



**TOWN OF ARLINGTON**  
Fiscal Year 2024  
Town Manager's Annual Budget &  
Financial Plan

# **TOWN OF ARLINGTON**

## **Fiscal Year 2024 Town Manager's Annual Budget & Financial Plan**



**Sandy Pooler  
Town Manager**

**Alex Magee  
Deputy Town Manager**



**TOWN OF ARLINGTON  
ANNUAL BUDGET & FINANCIAL PLAN FISCAL YEAR 2024  
INDEX**

**SECTION I – Budget Message**

Introduction	1
Budget Message	4

**SECTION II – Revenue**

Overall Revenue Summary	25
Property Tax	28
Local Receipts	31
Hotel and Meals Taxes	39
State Aid	40
Free Cash	48
Other Revenue	49

<b>SECTION III – Budget Summaries</b>	51
Organization Chart	61

**SECTION IV – Budgets**

General Government	
Finance Committee	63
Select Board	65
Town Manager/Purchasing/ Communications	68
Human Resources	74
Comptroller	77
Treasurer	81
Postage	83
Assessing	85
Information Technology	88
Legal/Workers' Comp	92
Town Clerk/Board of Registrars	95
Parking	98
Planning & Community Development and Redevelopment Board	100
Zoning Board of Appeals	105
Facilities	107

Public Works	
Administration	110
Engineering	115
Cemeteries	119
Natural Resources	121
Highway	123
Snow and Ice	125
Solid Waste	126
Motor Equipment Repair	127
Streetlights	129

Community Safety	
Police	131
Community Services Division	134
Professional Standards/Accreditation	136
Criminal Investigations	137
Traffic	138
Animal Control	139
Jail Diversion/Hoarding Response	140
Support Services Division	141
Fire	142
Inspectional Services	146

Libraries	149
-----------	-----

Health and Human Services	153
Health Department	154
Veterans' Services	158
Council on Aging	161
Diversity, Equity, and Inclusion	165

Non-Departmental	
Retirement	169
Insurance	171
Health Insurance	173



**TOWN OF ARLINGTON  
ANNUAL BUDGET & FINANCIAL PLAN FISCAL YEAR 2024  
INDEX**

<b>SECTION V – Enterprise Funds</b>	
Water/Sewer	175
Recreation	178
Ed Burns Arena/Sports Center	181
Council on Aging Transportation	184
Youth Counseling Center	187
<b>SECTION VI – Capital Improvement Program</b>	191
Capital Budget	196
Capital Improvement Plan	200
Debt Service	206
<b>SECTION VII – Non-Appropriated Expenses</b>	
State Assessments	207
MBTA	208
Parking Fine Registry Surcharge	208
Air Pollution Control District	208
Metropolitan Area Planning Council	208
Special Education Charge	209
Charter School Tuition	209
School Choice Sending Tuition	209
Cherry Sheet Offsets	209
Tax Abatement Overlay	210
Court Judgments, Deficits, and Other	210
<b>SECTION VIII – Fund Information</b>	216
Fund Balances	218
Town Financial Policies	224
<b>SECTION IX – Glossary of Terms</b>	227



---

# SECTION I

---

# BUDGET MESSAGE



## A Resident's Guide to the Budget

Welcome! If you are reading this it means you are interested in better understanding one of the most important documents produced by your community. The Annual Budget & Financial Plan document is much more than just a collection of numbers; it is a reflection of our community's values, priorities, and goals. The Budget document serves as a policy document, a financial guide, and a communications device to its residents. To this end, it is designed to be as user-friendly as possible. This Annual Budget & Financial Plan was created to help orient readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find the introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Arlington.

### THE BUDGET PROCESS

The Town of Arlington is governed by the "Town Manager Act of the Town of Arlington, Massachusetts," by which a popularly elected, five-member Select Board appoints a professional manager to administer the daily operation of the Town. The Town's legislative body is a representative Town Meeting, which consists of 252 members elected from their home precincts. There are 21 precincts in Arlington. The Town Manager is the chief executive officer of the Town, managing the day-to-day business of Town departments.

In accordance with Section 32 of the Town Manager Act, the Town Manager must annually submit a budget to the Select Board and Finance Committee. Arlington has had a long tradition of developing a budget that clearly defines departmental goals and objectives and includes detailed trend analysis and long-term projections. The annual operating and capital budgets are submitted as part of the Town Manager's Annual Budget & Financial Plan. The Finance Committee reviews the Annual Budget January through April when the Committee submits its recommendations to Town Meeting. Town Meeting then adopts both the operating and capital budgets in May. During the fiscal year, budgetary transfers may be made with the approval of both the Select Board and the Finance Committee. Amendments to appropriations must be made by Town Meeting.

It is important to note that the financial and budgetary information presented in the Annual Budget & Financial Plan are projections and are subject to change prior to Town Meeting. For definitions of terms used in the Annual Budget & Financial Plan, see the Glossary at the end of this document.

For past budgets and plans, plus additional financial documents please visit [arlingtonma.gov/financial](http://arlingtonma.gov/financial).

### BUDGET CALENDAR

**July**

Fiscal Year begins July 1st

**September**

Capital Budget requests due to Town Manager

**October**

Long-Range Plan Updated - Initial Revenue and Expenditure Forecast

**November**

Operating Budget requests due to Town Manager

**January**

Budget books distributed to Select Board and Finance Committee by January 15th

**January/April**

Finance Committee hearings on budget

**March**

Financial Plan distributed to Select Board and Finance Committee

**April**

Finance Committee recommended budget submitted to Town Meeting

**May**

Town Meeting adopts *Operating and Capital Budgets*

**June**

Fiscal Year ends June 30th



### Community Profile

**Name:** Town of Arlington

**Settled:** 1635 (as Village of Menotomy)

**Incorporated:** 1807 (as West Cambridge) Renamed Arlington in 1867

**Total Area:** 5.5 Sq. Miles  
**Land:** 5.2 Sq. Miles  
**Water:** 0.3 Sq. Miles

**Elevation:** 46 Feet

**Public Roads:** 95.27 Miles

**County:** Middlesex

**Population:** 46,308 (2020 Census)

**Form of Government:** Representative Town Meeting

**School Structure:** K-12

**FY2023 Average Single Family Tax Rate:** \$11.21 per \$1,000

**FY2023 Ave. Single Family Home Value:** \$912,386

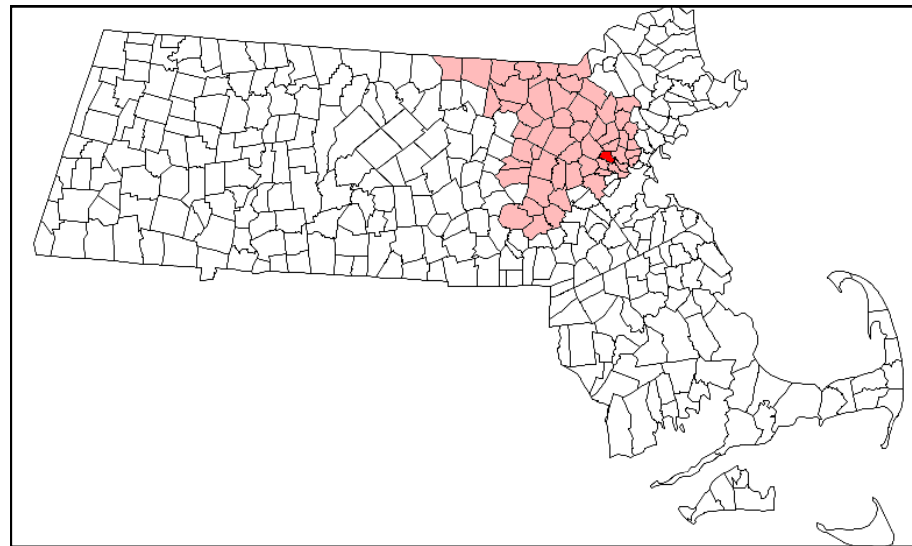
**Coordinates:** 42°24'55"N 71°09'25"W

**Address:**  
 Arlington Town Hall  
 730 Massachusetts Avenue  
 Arlington, MA 02476  
 Phone: (781) 316-3000  
 www.arlingtonma.gov

The Town of Arlington is located six miles northwest of Boston and is home to over 46,000 residents living in a compact urban community of 5.5 square miles. Because of its proximity to Boston, Arlington residents are able to enjoy its diverse neighborhoods, active civic life, and good public transportation options. Arlington is more affordable than many of its neighbors and thereby attracts residents who value its geographic location and quality-of-life.

The Town of Arlington was originally settled in 1635 as a village named Menotomy, meaning “swift running water.” In 1807, the name was changed to West Cambridge and renamed Arlington in 1867 in honor of the Civil War heroes buried in Arlington National Cemetery.

Arlington, which offers a diverse mix of residential settings and popular retail and entertainment options, has steadily evolved from a working-class community to a more affluent suburban town. Residents have a lot invested in the Town and come to expect excellent municipal services for a reasonable tax bill. The community has a strong history of supporting specific initiatives to improve the quality of these services. This support is evidenced by recent tax override initiatives to upgrade all the school facilities, and to maintain quality services.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Arlington  
Massachusetts**

For the Fiscal Year Beginning

July 01, 2022

*Christopher P. Morill*  
Executive Director





### Fiscal Year 2024 Annual Budget & Financial Plan Budget Message

March 23, 2023

To: The Honorable Select Board and Finance Committee

I hereby transmit to you the recommended FY2024 operating and capital budgets and the FY2024-2028 capital plan. The General Fund budget as proposed totals \$205,700,537 which is an increase of \$7,948,013 (4.02%) from the current budget. A summary showing a comparison of the FY2023 and FY2024 revenues and expenditures is shown on page 7. Also, this budget proposal will be made available via the Town's online budget tool, Arlington Visual Budget. It can be viewed at [arlingtonvisualbudget.org](http://arlingtonvisualbudget.org).

The FY2024 budget is built on a foundation that is both stable and potentially volatile. Property taxes remain a stable source of revenue and make up three quarters of the Town's budget. As the largest source of revenue, property taxes increase steadily each year, but that revenue growth is limited by Proposition 2½ and is insufficient to keep up with rising costs. It is because of this structural deficit between limited property tax revenue increases and steadily increasing costs for essential services that that Town has periodically asked voters to approve Proposition 2½ operating overrides. The volatility in the revenue picture stems from two factors; the ongoing impact of the COVID-19 pandemic and anticipated changes in State Aid. The COVID-19 pandemic reduced local revenue for several years in areas such as Motor Vehicle Excise Tax receipts, meals and hotel taxes, and some fees. These sources have slowly been returning to their former levels, but some still lag their previous highs. To replace that lost revenue, the Town has used \$5 million in American Rescue Plan Act (ARPA) funds in the FY2023 and FY2024 budgets. Based on the Governor's budget, State Aid will see modest increases, mostly in education funding.

The framework for Arlington's long range financial planning remains intact. FY2023, the current fiscal year, is the fourth year of a four-year plan that incorporated the Proposition 2 ½ override of 2019 designed to carry the Town's budgets through FY2023. The Select Board adopted a set of commitments which served as the basis for the \$5,500,000 operating override that was successfully passed via a Town-wide ballot measure on June 11, 2019. The Board's commitments and the status of fulfilling them are as follows:

- 1) Exercise fiscal discipline, and provide quality municipal services.
  - a. Commit to no Proposition 2½ overrides for at least four years. – **This budget submission maintains this commitment.**
  - b. Continue to increase general education operating budgets by 3.5% annually. – **This commitment is maintained.**
  - c. Continue to increase general government operating budgets by 3.25% annually. – **This commitment is maintained.**
  - d. Continue to fund special education cost growth at a rate of 7% per year. – **This commitment is maintained.**



- 2) Respond to ongoing school enrollment growth pressures. Increase the education budget for future enrollment increases at a rate of 50% of per pupil expenditures. – **This commitment is maintained. Changes in enrollment are discussed on page 6.**
- 3) Build Arlington's future.
- a. Phase in funding of the School Committee's Multi-Year Plan to: address the impact of explosive enrollment growth of 26% since 2011 through 2019, [making Arlington one of the fastest growing school districts in the State]; improve instruction; close the achievement gap for high needs students; ensure safe and supportive schools; and attract, retain, and develop talented staff. Adopt the following schedule of increases to base operating budgets: FY20 - \$600,000; FY21 - \$600,000; FY22 - \$800,000; FY23 - \$800,000. – **This commitment is maintained, but the schedule of funding has changed due to the economic impacts of the pandemic. This new schedule is described on page 6.**
  - b. Improve mobility for all residents and support the goals of the Town's Complete Streets and Age-Friendly Community initiatives by adding \$250,000 to the base budget for pedestrian infrastructure -- including sidewalk brick removal and repair -- and senior transportation, such investments to be guided by the Town's sustainable mobility planning efforts. – **This commitment is maintained, with \$200,000 for mobility improvements being included in the capital budget and \$50,000 in funding included in the Council on Aging Transportation Enterprise Fund.**
- 4) Minimize impact on taxpayers, particularly seniors and others with income challenges.
- a. Advance new tax relief programs, including a municipal circuit breaker and increased eligibility for property tax deferral options, and publicize existing relief programs. – **A new tax deferral program is in place with higher eligibility criteria to allow residents greater access to the program.**
  - b. Remove certain water and sewer debt costs from property tax bills. – **The Select Board's reduction of the MWRA Debt Shift in coordination with the issuance of debt related to the Arlington High School Project is complete and no longer in the Town budget.**
  - c. Pursue new revenue sources. – **This commitment is fulfilled on a year over year basis.**
  - d. Work with financial leadership to develop bonding schedules that will minimize single-year tax increases and debt service costs related to the Arlington High School rebuild. – **This commitment is being maintained by the Town's Finance Department.**
- 5) Protect against future fiscal shocks and maintain the Town's strong bond rating. Maintain financial reserves at 5% or better for the duration of the four-year plan. – **This commitment is maintained.**

Beyond the investments outlined above, the FY2024 budget proposal is a level service budget that maintains core municipal services (Police, Fire, DPW, Town Hall, Library, and Human Services) at current levels. Targeted investments have been made to address community needs and the details of those changes are discussed below.



**School Department Funding**

Since the outset of the pandemic, Arlington, like many school districts, has seen a significant drop from pre-pandemic levels of student enrollment. For FY2023, the Town reduced the School Enrollment Growth Factor to account for an enrollment drop of 189 students. In FY2024 enrollment is projected to increase by 108 students resulting in a Student Enrollment Growth Factor of \$964,116, an increase of \$2,343,816 from FY2023. Additionally, the FY2024 budget proposal recognizes the need for a second year of COVID-related mitigation within the school district budget and proposes funding these services in the amount of \$600,000. The table below outlines the School Department funding recommendation:

	<b>FY2023</b>	<b>FY2024</b>	<b>\$ Increase</b>	<b>% Increase</b>
General Education	\$55,724,058	\$57,312,461	\$1,588,403	2.85%
Special Education	\$28,103,511	\$30,070,757	\$1,967,246	7.00%
Strategic Plan Implementation	\$1,030,000	\$0	(\$1,030,000)	(100.00%)
Enrollment Reset	(\$1,379,700)	\$964,116	\$2,343,816	-
One Time COVID Impact	\$970,000	\$600,000	(\$370,000)	(38.40%)
<b>Total</b>	<b>\$84,447,869</b>	<b>\$88,947,334</b>	<b>\$4,499,465</b>	<b>5.33%</b>

This budget represents the projected FY2024 Budget as proposed at Annual Town Meeting and differs slightly from the budget transmitted to the select board on January 15th.



**Overall General Fund Budget Summary**

	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Change \$	%
<b>Revenue</b>						
Property Tax	\$ 138,199,500	\$ 142,948,226	\$ 149,169,849	\$ 153,571,408	\$ 4,401,559	2.95%
Local Receipts	\$ 9,708,615	\$ 14,361,111	\$ 9,225,900	\$ 9,855,994	\$ 630,094	6.83%
State Aid	\$ 23,136,038	\$ 23,529,766	\$ 25,221,523	\$ 28,125,135	\$ 2,903,612	11.51%
School Construction Aid in FY21, APRA in FY23+FY24	\$ 476,523	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	0.00%
Free Cash	\$ 5,901,388	\$ 5,659,184	\$ 5,539,215	\$ 7,956,044	\$ 2,416,829	43.63%
Other Funds	\$ 400,000	\$ 650,000	\$ 650,000	\$ 600,000	\$ (50,000)	-7.69%
Override Stabilization Fund	\$ 2,024,197	\$ 6,248,581	\$ 2,946,037	\$ 591,956	\$ (2,354,081)	-79.91%
<b>TOTAL TAXES, FEES, AID, AND OTHER SOURCES</b>	<b>\$ 179,846,261</b>	<b>\$ 193,396,868</b>	<b>\$ 197,752,524</b>	<b>\$ 205,700,537</b>	<b>\$ 7,948,013</b>	<b>4.02%</b>
Transfers in (Offsets)	\$ 2,642,197	\$ 2,916,046	\$ 3,200,418	\$ 3,257,455	\$ 57,037	1.78%
<b>TOTAL REVENUES</b>	<b>\$ 182,488,458</b>	<b>\$ 196,312,914</b>	<b>\$ 200,952,942</b>	<b>\$ 208,957,992</b>	<b>\$ 8,005,050</b>	<b>3.98%</b>
<b>Expenditures</b>						
<i>Municipal Departments Appropriations</i>	\$ 37,362,952	\$ 38,793,032	\$ 43,177,153	\$ 44,627,453	\$ 1,450,300	3.36%
<i>Offsets and Indirect Costs</i>	\$ (2,642,197)	\$ (2,916,046)	\$ (3,200,418)	\$ (3,257,455)	\$ (57,037)	-1.78%
Municipal Departments (Taxation Total)	\$ 34,720,755	\$ 35,876,986	\$ 39,976,735	\$ 41,369,998	\$ 1,393,263	3.49%
School Department	\$ 75,570,531	\$ 80,104,634	\$ 84,447,869	\$ 88,947,334	\$ 4,499,465	5.33%
Minuteman School	\$ 6,113,371	\$ 6,795,546	\$ 7,947,939	\$ 8,940,897	\$ 992,958	12.49%
Non-Departmental (Healthcare & Pensions)	\$ 32,668,334	\$ 34,655,668	\$ 35,140,146	\$ 36,211,557	\$ 1,071,411	3.05%
Capital (Includes Debt Service)	\$ 16,253,328	\$ 18,303,789	\$ 21,949,893	\$ 22,380,767	\$ 430,874	1.96%
MWRA Debt Shift	\$ 3,691,454	\$ 1,845,727	\$ -	\$ -	\$ -	0.00%
Warrant Articles	\$ 956,619	\$ 950,085	\$ 1,310,188	\$ 1,262,235	\$ (47,953)	-3.66%
Reserve Fund	\$ 1,556,724	\$ 1,720,145	\$ 1,753,178	\$ 1,900,782	\$ 147,604	8.42%
Override Stabilization Fund Deposit	\$ -	\$ 1,094,055	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 171,531,116</b>	<b>\$ 181,346,634</b>	<b>\$ 192,525,948</b>	<b>\$ 201,013,570</b>	<b>\$ 8,487,622</b>	<b>4.41%</b>
<b>Non-Appropriated Expenses</b>	<b>\$ 5,188,666</b>	<b>\$ 5,053,518</b>	<b>\$ 5,226,576</b>	<b>\$ 4,686,967</b>	<b>\$ (539,609)</b>	<b>-10.32%</b>
<b>Surplus / (Deficit)</b>	<b>\$ 3,126,480</b>	<b>\$ 6,996,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>



**Departmental Budgets**

Departmental budgets have been held to a net 3.25% increase in accordance with the Long Range Plan. The Town municipal budget increase is a net of personnel and expense budget increases, minus offsets from various sources. In FY2024, there is a onetime adjustment to the municipal budget because of a change to how the Town collects ambulance service revenue. Previously, much of the ambulance revenue went to the Ambulance Revolving Fund, part of which was used as an offset to the municipal budget, paying for the salaries and benefits of two firefighters and some related equipment. Now ambulance revenue flows primarily to the General Fund, thereby substantially reducing the offset. To make up for that change, I propose reducing the offset figure and increasing the General Fund figure used for the Fire Department budget for a onetime increase of the overall municipal budget of 3.5%. The primary investments in this budget relate to recycling/solid waste collection, shifting building costs to the Facilities Department and increasing the budget for the new DPW buildings, and implementation of collective bargaining agreements. No new general fund positions have been added in this budget recommendation (see personnel chart on page 6), though several small increases in existing staff hours have increased personnel by .6 FTE. This chart also shows the number of full-time equivalent (FTE) positions that are funded by grants, American Rescue Plan Act (ARPA) funds, and other federal funding. The personnel chart also shows an increase of four people in the Enterprise funds, one in Recreation and the Ed Burns Arena (Rink) and three in the Arlington Youth Counseling Center (AYCC).

**DPW** - An increase of \$122,761 for the second year of a new, three-year, recycling/solid waste hauling contract between the Town and Republic Waste Service. Last year, Republic Waste Service bought JRM and took over collection of trash, recycling, and yard waste.

**Facilities** - An increase of \$222,416 for utility, maintenance, and repair costs for the Community Center, 23 Maple St., and the Jefferson Cutter House building and the new DPW buildings that house the Inspections and Information Technology Departments on Grove St.

**Police, IT, Library** - An increase of \$25,000 for bullet proof vests and \$62,000 for computer licenses + fees. After consultation with the Capital Planning Committee, the decision was made to bring these annual expenses into the operating budget from the capital plan.

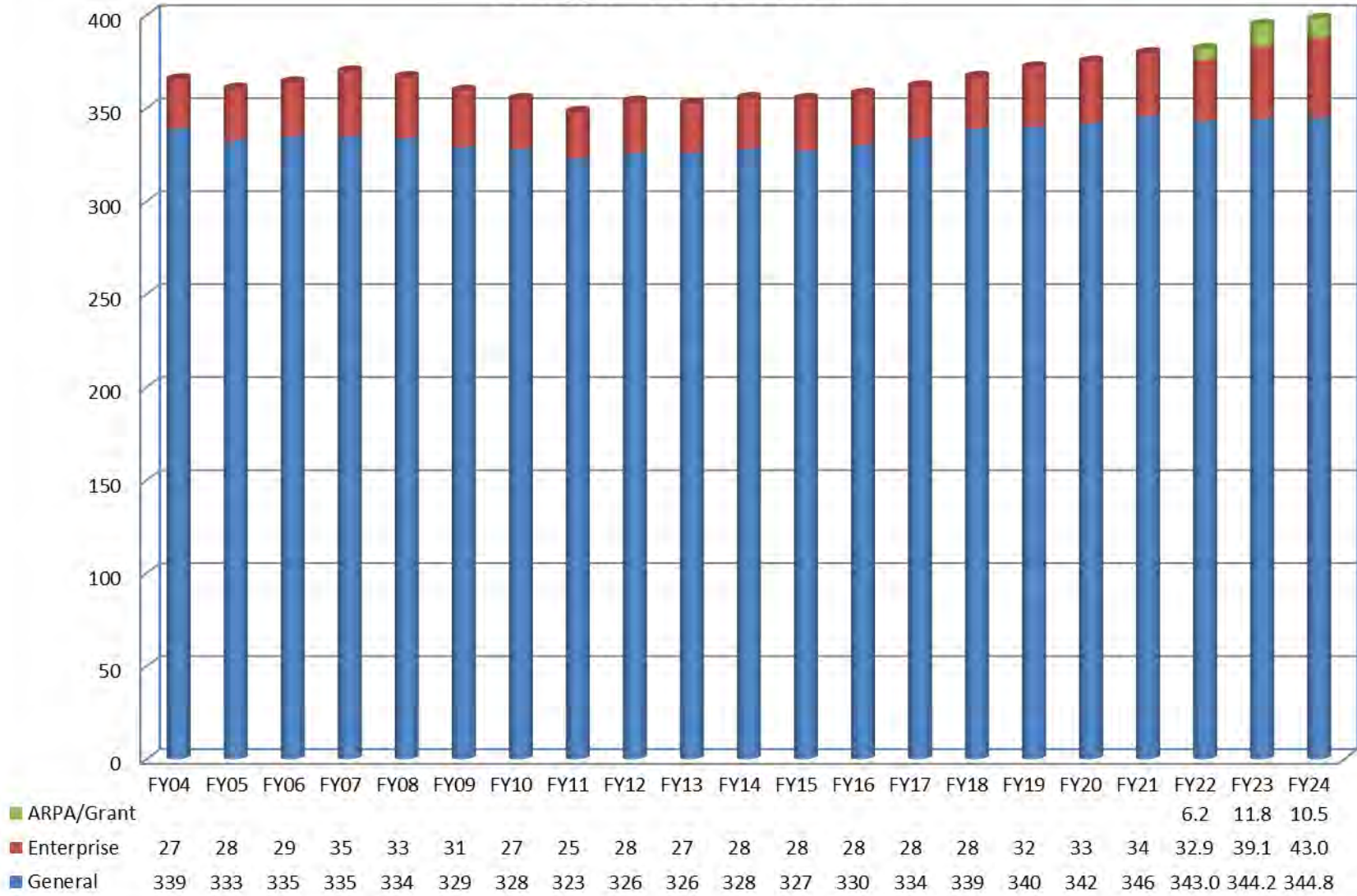
**American Rescue Plan Act Funding**

The Town is receiving \$35,247,893 in funding from the American Rescue Plan Act (ARPA). These funds have been programmed in a framework endorsed by the Select Board. The Town will use \$10,000,000 of these funds to offset revenue losses experienced during the pandemic. The Town also plans to use a modest portion of the overall ARPA allocation to fund staff positions that are eligible under ARPA rules. These positions will expire at the conclusion of the ARPA grant period. These positions total \$357,092 and are as follows:

<b>Department + Position</b>	<b>Amount</b>	<b>Department + Position</b>	<b>Amount</b>
<b><u>Town Manager</u></b>		<b><u>Diversity, Equity &amp; Inclusion Division</u></b>	
Communications Coordinator (1.0 FTE)	\$61,169	Community Outreach Coordinator (1.0 FTE)	\$65,962
<b><u>Health Division</u></b>		<b><u>Arlington Youth Counseling Center</u></b>	
Public Health Nurse (.61 FTE)	\$55,967	Psychiatrist (.23 FTE)	\$19,809
Health Compliance Officer (1.0 FTE)	\$74,185	Hourly Mental Health Clinicians	\$80,000



