrow not exceeding the sum of \$3,975,000 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.
- (7) That any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.
- (8) That the provision of Article 3 of the January 25, 2016 Special Town Meeting providing that any proceeds of sale up to \$1,000,000 of an asset of the Town identified as a Building and Lot located at 1207 Massachusetts Avenue Parcel Id. No. 57-4-14 (Page No. 5873 Lot No. 485) shall be used as a cash authorization to offset debt authorized under the vote on Article 3, is hereby amended such that the proceeds of sale may be applied to any capital purpose voted by any Town Meeting, said sums to be expended under the direction of the Town Manager.

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 hereby rescinds \$4,490,000 in the following individual amounts that had been authorized to be borrowed, but which are no longer needed for the purposes for which it was initially approved:**

Unissued Remaining Amount	Date of Approval	Warrant Article	Statute M.G.L. Chapter 44, Section:	Original Purpose
\$1,200,000	6/15/09 & 4/29/15	50 & 25	8	Water
\$1,100,000	5/24/10 & 4/29/15	56 & 25	8	Water
\$ 600,000	5/7/2014	32	7(1) or 8(15)	Sewer
\$ 750,000	4/29/2015	26	7(1) or 8(15)	Sewer
\$ 600,000	5/16/2016	41	7(1) or 8(15)	Sewer
\$ 240,000	5/3/2017	34	7(1)	Equipment

**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 therefor; 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.
(requires a 2/3 vote)

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 \$1,300,000 be and hereby is appropriated for the purpose of financing the construction or reconstruction of water mains and water facilities, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$1,300,000 under and pursuant to Chapter 44, Section 8, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefor; 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. **(requires a 2/3 vote)**

ARTICLE 34

**APPROPRIATION/MINUTEMAN REGIONAL
VOCATIONAL TECHNICAL HIGH SCHOOL &
OUT OF DISTRICT VOCATIONAL PLACEMENTS**

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, tuition, and all of Arlington's other obligations under the Minuteman Regional School District Agreement for the Minuteman Regional Vocational Technical High School, as well as paying the tuition for all other out of district vocational education placements, 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 \$4,936,724 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. (12-3)

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, Arlington Commission on Arts and Culture, Poet Laureate Screening 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 \$70,535 be and hereby is appropriated to be expended by the following commissions, committees, and boards in the amounts indicated:

- A. Arlington Historical Commission – \$2,660**
- 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 – \$7,500**
- G. Arlington Tourism and Economic Development Committee - \$4,275**
- H. Vision 2020 - \$3,000**
- I. Transportation Advisory Committee - \$0**
- J. Scenic By-Way - \$2,000**
- K. Arlington Commission on Arts and Culture - \$40,000 (9-5)**
(This appropriation will also fund Public Arts, Poet Laureate and Arlington Alive activities at the discretion and under the supervision of the Arlington Commission on Arts and Culture).

Said sums to be raised by general tax and expended under the direction of the various commissions, committees and boards. All consultant services shall be supervised under the direction of the Town Manager.

COMMENT: It is expected that the Arlington Commission on Arts and Culture, beginning next year, will be presenting three-year revenue and expenditure projections showing additional non-tax revenues to support its work.

ARTICLE 36 APPROPRIATION/TOWN CELEBRATIONS AND EVENTS

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:

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

(Inserted at the request of the Town Manager)

VOTED: The sum of \$15,167 be and hereby is appropriated for the following celebrations and memorials in the amounts indicated:

- A. Patriots' Day Celebration, Veteran's Day Parade and the Memorial Day Observation - \$5,667**
- B. Display of American Flags on Massachusetts Avenue - \$0**
- C. Placing of American Flags on the Graves of Veterans - \$4,500**
- D. Town Day Celebration - \$5,000**

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, 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 \$9,399 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 – \$9,399**

(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/WATER BODIES FUND

To see if the Town will vote to 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 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 Arlington Conservation Commission, the Vision 2020 Standing Committee, and the Spy Pond and Reservoir Committees of the V2020 Environment Task Group)

VOTED: That the sum of \$60,000 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.

COMMENT: The Water Bodies Fund, established by special legislation in 2008, is used for periodic testing, treatment, maintenance and oversight of the town's water bodies. The fund receives private donations as well as public appropriations.

ARTICLE 39

APPROPRIATION/ COMMUNITY PRESERVATION FUND

To see if the Town will vote to make appropriations from the Community Preservation Fund for eligible community preservation projects; for community preservation reserve accounts for historic preservation, open space and recreation, and affordable housing; for Community Preservation Committee administrative expenses or other eligible expenses; or take any action related thereto.

(Inserted at the request of the Community Preservation Committee)

VOTED: **That the Finance Committee supports all the projects recommended by the Community Preservation Committee.**

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.**

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/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.
(14-0-1)

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. The vote has been modified from the wording used prior to 2010 to close a loophole that allowed employees to increase their pension above what they would otherwise qualify for.

ARTICLE 42 **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: (14-0-1)

- a. appropriates into said Other Post-Employment Benefits Fund (OPEB), authorized by Chapter 161 of the Acts of 2005, the sum of \$481,982 representing that amount of money that is the difference between the previously established base amount of \$500,000 and the fiscal 2019 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.**

COMMENT: These recommendations continue the program to fund the unfunded liability for retiree health insurance.

ARTICLE 43

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 \$200,000 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 44

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 to be taken from the Perpetual Care Fund

ARTICLE 45

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, 2018; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$4,593,375 be taken from available funds in the treasury, and that the Board of Assessors is instructed to use said amount in the determination of the tax rate.

ARTICLE 46

APPROPRIATION/LONG TERM STABILIZATION FUND

To see if the Town will make an appropriation to 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 47

**APPROPRIATION/FISCAL STABILITY
STABILIZATION FUND**

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

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$2,635,628 be appropriated from the Fiscal Stability Stabilization Fund, and that the Board of Assessors is instructed to use said amount in the determination of the tax rate.

APPENDIX B
Fiscal Year 2019 Budgets

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2019 to be raised by general tax except as otherwise specifically voted, and expended;

Individual Sub-Budgets to be voted separately.

1 Finance Committee	2016	2017	2018	2019	\$ change	% change
Personnel Services	9,861	9,997	7,800	8,050	250	3.21%
Expenses	2,345	2,500	2,500	2,500	0	0.00%
TOTAL	12,206	12,497	10,300	10,550	250	2.43%
	3.23%	2.38%	-17.58%	2.43%		
Detail of Personnel Services:						
Executive Secretary	6,811	6,947	4,750	5,000	250	5.26%
Fincom members (21)	3,050	3,050	3,050	3,050	0	0.00%
TOTAL PERSONNEL SERVICES	9,861	9,997	7,800	8,050	250	3.21%
2 Board of Selectmen	2016	2017	2018	2019	\$ change	% change
Personnel Services	268,203	297,412	279,184	327,189	48,005	17.19%
Expenses	140,890	185,570	156,086	255,465	99,379	63.67%
APPROPRIATION TOTAL	409,093	482,982	435,270	582,654	147,384	33.86%
Water/Sewer Enterprise Fund	(26,461)	(24,094)	(28,446)	(25,636)	2,810	-9.88%
TAXATION TOTAL	382,632	458,888	406,824	557,018	150,194	36.92%
	-10.24%	19.93%	-11.35%	36.92%		
a. Administration and Licensing						
Personnel Services	239,983	252,982	259,096	279,979	20,883	8.06%
Expenses	20,850	20,850	22,050	22,050	0	0.00%
Water/Sewer Enterprise Fund	(26,461)	(24,094)	(28,446)	(25,636)		
TOTAL	234,372	249,738	252,700	276,393	23,693	9.38%
Detail of Personnel Services:						
Board Administrator (inc. night stipend)	84,177	87,497	89,207	89,207	0	0.00%
Office Manager	64,031	66,618	67,951	67,951	0	0.00%
Administrative Assistant	48,413	55,655	56,769	54,714	(2,055)	-3.62%
Principal Clerk & Typist (.5,.5,.5,1)	22,799	22,037	23,994	47,046	23,052	96.07%
Longevity	5,063	5,675	5,675	5,561	(114)	-2.01%
SUB TOTAL	224,483	237,482	243,596	264,479	20,883	8.57%
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	239,983	252,982	259,096	279,979	20,883	8.06%
b. Elections and Town Meeting						
Personnel Services *	28,220	44,430	20,088	47,210	27,122	135.02%
Expenses *, **	59,540	98,220	52,536	151,915	99,379	189.16%
TOTAL	87,760	142,650	72,624	199,125	126,501	174.19%
* 3 elections in FY 2019						
** Includes \$49,000 early voting costs not previously included. It is anticipated that this will be reimbursed by the state.						
c. Printing Town Reports	3,500	3,500	3,500	3,500	0	0.00%
d. Accounting and Auditing	57,000	63,000	78,000	78,000	0	0.00%

APPENDIX B
Fiscal Year 2019 Budgets

3 Town Manager	2016	2017	2018	2019	\$ change	% change
Personnel Services	583,940	740,294	778,758	789,814	11,056	1.42%
Expenses	33,500	33,500	33,500	42,500	9,000	26.87%
APPROPRIATION TOTAL	617,440	773,794	812,258	832,314	20,056	2.47%
Water/Sewer Enterprise Fund	(114,916)	(117,991)	(147,869)	(155,220)	(7,351)	4.97%
CPA Offsets			(34,468)	(35,354)	(886)	2.57%
TAXATION TOTAL	502,524	655,803	629,921	641,740	11,819	1.88%
	2.27%	30.50%	-3.95%	1.88%		
Detail of Personnel Services:						
Town Manager	168,832	201,540	205,571	209,682	4,111	2.00%
Deputy Town Manager	116,163	122,400	128,888	131,388	2,500	1.94%
Assistant Town Manager		91,640	102,614	103,114	500	0.49%
Purchasing Officer	88,750	92,336	94,183	94,182	(1)	0.00%
Exec Sec'y/Admin Ass't	66,913	55,817	60,178	62,435	2,257	3.75%
Management analyst	57,750	62,337	69,725	71,008	1,283	1.84%
Public Information Officer (.69)	65,107	67,749	69,105	69,104	(1)	0.00%
BASE SALARY + STEPS	563,515	693,819	730,264	740,913	10,649	1.46%
Longevity	3,295	2,706	4,369	4,776	407	9.32%
Other benefits (salary reserve)	17,130	43,769	44,125	44,125	0	0.00%
TOTAL PERSONNEL SERVICES	583,940	740,294	778,758	789,814	11,056	1.42%

4 Human Resources	2016	2017	2018	2019	\$ change	% change
Personnel Services	259,451	271,027	276,394	291,628	15,234	5.51%
Expenses	56,450	56,450	56,450	56,450	0	0.00%
APPROPRIATION TOTAL	315,901	327,477	332,844	348,078	15,234	4.58%
Water/Sewer Enterprise Fund	(15,046)	(15,247)	(15,806)	(16,065)	(259)	1.64%
TAXATION TOTAL	300,855	312,230	317,038	332,013	14,975	4.72%
	0.90%	3.78%	1.54%	4.72%		
Detail of Human Resources:						
Director of Human Resources	105,799	109,915	116,315	118,815	2,500	2.15%
Assistant, Technician, Administrator (2.5)	148,220	155,109	154,726	167,460	12,734	8.23%
BASE SALARY + STEPS	254,019	265,024	271,041	286,275	15,234	5.62%
Longevity	5,432	6,003	5,353	5,353	0	0.00%
TOTAL PERSONNEL SERVICES	259,451	271,027	276,394	291,628	15,234	5.51%

5 Information Technology	2016	2017	2018	2019	\$ change	% change
Personnel Services	636,832	669,490	685,202	665,111	(20,091)	-2.93%
Expenses *	206,353	221,253	318,153	433,775	115,622	36.34%
APPROPRIATION TOTAL	843,185	890,743	1,003,355	1,098,886	95,531	9.52%
Water/Sewer Enterprise Fund	(148,048)	(152,706)	(161,319)	(181,714)	(20,395)	12.64%
TAXATION TOTAL	695,137	738,037	842,036	917,172	75,136	8.92%
	1.99%	6.17%	14.09%	8.92%		
Detail of Personnel Services:						
Director of Information Technology	124,823	131,382	134,010	141,535	7,525	5.62%
Mgr of Software Development	104,014	108,216		0	0	
Asst Director of Information Technology			86,977	93,623		
Production Coordinator	94,810	98,640	100,613	100,613	0	0.00%
Senior Programmer	70,263	73,101	74,564	74,563	(1)	0.00%
Network Desktop Specialist / Programmer	68,993	73,101		0	0	
MUNIS Systems Analyst			81,017	87,207		
Systems Analyst / Director GIS	88,750	92,336	94,183	94,182	(1)	0.00%
Technical Planner / GIS Coordinator (.3,.3,.6,0)	18,104	19,638	41,362		(41,362)	
IT Admin Assistant	52,042	57,393	58,542	58,541	(1)	0.00%
BASE SALARY + STEPS	621,799	653,807	671,268	650,263	(21,005)	-3.13%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	14,033	14,683	12,934	13,848	914	7.07%
TOTAL PERSONNEL SERVICES	636,832	669,490	685,202	665,111	(20,091)	-2.93%

* Includes new telephone system expense of \$98,122. This amount consisted of expenses and salaries of retired phone operators moved from Comptroller budget

APPENDIX B
Fiscal Year 2019 Budgets

6 Comptroller	2016	2017	2018	2019	\$ change	% change
Personnel Services	353,372	364,504	363,579	328,326	(35,253)	-9.70%
Expenses *	107,375	102,972	99,697	29,697	(70,000)	-70.21%
APPROPRIATION TOTAL	460,747	467,476	463,276	358,023	(105,253)	-22.72%
Water/Sewer Enterprise Fund	(38,486)	(38,534)	(39,097)	(38,745)	352	-0.90%
TAXATION TOTAL	422,261	428,942	424,179	319,278	(104,901)	-24.73%
	-0.06%	1.58%	-1.11%	-24.73%		
Detail of Personnel Services:						
Comptroller	131,282	126,480	131,050	131,050	0	0.00%
Assistant Comptroller	70,263	78,101	74,564	79,873	5,309	7.12%
Junior Accountant	49,066	52,598	51,375	49,165	(2,210)	-4.30%
Principal Account Clerk	46,329	48,201	42,433	49,165	6,732	15.87%
Mail stipend				2,080		
Telephone Operator (1.3,1.3,1.3,0) *	45,345	47,178	48,123	0	(48,123)	-100.00%
BASE SALARY + STEPS	342,285	352,558	347,545	311,333	(36,212)	-10.42%
Other benefits	0	6,000	6,000	6,000	0	0.00%
Part time and overtime			5,000	5,000		
Longevity	11,087	5,946	5,034	5,993	959	19.05%
TOTAL PERSONNEL SERVICES	353,372	364,504	363,579	328,326	(35,253)	-9.70%
<i>* Expenses for telephone system moved to IT department. Operators not needed with new system; salaries moved to IT expense budget, operators retired.</i>						

7 Treasurer-Collector	2016	2017	2018	2019	\$ change	% change
Personnel Services	616,992	621,357	633,401	612,876	(20,525)	-3.24%
Expenses	146,873	151,011	156,063	162,063	6,000	3.84%
Out-of-State Travel	3,000	3,000	3,000	3,000	0	0.00%
APPROPRIATION TOTAL	766,865	775,368	792,464	777,939	(14,525)	-1.83%
Water/Sewer Enterprise Fund	(105,610)	(106,518)	(107,699)	(110,073)	(2,374)	2.20%
TAXATION TOTAL	661,255	668,850	684,765	667,866	(16,899)	-2.47%
	-2.04%	1.15%	2.38%	-2.47%		
Detail of Personnel Services:						
Treasurer	100,353	104,407	106,496	50,000	(56,496)	-53.05%
Deputy Treasurer	75,327	82,808	86,048	87,631	1,583	1.84%
Management Analyst	56,066	0	0	0	0	
Clerical (8)	341,340	397,354	405,557	414,913	9,356	2.31%
BASE SALARY + STEPS	573,086	584,569	598,101	552,544	(45,557)	-7.62%
Overtime	22,000	15,000	15,000	15,000	0	0.00%
Deputy Tax Collector Wages	15,000	15,000	15,000	15,000	0	0.00%
Out-of-grade pay				25,732		
Longevity	6,906	6,788	5,300	4,600	(700)	-13.21%
TOTAL PERSONNEL SERVICES	616,992	621,357	633,401	612,876	(20,525)	-3.24%

8 Postage	2016	2017	2018	2019	\$ change	% change
Personnel Services	31,393	32,648	31,245	31,245	0	0.00%
Expenses	179,279	179,531	179,583	179,583	0	0.00%
APPROPRIATION TOTAL	210,672	212,179	210,828	210,828	0	0.00%
Water/Sewer Enterprise Fund	(36,409)	(36,431)	(36,691)	(36,457)	234	-0.64%
TAXATION TOTAL	174,263	175,748	174,137	174,371	234	0.13%
	-0.40%	0.85%	-0.92%	0.13%		
Detail of Personnel Services:						
Output Media Handler (.66)	31,064	32,319	30,916	30,916	0	0.00%
BASE SALARY + STEPS	31,064	32,319	30,916	30,916	0	0.00%
Longevity	329	329	329	329	0	0.00%
TOTAL PERSONNEL SERVICES	31,393	32,648	31,245	31,245	0	0.00%

APPENDIX B
Fiscal Year 2019 Budgets

9 Board of Assessors	2016	2017	2018	2019	\$ change	% change
Personnel Services	250,798	266,246	281,059	287,053	5,994	2.13%
Expenses	26,700	31,648	32,648	32,648	0	0.00%
TOTAL	277,498	297,894	313,707	319,701	5,994	1.91%
	0.98%	7.35%	5.31%	1.91%		
Detail of Personnel Services:						
Director of Assessments	94,811	98,641	104,654	107,154	2,500	2.39%
Office Manager	58,411	63,050	66,723	66,723	0	0.00%
Data Collector	46,753	50,466	53,405	55,407	2,002	3.75%
Sr. Clerk Typist	34,823	37,589	39,777	41,269	1,492	3.75%
Board Members (3)	14,700	14,700	14,700	14,700	0	0.00%
BASE SALARY + STEPS	249,498	264,446	279,259	285,253	5,994	2.15%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	300	800	800	800	0	0.00%
TOTAL PERSONNEL SERVICES	250,798	266,246	281,059	287,053	5,994	2.13%

10 Legal	2016	2017	2018	2019	\$ change	% change
Personnel Services	424,350	452,506	462,242	468,548	6,306	1.36%
Expenses - Legal	135,002	135,002	135,002	135,002	0	0.00%
APPROPRIATION TOTAL	559,352	587,508	597,244	603,550	6,306	1.06%
Water/Sewer Enterprise Fund	(105,663)	(107,260)	(112,659)	(114,526)	(1,867)	1.66%
TAXATION TOTAL	453,689	480,248	484,585	489,024	4,439	0.92%
	2.01%	5.85%	0.90%	0.92%		
Detail of Personnel Services:						
Town Counsel	116,163	122,856	127,314	129,814	2,500	1.96%
Benefits Atty./Workers' Compensation Agent	145,855	153,520	156,410	156,410	0	0.00%
Asst Admin/Claims Coordinator/Risk Mgmt	65,787	69,945	72,509	72,509	0	0.00%
Legal Secretaries (1.54)	88,000	96,959	96,638	99,145	2,507	2.59%
BASE SALARY + STEPS	415,805	443,280	452,871	457,878	5,007	1.11%
Longevity	8,545	9,226	9,371	10,670	1,299	13.86%
TOTAL PERSONNEL SERVICES	424,350	452,506	462,242	468,548	6,306	1.36%

11 Town Clerk	2016	2017	2018	2019	\$ change	% change
Personnel Services	234,468	243,956	248,466	237,859	(10,607)	-4.27%
Expenses	28,860	28,860	28,860	28,860	0	0.00%
TOTAL	263,328	272,816	277,326	266,719	(10,607)	-3.82%
	0.38%	3.60%	1.65%	-3.82%		
Detail of Personnel Services:						
Town Clerk	87,453	90,986	92,806	92,806	0	0.00%
Ass't Town Clerk	53,753	55,925	57,044	57,044	0	0.00%
Other Clerks (2)	77,776	80,918	82,538	76,886	(5,652)	-6.85%
Registrar of Voters (.23,.23,.23,0)	5,000	5,000	5,000	0	(5,000)	-100.00%
BASE SALARY + STEPS	223,982	232,829	237,388	226,736	(10,652)	-4.49%
Overtime	3,500	3,500	3,500	3,500	0	0.00%
Longevity	6,986	7,627	7,578	7,623	45	0.59%
TOTAL PERSONNEL SERVICES	234,468	243,956	248,466	237,859	(10,607)	-4.27%

APPENDIX B
Fiscal Year 2019 Budgets

12 Board of Registrars	2016	2017	2018	2019	\$ change	% change
Personnel Services	47,035	52,307	55,316	55,615	299	0.54%
Expenses	13,550	13,550	13,550	13,550	0	0.00%
TOTAL	60,585	65,857	68,866	69,165	299	0.43%
	5.07%	8.70%	4.57%	0.43%		
Detail of Personnel Services:						
Registrar of Voters	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	41,185	46,457	49,166	49,165	(1)	0.00%
Election tech support	150	150	150	450	300	200.00%
BASE SALARY + STEPS	44,835	50,107	52,816	53,115	299	0.57%
Overtime	2,200	2,200	2,200	2,200	0	0.00%
Longevity	0	0	300	300	0	0.00%
TOTAL PERSONNEL SERVICES	47,035	52,307	55,316	55,615	299	0.54%