### Town Personnel Trends FY 2004 - FY2024 FTEs





**Healthcare/Other Post-Employment Benefits (OPEB)**

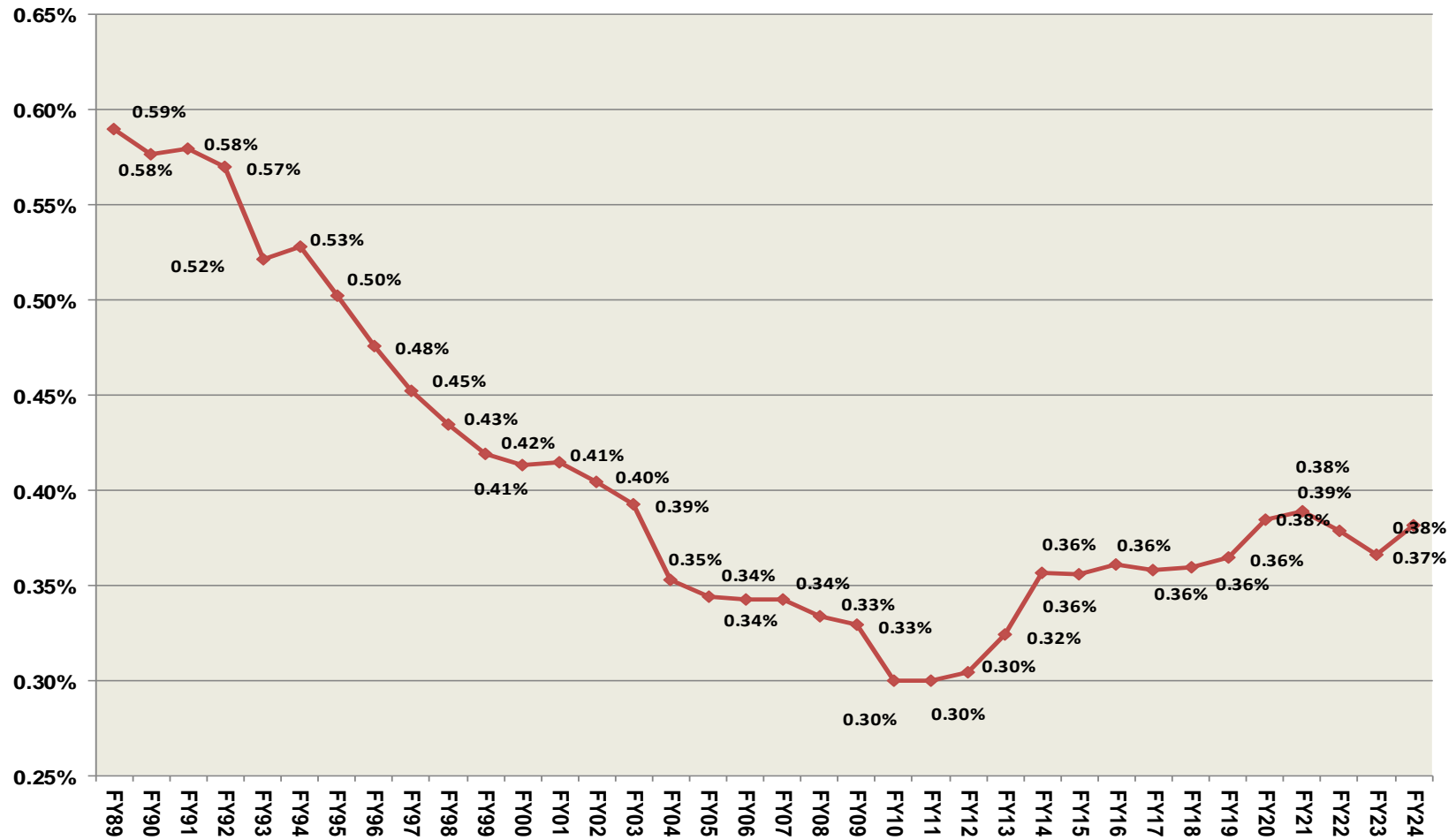
Healthcare spending is slated to increase 1.35% in the FY2024 budget. This includes offsets which reduce the town appropriation by approximately \$105,503.

In FY2024, the Town will once again ask for a direct appropriation from the Health Claims Trust Fund into the Town’s OPEB Trust Fund. The Town’s portion of the Health Claims Trust Fund has an approximate balance of \$1,760,263. The FY2024 recommendation to fund OPEB with \$300,000 from the Health Claims Trust Fund is the eleventh year in what is a recommendation to adopt this practice for a ten-year period or until the Health Claims Trust Fund is exhausted. This \$300,000 contribution is in addition to the \$655,000 amount otherwise earmarked for appropriation into the OPEB Trust Fund, bringing the total proposed appropriation for FY2024 to \$955,000. The table below provides information regarding the Town’s OPEB Trust Fund and OPEB liability.

Town of Arlington OPEB Liability - As of June 30				
Year	Total Liability	Total Assets	Net Liability	Percent Funded
2020	\$252,494,363	\$15,865,946	\$236,628,417	6.3%
2021	\$264,518,341	\$21,268,077	\$243,250,264	8.0%
2022	\$210,380,832	\$19,078,429	\$191,302,403	9.1%



Arlington's Percent of Total State Aid

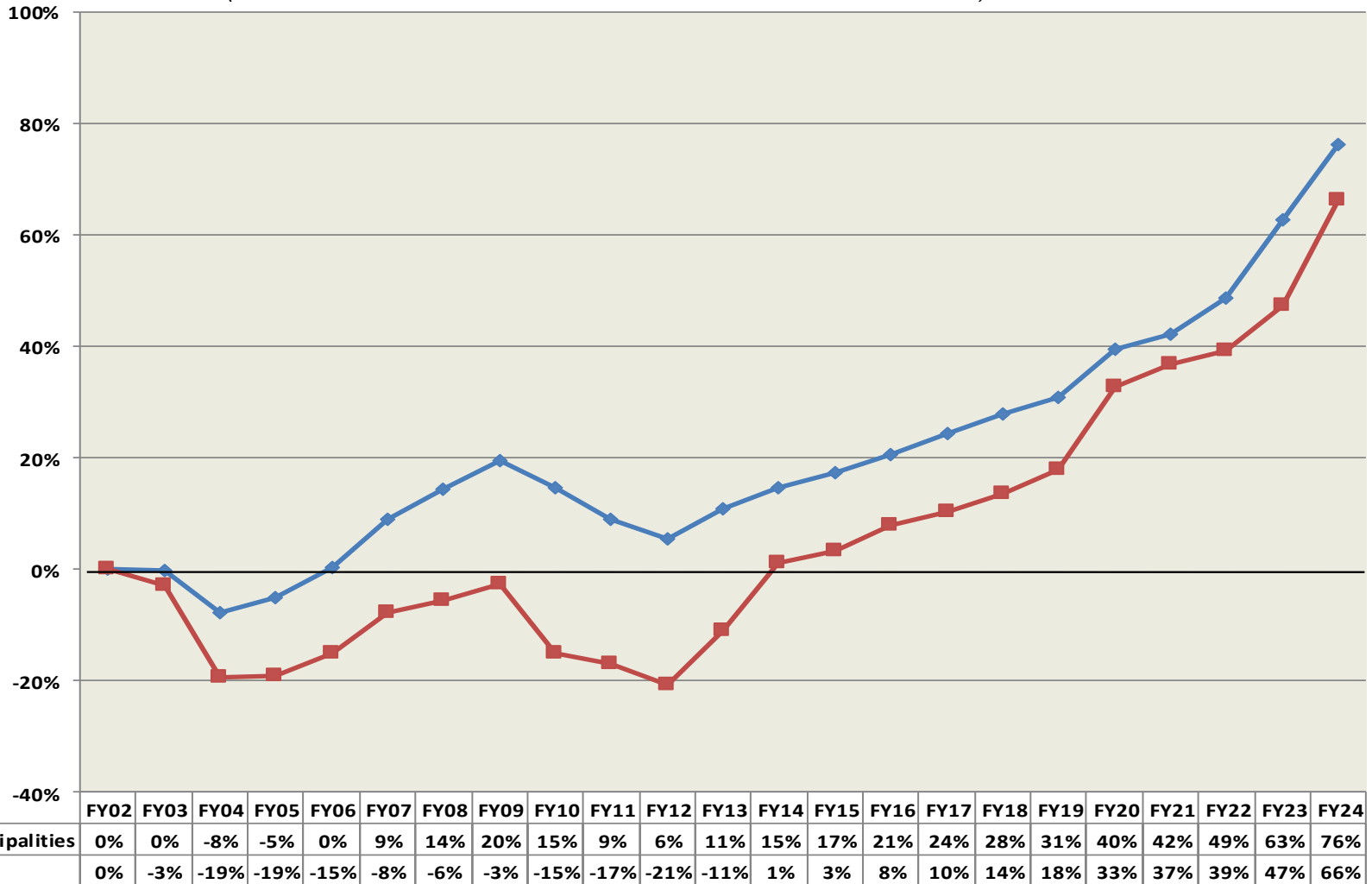






### State Aid Cumulative Year-to-Year Percent Change Since Fiscal Year 2002

*(Numbers Exclude School Construction and METCO Reimbursements)*





### Comparative Data

The FY2024 Annual Budget & Financial Plan includes a set of comparable communities that includes Belmont, Brookline, Medford, Melrose, Milton, Natick, Needham, North Andover, Reading, Stoneham, Watertown, and Winchester. These communities were selected by Town, School, and Union leadership. These communities were identified based on a number of factors including; population, 5 year average municipal growth factor, population per square mile, median income per capita, median income per household, single family median home value, average family tax bill, total tax levy, excess capacity as a percentage of maximum levy, and residential valuation as a percentage of the total tax levy.

There are a number of factors that contribute to Arlington's structural deficit – some common among all municipalities and some unique to Arlington. Some factors particular to Arlington include the fact that Arlington is a densely populated, fully built-out community (see Tables 1 and 2 on page 14). Revenue from growth in the tax base ranks 13 among a group of 13 comparable communities (see Table 3), and remains under the state-wide average. Another indicator of the Town's ability and opportunity to raise revenue is a measure developed by the Department of Revenue called Municipal Revenue Growth Factor (MRGF). It measures a community's ability to raise revenue, taking into consideration a community's tax levy limit, new growth, state aid, and local receipts. As one can see from Table 4, the state-wide average and average of the twelve other comparable communities' MRGF is 4.09 and 4.18 respectively. Arlington's is 3.87, below the comparable communities' and state averages.

Another factor affecting the Town's financial structure is its tax base. The Town's tax base is nearly all residential - the commercial/industrial sector makes up slightly less than 6% of the total. Table 5 shows that Arlington's commercial/industrial tax base ranks 11th out of 13 comparable communities. The average of these communities is 15.75%, almost three times that of Arlington. This affects not only the Town's ability to raise revenue, it places a heavier tax burden on the residential sector as there is almost no commercial/industrial sector with which to share the tax burden. Notwithstanding this, the tax burden, when measured several different ways, is below the average of the 13 comparable communities. In fact, the Town ranks 9th in taxes per capita (Table 6), and 5th in taxes per household as a percent of median household income (Table 7), both below the averages of the other 12 comparable communities.

A look at how the Town's spending levels impact the Town's financial position shows that the Town's spending per capita is well below the state average and the average of the 13 comparable communities. Arlington ranks 8th out of 13 comparable communities in overall expenditures per capita (see Table 8). The per capita spending average of the other comparable communities is approximately 9% greater than Arlington.

With spending below average for comparable communities, and with revenue growth opportunities below the statewide and comparable communities average, it is clear that the structural problem with the Town's finances lies with the revenue side of the equation as opposed to the spending side.



Table 1		Table 2		Table 3		Table 4	
Municipality	Pop Per Square Mile	Municipality	Housing Units Per Sq Mile	Municipality	New Growth Avg. '19-'21	Municipality	FY2023 Municipal Revenue Growth Factor
1 BROOKLINE	9,293	1 BROOKLINE	3,918	1 WATERTOWN	3.70%	1 BELMONT	7.01
2 ARLINGTON	8,858	2 WATERTOWN	3,906	2 NEEDHAM	3.17%	2 WATERTOWN	5.68
3 WATERTOWN	8,809	3 ARLINGTON	3,878	3 NATICK	1.72%	3 NEEDHAM	4.95
4 MEDFORD	7,666	4 MEDFORD	2,969	4 BROOKLINE	1.41%	4 BROOKLINE	4.62
5 MELROSE	6,263	5 MELROSE	2,511	5 MEDFORD	1.35%	5 ARLINGTON	3.87
6 BELMONT	5,772	6 BELMONT	2,190	6 BELMONT	1.19%	6 MELROSE	3.85
7 STONEHAM	3,800	7 STONEHAM	1,571	7 READING	1.19%	7 MILTON	3.81
8 WINCHESTER	3,758	8 WINCHESTER	1,324	8 NORTH ANDOVER	1.17%	8 MEDFORD	3.51
9 NEEDHAM	2,608	9 READING	967	9 WINCHESTER	1.15%	9 READING	3.42
10 READING	2,535	10 NATICK	945	10 MILTON	1.14%	10 NORTH ANDOVER	3.40
11 NATICK	2,437	11 NEEDHAM	905	11 STONEHAM	1.11%	11 NATICK	3.34
12 MILTON	2,182	12 MILTON	746	12 MELROSE	0.95%	12 STONEHAM	3.33
13 NORTH ANDOVER	1,167	13 NORTH ANDOVER	417	13 ARLINGTON	0.69%	13 WINCHESTER	3.20
Ave w/o Arlington	4,691	Ave w/o Arlington	1,864	Ave w/o Arlington	1.60%	Ave w/o Arlington	4.18
Arlington	8,858	Arlington	3,878	Arlington	0.69%	Arlington	3.87
				State-Wide Ave	1.57%	State-Wide Ave	4.09



Table 5		Table 6		Table 7		Table 8	
Municipality	FY2021 Commercial/Industrial/Personal % of Total Tax Levy	Municipality	FY2020 Taxes Per Cap	Municipality	FY2022 Taxes/Household as % of 2020 median income	Municipality	FY2022 Total Exp Per Cap
1 WATERTOWN	39.05%	1 NEEDHAM	\$5,582	1 BROOKLINE	17.4%	1 NEEDHAM	\$6,403
2 NEEDHAM	21.89%	2 WINCHESTER	\$5,098	2 BELMONT	10.9%	2 WINCHESTER	\$6,101
3 NORTH ANDOVER	21.68%	3 BROOKLINE	\$4,486	3 WINCHESTER	8.7%	3 BROOKLINE	\$5,521
4 NATICK	18.48%	4 BELMONT	\$4,341	4 MILTON	8.7%	4 BELMONT	\$5,184
5 MEDFORD	17.95%	5 WATERTOWN	\$4,098	5 ARLINGTON	8.1%	5 WATERTOWN	\$4,809
6 STONEHAM	17.27%	6 NATICK	\$3,710	6 NEEDHAM	8.0%	6 NATICK	\$4,617
7 BROOKLINE	16.51%	7 READING	\$3,379	7 NATICK	7.8%	7 READING	\$4,317
8 MELROSE	8.39%	8 MILTON	\$3,336	8 WATERTOWN	7.4%	8 ARLINGTON	\$4,154
9 READING	6.96%	9 ARLINGTON	\$3,270	9 NORTH ANDOVER	7.0%	9 MILTON	\$4,154
10 MILTON	6.27%	10 NORTH ANDOVER	\$2,987	10 STONEHAM	6.9%	10 NORTH ANDOVER	\$3,636
11 ARLINGTON	5.47%	11 STONEHAM	\$2,785	11 READING	6.6%	11 MELROSE	\$3,635
12 BELMONT	4.82%	12 MELROSE	\$2,528	12 MELROSE	6.1%	12 STONEHAM	\$3,118
13 WINCHESTER	4.21%	13 MEDFORD	\$2,125	13 MEDFORD	5.8%	13 MEDFORD	\$2,923
Ave w/o Arlington	15.75%	Ave w/o Arlington	\$3,705	Ave w/o Arlington	8.4%	Ave w/o Arlington	\$4,535
Arlington	5.47%	Arlington	\$3,270	Arlington	8.1%	Arlington	\$4,154



**Collective Bargaining and Employee Relations**

The Town will begin collective bargaining with all unions starting in FY2024. In the current bargaining cycles (FY2022-24), the Town is in the arbitration process with the Patrol Officers union and is awaiting a request to negotiate from the Ranking Officers Association

**State Aid**

State aid is projected to increase by \$2,903,612 or 11.5% in FY2024. This projected increase is due to an assumption that Chapter 70 will increase by an unprecedented 17.68%, Unrestricted General Government Aid (UGGA) will increase by 2%, and other state aid accounts will remain level. This assumption will result in an increase in Chapter 70 funding of \$2,810,044 and an increase of \$175,765 in the UGGA allocation.

The Governor’s budget, which was released on March 1, 2023, details how the governor hopes to distribute local aid. These numbers are subject to further deliberation by the legislature before they are finalized.

**Financial Structure and Outlook**

Each year, for many years, the Town has had a structural deficit whereby the growth in revenues has not kept pace with the growth in costs necessary to maintain a level service budget. The annual structural deficit is approximately \$4,000,000. As a result of being a built out (further density being the only real growth opportunity) community with limited available growth in its tax base and only recent improvement in its state aid, the Town has had to rely on periodic tax overrides to sustain service levels. Still, in the nearly 40 years of Proposition 2½, there have been only four general tax overrides (inclusive of the June 2019 override). Throughout the winter and spring of 2023, town leaders will need to review updated revenue and expense figures as they become available and will have to decide whether to recommend an override this spring or to wait until the spring of 2024.



**Capital Budget FY2024 and Capital Plan FY2024-FY2028**

**Capital**

The Town's capital improvements program policies call for the allocation of approximately 5% of the general fund revenues to the capital budget. This is exclusive of dedicated funding sources such as enterprise funds, grants, and proposition 2 ½ debt exclusion projects. For FY2024 funding for the capital budget is as follows:

Bonding: \$3,687,270  
Cash: \$3,918,856  
Other: \$5,680,000

Our existing non-exempt debt is \$7,154,944 which is consistent with prior debt service projections for FY2024. The total capital budget for FY2024, including all debt, is estimated at \$22.38 million. Along with ongoing commitments to spending on the High School and DPW projects, the Capital Plan continues to fund ongoing, recurring capital needs such as road, sidewalks, water and sewer improvements, vehicles, and information technology equipment, without taking on new major investments in FY2024. New to this year's plan are \$1.7 million of American Rescue Plan Act (ARPA) funds which are offsetting school and town HVAC projects.



### Five Year Financial Plan Projection

The cornerstone of our strategic budgeting process is the long-range financial projection. Based upon analysis of internal and external factors impacting the Town's operations and finances, we have prepared the long-range projection found on page 23. These projections will, of course, have to be modified as events unfold, but we believe that they are reasonable for fiscal planning purposes.

Revenue assumptions include the following:

- **Overall revenues** are expected to increase 4.02% in FY2024. Future year increases range from -1.16% to 3.90%. In FY2025, revenue is projected to increase by 3.90%, however, by that time the Override Stabilization Fund will have been substantially depleted. It is anticipated that an operating override will be proposed to avoid the projected FY26 deficit and the resulting cuts to Town and School services.
- **Tax Levy** – The FY2024 tax levy is projected to increase by approximately 2.95%. Future year increases are projected to be between approximately 2.51% and 2.66% per year. New growth is projected at \$1,000,000 this year. Debt payments for Proposition 2½ debt exempted school projects, previously approved by Town voters, amount to approximately \$13,848,957 annually. Beginning in FY2015 property tax payments from Symmes fully covered the Symmes debt and therefore, no funds are needed to be raised on the tax rate to offset Symmes debt service.
- **State Aid** – Based on the Governor's State budget, state aid is projected to increase 11.51%. In out years, increases are projected to fall from a roughly 3.6% increase in FY2025 to 1% in the subsequent years.
- **School Construction Reimbursement** – MSBA reimbursements were zero in FY2023.
- **Local Receipts** – Local Receipts are estimated to increase by \$630,094 in FY2024. This represents the second of two "rebound" years following a sharp decline in FY2021 resulting from the pandemic. Receipts are projected to level off with more modest increases starting in FY2025.



- **Free Cash** – FY2024 Free Cash use is \$7,956,044 which is 50% of the Town's available free cash balance. For FY2025 and in each subsequent year, \$5,107,562 is proposed to be appropriated. This is 50% of the ten year average of certified Free Cash.
- **Other Available Funds** – A transfer of \$600,000 from surplus tax abatement overlay reserve funds is proposed for FY2024. Transfers of \$400,000 from surplus tax abatement are projected for FY25 and are reduced to \$200,000 in each year of the plan thereafter.
- **Override Stabilization Fund** – For at least the first six years of the override (FY2012-FY2018) funds were deposited into the Fund, resulting in an balance of approximately \$26.5 million. In FY2024, \$591,956 will be drawn from the fund. A drawdown of \$11,448,273 million in FY2025 (which will nearly deplete the Fund) will be needed to close the budget gap. There will be a budget gap of approximately \$9.5 million in FY2026. It is important to note that these numbers are projections at this time and may vary significantly in future years.

Expenditure assumptions include the following:

- **School Budget** – Starting In FY2017, expenditures were capped at 3.5% for general education costs and 7% for special education costs. However, the FY2015 School Budget included a growth factor that is aimed to offset the expenses attributable to enrollment growth for the previous years. In future years, the growth factor is included in the following year's general education budget, which results in school budget increases ranging from 4.11% to 4.57%. The growth factor is explained in greater detail earlier in the Town Manager's Budget Message in a previous section.
- **Minuteman School** – In FY2024 the Town's Minuteman Technical Vocational Regional High School assessment will increase by \$992,958 (12.49%). This increase is due to assessments to pay for debt services for the new Minuteman High School construction project and to Arlington's share of the enrollment total. In future years, those capital assessments will continue to increase as the construction project moves forward. Also, in future years, increases for Minuteman are projected at 3.5% per year.
- **Municipal Departments** – Because of financial uncertainty caused by the COVID pandemic, expenditures for municipal departments will increase by 3.36% in FY2024. Going forward, Town expenditure increases are capped at 3.25%.





- **Capital Budget** – Capital policies call for dedicating approximately 5% of General Fund net revenues to capital spending inclusive of non-exempt debt. The Capital Budget fluctuates in future years due to the retirement of exempt debt.
  - **Exempt Debt** – This includes the actual cost of debt service for debt exclusion projects, which include most school projects, except the Ottoson and the Hardy Schools. Exempt debt, also sometimes referred to as Excluded Debt, is debt service that is added to the tax levy above the normal limits of Proposition 2 ½.
  - **Non-Exempt Debt** – This debt will fluctuate over the next several years but will average slightly more than \$6.3 million per year. Some of the recent major projects funded by non-exempt debt include the DPW Headquarters and the Community Center building.
  - **Cash** – In FY2024 \$3,933,856 in cash funded capital projects is included. This amount fluctuates in future years.
- **MWRA Debt Shift** – The amount has been funded at \$0. The Water and Sewer rates now cover all related costs, completing the Select Board policy to remove the Water/Sewer debt shift.
- **Pensions** – In FY2024 the pension appropriation will increase 5.73% and thereafter, increases 5.5% annually.
- **Insurance (including Healthcare)** – Healthcare and insurance costs are expected to increase by 1.40%. Employee premiums (GIC rates) increases and decreases varied based on the sixteen different plans offered by the GIC. In outgoing years costs are projected to increase from 5% to 6% per year depending on enrollment growth in the School Department. Favorable GIC insurance rates, plan consolidation, and new chargebacks resulted in FY24's small percentage increase.
- **State Assessments** – In FY2024, the MBTA assessment, which is the largest assessment, will increase by \$111,037 (3.46%). Overall, state assessments will increase by 1.92% and increase by 2.43% annually thereafter.
- **Offset Aid** – Assistance to Libraries increased to \$110,062 in FY24 and will remain at this level moving forward.
- **Overlay Reserve** – This reserve for tax abatements is increased in revaluation years, which occur every five years. For the revaluation year FY2025, the reserve is increased to \$800,000. In non-revaluation years it is \$600,000.



- **Reserve Fund** – The Reserve Fund is budgeted at 1% of operating revenues.
- **Other** – This includes court judgments \$100,000.
- **Warrant Articles** – Appropriations for miscellaneous warrant articles are \$1,262,235 in FY2024 and thereafter held level. It includes the Elections budget, which fluctuates by approximately \$100,000 per year depending on the number of scheduled elections.



**Conclusion**

In these difficult economic times there have been unprecedented challenges, both financial and operational. In the face of this our staff has worked tirelessly to provide high-quality services to the residents of Arlington. In this budget, every effort is being made to implement all appropriate measures that will maximize the productivity of our organization and deliver services within available resources and within the context of the pandemic. We remain committed to maintaining the high quality of life our residents expect and deserve.

As the budget process evolves and additional information becomes available over the next few months, the estimates and recommendations contained herein will be adjusted as required. You will then be able to make operating and capital budget adjustments as deemed advisable prior to Town Meeting.

The document presented for your consideration is a product of a great deal of work. Our department heads, second to none in the Commonwealth in terms of professional competence and dedication to their tasks, provided invaluable input and assistance. Members of boards and commissions also offered valuable assistance. In particular, I would like to thank the Select Board for its policy insights and leadership. I am most of all indebted to Julie Wayman, Budget Director, and Finance Director Alex Magee for producing this budget document. They deserve special recognition for the quality of the budget document and for the information and the data contained herein.