13 Parking	2016	2017	2018	2019	\$ change	% change
Personnel Services	85,899	88,953	91,695	70,551	(21,144)	-23.06%
Expenses	28,935	41,080	41,080	52,380	11,300	27.51%
APPROPRIATION TOTAL	114,834	130,033	132,775	122,931	(9,844)	-7.41%
Parking meter offset	0	0	(45,848)	(46,576)	(728)	
TAXATION TOTAL	114,834	130,033	86,927	76,355	(10,572)	-12.16%
	-0.29%	13.24%	-33.15%	-12.16%		
Detail of Personnel Services:						
Parking Clerk	19,968	20,435	20,844	0	(20,844)	-100.00%
Data Input Operator/Clerk	64,031	66,618	67,951	67,951	0	0.00%
BASE SALARY + STEPS	83,999	87,053	88,795	67,951	(20,844)	-23.47%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	900	900	900	1,100	200	22.22%
Parking meter stipend			1,000	500		
TOTAL PERSONNEL SERVICES	85,899	88,953	91,695	70,551	(21,144)	-23.06%

14 Planning & Community Development	2016	2017	2018	2019	\$ change	% change
Personnel Services	478,161	479,778	536,993	616,322	79,329	14.77%
Expenses	25,215	24,185	28,695	25,195	(3,500)	-12.20%
APPROPRIATION TOTAL	503,376	503,963	565,688	641,517	75,829	13.40%
Central School Allocation	(23,738)	(25,151)	(23,403)	(25,403)	(2,000)	8.55%
Conservation Comm. Fees & Fines Account	(3,000)	(3,202)	(4,971)	(4,971)	0	0.00%
CDBG Planner *	(42,908)	(44,850)	(40,000)	(40,000)	0	0.00%
CDGB Affordable Housing *	(10,000)	(12,121)	(12,335)	(12,335)		
HOME Fund (grants & private donations)	(8,000)	(8,000)	(5,000)	0	5,000	-100.00%
TAXATION TOTAL	415,730	410,639	479,979	558,808	78,829	16.42%
	3.17%	-1.22%	16.89%	16.42%		
Detail of Personnel Services:						
Director	120,445	103,440	109,466	113,980	4,514	4.12%
Ass't Director	88,750	92,336	94,183	84,335		
Economic Dev't Coordinator	87,147	92,336	81,289	84,335	3,046	3.75%
Environmental Planner	43,969	45,947	71,009	71,008	(1)	0.00%
Technical Planner (.4, .4, 0, 0)	24,139	26,056			0	
Senior Planner *	64,031	66,618	74,025	76,801	2,776	3.75%
Senior Transportation Planner				78,089	78,089	
Administrative Aide	47,476	51,245	46,806	48,560	1,754	3.75%
Building Craftsman **			59,215	59,214	(1)	0.00%
BASE SALARY + STEPS	475,957	477,978	535,993	616,322	80,329	14.99%
Longevity	2,204	1,800	1,000	0	(1,000)	-100.00%
TOTAL PERSONNEL SERVICES	478,161	479,778	536,993	616,322	79,329	14.77%
* Position partially funded through Community Development Block Grant funds						
** Building Craftsman position moved from Redevelopment Board						

APPENDIX B
Fiscal Year 2019 Budgets

15 Redevelopment Board / Rental Props	2016	2017	2018	2019	\$ change	% change
Parmenter expenses *	15,000	15,000	15,000	15,000	0	0.00%
Dallin expenses *	5,000	5,000	5,000	5,000	0	0.00%
Other expenses	10,800	10,800	10,800	10,800	0	0.00%
TOTAL	30,800	30,800	30,800	30,800	0	0.00%
	185.19%	0.00%	0.00%	0.00%		
Rental Property Revenues						
Gibbs Revenue **	326,400	340,380	0	0		
Parmenter Revenue	210,120	223,155	227,232	231,594		
Dallin Revenue	45,000	45,000	45,000	45,116		
Total Rental Properties Revenues	581,520	608,535	272,232	276,710		
Rental Properties Revenues less Expenses	581,520	608,535	272,232	276,710		
* Parmenter & Dallin Expenses moved to the Redevelopment Board budget in FY 2019. Rental Property expenses do not include capital expenditures, management personnel in Town Manager's budget, indirect personnel expenses, or depreciation.						
** Gibbs School transferred to the school department for renovation in FY 2018						

16 Zoning Board of Appeals	2016	2017	2018	2019	\$ change	% change
Personnel Services	17,912	20,812	22,220	22,220	0	0.00%
Expenses *	4,100	4,100	10,100	10,100	0	0.00%
TOTAL	22,012	24,912	32,320	32,320	0	0.00%
	3.03%	13.17%	29.74%	0.00%		
Detail of Personnel Services:						
Principal Clerk & typist (.49)	17,912	20,812	22,220	22,220	0	0.00%
BASE SALARY + STEPS	17,912	20,812	22,220	22,220	0	0.00%
Longevity	0	0	0	0	0	0.00%
TOTAL PERSONNEL SERVICES	17,912	20,812	22,220	22,220	0	0.00%
* FY 2018 & FY 2019 Expenses include \$6,000 for a stenographer related to Mugar hearings						

APPENDIX B
Fiscal Year 2019 Budgets

17	Public Works	2016	2017	2018	2019	\$ change	% change
	All Public Works						
	Personnel Services	3,740,453	3,848,046	3,967,389	4,004,761	37,372	0.94%
	Expenses	5,765,798	5,982,610	6,373,014	6,609,164	236,150	3.71%
	APPROPRIATION TOTAL	9,506,251	9,830,656	10,340,403	10,613,925	273,522	2.65%
	Water/Sewer Enterprise Fund	(1,045,715)	(1,005,376)	(1,016,222)	(1,038,667)	(22,445)	2.21%
	Other offsets and transfers	(165,000)	(165,000)	(215,000)	(185,000)	30,000	-13.95%
	TAXATION TOTAL	8,295,536	8,660,280	9,109,181	9,390,258	281,077	3.09%
		-4.02%	4.40%	5.18%	3.09%		
	<i>For fiscal year 2019, the Director of Public Works is hereby authorized to transfer funds within this budget.</i>						
	a. Public Works Administration						
	Personnel Services	424,796	445,752	459,626	459,662	36	0.01%
	Expenses	23,400	23,400	23,400	21,900	(1,500)	-6.41%
	APPROPRIATION TOTAL	448,196	469,152	483,026	481,562	(1,464)	-0.30%
	Recycling fund offset	(15,000)	(15,000)	(15,000)	(35,000)	(20,000)	
	Water/Sewer Enterprise Fund	(268,908)	(224,098)	(234,576)	(241,513)	(6,937)	2.96%
	TAXATION TOTAL	164,288	230,054	233,450	205,049	(28,401)	-12.17%
		-37.96%	40.03%	1.48%	-12.17%		
	Detail of Personnel Services:						
	Director of Public Works	124,823	131,865	136,503	139,003	2,500	1.83%
	Assistant Director of Public Works	88,750	92,336	94,183	94,182	(1)	0.00%
	Recycling Coordinator (.86)	51,942	56,069	58,244	58,244	0	0.00%
	Administrative Asst.	49,655	51,661	52,695	52,695	0	0.00%
	Principal accounting clerk / bookkeeper	46,329	48,201	49,166	49,165	(1)	0.00%
	Principal clerk / stenographer	46,329	48,201	49,166	49,165	(1)	0.00%
	BASE SALARY + STEPS	407,828	428,333	439,957	442,454	2,497	0.57%
	Longevity	4,248	4,699	6,949	6,953	4	0.06%
	Overtime & Out of Grade Pay	12,720	12,720	12,720	10,255	(2,465)	-19.38%
	TOTAL PERSONNEL SERVICES	424,796	445,752	459,626	459,662	36	0.01%
	b. Engineering						
	Personnel Services	328,007	324,892	322,064	327,148	5,084	1.58%
	Expenses	23,900	18,900	18,900	18,900	0	0.00%
	APPROPRIATION TOTAL	351,907	343,792	340,964	346,048	5,084	1.49%
	Water/Sewer Enterprise Fund	(208,453)	(218,182)	(213,151)	(211,398)	1,753	-0.82%
	TAXATION TOTAL	143,454	125,610	127,813	134,650	6,837	5.35%
		3.44%	-12.44%	1.75%	5.35%		
	Detail of Personnel Services:						
	Town Engineer	103,510	107,692	109,846	109,845	(1)	0.00%
	Assistant Town Engineer	73,906	78,370	74,026	76,802		
	Jr. Engineer	66,913	69,616	71,009	71,008	(1)	0.00%
	Jr. Engineer	75,267	63,814	61,583	63,893	2,310	3.75%
	BASE SALARY + STEPS	319,596	319,492	316,464	321,548	5,084	1.61%
	Longevity	4,611	1,600	1,800	1,800	0	0.00%
	Overtime	3,800	3,800	3,800	3,800	0	0.00%
	TOTAL PERSONNEL SERVICES	328,007	324,892	322,064	327,148	5,084	1.58%

APPENDIX B
Fiscal Year 2019 Budgets

C E M E T E R I E S	c. Cemeteries							
	Personnel Services	239,343	245,660	252,189	249,903	(2,286)	-0.91%	
	Expenses	157,700	157,700	207,700	153,600	(54,100)	-26.05%	
	APPROPRIATION TOTAL	397,043	403,360	459,889	403,503	(56,386)	-12.26%	
	Transfer from cemetery funds article	(150,000)	(150,000)	(200,000)	(150,000)	50,000	-25.00%	
	TAXATION TOTAL	247,043	253,360	259,889	253,503	(6,386)	-2.46%	
		7.03%	2.56%	2.58%	-2.46%			
	Detail of Personnel Services:							
	Supervisor	70,263	73,101	74,564	74,563	(1)	0.00%	
	Working Foreman	54,622	56,606	57,517	57,517	0	0.00%	
Motor Equip. Operator	42,863	42,282	44,724	45,594	870	1.95%		
Principal clerk	44,332	46,123	47,046	47,046	0	0.00%		
BASE SALARY + STEPS	212,080	218,112	223,851	224,720	869	0.39%		
Longevity	3,708	3,993	4,783	4,983	200	4.18%		
Overtime, Doubletime & Out of Grade Pay	23,555	23,555	23,555	20,200	(3,355)	-14.24%		
TOTAL PERSONNEL SERVICES	239,343	245,660	252,189	249,903	-2,286	-1%		
P R O P & N A T R E S	d. Natural Resources & Field Maintenance							
	Personnel Services	994,081	1,029,391	1,054,529	1,091,681	37,152	3.52%	
	Expenses	282,900	398,900	455,300	485,000	29,700	6.52%	
	APPROPRIATION TOTAL	1,276,981	1,428,291	1,509,829	1,576,681	0		
	Property expenses *					0		
	Field maintenance	50,000	50,000	50,000	50,000	0	0.00%	
	TAXATION TOTAL	1,326,981	1,478,291	1,559,829	1,626,681	66,852	4.29%	
		-15.06%	11.40%	5.52%	4.29%			
	Detail of Personnel Services:							
	Operations Manager							
Forestry Supervisor	70,263	73,101	74,564	74,563	(1)	0.00%		
Parks Maintenance Supervisor	70,263	73,101	74,564	74,563	(1)	0.00%		
Working Foreman / Tree Climber	54,622	56,606	57,517	57,517	0	0.00%		
Working Foreman / Laborer (2)(2)(2)(1)	106,770	110,493	112,200	57,517	(54,683)	-48.74%		
Motor Equip. Operator (4)	191,345	198,883	196,526	200,110	3,584	1.82%		
Park Maintenance Craftsman (2)(2)(2)(3)	91,815	95,088	93,245	149,689	56,444	60.53%		
Tree Climber (3)	138,147	148,102	154,371	160,989	6,618	4.29%		
Tree Warden	41,092	42,752	42,813	64,674	21,861			
Laborer (3)	119,955	124,425	127,204	130,385	3,181	2.50%		
BASE SALARY + STEPS	884,272	922,551	933,004	970,007	37,003	3.97%		
Longevity	11,124	8,155	9,975	10,174	199	1.99%		
Overtime, Doubletime & Out of Grade Pay	98,685	98,685	111,550	111,500	(50)	-0.04%		
TOTAL PERSONNEL SERVICES	994,081	1,029,391	1,054,529	1,091,681	37,152	3.52%		

APPENDIX B
Fiscal Year 2019 Budgets

e. Sanitation/Highway Division							
	Highway salaries	1,328,468	1,369,990	1,445,352	1,467,352	22,000	1.52%
	Highway expenses	671,300	641,800	643,275	602,500	(40,775)	(0.1)
	APPROPRIATION TOTAL	1,999,768	2,011,790	2,088,627	2,069,852	(18,775)	-0.90%
	Water/Sewer Enterprise Fund	(406,977)	(399,954)	(402,358)	(417,725)	(15,367)	3.82%
	Highway total	1,592,791	1,611,836	1,686,269	1,652,127		
	Sanitation expenses (detail below)	3,410,048	3,479,480	3,547,256	3,715,751	168,495	4.75%
	Removal of Ice & Snow *	846,000	921,000	1,140,708	1,172,013	31,305	2.74%
	TAXATION TOTAL	5,848,839	6,012,316	6,374,233	6,539,891	165,658	2.60%
		-0.02%	2.80%	6.02%	2.60%		
	Detail of Personnel Services:						
H	Operations Manager	89,182	92,785	94,641	94,640	(1)	0.00%
I	Tree warden stipend	5,000	0	0	0	0	
G	Sup. of Highway/Water/Sewer	75,267	78,308	79,874	79,873	(1)	0.00%
H	Fuel depot stipend	3,000	3,000	3,000	3,000	0	0.00%
W	Working Foreman Highway (2)	112,472	116,552	118,430	118,428	(2)	0.00%
A	Working Foreman / Mason	52,274	54,184	55,056	57,515	2,459	4.47%
Y	Licensed Mason	49,508	45,623	47,302	51,121	3,819	8.07%
S	Motor Equipment Operator (12)(12)(13)(12)	556,722	587,605	646,684	593,139	(53,545)	-8.28%
	Crane Operator				55,056	55,056	
	Working Foreman / Painter	54,622	56,606	57,517	57,517	0	0.00%
	Carpenter	49,508	51,302	52,129	52,128	(1)	0.00%
	Dispatcher	47,747	49,486	52,129	52,128	(1)	0.00%
	Laborer / Watchman	42,067	43,597	44,300	44,300	0	0.00%
	Temporary/Seasonal Laborers	35,450	35,450	35,450	45,000	9,550	26.94%
	BASE SALARY + STEPS	1,172,819	1,214,498	1,286,512	1,303,847	17,335	1.35%
	Longevity	16,809	13,167	12,585	13,885	1,300	10.33%
	Overtime, Double-Time & Out of Grade Pay	138,840	142,325	146,255	149,620	3,365	2.30%
	TOTAL PERSONNEL SERVICES	1,328,468	1,369,990	1,445,352	1,467,352	22,000	1.52%
	Sanitation expenses						
S	Curbside collection	2,281,598	2,327,230	2,373,775	2,421,251	47,476	2.00%
A	Rubbish Disposal (tip fee)	828,450	849,250	870,481	925,000	54,519	6.26%
N	Yard waste disposal	120,000	123,000	123,000	107,000		
I	Solid Fill Disposal	145,000	145,000	145,000	180,000	35,000	24.14%
T	Recycling **				50,000		
A	Hazardous Waste (collection & disposal)	35,000	35,000	35,000	32,500	(2,500)	-7.14%
T	SUB TOTAL (collection & disposal)	3,410,048	3,479,480	3,547,256	3,715,751	168,495	4.75%
I	TOTAL SANITATION EXPENSES	3,410,048	3,479,480	3,547,256	3,715,751	168,495	4.75%
O	<i>* For FY2019, snow & ice is budgeted at 80% of the 10-year average of expenditures</i>						
N	<i>** The increasing cost of state-mandated recycling is included starting in FY 2019</i>						
	f. Motor Equipment Repair						
M	Personnel Services	425,758	432,361	433,629	409,015	(24,614)	-5.68%
T	Expenses	118,050	121,430	126,475	184,500	58,025	45.88%
R	APPROPRIATION TOTAL	543,808	553,791	560,104	593,515	33,411	5.97%
	Water/Sewer Enterprise Fund	(161,377)	(163,142)	(166,137)	(168,031)	(1,894)	1.14%
E	TAXATION TOTAL	382,431	390,649	393,967	425,484	31,517	8.00%
Q		0.42%	2.15%	0.85%	8.00%		
U	Detail of Personnel Services:						
I	Supervisor of Motor Equip. Repair	70,263	73,102	69,272	74,563	5,291	7.64%
P	Working Foreman Motor Equip. Repair	56,236	58,276	59,215	59,214	(1)	0.00%
R	Motor Equipment Repairman (4)	216,392	217,946	225,719	225,656	(63)	-0.03%
E	BASE SALARY + STEPS	342,891	349,324	354,206	359,433	5,227	1.48%
P	Longevity	6,416	6,586	2,972	4,482	1,510	50.81%
	Overtime & Out of Grade Pay	76,451	76,451	76,451	45,100	(31,351)	-41.01%
	TOTAL PERSONNEL SERVICES	425,758	432,361	433,629	409,015	(24,614)	-5.68%

**APPENDIX B
Fiscal Year 2019 Budgets**

L S T R E E T L I G H T I N G	g. Street lighting, traffic signals	2016	2017	2018	2019	\$ change	% change
	Street lighting - maintenance	20,000	20,000	20,000	25,000	5,000	25.00%
	Street lighting - energy	100,000	90,000	80,000	80,000	0	0.00%
	Traffic signals - maintenance	30,000	30,000	30,000	75,000	45,000	150.00%
	Traffic signals - energy	32,500	30,000	30,000	25,000	(5,000)	-16.67%
	TOTAL	182,500	170,000	160,000	205,000	45,000	28.13%
		-15.39%	-6.85%	-5.88%	28.13%		

18 Facilities *	2016	2017	2018	2019	\$ change	% change	
Personnel Services	162,615	402,017	424,599	463,457	38,858	9.15%	
Expenses	263,000	306,374	406,414	346,244	(60,170)	-14.81%	
APPROPRIATION TOTAL	425,615	708,391	831,013	809,701	(21,312)	-2.56%	
Bedford inter-municipal offset (Energy Manager)	(20,000)						
Salary offsets	(10,000)	(130,296)	(135,387)	(140,875)	(5,488)	4.05%	
TAXATION TOTAL	395,615	578,095	695,626	668,826	(26,800)	-3.85%	
		46.13%	20.33%	-3.85%			
Detail of Personnel Services:							
Director of Facilities *	51,736	122,856	127,314	127,314	0	0.00%	
Energy Manager (.5,1,1,1)	59,932	70,120	71,350	76,801	5,451	7.64%	
Sr. Building Custodian	47,747	49,486	50,282	50,282	0	0.00%	
Administrative Assistant *		69,616	71,009	71,008	(1)		
Custodian **		45,727	48,310	50,282	1,972		
Sr. Building Custodian (0,.5,.6,.6)		29,691	30,169	30,169	0		
Saturday Custodian (.23) ***		10,001	11,565	11,565	0		
BASE SALARY + STEPS	159,415	397,497	409,999	417,421	7,422	1.81%	
Overtime	2,500	2,500	12,500	43,556	31,056	248.45%	
Longevity	700	2,020	2,100	2,480	380	18.10%	
TOTAL PERSONNEL SERVICES	162,615	402,017	424,599	463,457	38,858	9.15%	
* The Facilities Department was created in FY 2016. The Director, Energy Manager and Administrative Assistant were funded 50% in the School Budget in FY 2016, and 50% through a transfer of funds in FY 2017.							
** transferred from the Police budget							
*** transferred from the Library budget							

APPENDIX B
Fiscal Year 2019 Budgets

19 Police Services	2016	2017	2018	2019	\$ change	% change
Personnel Services	6,901,763	7,284,625	7,511,906	7,494,520	(17,386)	-0.23%
Expenses	664,200	687,950	702,970	720,070	17,100	2.43%
APPROPRIATION TOTAL	7,565,963	7,972,575	8,214,876	8,214,590	(286)	0.00%
Parking meter offset	0	0	(56,437)	(57,624)		
TAXATION TOTAL	7,565,963	7,972,575	8,158,439	8,156,966	(1,473)	-0.02%
	0.82%	5.37%	2.33%	-0.02%		
Detail of Personnel Services						
Police Chief	168,735	178,396	184,464	184,464	0	0.00%
Captains (3)	338,700	364,383	371,676	371,676	0	0.00%
Lieutenants (6)	618,749	656,657	671,991	671,993	2	0.00%
Sergeants (9)	611,099	643,726	823,686	823,286	(400)	-0.05%
Patrolmen (47)(49)(49)(49)	3,296,474	3,520,334	3,457,076	3,423,223	(33,853)	-0.98%
Parking Control Officers (2.35,2.35,2.65,2.65)	96,065	100,487	112,177	114,897	2,720	2.42%
Administrative Assistant	61,278	63,754	65,029	58,231	(6,798)	-10.45%
Principal Clerk	42,730	46,123	47,046	51,375	4,329	9.20%
Senior Clerk (.71)	27,782	28,726	29,478	29,478	0	0.00%
Detention Attendant/Clerk (1.6)	67,783	69,655	75,505	77,229	1,724	2.28%
Animal Control Officer	47,900	51,704	47,225	48,995	1,770	3.75%
Social Workers			32,021	32,021		
Custodian	41,627				0	
Communications Supervisor	67,237	69,954	71,354	71,354	0	0.00%
Dispatchers (9)	456,665	473,581	479,063	483,242	4,179	0.87%
SALARIES AND OTHER BENEFITS	5,942,824	6,267,480	6,467,791	6,441,464	(26,327)	-0.41%
Longevity	129,275	124,492	138,343	147,283	8,940	6.46%
Overtime	547,651	605,000	617,100	617,100	0	0.00%
Minuteman Bikeway Patrol	15,000	15,300	15,606	15,606		
Holiday pay	213,863	218,140	218,140	218,140	0	0.00%
School Credits	5,000	5,100	5,100	5,100	0	0.00%
Court Time	35,000	35,700	36,414	36,414	0	0.00%
Differential / out of grade pay	3,250	3,315	3,315	3,315	0	0.00%
Accreditation stipend	7,200	7,344	7,344	7,344	0	0.00%
Emergency dispatch stipend	2,700	2,754	2,754	2,754	0	
TOTAL PERSONNEL SERVICES	6,901,763	7,284,625	7,511,906	7,494,519	(17,387)	-0.23%