Respectfully submitted,

Sandy Pooler  
Town Manager



### Long Range Financial Projection

	FY 2023	FY 2024	Dollar Change	Percent Change	FY 2025	FY 2026	FY 2027	FY 2028
<b>I REVENUE</b>								
A. State Aid	25,221,523	28,125,135	2,903,612	11.51%	29,149,945	29,436,868	29,726,660	30,019,350
American Rescue Plan Act (ARPA)	5,000,000	5,000,000	0	0.00%	0	0	0	0
B. Local Receipts	9,225,900	9,855,994	630,094	6.83%	9,955,994	10,055,994	10,155,994	10,255,994
C. Free Cash	5,539,215	7,956,044	2,416,829	43.63%	5,107,562	5,107,562	5,107,562	5,107,562
D. Overlay Reserve Surplus	650,000	600,000	(50,000)	-7.69%	400,000	200,000	200,000	200,000
E. Property Tax	149,169,849	153,571,408	4,401,559	2.95%	157,655,259	161,811,650	165,880,544	170,151,067
F. Override Stabilization Fund	2,946,037	591,956	(2,354,081)	-79.91%	11,448,273	4,635,201	0	0
<b>TOTAL REVENUES</b>	<b>197,752,524</b>	<b>205,700,537</b>	<b>7,948,013</b>	<b>4.02%</b>	<b>213,717,033</b>	<b>211,247,275</b>	<b>211,070,760</b>	<b>215,733,973</b>
<b>II APPROPRIATIONS</b>								
A. One Time COVID impact	970,000	600,000	(370,000)	-38.14%	300,000			
School Additions	1,030,000	0	(1,030,000)					
General Education Costs	55,724,058	57,312,461	1,588,403	2.85%	60,316,257	62,815,383	64,930,766	67,046,272
Special Education Costs	28,103,511	30,070,757	1,967,246	7.00%	32,025,356	34,107,004	36,323,959	38,685,016
Growth Factor	(1,379,700)	964,116	2,343,816	-	374,934	(80,343)	(151,759)	(401,715)
<b>Net School Budget</b>	<b>84,447,869</b>	<b>88,947,334</b>	<b>4,499,465</b>	<b>5.33%</b>	<b>93,016,547</b>	<b>96,842,044</b>	<b>101,102,966</b>	<b>105,329,573</b>
Minuteman Operating & Capital	6,208,487	7,120,896	912,409	14.70%	7,370,127	7,628,081	7,895,064	8,171,391
Minuteman Exempt Capital	1,739,452	1,820,001	80,549	4.63%	1,820,001	1,820,001	1,820,001	1,820,001
Town Personnel	31,337,702	32,405,145	1,067,443	3.41%	33,458,312	34,545,707	35,668,442	36,827,666
Town Expenses	11,839,451	12,222,308	382,857	3.23%	12,619,533	13,029,668	13,453,132	13,890,359
<b>Less Offsets:</b>	<b>(3,200,418)</b>	<b>(3,257,455)</b>	<b>(57,037)</b>	<b>1.78%</b>	<b>(3,363,322)</b>	<b>(3,472,630)</b>	<b>(3,585,490)</b>	<b>(3,702,018)</b>
<b>Net Town Budget</b>	<b>39,976,735</b>	<b>41,369,998</b>	<b>1,393,263</b>	<b>3.49%</b>	<b>42,714,523</b>	<b>44,102,745</b>	<b>45,536,084</b>	<b>47,016,007</b>
MWRA Debt Shift	0	0	0	0.00%	0	0	0	0
B. Capital budget								
Exempt Debt Service	12,129,702	12,028,956	(100,746)	-0.83%	11,917,651	11,824,004	11,586,563	11,494,904
Non-Exempt Service	7,071,174	7,154,944	83,770	1.18%	6,623,138	6,354,779	5,918,157	5,707,966
Cash	3,426,277	3,933,856	507,579	14.81%	4,264,027	4,032,788	4,197,830	4,319,958
Offets/Capital Carry Forward	(677,260)	(736,989)	(59,729)	8.82%	(238,298)	(214,974)	(193,768)	(192,768)
<b>Total Capital</b>	<b>21,949,893</b>	<b>22,380,767</b>	<b>430,874</b>	<b>1.96%</b>	<b>22,566,518</b>	<b>21,996,597</b>	<b>21,508,782</b>	<b>21,330,060</b>
C. Pensions	13,367,833	14,133,735	765,902	5.73%	14,911,090	15,731,200	16,596,416	17,509,219
D. Insurance	21,772,313	22,077,822	305,509	1.40%	23,318,591	24,524,756	25,777,103	27,034,248
E. State Assessments	3,911,830	3,986,967	75,137	1.92%	4,083,890	4,183,235	4,285,065	4,389,440
G. Overlay Reserve	1,314,746	600,000	(714,746)	-54.36%	600,000	600,000	600,000	600,000
H. Reserve Fund	1,753,178	1,900,782	147,604	8.42%	1,903,511	1,947,881	1,994,842	2,042,391
I. Crt Jdgmnts/Deficit/	0	100,000	100,000	-	100,000	100,000	100,000	100,000
J. Warrant Articles	1,310,188	1,262,235	(47,953)	-3.66%	1,312,235	1,262,235	1,312,235	1,262,235
K. Override Stabilization Fund	0	0	0	-	0	0	0	0
<b>L TOTAL APPROPRIATIONS</b>	<b>197,752,524</b>	<b>205,700,537</b>	<b>7,948,013</b>	<b>4.02%</b>	<b>213,717,033</b>	<b>220,738,775</b>	<b>228,528,558</b>	<b>236,604,565</b>
<b>BALANCE</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>(9,491,500)</b>	<b>(17,457,798)</b>	<b>(20,870,592)</b>



**THIS PAGE INTENTIONALLY LEFT BLANK**





---

## SECTION II

---

# REVENUE



**TOTAL REVENUE**

Total revenue for FY2024 is projected to be \$205,700,537, an increase of \$7,948,013 or 4.02%. Of this total revenue, \$191,869,960 is from revenue dedicated to support the General Fund and \$13,830,577 is from debt exclusion overrides to support borrowing for capital projects, including Arlington High School, elementary schools, and the Minuteman Regional Vocational Technical High School. The General Fund increase is \$7,965,870 or 4.33%.

The property tax levy is projected to increase, without debt exclusion revenue by \$4,419,416 or 3.27%. This includes the normal 2.5% increase plus \$1,000,000 in new growth. Total tax revenues, including the debt exclusions, increase by \$4,401,559 or 2.95%.

Local receipts are projected to increase by \$630,094 or 6.83% as they continue to rebound from the COVID pandemic shortfalls.

State Aid estimates are made up of Cherry Sheet Aid, the annually recurring aid for education, general government, and other categories (see State Aid description on page 40). In past years the Town also received School Construction Aid, State reimbursements to the Town for borrowing costs the Town incurred for state eligible school building projects, but the last payment occurred in FY2021. Total State Aid is projected to increase \$2,903,612, or 11.51% and is based on the Governor’s budget. Arlington will receive a \$2,810,044 (117.68%) increase in Chapter 70 Aid and a \$175,765 (2.0%) increase in General Government Aid.

For the second consecutive year, the Town will use \$5,000,000 from the American Rescue Plan Act (ARPA) as replacement for Town revenue lost because of the COVID-19 pandemic. This source not repeat in the future.

A total of \$7,956,044 in Free Cash is proposed to be used, which is an increase of \$2,416,829 from FY2023 and, consistent with Town financial policies, an amount equal to 50% of the Free Cash balance certified by the Department of Revenue for the close of the previous fiscal, June 30, 2022.

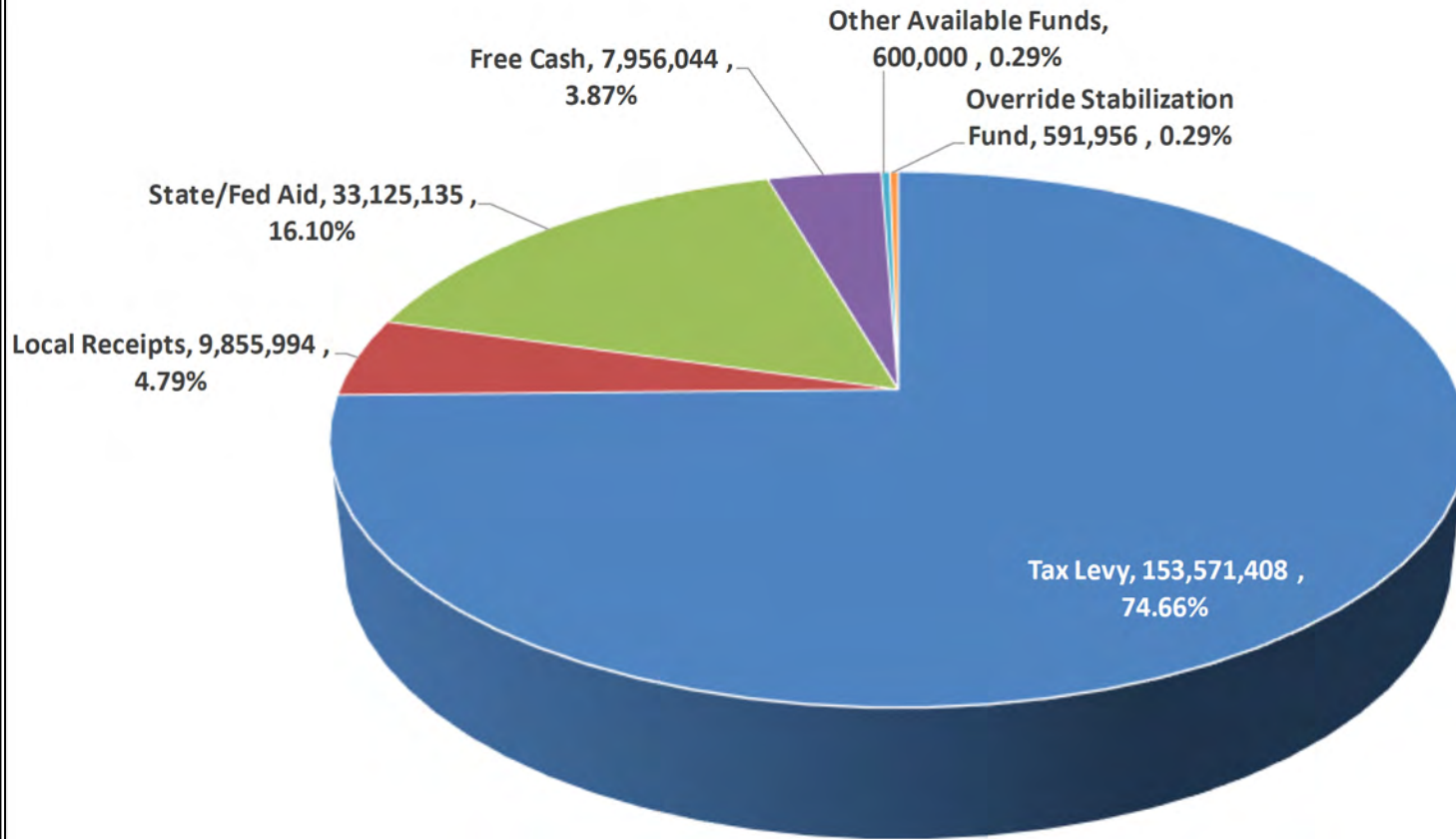
Other Available Funds include \$600,000 in surplus tax abatement overlay funds, the same amount as the Assessors released in FY23.

It will be necessary to use \$591,956 from the Override Stabilization Fund this year.

<b>REVENUE SOURCE</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>Budget Change</b>
Tax Levy	137,156,573	142,948,226	149,169,849	153,571,408	4,401,559
Local Receipts	9,708,615	14,460,844	9,225,900	9,855,994	630,094
State/Federal Aid	23,539,328	23,529,766	30,221,523	33,125,135	2,903,612
Free Cash	5,901,388	5,659,184	5,539,215	7,956,044	2,416,829
Other Available Funds	400,000	400,000	650,000	600,000	(50,000)
Override Stabilization Fund	2,024,197	6,248,581	2,946,037	591,956	(2,354,081)
<b>Total</b>	<b>178,730,101</b>	<b>193,246,601</b>	<b>197,752,524</b>	<b>205,700,537</b>	<b>7,948,013</b>



Revenues \$205,700,537







**Total General Fund Revenues**

	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Actual</u>	<u>FY16</u> <u>Actual</u>	<u>FY17</u> <u>Actual</u>	<u>FY18</u> <u>Actual</u>	<u>FY19</u> <u>Actual</u>	<u>FY20</u> <u>Actual</u>	<u>FY21</u> <u>Actual</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Budget</u>	<u>FY24</u> <u>Budget</u>
Tax Levy*	96,144,398	99,691,909	103,384,789	106,846,726	111,126,263	112,983,032	122,322,210	125,244,001	130,801,944	135,321,415	139,740,831
Local Receipts	10,296,545	10,115,304	11,071,191	10,689,873	12,004,047	12,004,047	11,231,688	9,708,615	14,460,844	9,225,900	9,855,994
State Aid**	17,093,258	17,462,884	18,230,105	18,918,527	19,375,164	20,039,795	22,481,187	23,539,328	23,529,766	30,221,523	33,125,135
Free Cash	3,411,528	3,042,925	3,435,846	4,537,299	4,850,566	4,593,375	5,559,782	5,901,388	5,659,184	5,539,215	7,956,044
Other Available Funds	200,000	350,000	350,000	200,000	500,000	200,000	200,000	400,000	400,000	650,000	600,000
Override Stabilization Fund	0	0	0	0	0	2,786,331	0	2,024,197	6,248,581	2,946,037	591,956
<b>Total</b>	<b>127,145,729</b>	<b>130,663,022</b>	<b>136,471,931</b>	<b>141,192,425</b>	<b>147,856,040</b>	<b>152,606,580</b>	<b>161,794,867</b>	<b>166,817,529</b>	<b>181,100,319</b>	<b>183,904,090</b>	<b>191,869,960</b>

\*Excludes MWRA Debt Shift

\*\*Excludes MSBA Reimbursements

**Annual Revenue Increases**

	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Actual</u>	<u>FY16</u> <u>Actual</u>	<u>FY17</u> <u>Actual</u>	<u>FY18</u> <u>Actual</u>	<u>FY19</u> <u>Actual</u>	<u>FY20</u> <u>Actual</u>	<u>FY21</u> <u>Actual</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Budget</u>	<u>FY24</u> <u>Budget</u>
Tax Levy	3,728,129	3,547,511	3,692,880	3,461,937	4,279,537	1,856,769	9,339,178	2,921,791	5,557,943	4,519,471	4,401,559
Local Receipts	409,663	(181,241)	955,887	(381,318)	1,314,174	0	(772,359)	(1,523,073)	4,752,229	(5,234,944)	630,094
State Aid	2,053,207	369,626	767,221	688,422	456,637	664,631	2,441,392	1,058,141	(9,562)	6,691,757	2,903,612
Free Cash	1,841,528	(368,604)	392,922	1,101,453	313,267	(257,191)	966,407	341,606	(242,204)	(119,969)	2,416,829
Other Available Funds	0	150,000	0	(150,000)	300,000	(300,000)	0	200,000	0	250,000	(50,000)
Override Stabilization Fund						2,786,331	(2,786,331)	2,024,197	4,224,384	(3,302,544)	(2,354,081)
<b>Total</b>	<b>8,032,527</b>	<b>3,517,293</b>	<b>5,808,909</b>	<b>4,720,494</b>	<b>6,663,615</b>	<b>4,750,540</b>	<b>9,188,287</b>	<b>5,022,662</b>	<b>14,282,790</b>	<b>2,803,771</b>	<b>7,948,013</b>
<b>Percent Increase</b>	<b>6.7%</b>	<b>2.8%</b>	<b>4.4%</b>	<b>3.5%</b>	<b>4.7%</b>	<b>3.2%</b>	<b>6.0%</b>	<b>3.1%</b>	<b>8.6%</b>	<b>1.5%</b>	<b>4.3%</b>

**Percent of Total Revenue**

	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Actual</u>	<u>FY16</u> <u>Actual</u>	<u>FY17</u> <u>Actual</u>	<u>FY18</u> <u>Actual</u>	<u>FY19</u> <u>Actual</u>	<u>FY20</u> <u>Actual</u>	<u>FY21</u> <u>Actual</u>	<u>FY22</u> <u>Actual</u>	<u>FY23</u> <u>Budget</u>	<u>FY24</u> <u>Budget</u>
Tax Levy	75.6%	76.3%	75.8%	75.7%	75.2%	74.0%	75.6%	75.1%	72.2%	73.6%	72.8%
Local Receipts	8.1%	7.7%	8.1%	7.6%	8.1%	7.9%	6.9%	5.8%	8.0%	5.0%	5.1%
State Aid	13.4%	13.4%	13.4%	13.4%	13.1%	13.1%	13.9%	14.1%	13.0%	16.4%	17.3%
Free Cash	2.7%	2.3%	2.5%	3.2%	3.3%	3.0%	3.4%	3.5%	3.1%	3.0%	4.1%
Other Available Funds	0.2%	0.3%	0.3%	0.1%	0.3%	0.1%	0.1%	0.2%	0.2%	0.4%	0.3%
Override Stabilization Fund	0.0%	0.0%	0.0%	0.0%	0.0%	1.8%	0.0%	1.2%	3.5%	1.6%	0.3%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>



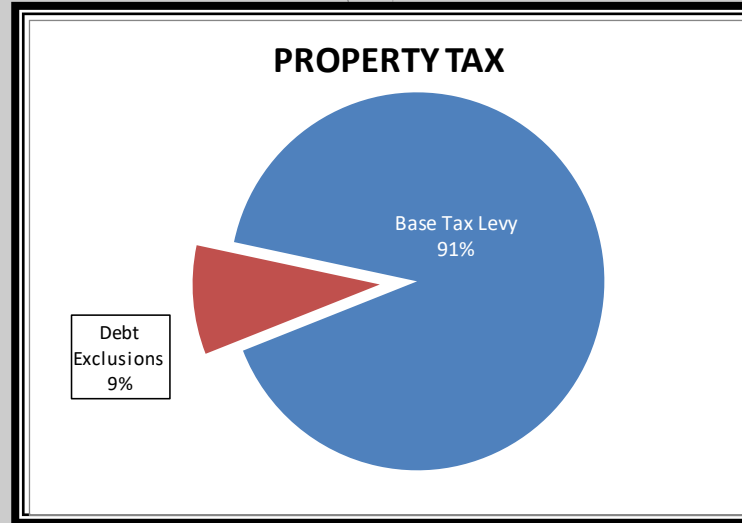
**PROPERTY TAX LEVY**

Property tax is the primary source of revenue for virtually every Massachusetts municipality. In Arlington, property taxes represent approximately 76% of annual operating revenues. Property taxes are levied on real property (land and buildings) and personal property (equipment) used by Arlington’s non-manufacturing businesses. State law mandates that communities update their property values every five years and obtain State certification that such values represent full and fair cash value. A revaluation was conducted in FY2019. Under the Provisions of Proposition 2½, property taxes, in the aggregate, may not exceed 2½% of their “full and fair cash value”. This limit is known as the “levy ceiling”. Annual levy increases may not exceed 2½% of the previous year’s levy plus the taxes from any new or renovated property added to the tax rolls (known as new growth). Any Proposition 2½ override or debt exclusion amounts approved by voters are added to the levy limit, while all related school construction reimbursements from the State are subtracted.

Property values and new growth for FY2023 are preliminary estimates used to project the levy limit. The FY2023 levy limit was \$134,851,849. The 2½% increase allowed for FY2024 is \$3,383,923. New growth from construction not previously on the tax rolls is expected to add \$1,000,000 to the levy. An additional \$13,848,434 is added to the tax levy to cover the cost of debt service for projects approved by the voters as Proposition 2½ debt exclusion overrides. This budget is the third major tranche of debt repayment for the new Arlington High School.

The Town had accepted the provisions of M.G.L. 59 § 21C, whereby water and sewer debt costs, including MWRA debt assessments, are transferred to the real estate taxes. The Select Board voted to eliminate the MWRA debt shift over three years, and it is no longer included in the tax base. The FY2024 tax levy totals \$153,589,787, representing an increase of \$4,384,445 (2.94%) over the FY2024 budgeted levy.

PROPERTY TAX LEVY	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	Budget Change
<b>Base Tax Levy</b>	126,776,920	130,879,853	135,356,908	139,740,831	4,383,923
<b>General Override</b>					-
<b>Debt Exclusion Overrides</b>					-
Arlington High School	2,853,981	5,237,412	8,777,070	8,774,025	(3,045)
Dallin School	224,659	200,329	193,082	184,930	(8,152)
Gibbs School	2,023,225	1,959,600	1,901,100	1,842,600	(58,500)
Hardy School	73,080	-	-	-	-
Minuteman High School	1,279,014	1,610,964	1,739,452	1,820,001	80,549
Peirce School	(8,608)	-	-	-	-
Stratton School	534,375	522,975	511,575	500,175	(11,400)
Thompson School	791,675	745,512	726,155	727,225	1,070
<b>Sub-total Debt Exclusions</b>	<b>7,771,401</b>	<b>10,276,792</b>	<b>13,848,434</b>	<b>13,848,956</b>	<b>522</b>
<b>Water and Sewer Debt</b>	<b>3,691,454</b>	<b>1,845,727</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>138,239,775</b>	<b>143,002,372</b>	<b>149,205,342</b>	<b>153,589,787</b>	<b>4,384,445</b>

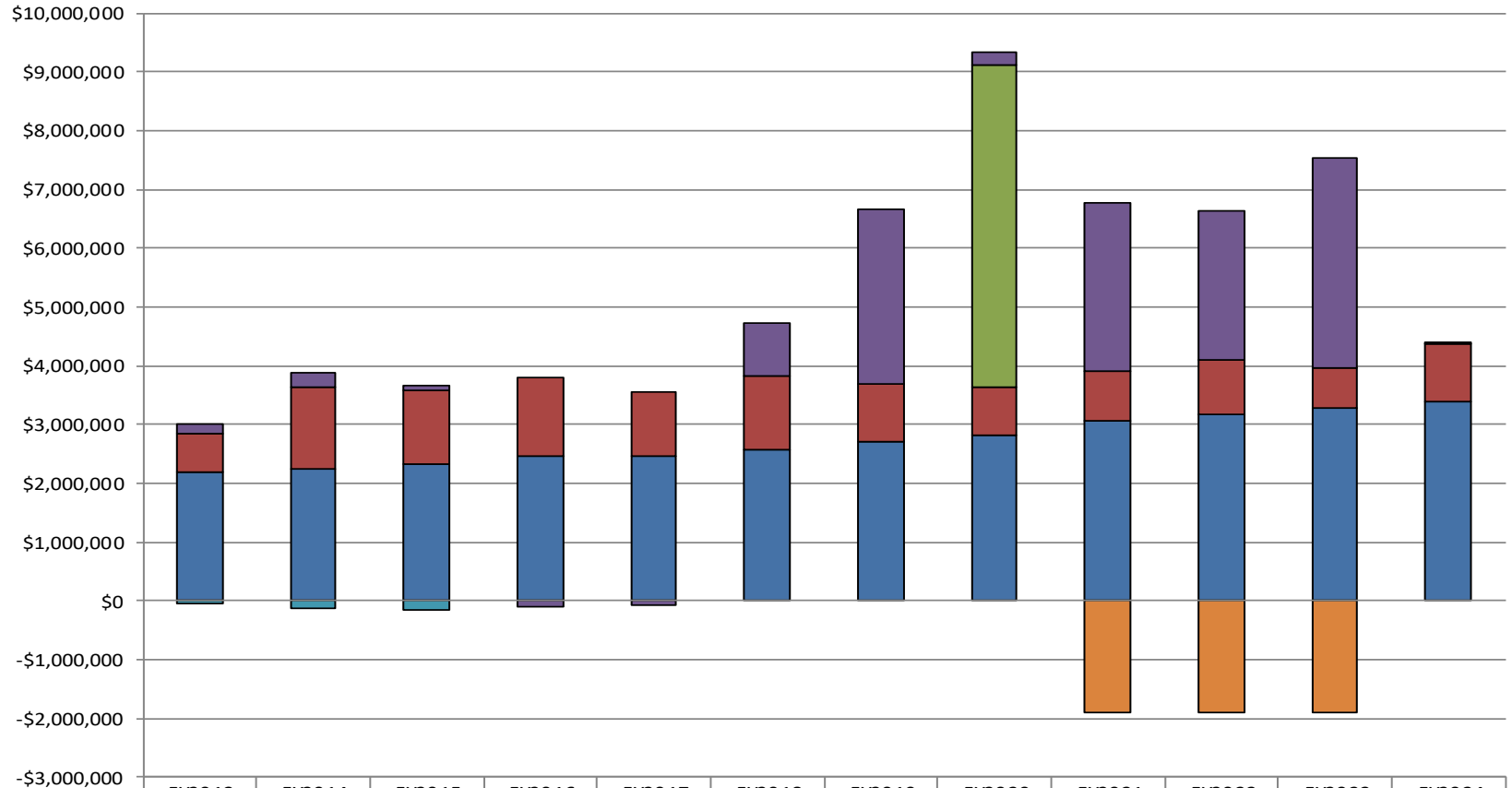


Fiscal Year	Real Estate & Personal Property Commitments	Abatements Granted	Tax deferral Abatements (Ch 41A)	Net Tax Levy	Net Collections	% of Collections	Amount transferred into tax title	Tax Title Balance as of June 30th	Tax Possession Balance as of June 30th	Tax Deferral Balance as of June 30th
2022	142,948,713.47	490,915.41	124,615.10	142,333,856.39	143,488,856.39	100.81%	322,344.82	841,426.21	396,754.00	561,453.81
2021	138,199,500.00	336,908.00	123,854.88	137,266,223.00	137,156,573.00	99.92%	0.00	563,812.00	396,754.00	503,970.45
2020	133,305,155.00	431,175.26	135,687.70	132,738,292.04	133,003,248.00	100.20%	0.00	532,795.00	396,754.00	420,768.85
2019	125,795,227.91	561,391.19	78,626.32	125,155,210.40	123,961,447.41	99.05%	0.00	584,098.85	396,754.00	282,012.84
2018	117,255,201.00	316,252.00	56,925.09	116,098,972.00	117,222,582.00	100.97%	311,784.29	764,812.00	396,784.00	355,494.92
2017	114,042,281.23	316,252.00	69,741.70	113,656,287.53	113,137,357.89	99.54%	0.00	545,964.37	396,784.20	288,509.98
2016	110,511,438.41	344,808.64	50,555.38	110,116,074.39	109,675,315.38	99.60%	432,204.96	1,016,093.83	396,784.20	251,686.77
2015	105,512,757.86	343,828.94	50,661.96	105,118,266.96	104,637,861.18	99.54%	478,131.08	990,780.09	396,784.20	350,426.94
2014	101,955,275.34	323,139.16	57,609.97	101,574,526.21	101,147,224.95	99.58%	420,461.22	1,046,173.13	396,784.20	350,014.89
2013	98,200,712.05	391,307.70	55,314.74	97,754,089.61	97,319,166.14	99.56%	435,398.24	946,663.94	396,784.20	293,094.22
2012	95,185,766.56	427,191.48	47,748.92	94,710,826.16	94,287,096.98	99.56%	423,729.18	858,108.74	396,784.20	307,667.70
2011	86,093,152.50	465,825.69	51,677.04	85,575,649.77	84,199,193.25	99.56%	375,360.09	650,009.11	396,784.20	303,386.69
2010	83,612,918.72	483,555.47	61,658.71	83,067,704.54	82,652,328.29	99.50%	415,059.45	781,121.00	396,784.20	363,475.82
2009	81,073,914.29	487,858.75	77,402.97	80,508,652.57	80,065,721.17	99.45%	480,507.03	707,145.88	396,784.20	393,703.43

It is Town policy to close out all real estate and personal property commitments in the same fiscal year, except in 2017 and 2019, when such close outs were delayed one year because of the Town's conversion to new tax collection software.



COMPONENTS OF TAX LEVY INCREASE



	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
MWRA Debt	-	-	-	-	-	-	-	-	-1,901,658	-1,901,658	-1,901,658	
Symmes Debt Exclusion	(28,590)	(128,721)	(150,000)	-	-	-	-	-	-	-		
Debt Exclusions	157,960	255,465	62,328	(92,013)	(61,801)	895,287	2,972,113	211,842	2,843,562	2,529,154	3,571,642	522
General Override	-	-	-	-	-	-	-	5,500,000	-	-	-	
New Growth	657,203	1,393,953	1,255,293	1,337,666	1,070,144	1,263,812	981,206	816,617	850,163	933,510	700,000	1,000,000
2.5% Increase	2,198,195	2,240,858	2,337,986	2,455,742	2,477,526	2,573,287	2,706,470	2,815,970	3,071,384	3,169,423	3,271,996	3,383,923



**LOCAL RECEIPTS SUMMARY**

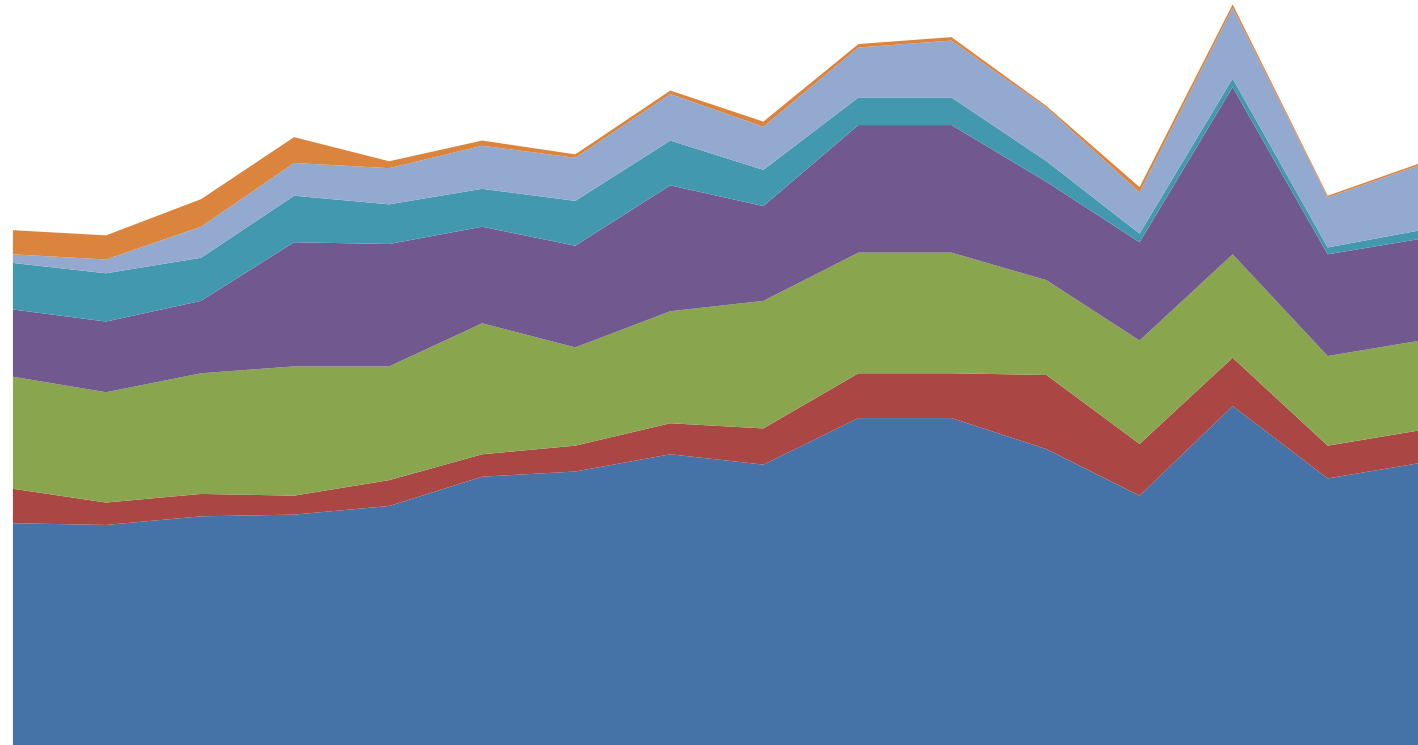
Local receipts for FY2024 are adjusted to project increases after being dropped significantly in FY2021 to reflect the effects of the COVID-19 pandemic. Motor Vehicle Excise tax revenue will increase by \$252,550. The budgeted estimate for Interest Income is increased by \$15,000 due to historic collection trends in the Penalties & Interest category. Department Fees are projected to increase by \$96,000, largely due to an increase in the school Medicaid category. Hotel and Meals are projected to continue their rebound to pre-pandemic levels, and Marijuana Taxes are expected to increase with the addition of another licensed marijuana facility. All together, this category is projected to see a \$224,000 increase over FY2023.

Rental Income declined in FY2021, because the Town no longer rents its Ryder St. property and instead use it as space for the Department of Public Works to use as temporary transition space during renovation of the Public Works yard. In FY2022, the Town stopped renting the Mt. Gilboa property as a residential home and is studying options for future use of the building. In FY2024, rental receipts will increase with the additional rent of some space within the community center.

LOCAL RECEIPTS SUMMARY	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Motor Vehicle Excise	4,262,308	5,775,023	4,545,900	4,798,450	252,550
Interest Income	857,488	794,906	555,000	570,000	15,000
Departmental Fees	1,702,874	1,753,335	1,414,000	1,510,000	96,000
Licenses and Permits	1,666,268	2,823,574	1,705,000	1,705,000	-
Rentals	131,175	120,695	118,000	160,544	42,544
Meals, Hotel, and Marijuana Taxes	692,463	1,215,412	860,000	1,084,000	224,000
Other	86,203	42,600	28,000	28,000	-
<b>Total</b>	<b>9,398,779</b>	<b>8,873,350</b>	<b>9,225,900</b>	<b>9,855,994</b>	<b>630,094</b>



Local Receipts History



	Actual FY09	Actual FY10	Actual FY11	Actual FY12	Actual FY13	Actual FY14	Actual FY 15	Actual FY16	Actual FY17	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Actual FY22	Budget FY23	Budget FY24
Other	402,434	418,122	441,326	419,593	112,481	96,770	56,340	51,145	76,915	54,665	46,933	48,242	86,203	42,600	28,000	28,000
Meals and Hotel Taxes	136,490	246,210	532,896	569,131	610,223	714,039	732,609	772,433	719,112	822,944	947,184	910,203	692,463	1,215,412	860,000	1,084,000
Rentals	783,600	791,045	733,270	783,145	665,264	638,805	744,597	749,188	627,569	476,310	476,310	337,319	131,175	131,175	118,000	160,544
Licenses and Permits	1,134,294	1,202,871	1,219,481	2,085,368	2,064,257	1,640,443	1,719,403	2,124,973	1,597,015	2,164,229	2,164,229	1,645,158	1,666,268	2,823,574	1,705,000	1,705,000
Fees/Departmental	1,900,729	1,867,994	2,018,958	2,177,505	1,932,652	2,213,701	1,664,004	1,889,552	2,131,664	2,031,168	2,031,168	1,593,410	1,753,335	1,753,335	1,510,000	1,510,000
Interest Income	582,123	369,782	394,264	319,642	435,812	381,062	420,678	531,019	624,788	757,355	757,355	1,253,291	857,488	794,906	555,000	570,000
Motor Vehicle Excise	3,775,638	3,757,149	3,898,459	3,937,079	4,066,200	4,560,609	4,668,135	4,952,880	4,775,678	5,551,687	5,551,687	5,049,196	4,262,308	5,775,023	4,545,900	4,798,450



**MOTOR VEHICLE EXCISE**

Motor vehicle excise tax receipts are projected to rise by \$252,550 after dropping in FY2021 and rebounding in FY2022 and trending above projections in FY2023. Although long-term trends show previous annual increases, the COVID-19 pandemic changed that, as fewer people bought or leased new cars. Excise tax commitments have been increasing year since 2012, exceeding the low in 2009. The excise rate is \$25 per thousand and is assessed on 90% of the vehicle's value in the first year, 60% in the second year, 40% in the third year, 25% in the fourth year, and 10% thereafter. The actual billings are prepared by the Registry of Motor Vehicles and then turned over to the Town for printing, distribution, and collection. There are approximately 38,000 registered vehicles in Arlington. In the chart below, Levy Year 2022 is as of June 30, 2022.

**Motor Vehicle Excise Collection By Fiscal Year**

<u>Levy Year</u>	<u>Commitments</u>	<u>Collections</u>	<u>Refunds</u>	<u>Net Collections</u>	<u>Abatements</u>	<u>Balance (Uncoll.)</u>	<u>Collection %</u>
<b>2022</b>	\$ 6,023,514.13	\$ 6,089,551.67	\$ 102,001.34	\$ 5,987,550.33	\$ 128,963.23	\$ (92,999.43)	101.54%
<b>2021</b>	\$ 4,241,897.70	\$ 4,539,211.36	\$ 68,422.11	\$ 4,470,789.25	\$ 104,890.97	\$ (333,782.52)	107.87%
<b>2020</b>	\$ 5,251,165.00	\$ 5,264,953.75	\$ 100,625.31	\$ 5,164,328.44	\$ 158,614.32	\$ (71,777.76)	101.37%
<b>2019</b>	\$ 5,468,145.35	\$ 5,333,179.75	\$ 88,693.84	\$ 5,244,485.91	\$ 159,831.70	\$ 63,827.74	98.83%
<b>2018</b>	\$ 5,843,844.70	\$ 5,655,881.52	\$ 103,697.40	\$ 5,552,184.12	\$ 188,660.91	\$ 102,999.67	98.24%
<b>2017</b>	\$ 4,838,049.36	\$ 4,865,068.94	\$ 90,286.47	\$ 4,774,782.47	\$ 158,912.85	\$ (95,645.96)	101.98%
<b>2016</b>	\$ 5,165,749.14	\$ 5,038,846.19	\$ 85,965.27	\$ 4,952,880.92	\$ 169,326.92	\$ 43,541.30	99.16%
<b>2015</b>	\$ 4,867,711.40	\$ 4,768,890.38	\$ 100,755.76	\$ 4,668,134.62	\$ 521,918.86	\$ (322,342.08)	106.62%
<b>2014</b>	\$ 4,213,165.12	\$ 4,636,918.89	\$ 76,292.47	\$ 4,560,626.42	\$ 134,742.51	\$ (482,203.81)	111.45%
<b>2013</b>	\$ 4,342,665.00	\$ 4,145,705.00	\$ 80,917.00	\$ 4,064,788.00	\$ 129,537.00	\$ 148,340.00	96.58%
<b>2012</b>	\$ 4,077,138.00	\$ 4,021,599.00	\$ 54,950.00	\$ 3,966,649.00	\$ 71,047.00	\$ 39,442.00	99.03%

**MOTOR VEHICLE EXCISE**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>Budget Change</b>
Motor Vehicle Excise	<b>4,262,308</b>	<b>5,775,023</b>	<b>4,545,900</b>	<b>4,798,450</b>	<b>252,550</b>



**DEPARTMENTAL FEES**

Departmental fees are projected to increase by \$96,000, with movement in a few categories.

An increase on the amount reimbursed through Medicaid in the schools has increased based on historic trends.

The establishment of a Parking Benefits District at Town Meeting for Arlington Center means that parking meter revenue, which had been reported under Departmental Fees, has been moved to the Parking Fund and the estimate for parking violations. With the issues in the meters impacting collections in FY23, the FY24 number has been adjusted.

Ambulance fees are now being collected differently due to a change in the way revenue is collected with our ambulance provider. This will result in increases in this fee category.

<b>DEPARTMENTAL FEES</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>Budget Change</b>
Schools (Medicaid Reimbursement)	419,625	439,316	100,000	200,000	100,000
Cemetery Revenue	230,550	260,425	250,000	250,000	-
Library Fees and (Fines, discontinued in 2019)	3,352	6,149	-	-	-
Town Clerk Fees	70,489	77,509	40,000	50,000	10,000
Parking Violations	111,195	216,146	300,000	250,000	(50,000)
Fire Alarm Renewal Fee	4,500	5,000	5,000	5,000	-
Ambulance Fees	523,160	413,004	424,000	460,000	36,000
Other Departmental Revenue	282,407	262,975	225,000	225,000	-
Other Department Fees	57,595	72,811	70,000	70,000	-
<b>Total</b>	<b>1,702,874</b>	<b>1,753,335</b>	<b>1,414,000</b>	<b>1,510,000</b>	<b>96,000</b>





**INTEREST INCOME & PENALTIES**

Interest Income is projected to remain unchanged. It is made up of two components: investment income and interest and penalties associated with delinquent tax payments.

The Interest Income revenue estimate remains level with the FY2023 budget. Interest rates generally are very volatile right now. Investment income can vary widely depending upon market interest rates, available cash balances, cash flows, and investment practices. Investment income dropped from a high of more than \$1.4 million in FY2007 to \$55,430 in FY2011. This is due to dramatic fluctuations in interest rates. As interest rates continue to change, the Town will monitor interest income. In recent years, notwithstanding low interest rates, the Treasurer/Collector has maximized interest income through careful investments. FY23 remains on pace to be a very high investment income year.

INTEREST INCOME	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Investment Income	419,625	306,987	200,000	200,000	-
Penalties & Interest	437,864	487,919	355,000	370,000	15,000
<b>Total</b>	<b>857,488</b>	<b>794,906</b>	<b>555,000</b>	<b>570,000</b>	<b>15,000</b>



**LICENSES AND PERMITS**

Licenses and permits revenues for FY2024 are projected to remain stable. Building Permits typically generate the most permit revenue, but are also the most volatile, subject to fluctuation as the economy strengthens or weakens or as interest rates increase or decline. The FY2024 projection is consistent with long-term collections, excluding large, one-time permits.

Besides building permits, some of the other major categories of Licenses and Permits include parking permits and liquor licenses issued by the Select Board, and fire permit fees, which include fire alarm connection fees. All of these are expected to remain flat.

LICENSES AND PERMITS	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Parking Permits	74,630	123,439	115,000	115,000	-
Liquor Licenses	30,425	80,625	80,000	80,000	-
Food Licenses	6,720	8,070	7,000	7,000	-
Food Permits	14,000	14,523	16,000	16,000	-
Tobacco Permits	11,000	23,000	11,000	11,000	-
Building Inspections	1,464,423	2,508,727	1,420,000	1,420,000	-
Fire Prevention Permits	60,390	60,390	50,000	50,000	-
Marriage Licenses	4,680	4,800	6,000	6,000	-
<b>Total</b>	<b>1,666,268</b>	<b>2,823,574</b>	<b>1,705,000</b>	<b>1,705,000</b>	<b>0</b>



**RENTAL INCOME**

The Town derives income from the renting of several Town-owned properties including the Parmenter School, the Mt. Gilboa house, and the former Dallin Library. The Town no longer rents out the former Park and Recreation Department buildings at Ryder Street.

Overall, revenue is projected to remain unchanged.

New leases, which went into effect in FY2015, include a capital contribution which will offset future capital improvements to the buildings. Projected revenue from other properties remains unchanged.

The Parmenter School building has one tenant, the Arlington Children’s Center. The front section of the building was renovated to house the Menotomy Pre-School, which moved from the Arlington High School building, while the latter is under construction.

The Ryder Street property will be used by the Department of Public Works to house some of its vehicles and programs during the next two years while the DPW Grove St. buildings are under construction.

The Mt. Gilboa property is a residential house that had been rented to an tenant until early FY2021. It is now vacant and the Town is reevaluating its best use.

The Dallin Library is currently leased to the Arlington Community Media, Inc. (ACMi).

RENTAL INCOME	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Parmenter	72,059	75,579	73,000	73,000	-
Community Center	14,000	-	-	42,544	42,544
Dallin Library	45,116	45,116	45,000	45,000	-
<b>Total</b>	<b>131,175</b>	<b>120,695</b>	<b>118,000</b>	<b>160,544</b>	<b>42,544</b>



**OTHER LOCAL RECEIPTS**

Other local receipts are projected to stay level in FY2024.

<b>OTHER LOCAL RECEIPTS</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>Budget Change</b>
Court Fines	7,932	9,366	10,000	10,000	-
Special Assessments	7,708	7,708	-	-	-
Payments In Lieu of Taxes	70,563	25,526	18,000	18,000	-
<b>Total</b>	<b>86,203</b>	<b>42,600</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>



**Hotel, Meals, and Marijuana Taxes**

In 2009, the Legislature gave the authority to Town Meeting to adopt optional increases to the meals and hotel taxes. At that time, only the State collected revenue from the meals tax of 5%. Cities and towns were allowed to add an additional 0.75%. The Town also collected a room occupancy tax on hotels of 4% at that time (there is only one hotel in Arlington). The State allowed cities and towns to increase the room occupancy tax by 1% to a total of 5%.

Estimates for the Hotel Tax will rise in FY2024, as that industry continues resurgence from the COVID-19 pandemic. Meals tax revenues are projected to increase back towards pre-pandemic levels. Marijuana Tax revenues are projected to increase as well, as the Town has added one licensed marijuana facility.

HOTEL, MEALS & MARIJUANA TAXES	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Meals Tax	377,538	512,498	410,000	425,000	15,000
Hotel Tax	156,297	361,974	211,000	350,000	139,000
Marijuana Tax	158,627	340,940	239,000	309,000	70,000
<b>Total</b>	<b>692,463</b>	<b>1,215,412</b>	<b>860,000</b>	<b>1,084,000</b>	<b>224,000</b>



**STATE AID SUMMARY**

The State's FY2024 Governor's budget recommendation includes a statewide \$534 million increase in Chapter 70 School Aid and a \$26.9 million increase in General Government Aid. As a result Arlington will benefit from a \$2,810,044 increase in Chapter 70 School Aid and a \$175,765 increase in Unrestricted General Government Aid (UGGA).

Total General Government Aid — Unrestricted General Government Aid and Veterans' Benefits reimbursements — will increase \$163,733 or 1.83%.

School Aid — Chapter 70 School Aid plus Charter School tuition reimbursement and exclusive of school construction aid — is projected to increase \$2,720,643 or 16.93%.

Overall FY2024 State Aid, as used to balance the Town Meeting budget, will increase by \$2,903,612 to a total of \$28,125,135.

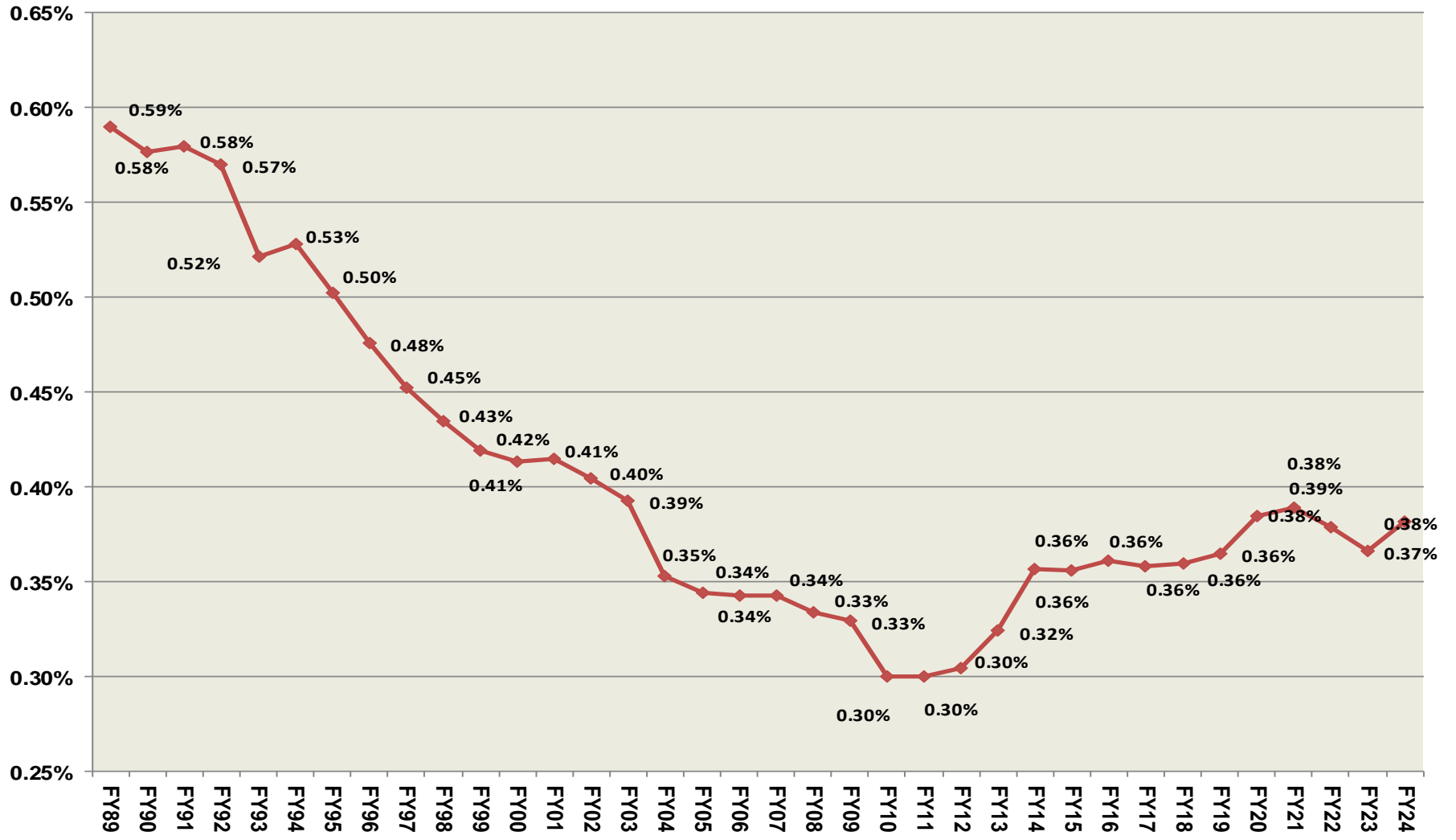
Since 1989 and the cuts to local aid across the state, Arlington has seen its share of total state aid cut by approximately 37%, from .59% to .38% (see chart on p. 41). Other, poorer communities have seen greater increases in state aid, because state aid formulas allocate more aid to low income and low wealth communities.

However, in the past decade, and in particular in the past two years because of large increases in Chapter 70 Education aid through the state Student Opportunity Act, Arlington has seen its share of state aid increase and prior to the Coronavirus pandemic was on track to achieve near parity with statewide increases in state aid. In FY2024 Arlington's rate of increase is greater than the overall statewide rate of increase in State Aid, and therefore the gap has narrowed. (See the cumulative year-to-year increases and decreases since FY2002 in the chart on p. 42).

STATE AID SUMMARY	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Gen Government Aid	8,269,485	8,501,973	8,936,055	9,099,788	163,733
School Aid	14,652,644	14,838,168	16,073,587	18,794,230	2,720,643
School Construction	476,523	-	-	-	0
Tax Exemptions	142,386	114,525	110,900	121,055	10,155
Cherry Sheet Offsets	71,523	75,100	100,981	110,062	9,081
<b>Total</b>	<b>23,612,561</b>	<b>23,529,766</b>	<b>25,221,523</b>	<b>28,125,135</b>	<b>2,903,612</b>



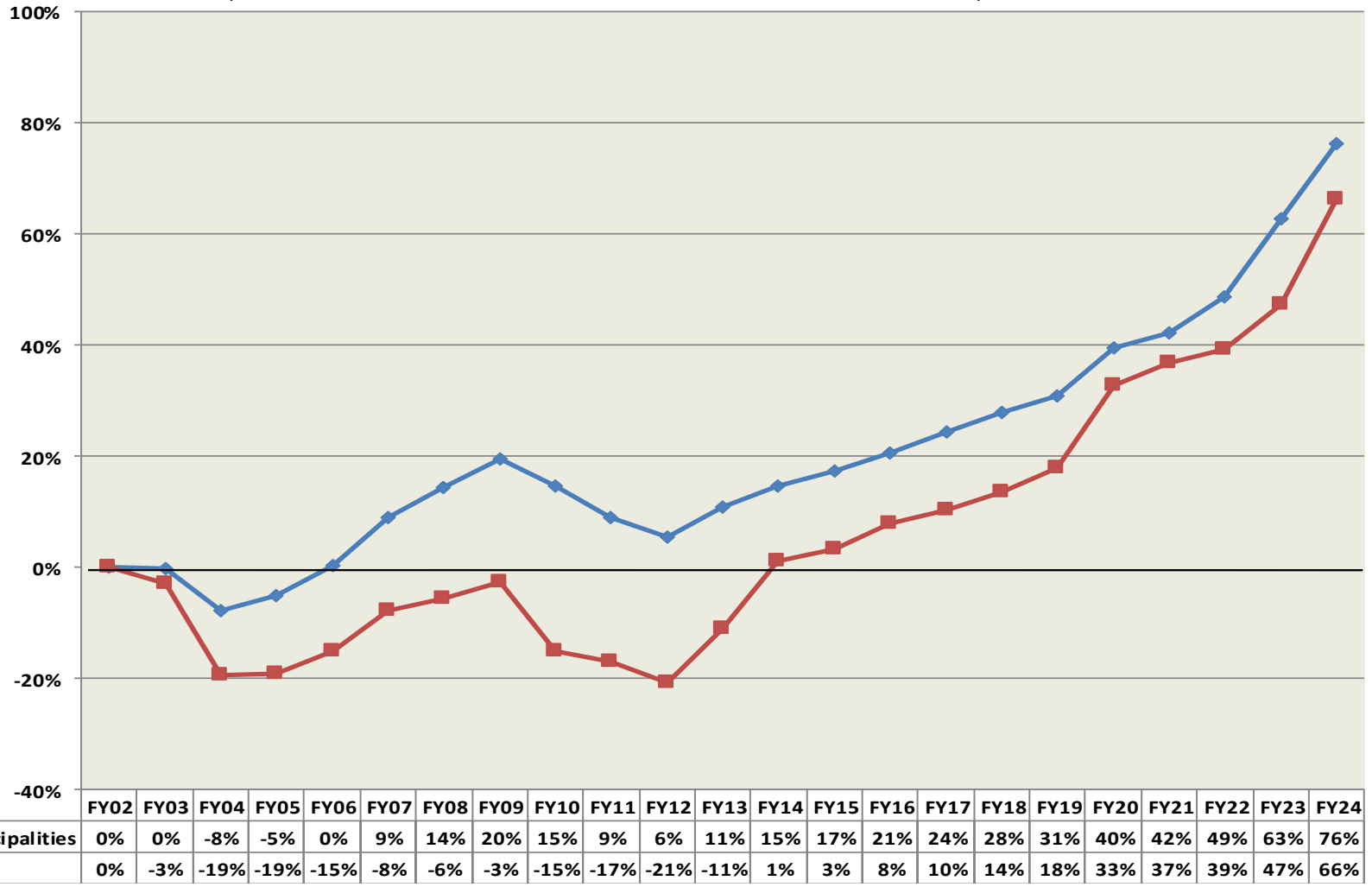
Arlington's Percent of Total State Aid





### State Aid Cumulative Year-to-Year Percent Change Since Fiscal Year 2002

*(Numbers Exclude School Construction and METCO Reimbursements)*







**GENERAL GOVERNMENT**

***Unrestricted General Government Aid (UGGA)***

In FY2024 UGGA is expected to increase \$175,765 or 2.0% to \$8,964,035.