APPENDIX B
Fiscal Year 2019 Budgets

20 Fire Services	2016	2017	2018	2019	\$ change	% change
Personnel Services	6,440,528	6,841,598	7,019,122	7,027,729	8,607	0.12%
Expenses	418,650	439,900	439,900	439,900	0	0.00%
Fire alarm system maintenance	0	0	0	0	0	
APPROPRIATION TOTAL	6,859,178	7,281,498	7,459,022	7,467,629	8,607	0.12%
Ambulance revolving fund offset	(166,218)	(169,542)	(172,934)	(200,121)	(27,187)	
TAXATION TOTAL	6,692,960	7,111,956	7,286,088	7,267,508	(18,580)	-0.26%
	0.11%	6.26%	2.45%	-0.26%		
Detail of Personnel Services						
Fire Chief	133,751	141,155	160,376	163,583		
Chief Officer (5)	452,980	489,165	498,950	498,955	5	0.00%
Captain (7)	551,985	595,511	607,418	607,425	7	0.00%
Lieutenant (15)	1,029,705	1,109,639	1,131,840	1,131,840	0	0.00%
Firefighter (50)	2,962,950	3,077,834	3,153,072	3,155,657	2,585	0.08%
Office Manager	53,494	55,655	56,768	64,715	7,947	14.00%
Master Mechanic	70,263	75,660	77,173	77,173	0	0.00%
Motor Equipment Repairman	54,622	56,606	57,738	57,512	(226)	-0.39%
BASE SALARY + STEPS	5,309,750	5,601,225	5,743,335	5,756,860	13,525	0.24%
Longevity	136,142	149,414	160,759	152,840	(7,919)	-4.93%
Weekend Differential	44,460	47,047	47,831	47,831	0	0.00%
Overtime	437,630	455,310	464,464	464,464	0	0.00%
Holiday pay	150,486	174,337	177,824	177,824	0	0.00%
Vacation, personal time, double time	89,053	107,760	109,916	119,916	10,000	9.10%
School Credits	155,172	170,867	177,315	167,315	(10,000)	-5.64%
EMT/Defibrillator Pay	102,335	120,138	122,179	125,179	3,000	2.46%
Emergency management stipend	6,000	6,000	6,000	6,000	0	0.00%
Captains Working as Chief Officers	9,500	9,500	9,500	9,500	0	0.00%
TOTAL PERSONNEL SERVICES	6,440,528	6,841,598	7,019,122	7,027,728	8,606	0.12%

21 Inspections	2016	2017	2018	2019	\$ change	% change
Personnel Services	407,262	406,426	480,066	483,994	3,928	0.82%
Expenses	12,000	12,000	12,000	12,000	0	0.00%
SUB TOTAL	419,262	418,426	492,066	495,994	3,928	0.80%
TOTAL	419,262	418,426	492,066	495,994	3,928	0.80%
	0.67%	-0.20%	17.60%	0.80%		
Detail of Personnel Services:						
Director of Inspectional Services	113,803	120,401	124,810	127,310	2,500	2.00%
Wire Inspector	82,576	64,119	67,856	70,401	2,545	3.75%
Plumbing & Gas Inspector	72,722	75,660	77,174	77,173	(1)	0.00%
Building Inspector (1)(1)(2)(2)	70,263	73,102	138,919	138,917	(2)	0.00%
Zoning Assistant	46,329	48,201	49,166	49,166	0	0.00%
BASE SALARY + STEPS	385,693	381,483	457,925	462,967	5,042	1.10%
Longevity	13,569	8,943	10,141	9,028	(1,113)	-10.98%
Overtime & Temp Salaries and Wages	8,000	16,000	12,000	12,000	0	0.00%
TOTAL PERSONNEL SERVICES	407,262	406,426	480,066	483,994	3,928	0.82%

APPENDIX B
Fiscal Year 2019 Budgets

22 Education *	2016	2017	2018	2019	\$ change	% change
a. Instructional Service Programs	26,874,139	30,332,066	32,472,327	35,560,366	3,088,039	9.51%
b. Special Education & Pupil Services	9,631,765	10,875,798	12,185,280	12,968,495	783,215	6.43%
c. Instructional Support Programs	1,445,367	1,445,418	1,661,305	1,623,672	(37,633)	-2.27%
d. Management Services	4,708,146	2,978,173	2,573,824	2,856,898	283,074	11.00%
e. Operation/Maintenance Programs	4,735,301	5,177,691	5,320,982	5,853,768	532,786	10.01%
f. Student Out of Dist Tuition & Trans	6,179,396	6,192,187	6,714,767	7,239,120	524,353	7.81%
TOTAL	53,574,114	57,001,333	60,928,485	66,102,319	5,173,834	8.49%
	5.61%	6.40%	6.89%	8.49%		

* These appropriations do not include other funds which go directly to the schools without appropriation.

23 Libraries	2016	2017	2018	2019	\$ change	% change
Personnel Services	1,678,690	1,753,737	1,841,856	1,889,117	47,261	2.57%
Expenses	563,080	537,580	537,580	537,580	0	0.00%
APPROPRIATION TOTAL	2,241,770	2,291,317	2,379,436	2,426,697	47,261	1.99%
Friends of Fox offset	(24,705)	(25,200)	(25,200)	(25,200)	0	0.00%
TAXATION TOTAL	2,217,065	2,266,117	2,354,236	2,401,497	47,261	2.01%
	1.38%	2.21%	3.89%	2.01%		
Detail of Personnel Services:						
Library Director	99,423	105,344	113,480	115,980	2,500	2.20%
Ass't Director/Head of Adult Services	76,554	76,768	81,240	84,286	3,046	3.75%
Head of Children's Services	70,288	73,128	74,591	74,590	(1)	0.00%
Head of Technical Services	62,755	65,290	66,597	67,926	1,329	2.00%
Head of Circulation	60,982	63,446	64,715	53,835	(10,880)	-16.81%
Branch Librarian/Technical Librarian (2)	128,589	132,688	137,623	135,414	(2,209)	-1.61%
Adult Service Librarians (4.54,5.2,5.2,4.7)	274,971	335,668	350,001	334,086	(15,915)	-4.55%
Children's Librarian (1.71,2.11,2.11,3.11)	98,188	96,071	119,887	178,574	58,687	48.95%
Senior Library Ass'ts (9+1.03 2PT)	450,485	471,752	484,437	487,784	3,347	0.69%
Library Assistants & Intern (3.6, 3.1, 3.1, 3.3)	111,450	117,126	120,757	128,654	7,897	6.54%
Principal Clerk/Bookkeeper	44,975	52,188	55,228	55,228	0	0.00%
Senior Clerk Typist (.5)	19,444	20,230	20,635	20,635	0	0.00%
Custodians (.83,0,0,0) *	38,649	0	0	0	0	
Pages (PT)	66,195	66,195	76,648	76,648	0	0.00%
BASE SALARY + STEPS	1,602,948	1,675,895	1,765,839	1,813,640	47,801	2.71%
Overtime	63,500	63,500	60,000	60,000	0	0.00%
Night Time Differential	1,142	1,142	1,142	1,142	0	0.00%
Longevity	11,100	13,200	14,875	14,335	(540)	-3.63%
Unused salary reserve						
TOTAL PERSONNEL SERVICES	1,678,690	1,753,737	1,841,856	1,889,117	47,261	2.57%

* Library custodians transferred to Facilities Department

APPENDIX B
Fiscal Year 2019 Budgets

24 Health & Human Services		2016	2017	2018	2019	\$ change	% change
All Health and Human Services							
	Personnel Services	596,589	629,604	743,767	771,466	27,699	3.72%
	Expenses	409,377	425,377	449,277	467,968	18,691	4.16%
	TOTAL	1,005,966	1,054,981	1,193,044	1,239,434	46,390	3.89%
		10.34%	4.87%	13.09%	3.89%		
a. Health and Human Services Administration							
	Personnel Services	340,174	356,809	425,891	431,759	5,868	1.38%
	Expenses *	32,300	32,800	49,700	98,200	48,500	97.59%
	TOTAL	372,474	389,609	475,591	529,959	54,368	11.43%
		3.41%	4.60%	22.07%	11.43%		
<u>Detail of Personnel Services:</u>							
	Director of Health and Human Services	105,799	112,073	116,315	118,815	2,500	2.15%
	Public Health Director			69,766	69,766		
A	Office Manager - Health and Human Services	46,393	50,440			0	
D	Administrative Assistant			49,166	49,165		
M	Health Compliance Officer	72,372	75,296	76,802	71,350	(5,452)	-7.10%
I	Health Comp Officer / Sealer (.11) **	7,318	7,464	7,766	7,766	0	0.00%
N	Health Compliance Inspector	67,397	72,748	61,728	66,444	4,716	7.64%
	Public Health Nurse	28,949	26,481	32,419	36,204	3,785	11.68%
	BASE SALARY + STEPS	328,228	344,502	413,962	419,510	5,548	1.34%
	Overtime	7,500	7,500	7,500	7,500		
	Longevity	4,446	4,807	4,430	4,750	320	7.22%
	TOTAL PERSONNEL SERVICES	340,174	356,809	425,891	431,759	5,868	1.38%
* Increase in FY 2019 due to need for additional mosquito and rodent control							
** Position now shared with the Town of Belmont							
b. Veterans' Services							
	Personnel Services	56,574	61,065	64,623	70,064	5,441	8.42%
	Expenses	3,577	3,577	3,577	5,268		
	Veteran's aid & assistance *	360,000	375,000	375,000	335,000	(40,000)	-10.67%
	TOTAL	420,151	439,642	443,200	410,332	(32,868)	-7.42%
		19.59%	4.64%	0.81%	-7.42%		
<u>Detail of Personnel Services:</u>							
	Director of Veterans' Services	56,574	61,065	64,623	70,064	5,441	8.42%
	BASE SALARY + STEPS	56,574	61,065	64,623	70,064	5,441	8.42%
	Longevity	0	0	0	0	0	
	TOTAL PERSONNEL SERVICES	56,574	61,065	64,623	70,064	5,441	8.42%
* 75% of veterans's aid & assistance reimbursed by state.							
c. Council on Aging							
	Personnel Services	199,841	211,730	253,253	269,643	16,390	6.47%
	Expenses	13,500	14,000	21,000	29,500	8,500	40.48%
	TOTAL	213,341	225,730	274,253	299,143	24,890	9.08%
		6.55%	5.81%	21.50%	9.08%		
<u>Detail of Personnel Services:</u>							
	Executive Secretary	78,152	84,361	87,631	87,631	0	0.00%
	Social Worker (.94, .94, 1.34, 1.54)	61,753	64,968	94,432	108,021	13,589	14.39%
	Principal Clerk & Secretary	46,329	48,201	42,433	44,023	1,590	3.75%
	Nurse *	12,407	12,800	13,057	12,060	(997)	-7.64%
	Receptionist (0,0,.5,.5)			14,500	16,545		
	BASE SALARY + STEPS	198,641	210,330	252,053	268,280	16,227	6.44%
	Longevity	1,200	1,400	1,200	1,363	163	13.58%
	TOTAL PERSONNEL SERVICES	199,841	211,730	253,253	269,643	16,390	6.47%
* Represents the Town portion only. These positions are partially funded by State and other grants.							

APPENDIX B
Fiscal Year 2019 Budgets

25 Retirement	2016	2017	2018	2019	\$ change	% change
a Contributory Pensions	10,098,704	10,659,672	11,268,183	11,887,479	619,296	5.50%
b Non-Contributory Pensions	87,000	87,000	55,322	18,018	(37,304)	-67.43%
APPROPRIATION TOTAL	10,185,704	10,746,672	11,323,505	11,905,497		
Water/Sewer Offset	(1,045,463)	(1,104,890)	(1,181,770)	(1,139,952)	41,818	-3.54%
TAXATION TOTAL	9,140,241	9,641,782	10,141,735	10,765,545	623,810	6.15%
	5.75%	5.49%	5.19%	6.15%		

26 Insurance	2016	2017	2018	2019	\$ change	% change
Total insurance costs (health + other - offsets)	16,359,582	16,920,564	17,239,561	17,159,100	(80,461)	-0.47%
	6.18%	3.43%	1.89%	-0.47%		
<i>For fiscal year 2019, the Town Manager is hereby authorized to transfer funds within this budget.</i>						
Group Insurance Commission *	14,472,394	15,105,907	15,351,035	15,020,788	(330,247)	-2.15%
Medicare payroll tax	974,723	1,100,000	1,155,000	1,364,821	209,821	18.17%
Flexible Benefit Plan / Health Reimbursement Accr	103,248	83,368	83,368	75,000	(8,368)	-10.04%
Employee health mitigation fund **	200,000	0	0	0	0	
Medicare	18,000	18,000	18,000	18,000	0	0.00%
Opt-out program	245,995	245,995	221,996	215,996	(6,000)	-2.70%
TOTAL GROUP HEALTH	16,014,360	16,553,270	16,829,399	16,694,605	(128,794)	-0.77%
Recreation Enterprise Fund	(53,144)	(60,519)	(33,836)	(50,070)	(16,234)	47.98%
Ed Burns Arena Enterprise Fund	(58,776)	(63,598)	(47,438)	(48,530)	(1,092)	2.30%
Contributory retirement	(36,735)	(41,620)	(42,039)	(41,998)	41	-0.10%
Water/Sewer Enterprise Fund	(564,756)	(575,602)	(561,976)	(530,358)	31,618	-5.63%
TOTAL OFFSETS	(713,411)	(741,339)	(685,289)	(670,956)	14,333	-2.09%
NET GROUP HEALTH	15,300,949	15,811,931	16,144,110	16,023,649	(114,461)	-0.71%
	6.58%	3.34%	2.10%	-0.75%		
Group Life	63,633	63,633	63,633	63,633	0	0.00%
Liability insurance	55,000	55,000	55,000	55,000	0	0.00%
Indemnity insurance	270,625	270,625	297,443	297,443	0	0.00%
Unemployment insurance	200,000	200,000	200,000	200,000	0	0.00%
Workers' Compensation	490,000	540,000	500,000	540,000	40,000	8.00%
TOTAL OTHER INSURANCE	1,079,258	1,129,258	1,116,076	1,156,076	40,000	3.58%
Municipal Building Trust Fund	(20,625)	(20,625)	(20,625)	(20,625)	0	0.00%
NET OTHER INSURANCE	1,058,633	1,108,633	1,095,451	1,135,451	40,000	3.65%
<p>* Group health insurance was transferred to the Massachusetts Group Insurance Commission (GIC) in FY2012.</p> <p>* 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.</p> <p>** Fund is now fully-funded at \$1,000,000</p>						

27 Reserve Fund	2016	2017	2018*	2019*	\$ change	% change
TOTAL	1,200,000	1,465,000	1,506,440	1,553,287	46,847	3.11%
	20.00%	22.08%	2.83%	3.11%		
<p>* The Finance Committee recommends a policy of dedicating 1% of the budget to the Reserve Fund. This will allow the Reserve Fund to cover snow and ice deficits for each year without requiring these to be raised on the next year's tax levy.</p>						

APPENDIX B
Fiscal Year 2019 Budgets

A Water & Sewer	2016	2017	2018	2019	\$ change	% change
EXPENSES						
Personnel Services	3,154,872	3,180,831	3,397,717	3,463,895	66,178	1.95%
Expenses	14,652,343	14,856,575	15,665,213	16,006,927	341,714	2.18%
Capital Outlay & Debt Service	1,971,159	1,936,935	1,722,918	1,867,094	144,176	8.37%
TOTAL EXPENSES	19,778,374	19,974,341	20,785,848	21,337,916	552,068	2.66%
	-0.20%	0.99%	4.06%	2.66%		
REVENUES						
User Charges	13,954,027	13,954,027	14,612,125	15,374,301	762,176	5.22%
Shift of Debt to Tax Rate	5,593,112	5,593,112	5,593,112	5,593,112	0	0.00%
Use of Retained Earnings	0	105,892	234,552	0	(234,552)	-100.00%
MWRA Loan	0	0	0	0	0	
Interest Income/Miscellaneous	131,365	131,365	163,020	170,041	7,021	4.31%
Real Estate Tax Liens	189,945	189,945	183,039	200,462	17,423	9.52%
Total Water Recon Sewer & Sewer Facilities					0	
Proceeds from sale of bonds					0	
TOTAL REVENUES	19,868,449	19,974,341	20,785,848	21,337,916	552,068	2.66%
	0.00%	0.53%	4.06%	2.66%		
FUND INCREASE (DECREASE)	90,075	0	0	0		
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Administration	52,942	55,045	55,228	55,228	0	0.00%
Clerical	47,829	49,733	50,014	50,014	0	0.00%
Labor	1,973,821	1,961,663	2,101,205	2,209,201	107,996	5.14%
Total Wages	2,074,592	2,066,441	2,206,447	2,314,443		
Retirement	1,070,780	1,104,890	1,181,770	1,139,952	(41,818)	-3.54%
Unemployment Compensation	2,500	2,500	2,500	2,500	0	0.00%
Workers' compensation	7,000	7,000	7,000	7,000	0	0.00%
TOTAL PERSONNEL SERVICES	3,154,872	3,180,831	3,397,717	3,463,895	66,178	1.95%
<u>Water Operating Expenses Detail</u>						
Maintenance of Water Distribution System	366,000	366,000	377,200	355,600	(21,600)	-5.73%
Maintenance of Plant	63,600	63,600	63,600	63,600	0	0.00%
M.W.R.A. Assessment	4,715,211	4,890,344	5,239,376	5,245,583	6,207	0.12%
Great Meadows	4,000	4,000	4,000	4,000	0	0.00%
TOTAL WATER EXPENSES	5,148,811	5,323,944	5,684,176	5,668,783	(15,393)	-0.27%
<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	226,000	226,000	276,000	276,000	0	0.00%
M.W.R.A. Assessment	7,997,138	8,007,249	8,368,475	8,728,350	359,875	4.30%
TOTAL SEWER EXPENSES	8,348,138	8,358,249	8,769,475	9,129,350	359,875	4.10%
<u>Indirect Expenses</u>						
Indirect Charges	1,155,394	1,174,382	1,208,794	1,208,794	0	0.00%
TOTAL INDIRECT EXPENSES	1,155,394	1,174,382	1,208,794	1,208,794	0	0.00%
TOTAL EXPENSES	14,652,343	14,856,575	15,662,445	16,006,927		

APPENDIX B
Fiscal Year 2019 Budgets

B Recreation *	2016	2017	2018	2019	\$ change	% change
EXPENSES						
Personnel Services	300,529	336,527	359,668	751,980	392,312	109.08%
Operating Expenses	311,821	343,496	279,686	1,034,170	754,484	269.76%
Capital Outlay	0	0	0	0	0	
TOTAL EXPENSES **	612,350	680,023	639,354	1,786,150	1,146,796	179.37%
	4.61%	11.05%	-5.98%	179.37%		
REVENUES						
User Fees and Charges	598,000	664,660	634,152	1,773,150	1,138,998	179.61%
Miscellaneous	17,000	17,000	17,000	13,000	(4,000)	-23.53%
TOTAL REVENUES **	615,000	681,660	651,152	1,786,150	1,134,998	174.31%
	4.38%	10.84%	-4.48%	174.31%		
FUND INCREASE (DECREASE)	2,650	1,637	11,798	0		
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Director of Recreation ** (.5)((.5)(.8)(.8)	56,383	59,288	84,832	84,832	0	0.00%
Assistant Director (.8)				57,218		
Recreation Facilities Supervisor	56,338	60,811	64,355	66,768	2,413	3.75%
Principal Clerk-Steno (.29)	6,725	7,415	8,004	21,853	13,849	173.03%
Sr Clerk & Typist (.46,.68,.68,.80)	17,820	28,565	30,835	37,637		
Afterschool Program Director				56,768		
Asst Afterschool (.8)				32,082		
Preschool Director				47,225		
Asst Preschool (.8)				30,922		
Building Craftsman (.2)	10,699	11,131	11,354	11,354	0	0.00%
SUB-TOTAL	147,965	167,210	199,381	446,660	247,279	124.02%
Temporary staff	152,000	168,720	160,000	140,000	(20,000)	-12.50%
Reservoir staff				160,000		
Longevity	564	597	287	320	33	11.50%
Overtime	0	0	0	5,000	5,000	
TOTAL PERSONNEL SERVICES	300,529	336,527	359,668	751,980	392,312	109.08%
* Prior to fiscal 2019, most of the salaries were paid from a revolving fund. State regulations now require these salaries to be shifted to the enterprise fund resulting in the substantial increase.						
** Director of Recreation previously split 50/50 with Ed Burns Arena, now 80/20						

APPENDIX B
Fiscal Year 2019 Budgets

C Ed Burns Arena	2016	2017	2018	2019	\$ change	% change
EXPENSES						
Personnel Services	265,255	287,507	266,981	272,590	5,609	2.10%
Operating Expenses	259,425	271,433	259,588	277,340	17,752	6.84%
Debt Service	83,000	83,000	85,154	82,591	(2,563)	-3.01%
TOTAL EXPENSES	607,680	641,940	611,723	632,521	20,798	3.40%
	0.69%	5.64%	-4.71%	3.40%		
REVENUES						
Public Skating	60,000	73,320	52,000	52,000	0	0.00%
Ice time	367,200	376,000	365,560	496,521	130,961	35.82%
Concession Stand	34,000	30,000	25,000	25,000	0	0.00%
Capital & Miscellaneous	155,500	163,320	156,654	59,000	(97,654)	-62.34%
TOTAL REVENUES	616,700	642,640	599,214	632,521	33,307	5.56%
	1.68%	4.21%	-6.76%	5.56%		
FUND INCREASE (DECREASE)	9,020	700	(12,509)	0		
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
<u>Administration</u>						
Director of Recreation* (.5)(.5)(.5) (.2)	56,383	59,288	21,208	21,208	0	0.00%
Asst Director (.2)				14,305		
Rink Facility Supervisor	70,263	73,101	74,564	74,563	(1)	0.00%
Principal Clerk & Typist (.19,.37,.19,.5)	6,725	14,441	8,004	21,459	13,455	168.10%
Sr. Clerk & Typist (.46,.23,.68,.20)	17,820	9,662	30,835	9,409	(21,426)	-69.49%
Building Craftsman	42,795	44,524	45,415	45,414	(1)	0.00%
SUB-TOTAL	193,986	201,016	180,026	186,358	6,332	3.52%
Temporary staff	67,500	82,486	80,000	76,500	(3,500)	-4.38%
Longevity	2,269	2,505	1,955	2,232	277	14.17%
Overtime	1,500	1,500	5,000	7,500	2,500	50.00%
TOTAL PERSONNEL SERVICES	265,255	287,507	266,981	272,590	5,609	2.10%
<u>Operating Expenses Detail</u>						
Office Supplies	500	500	500	500	0	0.00%
Utilities (Electricity & Gas)	134,000	137,000	127,000	135,000	8,000	6.30%
Security	4,832	4,832	4,900	5,000	100	2.04%
Marketing	500	500	500	2,000	1,500	300.00%
Refrigeration contract	5,000	5,000	6,000	7,500	1,500	25.00%
Zamboni fuel and maintenance	2,200	2,200	2,200	0	(2,200)	-100.00%
Health Insurance	58,776	63,598	47,438	48,530	1,092	2.30%
Concession Stand	19,000	19,000	20,000	19,000	(1,000)	-5.00%
DCR payment	6,167	12,853	13,100	13,100		
Otherwise Unclassified	28,450	25,950	37,950	46,710	8,760	23.08%
TOTAL OPERATING EXPENSES	259,425	271,433	259,588	277,340	17,752	6.84%
<i>* Director of Recreation previously split 50/50 with Recreation, 20/80</i>						