As historical background, in FY2010, the Additional Assistance category was combined with Lottery Aid under a new category called Unrestricted General Government Aid. Between these two aid categories, Arlington received in excess of \$9.4 million in FY2008. While this account is increasing in FY2024, the Town has experienced a reduction in this aid of approximately \$788,000 since FY2008.

***Veterans' Benefits***

Chapter 115, Section 6, calls for the reimbursement to cities and towns of the costs of providing assistance to veterans and their dependents. Benefits paid out in accordance with state guidelines are eligible for 75% reimbursement. For FY2024 the Cherry Sheet estimate is \$135,753, a decrease from the previous year, which reflects a stable population of veterans filing benefits claims and consistent efforts by the Town's Veterans' Service Agent to secure VA and other federal benefits for eligible veterans.

GENERAL GOVERNMENT	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Unrestricted General Government Aid	8,056,055	8,338,017	8,788,270	8,964,035	175,765
Veterans' Benefits	213,430	163,956	147,785	135,753	(12,032)
<b>Total</b>	<b>8,269,485</b>	<b>8,501,973</b>	<b>8,936,055</b>	<b>9,099,788</b>	<b>163,733</b>



**SCHOOL AID**

**School Aid– Chapter 70**

The State’s total statewide education funding in FY2024, exclusive of regional schools, is \$5.7 billion, an increase of \$534 million, or 10.3%. Of this amount, Arlington is to receive \$18,703,409, an increase of \$2,810,044 or 17.68%.

The Chapter 70 distribution formula calculates a Foundation Budget, the estimated cost to educate all students in each school district across the state, and funds a percentage of that budget, depending upon a number of factors, including community income levels, property wealth, and municipal contributions to the school budget. For those communities determined to be relatively wealthy, such as Arlington, the State will fund a maximum 17.5% of the school district’s foundation budget. Communities that are less affluent receive significantly more than the 17.5% minimum. The Foundation Aid formula contained in the 2019 Student Opportunity Act better accounts for the School Department’s rising enrollment and costs (such as providing health insurance to teachers and staff and educating English Language Learners, economically disadvantaged students, and students receiving special education services). Arlington benefited from this change FY2020 and FY2021. The FY2024 Governor’s budget accounts for the increase in student enrollment in Arlington as measured in October 2022 over October 2021.

**Charter School Tuition Assessment Reimbursement**

General Laws Chapter 71, Section 89 (nn) mandates that the State assess a municipality or regional school district for the costs associated with pupils attending a Charter School district and reimburse sending districts for the tuition they pay to Commonwealth charter schools. Municipalities and school districts are reimbursed for this assessment based on a funding schedule that is supposed to follow a pattern of in year one, an amount equal to 100% of the assessment; in years two through six, an amount equal to 25% of the assessment, after year six, no reimbursement. This reimbursement is subject to appropriation. If the account is not fully-funded, then the reimbursement is pro-rated. The Student Opportunity Act increased funding for Charter School Tuition Reimbursements, with a goal of reaching full funding over three years, starting in FY2021. Based on the Governor’s budget, in FY2024 the Town will receive \$90,821, a decrease of \$89,401, marking a departure from the Baker Administration’s funding priorities.

SCHOOL AID	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Chapter 70 School Aid	14,566,028	14,741,108	15,893,365	18,703,409	2,810,044
Charter School Tuition Reimbursement	86,616	97,060	180,222	90,821	(89,401)
<b>Total</b>	<b>14,652,644</b>	<b>14,838,168</b>	<b>16,073,587</b>	<b>18,794,230</b>	<b>2,720,643</b>



**SCHOOL CONSTRUCTION AID**

The school construction aid the Town currently receives is for projects completed under an old State school building assistance program, the SBA program under which cities and towns borrowed the full amount of debt for a school building project and the state reimbursed the cities and towns for its share of the project. In 2004, the Governor signed Chapter 210 of the Act of 2004, which made substantial changes to the School Building Assistance (SBA) Program. This legislation (Ch. 208) transferred responsibility for the School Building Assistance Program from the Department of Education to the Massachusetts School Building Authority (MSBA), operating under the Office of the State Treasurer. The authority is a new and independent governing body comprised of seven members. The reform legislation dedicates one cent of the state sales tax to the new off-budget school building trust. This is projected to be \$858 million in 2019. Funding is no longer subject to an annual appropriation from the Legislature and approval of the Governor, allowing MSBA to prepay its share of project expenses. This streamlined process saves local communities millions in avoided interest costs and provides greater cash flow.

The Peirce School project was the last school project to receive reimbursement under the old SBA process. For FY22 the reimbursement was \$476,523. The last construction aid payments for the Peirce School occurred in FY2021, the same year of the last Arlington bond payment for the construction project. There will be not more of these reimbursements in the future.

SCHOOL AID	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
School Construction Aid	476,523	0	0	0	-



**TAX EXEMPTION AID**

There are several categories of property tax exemptions for which the State provides a partial reimbursement to municipalities. For FY2023, Arlington's reimbursements are expected to decrease \$3,625 to a total of \$110,900. Veterans, blind persons, surviving spouses, and elderly who meet exemption requirements are eligible. Elderly persons (at least 65 years of age) who meet certain whole estate or total assets, annual income, and residency requirements, are eligible for an exemption. The number of exemptions granted is multiplied by the statutory reimbursement of \$500, subject to appropriation. However, if a municipality has adopted Clause 41B or 41C (Arlington has adopted this section which increases exemption amount to \$1,300), the number of exemptions for which it is reimbursed cannot exceed the number reimbursed in the most recent year under Clause 41. In addition, municipalities that have adopted Clause 41B or 41C will be reimbursed for additional costs incurred in determining eligibility of applicants under these clauses in an amount not to exceed two dollars per exemption granted. For property tax exemptions granted to qualifying veterans, blind persons, surviving spouses, and elderly persons, the exemption and reimbursement amounts are as follows:

- Surviving spouses, minor children, elderly persons:
  - Clause 17 - \$175, full reimbursement
  - Clauses 17C, 17C<sup>1/2</sup>, 17D - \$227.50, reimbursement cannot exceed the amount reimbursed on Clause 17.
- Veterans:
  - Clause 22(a-f) - \$520 exempted, \$225 reimbursed
- Paraplegic veterans, surviving spouses:
  - Full amount, 100% minus \$175 reimbursed (§8A)
- Veterans, loss of one arm, foot, or eye:
  - Clause 22A - \$975 exempted, \$575 reimbursed
- Veterans, loss of two arms, two feet, one arm and one leg, or loss of sight:
  - Clause 22B - \$1,625 exempted, \$1,075 reimbursed
- Veterans, special adapted housing:
  - Clause 22C - \$1,950 exempted, \$1,325 reimbursed
- Veterans, surviving spouses of service members who died in combat zone or who are missing in action and presumed dead due to combat:
  - Clause 22D - 100% exempted- 1st five years of exemption, \$2,500 thereafter
- Veterans, 100 percent disability:
  - Clause 22E - \$1,300 exempted, \$825 reimbursed
- Blind persons:
  - Clause 37A - \$650 exempted, \$87.50 reimbursed

TAX EXEMPTION AID	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Tax Exemption Aid	142,386	114,525	110,900	121,055	10,155



**CHERRY SHEET OFFSETS**

Included in the estimated amount of aid to be received from the State are grant funds for libraries. These grants are reserved for direct expenditure by the departments and cannot be counted as general available revenues. Consequently, as part of the tax rate preparation process, whatever amount is included within the State Aid estimate is also included in the non-appropriated expense section as offsetting debits.

The Town has traditionally received two such annual grants — one for the school lunch and one for public libraries. In FY2016, the State started to account for the school lunch program differently and it is no longer be reflected on the Cherry Sheet.

The library grant is actually three separate grants — the Library Incentive Grant (LIG), Municipal Equalization Grant (MEG) and the Nonresident Circulation Offset (NRC). In FY2023, assistance to libraries is expected to increase to \$85,001. The three funding formulas to determine amounts for each municipality are as follows:

1. The Library Incentive Grant (LIG) is distributed to municipalities as follows:
  - a. Population under 2,500: an amount equal to the amount appropriated for free public library service in the preceding year; distribution not to exceed \$1,250.
  - b. Population of 2,500 or over: up to \$.50 per capita, provided that at least \$1,250 was appropriated for public library service in the preceding year.
2. The Municipal Equalization Grant (MEG) distributes the balance in the LIG/MEG account according to the lottery formula so that municipalities with lower property values receive proportionately more aid than those with greater property values.
3. The Nonresident Circulation Offset (NRC) is distributed annually by the Board of Library Commissioners, based upon each community's share of the total Statewide-circulated items.

The Board of Library Commissioners measures compliance with all requirements before voting to certify or deny applicants for grant payments. To qualify for funding, certain requirements must be met and the municipal Library Director must submit an application to the Board of Library Commissioners each year. Requirements include:

- The city or town's appropriation to operate the public libraries must be equal to or greater than 102.5% of the average of the 3 preceding years' appropriations for free public library service. The Board of Library Commissioners may grant waivers of this requirement to a limited number of municipalities.
- The library must have complied with the minimum standards for free public library service in the preceding year. There are minimum standards in such areas as library director's education, number of hours open, and expenditures for library materials. The library must submit annual report data as specified by the Board of Library Commissioners.

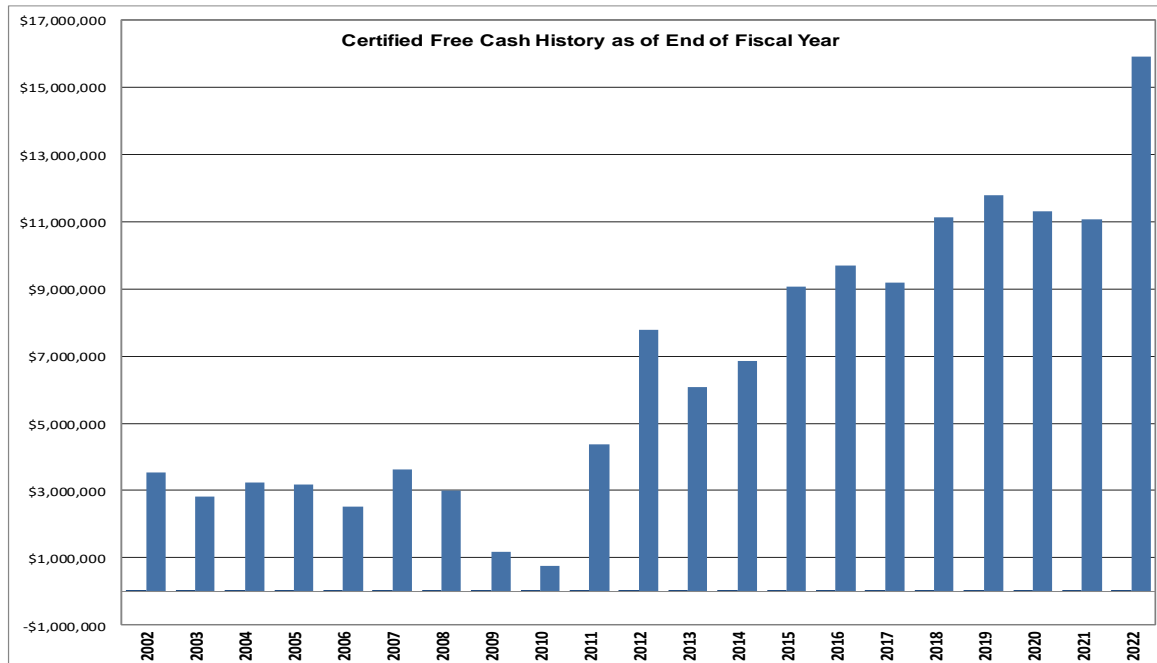
CHERRY SHEET OFFSETS	FY2021 Budget	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Libraries	71,523	75,100	100,981	110,062	9,081
<b>Total</b>	<b>71,523</b>	<b>75,100</b>	<b>100,981</b>	<b>110,062</b>	<b>9,081</b>



**FREE CASH**

Free Cash, which is certified as of July 1 each year by the Commonwealth's Department of Revenue (DOR), represents the portion of General Fund surplus revenue that is unrestricted and available for appropriation. These funds, once certified, may be used to support supplemental appropriations during the year: to support the ensuing fiscal year's budget, to reduce the tax levy, or to serve as emergency reserves. Free Cash is generated when the actual operating results compare favorably with the budget, such as when actual revenues exceed the original estimates and/ or when actual expenditures are less than amounts that were appropriated. It is also affected by increases or decreases in uncollected property taxes, deficits in non- General Fund funds, and any other legally incurred operating deficits, such as snow removal overdrafts.

The Town's free cash balance as of June 30, 2022 was \$15,912,078. In accordance with Town policy, Arlington can appropriate up to 50% of the free cash balance towards the next fiscal year's budget. It is recommended that \$7,956,044 or 50% of the existing balance, be appropriated toward the FY2024 budget.



FREE CASH	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Free Cash Appropriated	5,901,388	5,659,184	5,539,215	7,956,044	2,416,830



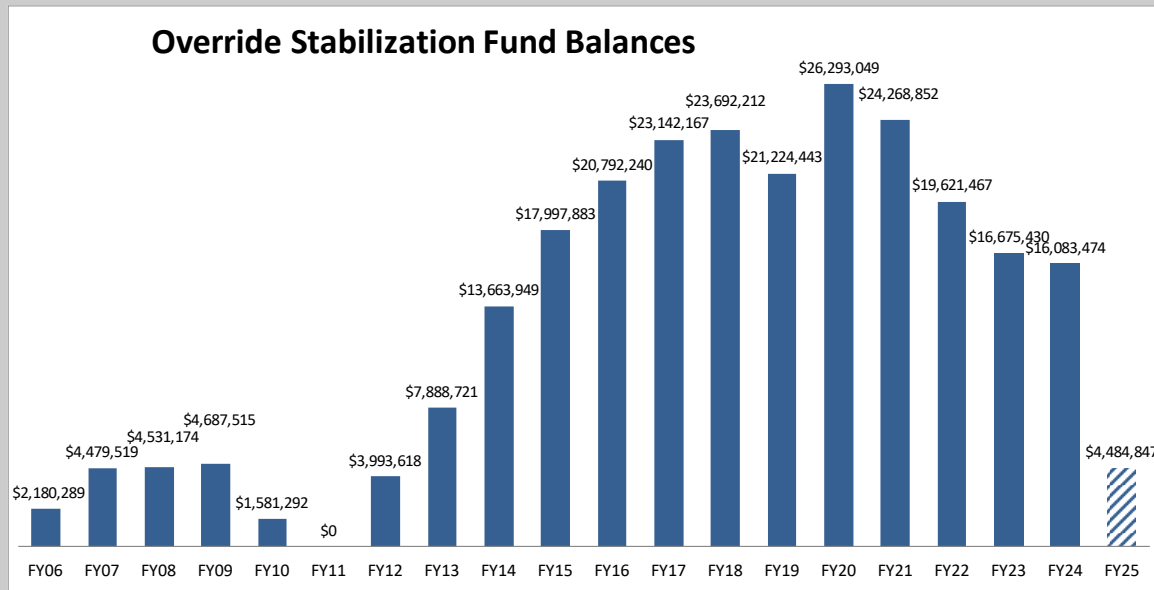
**OTHER REVENUE**

**Overlay Surplus**

The Tax Abatement Overlay Reserve Surplus comes from funds set aside each year for property tax abatements and exemptions. Any funds remaining in the accounts that are no longer needed are declared surplus by the Board of Assessors and are made available for appropriation. For FY2024, the Board of Assessors has declared \$600,000 as surplus for operating costs, an increase over the previous year.

**Override Stabilization Fund**

The Override Stabilization Fund was created as a result of the 2005 Proposition 2½ Override. The five-year Long Range Plan developed at that time projected that the first two years would have surplus funds to be put in an Override Stabilization Fund, the third year there would be no surplus, and the last two years the surplus funds would be drawn down to balance the budget. As a result of tight budget controls, there was no need to make any drawdown from the fund until the fifth year, FY2010, when \$2,742,376 was withdrawn. The remaining balance in the fund, of \$1,580,000, was appropriated in FY2011, the sixth year. Since the Override of 2011, \$23,692,212 was put into the Fund, until FY2019, when money was again withdrawn prior to the June 2019 Override. FY2024 takes \$591,956 from the fund. The Fund is projected to last until FY2025.



OTHER REVENUE	FY2021 Budget	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
Overlay Surplus	400,000	400,000	400,000	600,000	200,000
Override Stabilization Fund	2,024,197	6,248,581	3,373,854	591,956	(2,781,898)
<b>Total</b>	<b>2,424,197</b>	<b>6,648,581</b>	<b>3,773,854</b>	<b>1,191,956</b>	<b>(2,581,898)</b>



**THIS PAGE INTENTIONALLY LEFT BLANK**







---

## **SECTION III**

---

# **BUDGET SUMMARIES**



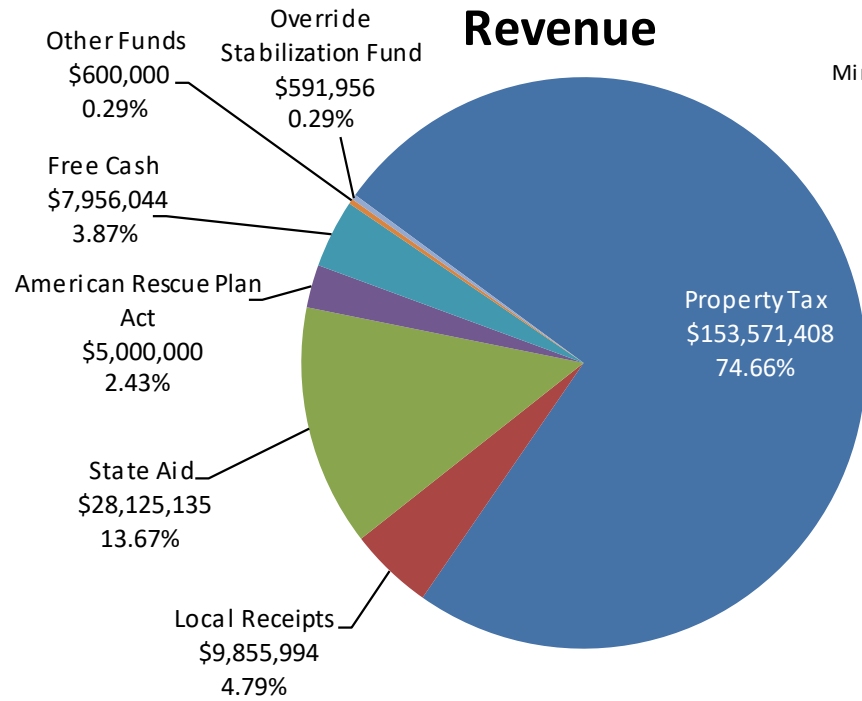
**Overall General Fund Budget Summary**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>Change \$</b>	<b>%</b>
<b>Revenue</b>						
Property Tax	\$ 138,199,500	\$ 142,948,226	\$ 149,169,849	\$ 153,571,408	\$ 4,401,559	2.95%
Local Receipts	\$ 9,708,615	\$ 14,361,111	\$ 9,225,900	\$ 9,855,994	\$ 630,094	6.83%
State Aid	\$ 23,136,038	\$ 23,529,766	\$ 25,221,523	\$ 28,125,135	\$ 2,903,612	11.51%
School Construction Aid in FY21, APRA in FY23+FY24	\$ 476,523	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	0.00%
Free Cash	\$ 5,901,388	\$ 5,659,184	\$ 5,539,215	\$ 7,956,044	\$ 2,416,829	43.63%
Other Funds	\$ 400,000	\$ 650,000	\$ 650,000	\$ 600,000	\$ (50,000)	-7.69%
Override Stabilization Fund	\$ 2,024,197	\$ 6,248,581	\$ 2,946,037	\$ 591,956	\$ (2,354,081)	-79.91%
<b>TOTAL TAXES, FEES, AID, AND OTHER SOURCES</b>	<b>\$ 179,846,261</b>	<b>\$ 193,396,868</b>	<b>\$ 197,752,524</b>	<b>\$ 205,700,537</b>	<b>\$ 7,948,013</b>	<b>4.02%</b>
Transfers in (Offsets)	\$ 2,642,197	\$ 2,916,046	\$ 3,200,418	\$ 3,257,455	\$ 57,037	1.78%
<b>TOTAL REVENUES</b>	<b>\$ 182,488,458</b>	<b>\$ 196,312,914</b>	<b>\$ 200,952,942</b>	<b>\$ 208,957,992</b>	<b>\$ 8,005,050</b>	<b>3.98%</b>
<b>Expenditures</b>						
<i>Municipal Departments Appropriations</i>	\$ 37,362,952	\$ 38,793,032	\$ 43,177,153	\$ 44,627,453	\$ 1,450,300	3.36%
<i>Offsets and Indirect Costs</i>	\$ (2,642,197)	\$ (2,916,046)	\$ (3,200,418)	\$ (3,257,455)	\$ (57,037)	-1.78%
Municipal Departments (Taxation Total)	\$ 34,720,755	\$ 35,876,986	\$ 39,976,735	\$ 41,369,998	\$ 1,393,263	3.49%
School Department	\$ 75,570,531	\$ 80,104,634	\$ 84,447,869	\$ 88,947,334	\$ 4,499,465	5.33%
Minuteman School	\$ 6,113,371	\$ 6,795,546	\$ 7,947,939	\$ 8,940,897	\$ 992,958	12.49%
Non-Departmental (Healthcare & Pensions)	\$ 32,668,334	\$ 34,655,668	\$ 35,140,146	\$ 36,211,557	\$ 1,071,411	3.05%
Capital (Includes Debt Service)	\$ 16,253,328	\$ 18,303,789	\$ 21,949,893	\$ 22,380,767	\$ 430,874	1.96%
MWRA Debt Shift	\$ 3,691,454	\$ 1,845,727	\$ -	\$ -	\$ -	0.00%
Warrant Articles	\$ 956,619	\$ 950,085	\$ 1,310,188	\$ 1,262,235	\$ (47,953)	-3.66%
Reserve Fund	\$ 1,556,724	\$ 1,720,145	\$ 1,753,178	\$ 1,900,782	\$ 147,604	8.42%
Override Stabilization Fund Deposit	\$ -	\$ 1,094,055	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 171,531,116</b>	<b>\$ 181,346,634</b>	<b>\$ 192,525,948</b>	<b>\$ 201,013,570</b>	<b>\$ 8,487,622</b>	<b>4.41%</b>
<b>Non-Appropriated Expenses</b>	<b>\$ 5,188,666</b>	<b>\$ 5,053,518</b>	<b>\$ 5,226,576</b>	<b>\$ 4,686,967</b>	<b>\$ (539,609)</b>	<b>-10.32%</b>
<b>Surplus / (Deficit)</b>	<b>\$ 3,126,480</b>	<b>\$ 6,996,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