APPENDIX B
Fiscal Year 2019 Budgets

D Council on Aging Transportation	2016	2017	2018	2019	\$ change	% change
EXPENSES						
Personnel Services	82,014	74,880	73,125	67,705	(5,420)	-7.41%
Operating Expenses	44,400	28,120	26,210	22,000	(4,210)	-16.06%
TOTAL EXPENSES	126,414	103,000	99,335	89,705	(9,630)	-9.69%
	2.75%	-18.52%	-3.56%	-9.69%		
REVENUES						
Transfer from CoA Reserve Fund	30,000	30,720	26,435	17,805	(8,630)	-32.65%
Dial-A-Ride-Taxi (DART) fees	13,800	8,500	8,500	6,000	(2,500)	-29.41%
COA Contracts	40,000	40,000	34,000	36,500	2,500	7.35%
Vans	23,500	9,500	10,900	8,400	(2,500)	-22.94%
Donations	20,000	14,280	19,500	21,000	1,500	7.69%
General fund subsidy	0	0	0	0		
TOTAL REVENUES	127,300	103,000	99,335	89,705	(9,630)	-9.69%
	3.24%	-19.09%	-3.56%	-9.69%		
FUND INCREASE (DECREASE)	886	0	0	0		
<u>Personnel Services Detail</u>						
Van driver	42,067	35,809	0	0	0	
Info & Referral	29,047	30,221	30,825	30,825	0	0.00%
On call van driver	10,000	8,850	42,000	36,580	(5,420)	-12.90%
BASE SALARY	81,114	74,880	72,825	67,405	(5,420)	-7.44%
Longevity	900	0	300	300	0	0.00%
TOTAL PERSONNEL SERVICES	82,014	74,880	73,125	67,705	(5,420)	-7.41%

APPENDIX B
Fiscal Year 2019 Budgets

E	Arlington Youth Counseling Center	2016	2017	2018	2019	\$ change	% change
	EXPENSES						
	Personnel Services	368,999	376,903	395,501	396,189	688	0.17%
	Expenses	229,900	208,585	234,499	255,799	21,300	9.08%
	TOTAL EXPENSES	598,899	585,488	630,000	651,988	21,988	3.49%
		0.70%	-2.24%	7.60%	3.49%		
	REVENUES						
	Client Fees & insurance reimbursements	288,000	318,000	363,000	376,988	13,988	3.85%
	School contracts	52,000	64,000	52,000	45,000		
	Gifts and donations	128,000	67,488	90,000	105,000	15,000	16.67%
	Intergovernmental (CDBG)	17,000	11,000	5,000	5,000	0	0.00%
	General fund subsidy	120,000	120,000	120,000	120,000	0	0.00%
	Grant		5,000				
	TOTAL REVENUES	605,000	585,488	630,000	651,988	21,988	3.49%
		1.68%	-3.23%	7.60%	3.49%		
	FUND INCREASE (DECREASE)	6,101	0	0	0		
	<u>Personnel Services Detail</u>						
	Director of Youth Services	82,177	85,497	87,207	87,207	0	0.00%
	Psychiatrist (1 PT)	45,500	7,280	7,280	7,280	0	0.00%
	Psychiatric Nurse		39,000	45,500	45,500	0	
	Psychologist (.57)	46,958	48,853	47,161	48,930	1,769	3.75%
	Clinical Director	74,905	77,930	79,489	79,489	0	0.00%
	Medical Record Clerk (.51,.51,.6,.51)	20,920	23,428	28,925	25,507	(3,418)	-11.82%
	Asst. Clinical Director (.6)	38,976	42,072	44,522	44,522	0	0.00%
	Billing agent (.8,.8,1,1)	58,352	50,757	53,836	55,854	2,018	3.75%
	BASE SALARY	367,788	374,817	393,921	394,289	368	0.09%
	Longevity	1,211	2,086	1,580	1,900	320	20.25%
	TOTAL PERSONNEL SERVICES	368,999	376,903	395,501	396,189	688	0.17%
	<u>Operating Expenses Detail</u>						
	Administrative fees	6,000	6,000	25,000	30,600	5,600	22.40%
	Management Consulting	0				0	
	Fee for service clinicians	195,000	195,000	200,000	215,000	15,000	7.50%
	Case manager	17,500	0	0	0		
	Professional licenses	800	800	800	800		
	Office Supplies	3,000	3,185	4,099	4,099	0	0.00%
	Car Allowance	300	300	300	300	0	0.00%
	Unclassified	7,300	3,300	4,300	5,000	700	16.28%
	TOTAL OPERATING EXPENSES	229,900	208,585	234,499	255,799	21,300	9.08%

APPENDIX C
Summary of Finance Committee Recommendations
Fiscal Year 2019

REVENUES

PROPERTY TAX DETAIL

FY 2018 levy limit	109,965,991
+2.5%	2,749,150
New growth	650,000
Debt exclusions	5,240,721
Symmes debt exclusion (net of receipts)	0
less MSBA receipts	(476,523)
MWRA debt	5,593,112
TOTAL PROPERTY TAX	123,722,451

SCHOOL CONSTRUCTION AID (MSBA)

Bishop	0
Brackett	0
Hardy	0
Peirce	476,523
TOTAL EXEMPT RECEIPTS	476,523
Ottoson (non-exempt)	0
TOTAL EXEMPT RECEIPTS	476,523

LOCAL RECEIPTS DETAIL

Motor vehicle excise	4,551,000
Other excise - hotel	325,000
Other excise - meals	400,000
Penalties & interest	355,000
Payments in lieu of taxes	18,000
Fees	935,000
Rentals	373,000
Dept revenue - schools	100,000
Dept revenue - libraries	49,000
Dept revenue - cemeteries	265,000
Dept revenue - recreation	0
Other departmental revenue	200,000
Licenses and permits	1,505,000
Special assessments	0
Fines and forfeits	30,000
Investment income	65,000
Medicare Part D	0
TOTAL LOCAL RECEIPTS	9,171,000

LOCAL AID ("CHERRY SHEET") DETAIL

RECEIPTS	
Education	
Chapter 70	11,685,389
Charter Tuition Assessment Reimbursement	26,787
Offset Receipts	
School Lunch Assistance	0
School Choice Receiving Tuition	0
Total Education	11,712,176
General Government	
Additional Assistance	0
Total unrestricted gen'l gov't	7,844,260
Annual Formula Local Aid	0
Veterans' Benefits	194,794
Exemptions: Vets, blind, Elderly, etc.	150,747
Offset Receipts	
Public Libraries	56,041
Total General Government	8,245,842
Total Estimated Receipts	19,958,018
Ch 70 add from SFSF	0
School Construction (MSBA)	476,523
Local Aid Receipts inc MSBA	20,434,541
ASSESSMENTS	
State Assessments and Charges	
Retired Employee's Health Insurance	0
Air Pollution Districts	16,999
Metropolitan Area Planning Council	23,348
RMV Non-Renewal Surcharge	39,520
Total Assess. & Charges	79,867
Transportation Authorities	
MBTA	2,962,802
Boston Metro. Transit District	759
Total MBTA Assessment	2,963,561
Annual Charges Against Receipts	
Special Education	28,925
Total Annual Charges	28,925
Tuition Assessments	
School Choice Sending Tuition	23,400
Charter School Sending Tuition	189,312
Total Tuition Assessments	212,712
Total Estimated Charges	3,285,065
NET LOCAL AID	16,672,953

APPROPRIATIONS

BUDGETS (Article 29)

Town Manager	
3 Town Manager	641,740
4 Human Resources	332,013
5 Information Technology	917,172
9 Board of Assessors	319,701
10 Legal	489,024
14 Planning & Community Development	558,808
15 Redevelopment Board / Rental Props	30,800
17 a. Public Works Administration	205,049
17 b. Engineering	134,650
17 c. Cemeteries	253,503
17 d. Natural Resources & Field Maintenance	1,626,681
17 e. Sanitation/Highway Division	6,539,891
17 f. Motor Equipment Repair	425,484
17 g. Street lighting, traffic signals	205,000
18 Facilities	668,826
19 Police Services	8,156,966
20 Fire Services	7,267,508
21 Inspections	495,994
23 Libraries	2,401,497
24 a. Health and Human Services Administration	529,959
24 b. Veterans' Services	410,332
24 c. Council on Aging	299,143
Total Town Manager	32,909,741
Board of Selectmen	
2 a. Administration and Licensing	276,393
2 c. Printing Town Reports	3,500
2 d. Accounting and Auditing	78,000
6 Comptroller	319,278
13 Parking	76,355
16 Zoning Board of Appeals	32,320
Total Selectmen	785,846
Town Clerk	
11 Town Clerk	266,719
12 Board of Registrars	69,165
Total Town Clerk	335,884
Retirement	
25 a Contributory Pensions	10,747,527
25 b Non-Contributory Pensions	18,018
Total Pensions	10,765,545
Fixed Budgets	
26 Insurance	17,159,100
8 Postage	174,371
2 b. Elections and Town Meeting	199,125
27 Reserve Fund	1,553,287
Total Fixed Budgets	19,085,883
1 Finance Committee	10,550
7 Treasurer-Collector	667,866
22 Education *	66,102,319
TOTAL BUDGETS (Art 29)	130,663,634