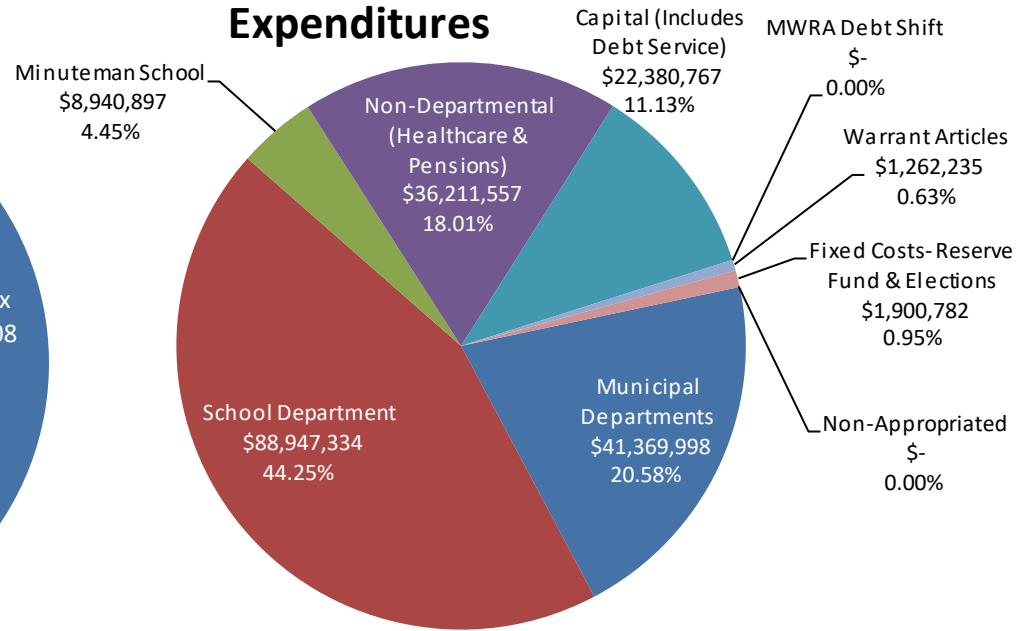


**Fiscal Year 2024**  
**Total \$205,700,537**

**Revenue**



**Expenditures**



# Fiscal Year 2024 Budget



# Budget Summaries Comparison FY 2023-2024

DEPARTMENT	Fiscal Year 2023							Fiscal Year 2024						
	PERSONNEL SERVICES	EXPENSES	Appropriation Total	Enterprise Fund or other offsets	General Fund Total	Dollar Difference	Percent Difference	PERSONNEL SERVICES	EXPENSES	Appropriation Total	Enterprise Fund or other offsets	General Fund Total	Dollar Difference	Percent Difference
FINANCE COMMITTEE	8,788	2,945	11,733	-	11,733	510	4.5%	8,353	3,495	11,848	-	11,848	115	0.98%
SELECT BOARD	317,377	100,550	417,927	(24,025)	393,902	16,546	4.4%	279,920	100,550	380,470	(24,615)	355,855	(38,047)	-9.66%
TOWN MANAGER	934,450	63,552	998,002	(230,814)	767,188	9,427	1.2%	983,396	63,552	1,046,948	(301,495)	745,453	(21,735)	-2.83%
HUMAN RESOURCES	332,826	56,450	389,276	(18,495)	370,781	1,300	0.4%	347,317	56,450	403,767	(18,788)	384,979	14,198	3.83%
COMPROLLER	348,427	27,600	376,027	(31,516)	344,511	(4,945)	-1.4%	351,456	27,600	379,056	(31,448)	347,608	3,097	0.90%
TREASURER	674,871	166,663	841,534	(116,562)	724,972	(1,557)	-0.2%	681,747	166,663	848,410	(116,889)	731,521	6,549	0.90%
POSTAGE	38,635	188,257	226,892	(38,861)	188,031	2,162	1.2%	38,994	188,257	227,251	(39,235)	188,016	(15)	-0.01%
ASSESSORS	297,764	32,248	330,012	-	330,012	(16,837)	-4.9%	301,343	35,248	336,591	-	336,591	6,579	1.99%
INFORMATION TECHNOLOGY	712,784	639,213	1,351,997	(239,628)	1,112,369	8,793	0.8%	720,367	678,813	1,399,180	(244,855)	1,154,325	41,956	3.77%
LEGAL	475,690	136,665	612,355	(112,558)	499,797	21,914	4.6%	497,053	136,665	633,718	(117,424)	516,294	16,497	3.30%
TOWN CLERK	262,162	17,310	279,472	-	279,472	5,504	2.0%	269,204	17,610	286,814	-	286,814	7,342	2.63%
REGISTRARS	63,027	15,250	78,277	-	78,277	5,265	7.2%	56,285	15,250	71,535	-	71,535	(6,742)	-8.61%
PARKING	74,552	20,780	95,332	(36,564)	58,768	712	1.2%	65,575	20,780	86,355	(32,075)	54,280	(4,488)	-7.64%
PLANNING & COMM.DEVELOPEMEN	794,014	35,021	829,035	(185,081)	643,954	16,647	2.7%	799,601	35,021	834,622	(199,590)	635,032	(8,922)	-1.39%
REDEVELOPMENT	-	10,800	10,800	-	10,800	-	0.0%	-	10,800	10,800	-	10,800	-	0.00%
ZONING BOARD OF APPEALS	54,468	10,300	64,768	-	64,768	30,587	89.5%	63,610	10,300	73,910	-	73,910	9,142	14.11%
PUBLIC WORKS	4,588,595	7,424,825	12,013,420	(1,394,751)	10,618,669	475,545	4.7%	4,708,377	7,597,586	12,305,963	(1,494,360)	10,811,603	192,934	1.82%
FACILITIES	501,826	484,044	985,870	(104,761)	881,109	67,141	8.2%	517,601	706,460	1,224,061	(104,703)	1,119,358	238,249	27.04%
POLICE	8,160,655	726,050	8,886,705	(67,384)	8,819,321	74,272	0.8%	8,414,950	761,050	9,176,000	(79,250)	9,096,750	277,429	3.15%
FIRE	8,054,856	427,400	8,482,256	(213,234)	8,269,022	529,614	6.8%	8,322,882	429,900	8,752,782	(100,000)	8,652,782	383,760	4.64%
INSPECTIONS	490,189	15,200	505,389	-	505,389	(42,364)	-7.7%	511,882	15,200	527,082	-	527,082	21,693	4.29%
LIBRARIES	2,210,725	517,880	2,728,605	(25,200)	2,703,405	53,809	2.0%	2,238,758	539,880	2,778,638	(25,200)	2,753,438	50,033	1.85%
HUMAN SERVICES														
HEALTH & HUMAN SERVICES	805,037	196,380	1,001,417	(210,653)	790,764	(28,370)	-3.5%	755,031	139,610	894,641	(149,344)	745,297	(45,467)	-5.75%
VETERANS' SERVICES	76,485	251,268	327,753	-	327,753	7	0.0%	76,485	251,268	327,753	-	327,753	-	0.00%
COUNCIL ON AGING	442,147	64,800	506,947	(96,115)	410,832	13,543	3.4%	474,330	5,300	479,630	(112,222)	367,408	(43,424)	-10.57%
DIVERSITY, EQUITY, INCLUSION	190,939	38,000	228,939	(54,216)	174,723	33,638	23.8%	220,628	39,000	259,628	(65,962)	193,666	18,943	10.84%
YOUTH SERVICES & COA	-	170,000	170,000	-	170,000	(12,444)	-6.8%	-	170,000	170,000	-	170,000	-	0.00%
COLLECTIVE BARGAINING	426,413	-	426,413	-	426,413	(122,788)	-22.4%	700,000	-	700,000	-	700,000	273,587	64.16%
<b>MUNICIPAL DEPTS.</b>	<b>31,337,702</b>	<b>11,839,451</b>	<b>43,177,153</b>	<b>(3,200,418)</b>	<b>39,976,735</b>	<b>1,137,631</b>	<b>2.93%</b>	<b>32,405,145</b>	<b>12,222,308</b>	<b>44,627,453</b>	<b>(3,257,455)</b>	<b>41,369,998</b>	<b>1,393,263</b>	<b>3.49%</b>
RESERVE FUND	-	1,753,178	1,753,178	-	1,753,178	(1,061,022)	-37.7%	-	1,900,782	1,900,782	-	1,900,782	147,604	8.42%
ELECTIONS	181,995	63,750	245,745	-	245,745	172,802	236.9%	118,990	76,850	195,840	-	195,840	(49,905)	-20.31%
<b>FIXED COSTS</b>	<b>181,995</b>	<b>1,816,928</b>	<b>1,998,923</b>	<b>-</b>	<b>1,998,923</b>	<b>(888,220)</b>	<b>-30.76%</b>	<b>118,990</b>	<b>1,977,632</b>	<b>2,096,622</b>	<b>-</b>	<b>2,096,622</b>	<b>97,699</b>	<b>4.89%</b>
EDUCATION	84,447,869		84,447,869	-	84,447,869	4,343,235	5.4%	88,947,334		88,947,334	-	88,947,334	4,499,465	5.33%
C. PENSIONS		14,846,687	14,846,687	(1,478,854)	13,367,833	751,627	6.0%		15,676,279	15,676,279	(1,542,544)	14,133,735	765,902	5.73%
INSURANCE		22,551,866	22,551,866	(779,553)	21,772,313	1,559,588	7.7%		22,962,878	22,962,878	(885,056)	22,077,822	305,509	1.40%
<b>GRAND TOTAL</b>	<b>115,967,566</b>	<b>51,054,932</b>	<b>167,022,498</b>	<b>(5,458,825)</b>	<b>161,563,673</b>	<b>6,884,494</b>	<b>4.45%</b>	<b>121,471,469</b>	<b>52,839,097</b>	<b>174,310,566</b>	<b>(5,685,055)</b>	<b>168,625,511</b>	<b>7,061,838</b>	<b>4.37%</b>



**SUMMARY OF 2024 INCREASES/DECREASES (Totals include Offset changes)**

DEPARTMENT	INCREASE / (DECREASE)	EXPLANATION
Finance Committee	\$ 115 0.98%	\$ (435) Salaries and Wages \$ 550 Otherwise Unclassified
Select Board	\$ (38,047) -12.04%	\$ (33,293) Salaries and Wages \$ (4,164) Decrease in Longevity \$ (590) Increase in Offset
Town Manager	\$ (21,735) -2.83%	\$ 76,183 Salaries and Wages \$ (2,241) Decrease in Longevity \$ (24,996) Decrease in Other Benefits \$ (65,679) Increase in Offsets \$ (5,002) Increase in CPA Offsets
Human Resources	\$ 14,198 3.83%	\$ 14,130 Salaries and Wages \$ 361 Increase in Longevity \$ (293) Increase in Offset
Comptroller	\$ 3,097 0.90%	\$ 3,392 Salaries and Wages \$ (363) Decrease in Longevity \$ 68 Decrease in Offset
Treasurer-Collector	\$ 6,549 0.90%	\$ 6,876 Salaries and Wages \$ (327) Increase in Offset



SUMMARY OF 2024 INCREASES/DECREASES

DEPARTMENT	INCREASE / (DECREASE)	EXPLANATION
Postage	\$ (15) -0.01%	\$ 359 Increase in Auto Allowance \$ (374) Increase in Offset
Board of Assessors	\$ 6,579 1.99%	\$ 2,861 Salaries and Wages \$ 718 Increase in Longevity \$ 3,000 Increase in Computer Maintenance
Information Technology	\$ 41,956 3.77%	\$ 7,584 Salaries and Wages \$ (1) Decrease in Longevity \$ 40,000 Increase in Software Maintenance \$ (400) Decrease in Courier Service \$ (5,227) Increase in Offset
Legal	\$ 16,497 3.30%	\$ 19,202 Salaries and Wages \$ 2,161 Increase in Longevity \$ (4,866) Increase in Offset
Town Clerk	\$ 7,342 2.63%	\$ 6,742 Salaries and Wages \$ 300 Increase in Longevity \$ 300 Increase in Otherwise Unclassified
Registrars	\$ (6,742) -8.61%	\$ (6,242) Salaries and Wages \$ (500) Decrease in Longevity
Parking	\$ (4,488) -7.64%	\$ (8,277) Salaries and Wages \$ (700) Decrease in Longevity \$ 4,489 Decrease in Offset



**SUMMARY OF 2024 INCREASES/DECREASES**

<b>DEPARTMENT</b>	<b>INCREASE / (DECREASE)</b>	<b>EXPLANATION</b>
Planning & Comm. Development	\$ (8,922) -1.39%	\$ 6,919 Salaries and Wages \$ (1,332) Decrease in Longevity \$ (14,509) Increase in Offsets
Zoning Board of Appeals	\$ 9,142 14.11%	\$ 9,142 Salaries and Wages
Public Works	\$ 192,934 1.82%	\$ 9,474 Natural Resources Salaries & Wages \$ (2,991) Natural Resources Decrease in Longevity \$ 7,388 Engineering Salaries & Wages \$ (8,282) Engineering Increase in Offset \$ 20,000 Streetlighting Increase in Electricity \$ 18,598 Admin Salaries & Wages \$ (2,411) Admin Decrease in Longevity \$ (50,041) Admin Increase in Offset \$ 67,117 Highway Salaries & Wages \$ (101) Highway Decrease in Longevity \$ (5,413) Highway Increase in Offset \$ 13,251 MER Salaries & Wages \$ 200 MER Increase in Longevity \$ (5,873) MER Increase in Offset \$ 122,761 Solid Waste Increase in Expenses \$ 9,257 Cemetery Salaries & Wages \$ 30,000 Cemetery Increase in Expenses \$ (30,000) Cemetery Increase in Offset



**SUMMARY OF 2024 INCREASES/DECREASES**

Facilities	\$	238,249	
		27.04%	
	\$	15,775	Salaries and Wages
	\$	43,385	Increase in Professional Maintenance
	\$	69,204	Increase in Electricity
	\$	70,340	Increase in Natural Gas
	\$	9,602	Increase in Training
	\$	2,250	Increase in Materials
	\$	27,635	Increase in Repair and Maintenance
	\$	58	Decrease in Offset
Police	\$	277,429	
		3.15%	
	\$	244,890	Salaries and Wages
	\$	9,405	Increase in Longevity
	\$	10,000	Increase in Training
	\$	25,000	Increase in Uniforms, Badges, & Gloves
	\$	(11,866)	Increase in Offset
Fire	\$	383,760	
		4.64%	
	\$	69,154	Salaries and Wages
	\$	32,202	Increase in School Credit
	\$	139,504	Increase in EMT/Defibrillator Pay
	\$	27,166	Increase in Longevity
	\$	(1,300)	Decrease in Stipends
	\$	1,300	Increase in Tool Allowance
	\$	2,500	Increase in Dues/Subscriptions
	\$	113,234	Decrease in Offset
Inspectional Services	\$	21,693	
		4.29%	
	\$	21,349	Salaries and Wages
	\$	344	Increase in Longevity
Libraries	\$	50,033	
		1.85%	
	\$	26,994	Salaries and Wages
	\$	1,039	Increase in Longevity
	\$	22,000	Increase in Licenses and Annual Fees





**SUMMARY OF 2024 INCREASES/DECREASES**

DEPARTMENT	INCREASE / (DECREASE)	EXPLANATION
Health and Human Services	\$ (45,467) -5.75%	\$ (51,062) Salaries and Wages \$ 631 Increase in Longevity \$ 425 Increase in Stipends \$ (60,000) Decrease in Rental of Buildings \$ 600 Increase in Auto & Gas \$ 2,630 Increase in Mosquito Control \$ 61,309 Decrease in Offsets
Council on Aging	\$ (43,424) -10.57%	\$ 31,303 Salaries and Wages \$ 880 Increase in Longevity \$ (60,000) Decrease in Rental of Buildings \$ 500 Increase in Office Supplies \$ (16,107) Increase in Offsets
Diversity, Equity, Inclusion	\$ 18,943 10.84%	\$ 29,689 Salaries and Wages \$ 1,000 Increase in Training \$ (11,746) Increase in Offset
Collective Bargaining	\$ 273,587 64.16%	
<b>Subtotal: Municipal Departments</b>	<b>1,393,263</b> <b>3.49%</b>	



SUMMARY OF 2024 INCREASES/DECREASES		
DEPARTMENT	INCREASE / (DECREASE)	EXPLANATION
Contributory Retirement	\$ 765,902 5.73%	\$ 829,592 Increase in Retirement Costs \$ (63,690) Increase in Offset
Group Health Insurance + Insurance	\$ 305,509 1.40%	\$ 8,000 Increase in Opt Out Program \$ 225,216 Increase in Group Health Insurance \$ 159,001 Increase in Medicare Payroll Tax \$ (105,503) Increase in Offset \$ 18,795 Increase in Property Insurance
Reserve Fund	\$ 147,604 8.42%	\$ 147,604 Increase in Reserve Fund
Elections	\$ (49,905) -20.31%	\$ (63,005) Salaries & Wages \$ 13,100 Increase in Electronic Voting Equipment
<b>Subtotal: Fixed Costs</b>	<b>\$ 1,169,110</b> <b>3.05%</b>	
<b>Total: Education</b>	<b>\$ 4,499,465</b> <b>5.33%</b>	
<b>Grand Total</b>	<b>\$ 7,061,838</b>	

# Fiscal Year 2024 Budget

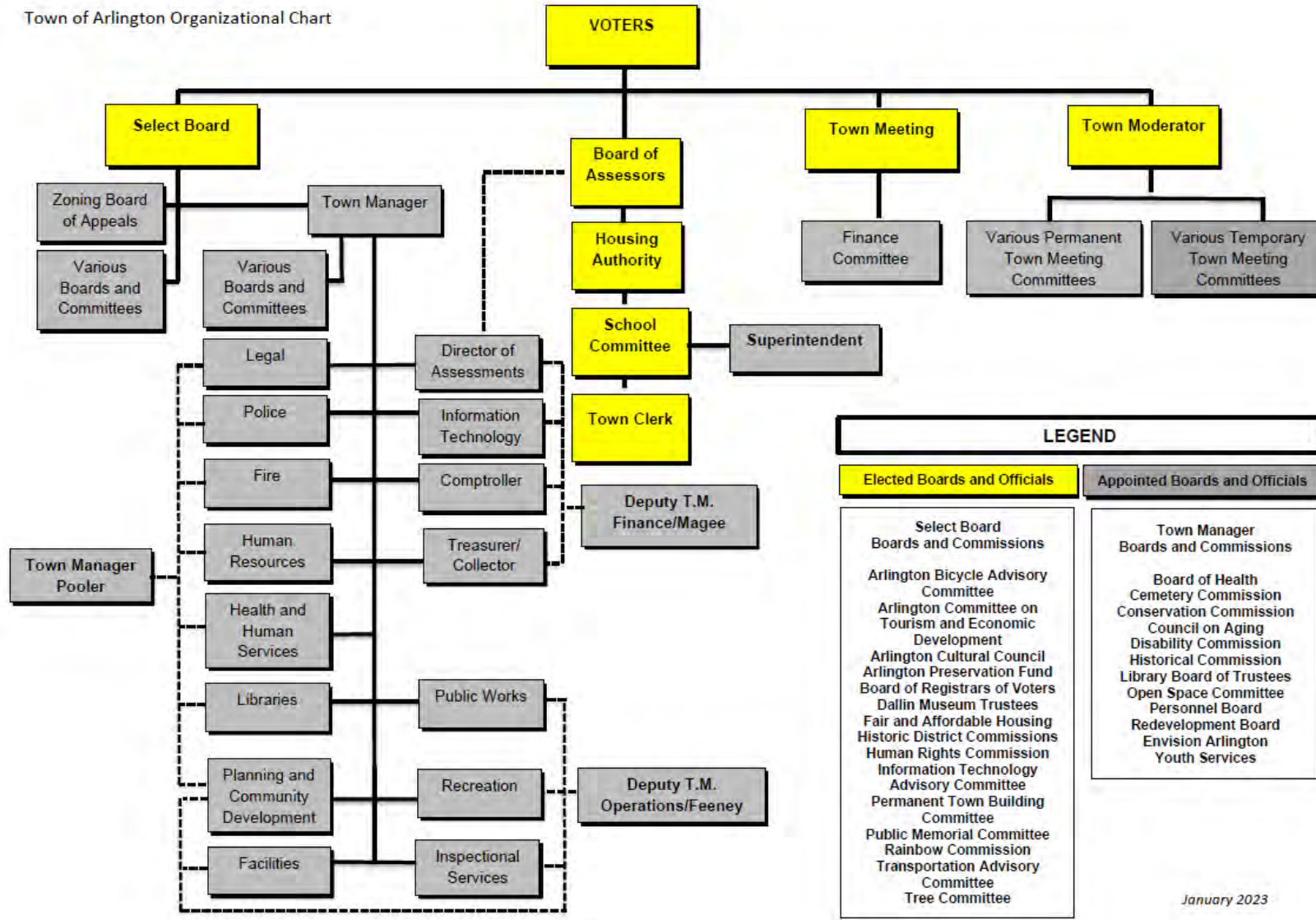


# Budget Summaries

Department	FY14		FY15		FY16		FY17		FY18		FY19		FY20		FY21		FY22		FY23		FY24		FY23 to 24 FTE Change		FY14 to 24 FTE Change		
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT		%		%	
General Fund																											
Finance Committee	0	0.20	0	0.20	0	0.20	0	0.20	0	0.20	0	0.20	0	0.20	0	0.20	0	0.20	0	0.20	0	0.20	0.00	0%	0.00	0%	
Select Board	3	0.50	3	0.51	3	0.51	3	0.51	3	0.51	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	3	0.54	-0.46	-12%	0.04	1%	
Town Manager (Purchasing)	5	0.69	5	0.69	5	0.69	6	0.69	6	0.69	6	0.69	6	0.69	7	0.00	7	0.00	7	0.00	8	0.00	1.00	14%	2.31	41%	
Human Resources	3	0.54	3	0.51	3	0.51	3	0.51	3	0.51	3	0.51	3	0.51	3	0.80	3	0.80	3	0.80	3	0.80	0.00	0%	0.26	7%	
Information Technology	7	0.50	7	0.30	7	0.30	7	0.30	7	0.60	7	0.00	7	0.00	7	0.00	7	0.00	7	0.00	7	0.00	0.00	0%	-0.50	-7%	
Comptroller	4	1.30	4	1.30	4	1.30	4	1.30	4	1.30	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	0.00	0%	-1.30	-25%	
Treasurer/Collector	9	0.86	10	0.00	10	0.00	10	0.00	10	0.00	10	0.00	10	0.00	10	0.00	10	0.00	10	0.00	10	0.00	0.00	0%	0.14	1%	
Postage	0	0.70	0	0.63	0	0.63	0	0.66	0	0.66	0	0.66	0	0.66	0	0.66	0	0.66	0	0.66	0	0.66	0.00	0%	-0.04	-6%	
Assessors	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	0.00	0%	0.00	0%	
Legal (Workers' Comp)	4	0.51	4	0.54	4	0.54	4	0.54	4	0.54	4	0.53	4	0.53	4	0.75	4	0.75	4	0.75	4	0.75	0.00	0%	0.24	5%	
Town Clerk	4	0.23	4	0.23	4	0.23	4	0.23	4	0.23	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	0.00	0%	-0.23	-5%	
Parking	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	0.00	0%	0.00	0%	
Board of Registrars	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	0.00	0%	0.00	0%	
Planning & Comm Development	5	0.83	5	1.06	5	1.06	5	1.06	7	0.00	8	0.00	8	0.00	8	0.00	8	0.00	9	0.00	9	0.00	0.00	0%	3.17	54%	
Redevelopment Board	0	0.50	0	0.50	0	0.50	0	0.50	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	-	-0.50	-100%	
Zoning Board	0	0.46	0	0.48	0	0.48	0	0.49	0	0.49	0	0.49	0	0.49	0	0.29	0	0.29	0	0.89	0	0.89	0.00	0%	0.43	93%	
Public Works	59	1.81	59	1.98	59	2.35	58	1.55	59	1.55	60	0.86	60	0.86	60	1.70	60	1.36	61	1.57	61	1.57	0.00	0%	1.76	3%	
Admin	6	1.18	6	1.35	6	1.72	5	0.86	5	0.86	5	0.86	5	0.86	5	1.70	5	1.36	6	1.57	6	1.57	0.00	0%	0.39	5%	
Engineering	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	0.00	0%	0.00	0%	
Natural Resources, Properties	18	0.00	18	0.00	17	0.63	17	0.69	17	0.69	18	0.00	18	0.00	18	0.00	18	0.00	18	0.00	18	0.00	0.00	0%	0.00	0%	
Highways	22	0.00	22	0.00	22	0.00	22	0.00	23	0.00	23	0.00	23	0.00	23	0.00	23	0.00	23	0.00	23	0.00	0.00	0%	1.00	5%	
Motor Equipment Repair	6	0.00	6	0.00	6	0.00	6	0.00	6	0.00	6	0.00	6	0.00	6	0.00	6	0.00	6	0.00	6	0.00	0.00	0%	0.00	0%	
Cemeteries	3	0.63	3	0.63	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	4	0.00	0.00	0%	0.37	10%	
Community Safety -- Admin	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	-	0.00	-	
Police	84	2.67	82	2.66	82	2.66	84	2.66	83	3.46	83	3.46	83	3.57	83	3.81	83	3.81	83	3.81	86	1.44	0.63	1%	0.77	1%	
Fire	80	0.00	81	0.00	81	0.00	81	0.00	81	0.00	81	0.00	81	0.00	81	0.00	81	0.00	81	0.00	81	0.00	0.00	0%	1.00	1%	
Inspections	5	0.00	5	0.00	5	0.00	5	0.00	6	0.00	6	0.00	6	0.00	5	1.29	5	1.29	5	1.31	5	1.40	0.09	1%	1.40	28%	
Libraries	21	8.15	22	6.90	22	7.39	22	7.02	21	8.41	24	6.64	23	7.50	23	7.80	23	7.89	23	7.87	25	6.07	0.20	1%	1.92	7%	
Facilities	0	0.00	0	0.00	1	1.18	5	1.33	5	0.83	5	0.83	5	0.83	5	1.11	5	1.11	5	1.10	5	1.10	0.00	0%	6.10	-	
Health and Human Services	5	3.25	6	2.30	6	2.30	6	2.30	7	2.89	8	2.60	8	4.14	10	3.18	14	3.06	17	2.44	17	1.60	-0.84	-4%	10.35	125%	
Sub-total	304	23.7	306	20.79	307	22.83	313	21.85	316	22.87	323	17.47	322	19.98	324	21.59	328	21.22	333	21.40	338	17.02	0.62	0%	27.32	8%	
FTEs	328		327		330		334		339		340		342		346		349.22		354.40		355.02		0.62	0%	27.32	8%	
<b>Enterprise Funds</b>																											
Water & Sewer	16	0.50	16	0.50	16	0.50	16	0.50	16	0.30	16	0.30	17	0.00	17	0.00	17	0.00	17	0.00	17.00	0.00	0.00	0%	0.50	3%	
Arlington Recreation	1	1.12	1	1.24	1	1.35	2	0.57	1	1.87	3	4.70	3	4.70	3	4.51	3	3.10	4	2.30	4.00	3.10	0.80	13%	4.98	235%	
Ed Burns Arena	2	1.12	2	1.12	1	1.95	1	1.90	1	1.60	1	1.90	1	1.90	1	1.90	1	1.70	1	1.70	1.00	1.90	0.20	7%	-0.22	-7%	
Council on Aging Trans.	1	0.54	1	0.54	1	0.54	1	0.60	0	1.60	0	0.60	0	0.80	0	0.80	0	0.80	0	0.80	0.80	0.80	-0.80	-50%	-0.74	-48%	
Arlington Youth Counseling Ctr	3	1.48	3	1.90	2	2.68	2	2.48	3	1.77	3	1.77	3	1.97	3	3.02	3	3.31	8	5.11	11.00	4.45	2.34	18%	10.97	245%	
<b>TOTAL</b>	<b>327</b>	<b>28.46</b>	<b>329</b>	<b>26.09</b>	<b>328</b>	<b>29.85</b>	<b>335</b>	<b>27.90</b>	<b>337</b>	<b>30.01</b>	<b>346</b>	<b>26.74</b>	<b>346</b>	<b>29.35</b>	<b>348</b>	<b>31.82</b>	<b>352</b>	<b>30.13</b>	<b>363</b>	<b>32.11</b>	<b>371</b>	<b>27.27</b>	<b>3.16</b>	<b>1%</b>	<b>42.81</b>	<b>12%</b>	



Town of Arlington Organizational Chart



**LEGEND**

Elected Boards and Officials	Appointed Boards and Officials
<ul style="list-style-type: none"> <li>Select Board</li> <li>Boards and Commissions</li> <li>Arlington Bicycle Advisory Committee</li> <li>Arlington Committee on Tourism and Economic Development</li> <li>Arlington Cultural Council</li> <li>Arlington Preservation Fund</li> <li>Board of Registrars of Voters</li> <li>Dallin Museum Trustees</li> <li>Fair and Affordable Housing</li> <li>Historic District Commissions</li> <li>Human Rights Commission</li> <li>Information Technology Advisory Committee</li> <li>Permanent Town Building Committee</li> <li>Public Memorial Committee</li> <li>Rainbow Commission</li> <li>Transportation Advisory Committee</li> <li>Tree Committee</li> </ul>	<ul style="list-style-type: none"> <li>Town Manager</li> <li>Boards and Commissions</li> <li>Board of Health</li> <li>Cemetery Commission</li> <li>Conservation Commission</li> <li>Council on Aging</li> <li>Disability Commission</li> <li>Historical Commission</li> <li>Library Board of Trustees</li> <li>Open Space Committee</li> <li>Personnel Board</li> <li>Redevelopment Board</li> <li>Envision Arlington</li> <li>Youth Services</li> </ul>

*January 2023*



**THIS PAGE INTENTIONALLY LEFT BLANK**





---

## SECTION IV

---

# BUDGETS

---

# GENERAL GOVERNMENT

---



---

FINANCE COMMITTEE • RESERVE FUND •  
SELECT BOARD • TOWN MANAGER •  
HUMAN RESOURCES • COMPTROLLER • TREASURER

---

POSTAGE • ASSESSORS • INFORMATION  
TECHNOLOGY • LEGAL • TOWN  
CLERK • BOARD OF REGISTRARS •  
PARKING

---

PLANNING & COMMUNITY DEVELOPMENT •  
REDEVELOPMENT BOARD •  
ZONING BOARD OF APPEALS • FACILITIES

---

---

---

---

---

---



**Program Description**

The Finance Committee is comprised of 21 members appointed to represent each of the 21 precincts in Town. The purpose of the Committee is to recommend to Town Meeting a balanced and fiscally responsible budget and to make recommendations on all warrant articles requiring an appropriation or having a fiscal impact upon the Town.

The Committee is also the custodian of the reserve fund, which is appropriated annually to allow for any unforeseen expense, which may occur during the fiscal year. The Committee’s members play active roles in Town finance, officially representing the Finance Committee on many of the Town’s other committees. These include: the Capital Planning Committee, the Budget and Revenue Task Force, the Long Range Planning Committee, Envision Arlington, Information Technology Advisory Committee, and other committees voted by Town Meeting.

**STAFFING**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Finance Committee</b>				
Managerial				
Clerical	0.2	0.2	0.2	0.2
Professional/Technical				
<b>Total</b>	0.2	0.2	0.2	0.2

**FY2024 Objectives**

- Review and recommend on all financial articles before the Town Meeting.
- Review and act on all requests for transfers within departmental budgets and from the Reserve Fund.
- Participate in all committees which require a representative from the Finance Committee, such as, but not limited to, the Capital Planning Committee, the Information Technology Advisory Committee (ITAC), the Long Range Planning Committee, and the Budget and Revenue Task Force.

**Budget Statement**

The Finance Committee has a level service budget. The Reserve Fund is one percent (1%) of General Fund Revenue.

**Major Accomplishments for 2022**

- Worked with Town officials on future financial planning.
- Reviewed all budgets and warrant articles requesting funds and presented to Town Meeting balanced and responsible proposed spending consistent with the long-term plan of the Town.
- Successfully guided the spending plan through Town Meeting.
- Finalized comprehensive Handbook for members of the Committee as well as to serve as an aid to the public.
- Increased community outreach by publishing informational articles on the Committee’s work.
- Produced and provided to Town Meeting an analysis of the Town’s solid waste costs.

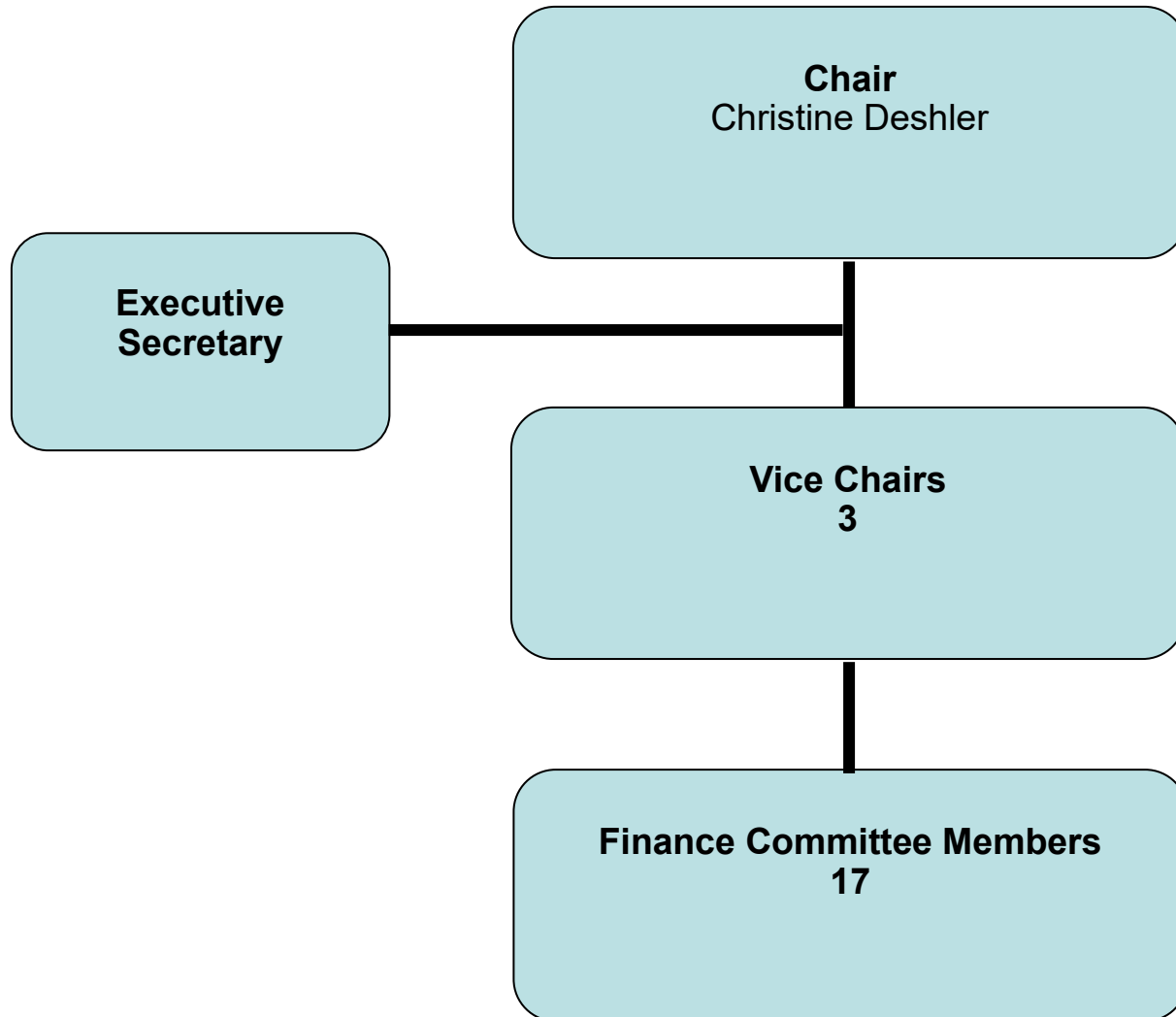
**PROGRAM COSTS**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Finance Committee</b>				
Personnel Services	7,500	8,708	8,788	8,353
Expenses	2,500	2,018	2,945	3,495
<b>Total</b>	10,000	10,726	11,733	11,848

**PROGRAM COSTS**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Reserve Fund</b>				
Expenses	-	-	1,753,178	1,900,782
<b>Total</b>	-	-	1,753,178	1,900,782







**Program Description**

The Office of the Select Board serves as the initial contact for the Select Board to the public, providing general information and assistance. The Office of the Select Board processes and issues licenses and permits approved by the Board. The Office of the Select Board, on behalf of the Chair, is responsible for filing appropriate public notice of any Board meeting or hearing with the Town Clerk. The Office of the Select Board, including the Board Administrator, shall take all steps necessary to ensure Board notices comply with requirements of the Open Meeting Law, as well as any other notice requirements germane to a given public hearing or agenda item under the laws of the Commonwealth. The Office prepares agendas and information packets for the Select Board; prepares the minutes for meetings of the Select Board, ensuring accuracy and that minutes reflect the true nature of the issues discussed. Agendas and Minutes for the Select Board are available online through the Towns website. The Office of the Select Board prepares the Annual Town Meeting Warrant and the Select Board’s Report to Town Meeting, which records votes of the Select Board on each warrant article; ensures that the report is distributed to Town Meeting members.

The Select Board serve as the Licensing Authority responsible for issuing and renewing licenses for the following categories: common victualler, food vendor, alcohol, lodging houses/inn keeper, class I and II, secondhand dealer, hackney, public entertainment, automatic amusement, and contractor drainlayer. The Select Board also serve as the permitting authority for the following categories: parking permit exceptions, block party, street performer, and special events. The Select Board are responsible for the appointment of the Town Manager, the Board Administrator, the Registrar of Voters (except the Town Clerk), the Zoning Board of Appeals, select advisory committees, and election officers; and further, confirm a host of appointments by the Town Manager. The Select Board shall open the annual Warrant and call Town Meetings and Special Town Meetings and make recommendations regarding articles under same.

**Budget Statement**

The budget is a level-services budget.

**PROGRAM COSTS**

Select Board	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	300,216	260,553	317,377	279,920
Expenses	81,351	84,357	100,550	100,550
<b>Total</b>	<b>381,567</b>	<b>344,910</b>	<b>417,927</b>	<b>380,470</b>

**STAFFING**

Select Board	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Clerical	3	3	3	2.54
Professional/Technical	0	0	0	0
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3.54</b>

**FY2024 Objectives**

- Continue to update the Select Board’s Policy Handbook as necessary.
- Continue to enhance accessibility and transparency of Select Board proceedings through the integration of technology.
- Continue to implement the State mandated Early Voting Process for State and Federal Elections
- Facilitate reorganization of the Select Board files and electronic archives.
- Work with all departments involved to enhance the Private Way/Betterment Process and Application.
- Work with the Treasurer’s Office to explore the option of online payment for various departmental functions.
- Approval of application process and license for one Host Community Agreement for cannabis delivery only.
- Continue to work with the IT Department on the possibility of online applications.
- Restructure the process for Special One-Day Liquor Licenses.
- Create templates for memorandums sent to all boards and committees.
- Continue conversations for the consideration of an overnight parking pilot.



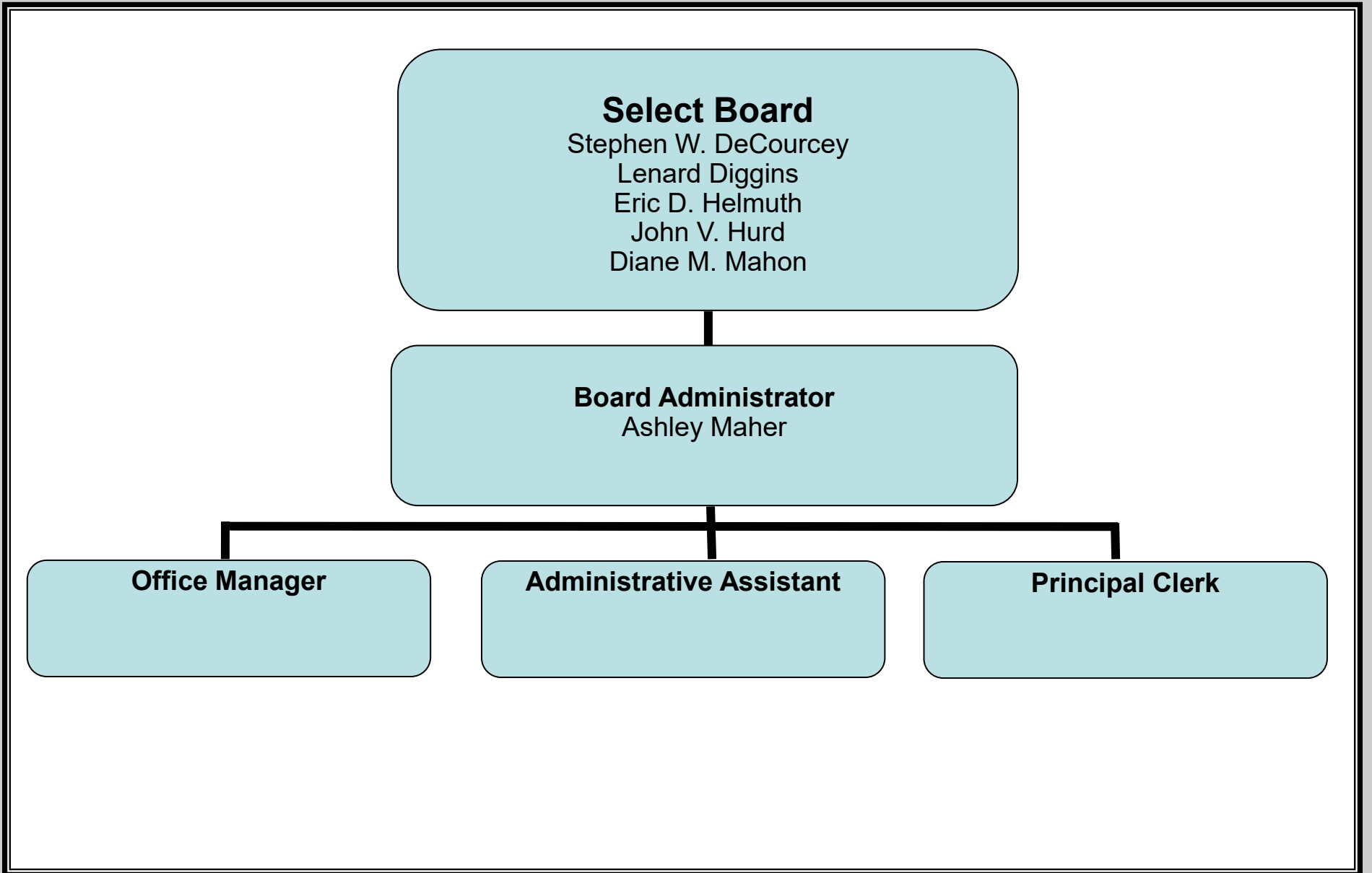
**Major Accomplishments for 2022**

- Implemented the use of Virtual Annual Town Meeting through the Zoom Videoconferencing Platform and ZPato Research of Lexington. Town Meeting ran thirteen nights.
- Revised and approved polling locations to include Gibbs School as a polling location.
- Successfully held 17 hybrid Select Board Meetings in 2022.
- Updated and improved all licenses including Liquor, Common Victualler, Class I and II, Food Vendor, etc.
- Approved 10 various business establishments for operation in Town including one All Alcohol License and three Wine and Malt Licenses.
- Worked together with the Planning Department to create a new Outdoor Seating Policy and Application for restaurants.
- Approved four private way betterment projects in Town, Elmhurst Road, Reed Street, Thesda Street and Governor Road and totaling \$246,013. This is higher than the Town’s typical two per year.
- Successfully updated and implemented changes to the All-Alcohol License Regulations Changes to include Brewery Licenses.
- Made significant changes to the Banner and Sign Policy to exclude Town Hall as a Banner Location. Held first Town Day since September 14, 2019.

**Performance / Workload Indicators**

Select Board	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Meetings:				
Town Meeting Sessions	1	11	13	12
Special Town Meetings	0	5	1	2
Select Board Meetings	24	30	33	30
Budget & Revenue Task Force	0	0	0	1
Select Board Goal Setting	1	1	1	1
Private Way Repairs			4	5

Type of Restaurant	Total Allowed	Total in Town	Available	Requirement
All Alcohol Restaurants	20	13	7	50 seat min.
Wine and Malt Restaraunts	Unlimited	15		19 seat min.
Theatre	Unlimited	2		100 seat min.
Package Store	7	6	1	
Club	Unlimited	7		





**Program Description**

The Town Manager’s Office implements Town policy and provides management of all operational and support departments, excluding Town Clerk and Select Board.

The Town Manager is responsible for the direct management and supervision of Public Works, Police, Fire, Health and Human Services, Facilities, Inspectional Services, Libraries, Planning and Community Development, Legal/Workers’ Compensation, Human Resources, Information Technology, Assessing, Treasurer/Collector, Comptroller, and Recreation departments. It is also responsible for the capital and operating budgets, the Annual Report, insurance, Town website, legislative initiatives, policy recommendations to the Select Board, and purchasing. It provides staff support for the Community Preservation Act Committee, the Capital Planning Committee, and coordinates public records requests.

The Office approves all Town purchasing, including bid management, assistance in the review and approval of all Requests for Proposals, Request for Quotations, and bids, and encourages a mutually cooperative relationship with requesting departments, acknowledging that successful purchasing is a result of teamwork.

**Budget Statement**

The FY2024 budget is a level-services budget.

**PROGRAM COSTS**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Town Manager</b>				
Personnel Services	838,000	886,919	934,450	983,396
Expenses	42,903	53,395	63,552	63,552
<b>Total</b>	<b>880,903</b>	<b>940,314</b>	<b>998,002</b>	<b>1,046,948</b>

**FY2024 Objectives**

**Long Range Financial Goals**

- Work with Long Range Planning Committee to update existing multi-year financial plan while also considering opportunities to reduce the Town’s structural deficit in preparation for future multi-year financial plans and work with the Budget and Revenue Taskforce to identify financial impact of potential override in 2023 (FY2024).
- Continue to evaluate current methods of delivering various services to ensure that the most productive, cost-efficient method is utilized.
- Continue to maximize grant funding and other revenue enhancing opportunities including grants and technical resources available to Community Compact program participants.
- Work with legislators and other communities for a more equitable distribution of state resources and identify and communicate the Town’s legislative priorities to the local delegation.

**Capital Projects and Maintenance**

- Continue to work with the School Department on implementation of the joint Town/School Facilities Department with a focus on scheduled reporting of progress to the Select Board at agreed upon intervals.
- Work with the Arlington High School Building Committee as it works to manage the Arlington High School construction project which is currently underway.
- Work with the PTBC as they manage the renovation and construction at the DPW facility.
- Work with the Library Board of Trustees as it advances the "Reimagining Our Libraries" program and begins to seek funding for improvements to the Robbins and Fox Libraries.
- Consider the best use of the space at the Parmenter School which will be vacated in 2023.
- Pursue a public-private partnership for the development of sports fields at Poets Corner.

**STAFFING**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Town Manager</b>				
Managerial	3	3	3	3
Clerical	1	1	1	1
Professional/Technical	3	3	3	4
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>



**Long Range Community Planning, Land Use, and Development**

- Continue to work with the Master Plan Implementation Committee as it implements the key strategies and recommendations contained within the Master Plan.
- Implement the Housing Production Plan while also advocating for funding sources for the Affordable Housing Trust Fund, including the Town Meeting approved real estate transfer fee.
- Continue to support efforts focused on economic development, business retention, and tourism through working with the Economic Development Coordinator, with a particular focus on economic recovery from the impacts of the pandemic and preparation for the 2025 Town anniversary celebration.
- Work to oppose the current proposal for the Mugar property, protect the wetlands contained within the property, and work toward the best outcome for the property, the neighborhood, and the Town.
- Continue to work with the Arlington Commission for Arts and Culture to support promotional opportunities for arts and culture in Arlington, work to promote the cultural district, and further work to develop metrics for measuring the impact of investments in arts and culture.
- Work with the Cemetery Commission to consider the expansion of cemetery space inclusive of expansion of green burial space and appropriate space for the internment of cremains.
- Work with stakeholders on identifying land for storm debris and snow storage.
- Communicate and coordinate with neighboring communities to identify issues that have regional impacts, the following included:
  - Work with Cambridge, Somerville, and the MWRA to eliminate all CSO discharges into the Alewife Brook within the next 20 years. Uphold Town Meeting vote to restore Alewife Brook to a Federal Class B waterway. Work with newly formed Save the Alewife Brook advocacy group to broaden these efforts.
  - Work with DCR and MassDOT on Alewife Greenway to protect the Town's interests and ensure that state agencies uphold their commitment to maintenance and vegetation management.
- Work with appropriate stakeholders to engage in a community dialogue about the future maintenance and use of the Great Meadows.

**FY2024 Objectives (cont.)**

**Transportation and Parking**

- Work with Arlington Bicycle Advisory Committee (ABAC) and the Transportation Advisory Committee (TAC) to begin implementation of Connect Arlington, the Town's sustainable transportation plan.
- Continue to work with the Parking Advisory Committee on managing the Arlington Center Parking Management Strategy and work to prepare proposals for the Parking Benefit District.
- Work with TAC to establish a schedule for periodic updates from TAC to the Select Board.
- Work with Town staff to explore continuation of BlueBikes program in Arlington along with potential expansion of stations further west along the Minuteman Bikeway.
- Work with Disabilities Commission and Department of Public Works to continue to aggressively fund and implement ADA accessible curb ramp improvements.
- Investigate the potential for changes, either temporary or permanent, to the Town's overnight parking ban.
- Work with Town staff and the Design Review Committee to design permanent improvements to the Mass Ave and Appleton intersection and also work to apply for grant funding project implementation.
- Work with Town staff and TAC to design permanent improvements to the Chestnut St./Mystic St. intersection.

**Public Communications, Customer Service, & Resident Engagement**

- Continue exploring options for customer service enhancement including enhanced use of website and enhancing the "New to Arlington" section to the Town website.
- Receive quarterly reporting from the Request/Answer center with a focus on volume and response time. How long before request is acknowledged? Monitor long term unanswered requests and explore further metrics that provide value to the Board.
- Review all board applications for licenses and permits, and update applications and processes across departments.
- Work with Public Information Officer to maintain and expand traditional and alternative means to enhance public communication including investigating the implementation of community engagement training.



**FY2024 Objectives (cont.)**

- Work with Remote Participation Study Committee to implement remote and hybrid meeting technology, in a phased approach for all interested boards, committees and commissions.
- Develop data metrics and dashboard for analyzing, publicizing, and managing department operations.

**Information Technology**

- Work with the Chief Information Officer to renew the 3-year IT Strategic Plan.
- Working with state funded Cybersecurity grant program, assess potential improvements to Town and School network security.
- Assess future of planning and assessing technology related work in the Town.

**Energy Efficiency/Sustainability**

- Continue work with the Clean Energy Future Committee to implement the measures included in the Net Zero Action Plan.
- Continue promotion of the Arlington Community Electricity (ACE) program and work to increase the default amount of renewable energy in future contracts.
- Work with the Facilities Director to incorporate the building electrification study of six school buildings into future capital planning.
- Work to implement the Town Meeting vote to ban fossil fuels in new building in town.

**Organizational**

- Continue bargaining, utilizing the results of the compensation study, with bargaining units not yet settled for a new contract beginning in FY2022.
- Continue to recruit and hire qualified, professional, and excellent employees at all levels of the organization with a focus on developing a strategy for enhancing diversity in hiring.
- Work to provide organization-wide professional development, focused on enhancing employee resiliency.

**Major Accomplishments for 2022**

- Added new technology to Town spaces to enhance hybrid meetings. Equipped three conference rooms with permanent hybrid meeting infrastructure and procured two mobile hybrid meeting technology carts. Existing hybrid meeting infrastructure has been used in a number of other applications, including expanding access to programming and activities, including for homebound seniors, as well as for panel interviews and staff meetings. Continuing to explore further technology installations in larger meeting spaces to support hybrid meetings and streamline coverage by ACMI.
- Received Government Finance Officers Association Distinguished Budget Presentation Award for the tenth consecutive year.
- Appointed Anna Litten as Libraries Director, Dana Mann as Director of Assessments, and Claire Ricker as Director of Planning and Community Development. Hired new Purchasing Officer Mary Ellen De Natale.
- Completed the reduction of the MWRA debt shift from the tax rate and incorporating it into the Water and Sewer rates.
- Worked with the Arlington High School Building Committee to complete Phase 1 and begin Phase 2 of the new Arlington High School.
- Continued work with the PTBC on construction of the DPW facility.
- Broadened staff Diversity, Equity, and Inclusion training to include all staff. Each staff person attended four, four-hour sessions. The goal of the sessions was to engage employees in building greater racial equity in their work, in the way that they work and ultimately, in the way that the Town conducts and manages its business on behalf of the public.
- Completed a Community Equity Audit for the Town to help understand and identify barriers to access for community members, including language and communication needs for residents, and provide a road map toward Arlington being a more equitable community.