WARRANT ARTICLES

TOTAL BUDGETS	
Total Budgets (Article 29)	130,663,634
Capital Budget (Article 30)	12,857,157
OTHER WARRANT ARTICLES	
26 Positions reclassification	54,429
27 Collective Bargaining	720,000
34 Minuteman Regional School	4,936,724
35 Arlington Historical Commission	2,660
35 Historic District Commissions	5,100
35 Capital Planning Committee	0
35 Commission on Disabilities	3,000
35 Recycling Committee	3,000
35 Human Rights Commission	7,500
35 Tourism & Econ. Development	4,275
35 Vision 2020	3,000
35 Transportation Advisory	0
35 Scenic Byway	2,000
35 Arlington Commission on Arts & Culture	40,000
36 Town Day	5,000
36 Flags on graves of veterans	4,500
36 Veteran's, Mem., Patriot's Day	5,667
37 Indemnification, medical costs	9,399
37 Legal defense fund	0
38 Water bodies (Cons Comm)	60,000
40 "Harry Barber" Community Service program	7,500
42 Retiree health insurance (OPEB)	936,982
46 Long term stabilization fund	100,000
TOTAL OTHER ARTICLES	6,910,736
TOTAL WARRANT ARTICLES	150,431,527

ENTERPRISE FUNDS

A. WATER & SEWER

Budget	4,288,095
Capital	1,867,094
Assessment	13,973,933
Indirect charges	1,208,794
Total expenses	21,337,916
Total revenues	21,337,916
Net surplus (deficit)	0

B. RECREATION

Budget	1,786,150
Capital	0
Total expenses	1,786,150
Total revenues	1,786,150
Net surplus (deficit)	0

C. ED BURNS ARENA

Budget	549,930
Capital	82,591
Total expenses	632,521
Total revenues	632,521
Net surplus (deficit)	0

D. COUNCIL ON AGING TRANSPORTATION

Budget	89,705
Total revenues	89,705
From general fund	0
Net surplus (deficit)	0

E. ARLINGTON YOUTH COUNCILING SVCS

Budget	651,988
Total revenues	531,988
From general fund	120,000
Net surplus (deficit)	0

ENTERPRISE FUND SUMMARY

Budget	7,365,868
Capital	1,949,685
Assessment	13,973,933
Indirect charges	1,208,794
Total expenses	24,498,280
Total revenues	24,378,280
Total from general fund	120,000
Net surplus (deficit)	0

SUMMARY

FY 2019 SUMMARY OF REVENUES

Property Tax Levy (n/l Symmes)	123,722,451
Local Aid Receipts n/l MSBA	19,958,018
School Construction Aid (MSBA)	476,523
Local Receipts	9,171,000
Overlay reserve (Art 43)	200,000
Override stabilization fund	2,635,628
Health Claims Trust Fund	300,000
Use of free cash (Art 45)	4,593,375
TOTAL FY 2018 REVENUES	161,056,995

SUMMARY OF FY 2019 EXPENDITURES

Town budgets (Article 29)	64,561,315
School budget (Article 29)	66,102,319
Capital plan (Article 30)	12,857,157
Warrant articles	1,974,012
Minuteman Regional School	4,936,724
Youth Services subsidy	120,000
C of A Trans subsidy	0
MWRA debt service	5,593,112
MBTA assessment	2,963,561
Educ. & Library offset receipts	56,041
Charter/choice tuitions	212,712
Other state assessments	108,792
Reserve for court judgements	100,000
Symmes urban renewal	671,250
Snow & ice deficit	0
Overlay reserve	800,000
Override stabilization fund	0
TOTAL FY 2018 EXPENDITURES	161,056,995

FY 2019 REVENUES LESS EXPENDITURES

	0
--	----------

**APPENDIX D
Long Range Projection FY2017-FY2023**

	FY 2018	FY 2019	Dollar Change	Percent Change	FY 2020	Dollar Change	FY 2021	Dollar Change	FY 2022	Dollar Change	FY 2023	Change
I REVENUE												
A. State Aid	19,207,063	19,958,018	750,955	3.91%	20,153,315	195,297	20,350,564	197,249	20,549,786	199,222	20,751,000	201,214
School Construction Aid	1,615,914	476,523	(1,139,391)	-70.51%	476,523	0	476,523	0	0	(476,523)	0	0
B. Local Receipts	9,071,000	9,171,000	100,000	1.10%	9,271,000	100,000	9,371,000	100,000	9,471,000	100,000	9,571,000	100,000
C. Free Cash	4,850,566	4,593,375	(257,191)	-5.30%	2,901,145	(1,692,230)	2,901,145	0	2,901,145	0	2,901,145	0
D. Overlay Reserve Surplus	500,000	200,000	(300,000)	-60.00%	200,000	0	200,000	0	200,000	0	200,000	0
E. Property Tax	117,255,201	123,722,451	6,467,250	5.52%	126,997,516	3,275,065	130,309,348	3,311,832	133,629,852	3,320,504	137,074,705	3,444,853
F. Override Stabilization Fund	0	2,635,628	2,635,628		7,905,189	5,269,561	11,384,047	3,478,858	14,288,439	2,904,392	17,000,000	2,711,561
TOTAL REVENUES	152,499,744	160,756,995	8,257,251	5.41%	167,904,688	7,147,693	174,992,627	7,087,939	168,180,222	(6,812,405)	170,497,850	2,317,628
II APPROPRIATIONS												
A. Operating Budgets												
School	38,787,542	42,860,305	4,072,763	10.50%	45,221,515	2,361,210	47,781,869	2,560,354	50,087,396	2,305,527	52,661,032	2,573,636
General Education Costs	20,037,415	21,440,034	1,402,619	7.00%	22,940,836	1,500,802	24,546,895	1,605,859	26,264,964	1,718,269	28,103,511	1,838,547
Special Education Costs*	970,000	970,000	0	0.00%	970,000	0	970,000	0	970,000	0	970,000	0
Kindergarten Fee Offset	1,133,528	831,980	(301,548)	-26.63%	944,542	(197,000)	611,750	(332,792)	792,828	(138,964)	653,864	(138,964)
Growth Factor	60,928,485	66,102,319	5,173,834	8.49%	70,076,893	3,974,574	73,910,314	3,833,421	78,115,188	4,204,874	82,400,127	4,284,939
Minuteman	4,291,333	4,936,724	645,391	15.04%	5,109,509	172,785	5,288,342	178,833	5,473,434	185,092	5,665,004	191,570
Town	26,722,171	27,820,241	898,070	3.36%	28,517,899	897,658	29,444,731	926,832	30,401,685	956,954	31,389,740	988,055
Expenses	10,314,386	10,595,129	280,743	2.72%	10,939,471	344,342	11,295,004	355,533	11,662,092	367,088	12,041,110	379,018
Less Offsets:	2,436,791	2,491,112	54,321	2.23%	2,572,073	80,961	2,655,665	83,592	2,741,974	86,309	2,831,088	89,114
Enterprise Fund/Other	34,599,766	35,724,258	1,124,492	3.25%	36,885,297	1,161,039	38,084,070	1,198,773	39,321,803	1,237,733	40,599,762	1,277,959
Net Town Budget	5,593,112	5,593,112	0	0.00%	5,593,112	0	5,593,112	0	5,593,112	0	5,593,112	0
MWRA Debt Shift	3,175,427	4,432,143	1,256,716	39.58%	4,273,079	(159,064)	4,114,929	(158,150)	3,452,179	(662,750)	3,352,632	(99,547)
Exempt Debt Service	7,281,819	6,624,043	(657,776)	-9.03%	6,588,240	(65,803)	6,937,624	379,384	7,307,245	369,621	7,051,990	(255,255)
Non-Exempt Service	3,941,928	2,795,027	(1,146,901)	-29.09%	2,676,735	(118,292)	2,419,060	(257,675)	2,225,544	(193,516)	2,213,383	(12,161)
Cash	(2,875,349)	(994,056)	1,881,293	-65.43%	(361,629)	632,427	(317,138)	44,491	(387,057)	(69,919)	(351,743)	35,314
Offsets/Capital Carry Forward	11,523,825	12,857,157	1,333,332	11.57%	13,146,425	289,268	13,154,475	8,050	12,597,911	(556,564)	12,266,262	(331,649)
Total Capital	10,141,735	10,765,545	623,810	6.15%	11,357,650	592,105	11,982,321	624,671	12,641,349	659,028	13,336,623	695,274
C. Pensions	17,239,561	17,159,100	(80,461)	-0.47%	18,236,212	1,077,112	19,311,408	1,075,196	20,482,783	1,171,375	21,694,587	1,211,804
D. Insurance	3,240,429	3,341,106	100,677	3.11%	3,423,233	82,127	3,507,412	84,179	3,593,697	86,285	3,682,138	88,441
E. State Assessments	1,156,229	800,000	(356,229)	-30.81%	600,000	(200,000)	600,000	0	800,000	200,000	600,000	(200,000)
F. Overlay Reserve	1,506,440	1,553,287	46,847	3.11%	1,599,995	46,708	1,636,086	36,091	1,667,518	31,432	1,704,979	37,461
G. Fixed Costs - Res. Fund & Elections	748,338	771,250	22,912	3.06%	773,225	1,975	773,225	(1,275)	767,450	(4,500)	100,000	(667,450)
H. Other	1,319,355	1,153,137	(166,218)	-12.60%	1,103,137	(50,000)	1,153,137	50,000	1,103,137	(50,000)	1,153,137	50,000
I. Warrant Articles	211,136	0			0		0		0		0	
J. Override Stabilization Fund	152,499,744	160,756,995	8,257,251	5.41%	167,904,688	7,147,693	174,992,627	7,087,939	182,157,381	7,164,755	188,795,730	6,638,349
K. TOTAL APPROPRIATIONS	0	0	0	0.00%	0	0	0	0	(13,977,160)	0	(18,297,880)	(4,320,720)
BALANCE												
Reserve Balances	9,186,749	5,802,290	(3,384,459)	-36.73%	5,802,290	(3,384,459)	5,802,290	(3,384,459)	5,802,290	(3,384,459)	5,802,290	(3,384,459)
Free Cash	3,187,057	3,382,669	195,612	6.14%	3,584,149	201,480	3,791,674	207,525	4,005,424	213,749	4,225,586	224,162
Stabilization Fund	23,353,303	20,717,675	(2,635,628)	-11.29%	12,812,486	(10,041,197)	1,428,439	(8,612,757)	0		0	
Override Stabilization Fund	757,006	779,716	22,710	3.00%	803,107	23,391	827,201	24,094	852,017	24,816	877,577	25,560
Municipal Bldg Ins. Trust Fund												
TOTAL:	36,484,115	30,682,350	(5,801,765)	-15.90%	23,002,032	(13,382,083)	11,849,603	(1,152,429)	10,659,730	(5,182,697)	10,905,454	(2,753,283)
% of General Fund Revenue	23.9%	19.1%			13.7%		6.8%		6.3%		6.4%	

The plan does not include any potential impacts of an Arlington High School Project

The plan does not include any projected revenues or expenditures from the Community Preservation Act

	FY 2018*	FY 2019*	FY 2020*	FY 2021*	FY 2022*	FY 2023*
Actual/Proj. Annual Growth	242	170	193	125	162	136
** Actual Growth - Based on 35% of FY14 DESE Per Pupil Cost of \$13,085 = Growth Factor of \$4,580 X Enrollment Growth and FY15 PPC Cost of \$13,383 = \$4,684 X Enrollment Growth						
* Projected Growth - Based on 35% of FY16 DESE Per Pupil Cost of \$13,984 = \$4,894 X Enrollment Growth						

Projected School Enrollment Growth FY 2018 - FY 2023