**Program Description**

An ongoing goal of the Select Board is to enhance public communication and customer service during day-to-day Town operations and in the event of an emergency, plus promote the interests of the Town in concert with its online policy. The Public Information Officer (PIO) works with all departments to achieve these goals by leveraging existing, and new, communication channels and technologies to improve efficiencies, effectiveness, transparency, and staff productivity. The PIO also manages these systems and trains staff to post content in compliance of federal, state, and local laws, such as the Americans with Disabilities Act (ADA), Open Meeting Laws, and the Town’s Online Communication Policy.

The communication channels utilized to meet these objectives are the Town’s website, the Request/Answer Center (R/A Center), Town of Arlington Notices (email), social media, Arlington Alert System (phone), plus local media, ACMi, and the Town’s network of boards and committees.

This is the eighth full fiscal year utilizing the Town’s content management system (CMS) that powers the website. The Town continues to build staff capacity by introducing new processes and training about content creation, dissemination, and related ADA compliance. As of late 2022, active staff users on the main communications systems are as follows: Website CMS, 60 users; R/A Center, 76 users; Siteimprove, 38 users; social media management, 11 users; and Arlington Alerts, three users. Siteimprove is a software program that crawls our website and reports ADA issues for staff and vendors to fix.

**FY2024 Objectives (cont.)**

- Develop Citizen Academy Program to provide enhanced education of how Town government works to enhance community engagement. First class anticipated for fall 2023.
- Continue to produce video content with ACMi for regular "Updates" with departments and officials (Town Hall, DPCD, DEI, and APD).
- Conduct bi-annual Communications Survey.
- Increase subscriptions to Town Notices (email) as they consistently rank high in Communications surveys in how residents receive information about the Town.
- Expand use of Arlington Alert System
- Research feasibility of using Arlington Alerts emergency communication system to provide targeted notifications (phone, text, and/or email) about infrastructure improvements, such as repaving streets, and move away from paper notifications.
- Promote and encourage residents and businesses to provide their text and email information the Arlington Alert System to take advantage of targeted notification via these methods.
- Google is “sunsetting” Universal Google Analytics (GA) July 1, 2023. Need to migrate arlingtonma.gov and associated online properties to Google Analytics 4 prior to sunset date.
- Continue to work with Public Works and Recreation Departments to improve communications on projects around town.

**FY2024 Objectives**

- Supported by the ARPA-funded position of Communications Coordinator
- Develop/implement Online ADA Compliance Strategy & Training Plan to address ADA issues identified in Siteimprove and Arlington’s ADA Self-Evaluation Report.
- Communicate ARPA funded projects.
- Work to implement language access options as identified by the DEI Division.

**Performance / Workload Indicators**

	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Estimated</b>
<b>Town Manager</b>				
Purchase Orders Processed	6,300	4,360	4,118	4,500
Bids Processed	61	73	64	60





**Major Accomplishments for 2022**

- Continued to provide communications support to the Town's COVID-19 team and coordination across departments.
- Created Welcome to Arlington page on website and postcards for Chamber of Commerce and physical offices around Town: arlingtonma.gov/welcome.
- Onboarded Communications Coordinator to help re-start our online ADA efforts and support ARPA communications.
- Successfully migrated to new emergency alert system (CodeRED to Everbridge) with a cumulative savings of \$5K over the 3-year contract (APD budget).
- Successfully migrated to new email alert system for Town Notices, GovDelivery at no cost to the Town. Vendor had sunset the previous system.
- Continued to produce video content "Updates" including: Town Hall Updates, DPCD Updates, DEI Updates, and APD Updates.
- Major campaigns and events supported in 2022 to date included: COVID -19 Communications, ARPA program and project outreach campaigns, AHS Building Project, Public Works Facilities Project, Arlington Center Sidewalk/Broadway Plaza, Arlington Community Electricity, and elections. Publications Produced: 2021 Annual Report.

**Public Records Center**

The Public Records Center is Arlington's online customer service portal where residents can make requests for and receive public records. The system was launched in 2017 to foster compliance with the updated Public Records Law that went into effect January 1, 2017. In its ongoing commitment to open government and transparency, the Town proactively posts many commonly requested documents to its website and provides access to or copies of public records upon request. Although public record requests can be submitted in any fashion, the Public Records Center is growing in popularity each year due to its convenience, as well as increased public interest in local government matters.

Some public records requests are simple in nature, seeking only a copy of a single permit or plan, while others are labor intensive, requiring input from a number of Departments or time consuming searches of historical archives or electronic records. The Public Records Law requires municipalities to

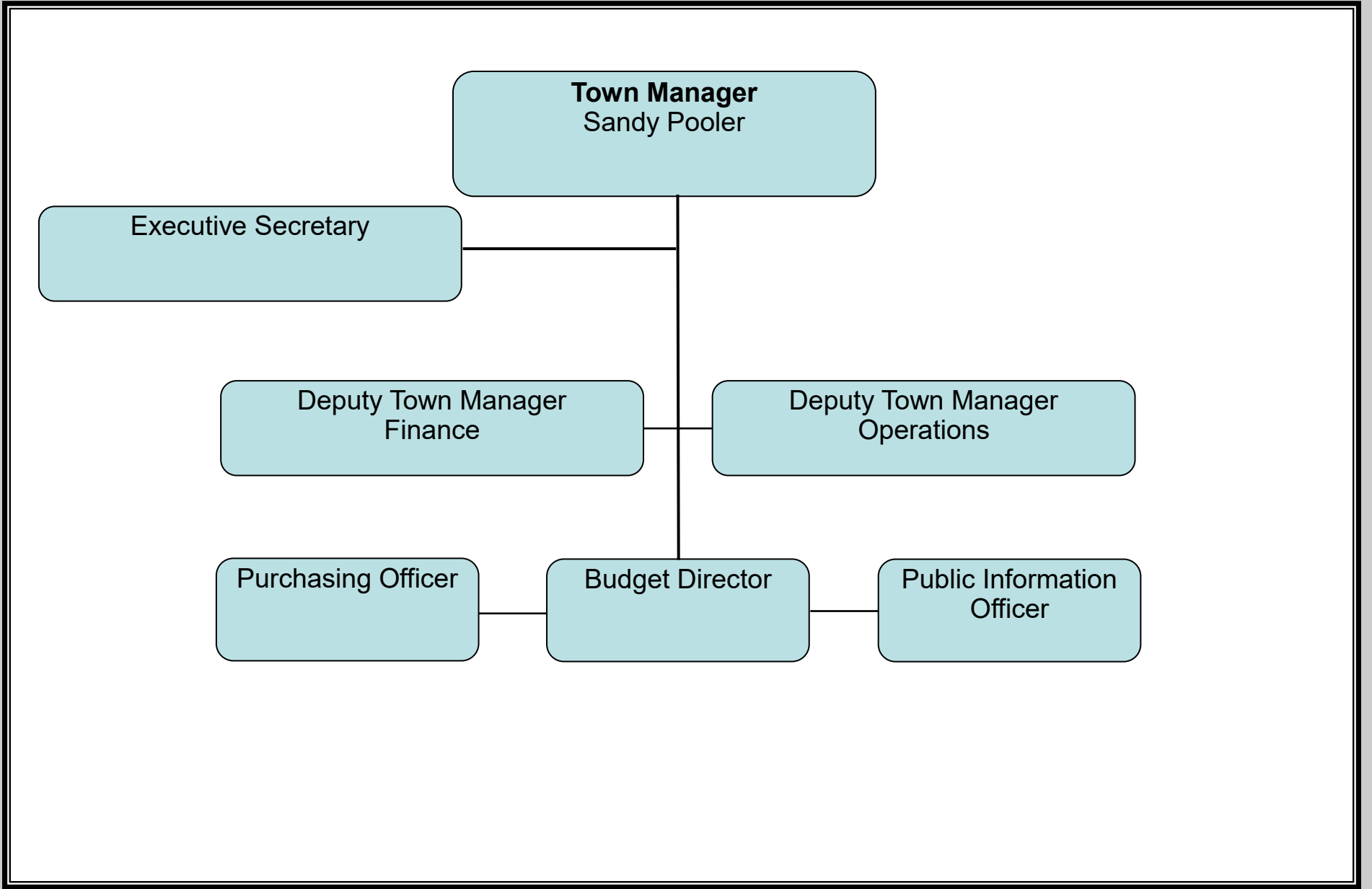
**Public Records Center (cont.)**

designate a Records Access Officer to coordinate the response to public record requests. In Arlington, this function is performed by the Deputy Town Manager for Operations. Provided is a summary table of common requests.

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Public Communications</b>				
Subscribers to Town of Arlington Notices	5,950	5,583	5825	6,000
% of Growth from previous year	12%	-7%	4%	3%
% of households (19,000)	31%	29%	31%	32%
<b>Social Media Town of Arlington Channel only</b>	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Estimated</b>
Facebook Likes	2,505	3,100	3,350	3,600
Twitter Followers	3,500	4,061	4,180	4,300
<b>Website Traffic (arlingtonma.gov)</b>	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Estimated</b>
Page Views	1,989,003	2,484,367	1,993,858	1,900,000
Visits/Sessions	829,464	1,271,778	852,677	850,000
Vistor Loyalty- # of Uniques Visited Over 200 Times	26,355	33,287	33,679	33,000
<b>Request/Answer Center: System Stats</b>	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Estimated</b>
New Customer Registrations	1,166	1,320	1,299	1,300
Questions/Requests Created	2,630	2,853	1,898	1,900
Questions/Requests Closed	2,190	2,794	1,888	1,900

<b>Public Records Requests</b>	<b>CY 2019</b>	<b>CY 2020</b>	<b>CY 2021</b>	<b>CY 2022</b>
Fire Department Reports	43	36	29	20
Maps / GIS Data	56	89	100	114
Municipal Records	169	278	175	155
Property / Building Specific Information	177	181	213	196
Other	0	0	97	47
<b>Total Requests</b>	<b>445</b>	<b>584</b>	<b>614</b>	<b>532</b>





**Program Description**

The Human Resources Department is a four-person team consisting of a Director, Assistant Director, Benefits Administrator, and part-time Assistant Benefits Administrator. The Department's primary objectives are to protect the Town from employment liability issues and to provide quality, professional support to our employees and managers.

The Department administers the Town's classification, compensation and benefits programs in compliance with Federal and State Labor Laws, along with local collective bargaining agreements. The Director serves as a primary contact for the Town's six labor unions and is a member of the Town's collective bargaining team. Additionally, the Department deals with a wide variety of workplace issues and seeks to improve the quality and effectiveness of town services by recruiting and retaining the best employees, and reviewing and improving Departments' organizational structures.

The Department works to ensure the fair and equitable treatment of all Town employees. The Department administers Health Insurance and other benefits (a budget of approximately \$20 million) for all active town and school employees as well as retirees. The Department advertises position openings; screens, interviews, and selects the most qualified candidates for positions; maintains the Town's classification and pay plan and ensures compliance with Civil Service Laws, as well as state and federal employment laws. The Department also addresses a wide range of employment matters including disciplinary matters and workplace investigations.

The Town and School Human Resources staffs are committed to a collaborative effort in providing quality service to employees and retirees. We also continue to invest in developing a culture of trust with our labor unions and employees, which in turn helps protect the Town from costly employment litigation.

**Budget Statement**

Human Resources functions are stable and the budget for FY24 is a level-services budget.

**PROGRAM COSTS**

Human Resources	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	315,391	324,485	332,826	347,317
Expenses	50,667	37,486	56,450	56,450
<b>Total</b>	<b>366,058</b>	<b>361,971</b>	<b>389,276</b>	<b>403,767</b>

**STAFFING**

Human Resources	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Clerical	2.8	2.8	2.8	2.8
Professional/Technical	0	0	0	0
<b>Total</b>	<b>3.8</b>	<b>3.8</b>	<b>3.8</b>	<b>3.8</b>

**FY2024 Objectives**

- Recruit and retain the very best employees for Arlington in an extremely competitive job market.
- Complete the fourth Benchmark Salary Study for 100 town and school positions; the first study was produced for FY2014.
- Complete implementation of digitization of hiring and onboarding process.
- Leverage knowledge of seasoned department staff to document department policies and procedures.
- Monitor and implement changes to a myriad of employment laws including: COVID-19 vaccinations and testing, the Massachusetts Equal Pay Law, FMLA, the Affordable Care Act, CROWN Act (2022), ADA Reasonable Accommodations, Discrimination and Harassment prevention; improve communication with employees and protect the Town from employment liability issues.
- Continue participation in the Town's Diversity, Equity, and Inclusion team. Support implementation of the fifth year of training staff on racial equity.

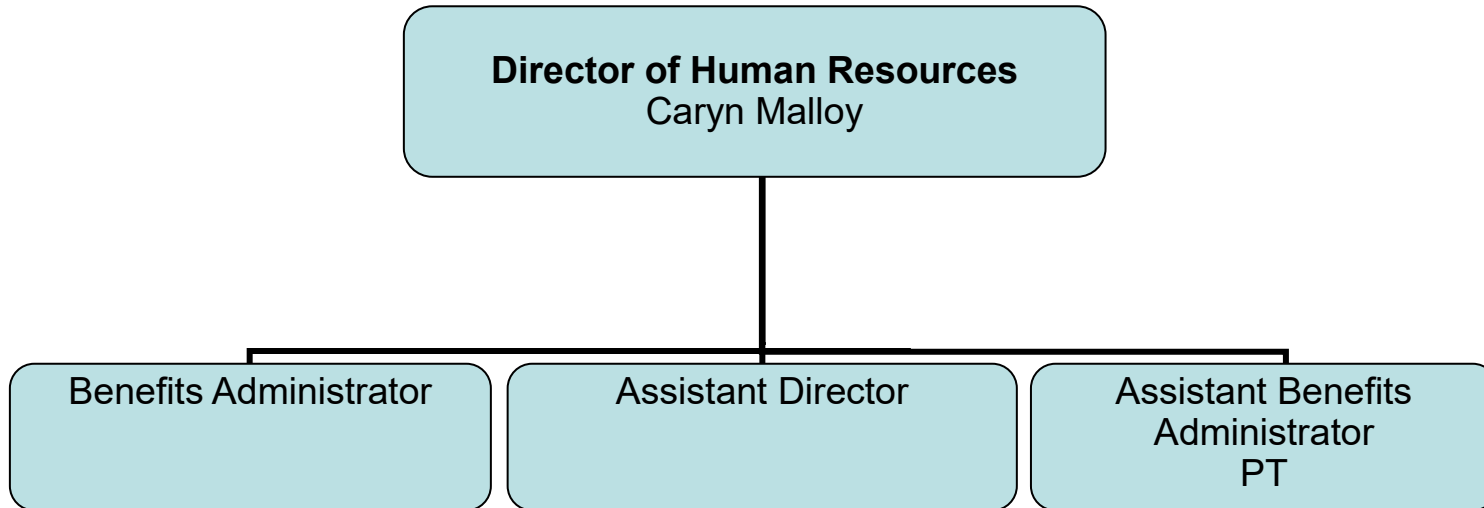


**Major Accomplishments 2022**

- Developed the policy for and facilitated the distribution of over \$4 million in federally-funded Premium Pay to essential employees who worked in person during the Pandemic. The team also developed the policy for and oversaw the distribution payments to employees who were fully boosted against COVID-19.
- Oversaw implementation of the COVID-19 Massachusetts Emergency Paid Sick Leave program and successfully received \$23,000 in reimbursements from the Commonwealth for employee absences associated with COVID-19.
- Reached agreements with four of the six town Unions. Successfully bargained use of GPS in non-public safety town vehicles and summer Saturday hours at Arlington’s libraries.
- Facilitated recruitments for Facilities Director, Director of Planning and Community Development, and Director of Libraries. Began search for a new Deputy Town Manager for Finance. Each selection process and used tailored assessment tools based around tasks specific to each position.
- Continued practice of redacting job applicants’ contact and other information to mitigate the impact of unconscious bias in the hiring process.
- Partnered with the HR Coordinator of the Arlington Public Schools to file the Affordable Care Act submission. It is a complex process that, done incorrectly, would subject the town to significant fines.
- Coordinated multiple DEI workshops of almost 400 town employees across all departments. The workshops will conclude with a day-long meeting of all participants in early 2023.
- The Assistant Director and Benefits Administrator provided extensive and detailed data on health insurance and other benefits used in preparation of the Town’s Other Post-Employment Benefits (OPEB) liability projection.
- Worked closely with Department Heads to facilitate a number of labor relations issues, accommodation issues, disciplinary matters, and workplace investigations.

**Performance / Workload Indicators**

Human Resources	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Health Insurance Contracts Managed	1,981	1,986	2,035	2059
Opt Outs	70	68	66	69
Life Insurance Contracts Managed	962	1,000	1,021	1072
Life Insurance Claims Processed	26	25	32	34
Vacancy Postings	44	49	57	55
New Hires	45	40	63	60
Promotions	14	25	14	15
Retirements	18	29	34	36
Resignations/Separations	26	38	34	36





**Program Description**

The Comptroller's Office is responsible for the Town's books of accounts and financial records, verifying appropriations for all purchase orders, processing invoices for payment, approval of all payrolls and other warrants, balancing monthly appropriation reports and other financial reporting as governed by Federal and State government agencies. The Comptroller's office maintains all records of grants, gifts and other special revenue funds as well as records of the Town's debt as authorized by the Town Meeting. The Comptroller serves as an ex-officio member of the Arlington Retirement Board.

The Comptroller is responsible for the coordination of the annual independent audit of the Town, and for providing quarterly revenue and expenditure reports to the Select Board, Town Manager, Town Treasurer and Chair of the Finance Committee. Whenever applicable, the Comptroller shall make recommendations regarding the Town's financial condition.

The Comptroller's office continues to perform all duties in a timely and professional manner. The Comptroller's mission is to present a complete and accurate statement of the Town's financial condition.

**Budget Statement**

The Comptroller's office has a level-services budget.

**PROGRAM COSTS**

Comptroller	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	338,015	333,742	348,427	351,456
Expenses	5,594	11,822	27,600	27,600
<b>Total</b>	<b>343,609</b>	<b>345,564</b>	<b>376,027</b>	<b>379,056</b>

**STAFFING**

Comptroller	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Clerical	2	2	2	2
Professional/Technical	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**FY2024 Objectives**

- Implement the new chart of accounts according to Uniform Massachusetts Accounting System (UMAS) guidelines. The current chart of accounts is 20 years old and requires numerous manual entries. The initial plan was to outsource the project to a CPA firm at a cost of approximately \$60K. We have changed the plans and decided to complete the project inhouse 100%. The new structure will provide increased automation and improved reporting at all levels such as: year to date reports, departmental reports, independent audit, tax recap, schedule A, end of the year report for school, eliminate most manual entries, stricter budgetary controls.
- Monitor and report on the American Rescue Plan Act (ARPA) fund to ensure all the charges are in compliance with the federal regulations. Implement strict budgetary controls and mirror ARPA spending categories by creating individual Munis projects.
- Revamp user profiles and approval trees in Munis based on the new chart of accounts.
- Perform departmental audits as necessary to identify, assess, and evaluate internal controls of Town departments.
- Assist all departments with documentation of Fraud Risk Assessment and perform yearly reviews of said policies to ensure accuracy and applicability.
- Work with the Treasurer and Purchasing to expand the Electronic Fund Transfer (EFT) by enrolling more vendors in paperless payments.
- Work with Purchasing Department on attracting and retaining competitive vendors which will result in significant savings.
- Expand Tyler Content Manager (TCM) utilization to the Revenue module by uploading all back up for cash receipts in Munis.



**Major Accomplishments for 2022**

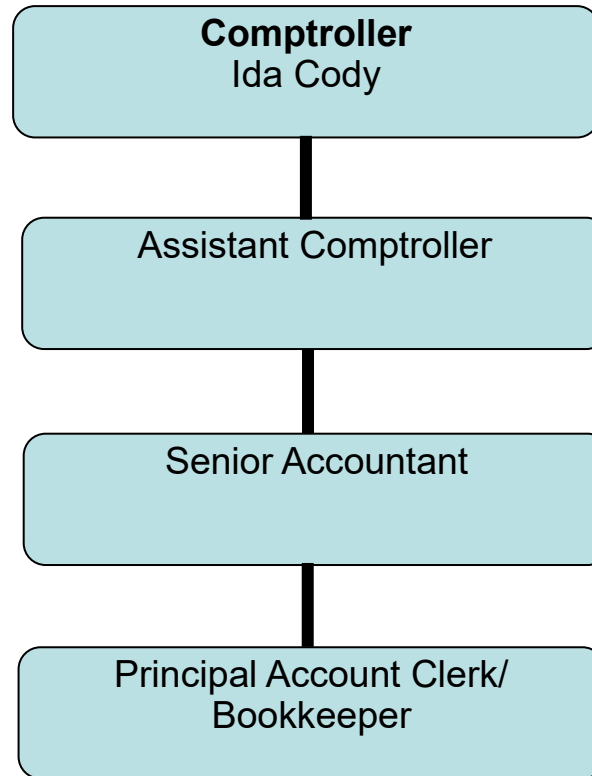
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the Town of Arlington's Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ending June 30, 2021. Prepared the ACFR to show that the Town and the Comptroller's office will, for the 6th year, go beyond the minimum requirements of Generally Accepted Accounting Principles (GAAP) to prepare comprehensive annual financial statements and reports that evidence the spirit of transparency and full disclosure.
- Closed the books on FY2022 and completed the Town's independent audit in accordance with GAAP. The detailed and organized accounting records led to clean audits with no findings and no material weakness.
- Successfully implemented the Utility Billing module for Water and Sewer in collaboration with IT, Water / Sewer and Treasurer's Department. The conversion process went smoothly and led to integrated operations between the Treasurer, Comptroller and Water/Sewer Department. We processed the first billing in Munis and all Water/Sewer accounts have been reconciled without write offs.
- Achieved 100% utilization of Tyler Content Manager scanning technology in the Accounts Payable module and increased audit transparency. All invoices are now uploaded into Munis and can be viewed when performing account inquiries.
- Coordinated with IT and transitioned Munis to the cloud environment. Achieved a smooth transition and confirmed the integrity of the database.
- Certified \$15,912,087 free cash which is an increase of \$4.8M over FY21. The increase in fund balance is attributed to prior year reimbursements for COVID-19-related expenses and a boost in local receipts due to the economic rebound post pandemic.
- Closed out all COVID-19 grants (CARES, FEMA) and provided comprehensive reports to the independent auditors to ensure compliance with the Office of Management and Budget (OMB) circular A-133 Schedule of Expenditures of Federal Awards (SEFA).
- Maintained the Internal Controls for Federal and State Grants to ensure compliance with the new federal reporting requirements.

**Major Accomplishments (cont.)**

- Internal Controls are designed to provide reasonable assurance that the following objectives are achieved :1) Effectiveness and efficiency of operations; 2) Adequate safeguarding of property; 3) Assurance that property and money is spent in accordance with grant program, and 4) Compliance with applicable laws and regulations.
- Continued to centralize all data in digital folders for easy remote access: replaced physical drawers with digital folders and saved all vendor contracts, warrants, audits, financial statements, budget reports and DOR reports in the shared drive.
- Continue to use DocuSign for warrants and contracts. After the COVID-19 state of emergency was lifted, the Division of Local Services (DLS) legal department approved permanent use of electronic signatures which increased efficiency and timeliness.
- Finalized and uploaded the new chart of accounts in Munis. Mapped the new accounts to the old ones and prepared the system for the first pass conversion.
- Produce and present to Select Board quarterly report on Town's revenue and expenditures.

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Comptroller</b>				
General Fund - Free Cash Certified	11,318,368	11,078,429	15,912,078	12,000,000
Water/Sewer Enterprise Fund- Retained Earnings certified	5,799,829	7,748,848	6,807,899	6,000,000
Youth Services Enterprise Fund- Retained Earnings	64,843	68,724	12,794	10,000
COA Transportation Enterprise Fund- Retained Earnings certified	92,657	79,028	38,319	40,000
Rink- Retained Earnings certified	41,021	102,392	112,193	80,000
Recreation- Retained Earnings certified	371,447	733,459	1,190,830	800,000
Total Invoices processed	26,604	26,871	30,345	32,000
# of check invoices	31,736	25,725	29,804	28,000
# of wire invoices	203	182	188	180
# of EFT invoices	-	964	353	500
# of new funds set up (grants and special revenue)	46	59	37	30
Digital support for invoices (TCM)	-	71.8%	100%	100%







**Program Description**

The Office of Treasurer & Collector of Taxes is responsible for the management, collection, and custodianship of all funds and receipts belonging to the Town of Arlington. Under state law the Office of the Treasurer and Collector of Taxes is responsible for all Treasury, Collector, and Payroll operations. In addition, Town bylaws have assigned postal operations to the Treasurer’s office. The Payroll Division, through a Memorandum of Agreement established in 2002, reports to the Superintendent of Schools. The Treasurer also serves as Parking Clerk.

The Town Treasurer and Collector of Taxes is responsible for directing, managing, collecting and fulfilling all billing of Real Estate Tax, Motor Vehicle Excise Tax, Personal Property Tax, Water & Sewer utility billing, parking violations, and the complete collection and processing for these billings; receiving all monies from Town and School departments, securing and depositing Town monies, and in accordance with Massachusetts General Laws, for managing, planning, and directing the Town's financial policies relating to cash management, investment management, and debt management. The Treasurer performs her fiduciary responsibility by developing investment and borrowing strategies based on financial best practices, consulting with financial advisors and investment institutions, and participating in government finance officer’s seminars and conferences.

**Budget Statement**

This budget is a level-services budget.

**PROGRAM COSTS**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
Treasurer				
Personnel Services	663,891	516,132	674,871	681,747
Expenses	83,710	88,316	166,663	166,663
<b>Total</b>	<b>747,601</b>	<b>604,447.80</b>	<b>841,534</b>	<b>848,410</b>

**STAFFING**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Treasurer</b>				
Managerial	1	1	1	1
Clerical	8	8	8	8
Professional/Technical	1	1	1	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

**FY2024 Objectives**

- Cross train staff on processing Water/Sewer transactions in the updated financial software system for utility billing, following the full implementation in FY2022.
- Solicit bids for printing tax and water/sewer bills to ensure the Town is receiving best rates possible.
- Upgrade and improve functionality of our online bill-pay system by soliciting bids for services working with IT department. Allowing paperless billing option and customer automatic payment option as well as better automation of adjustment files to reflect payments.
- Continue to address unpaid tax title balances on properties that have liens for unpaid taxes.
- Continue working with IT on planned upgrade for financial software beginning in FY23 and into FY24.
- Continue work with banking institutions to increase investment income.

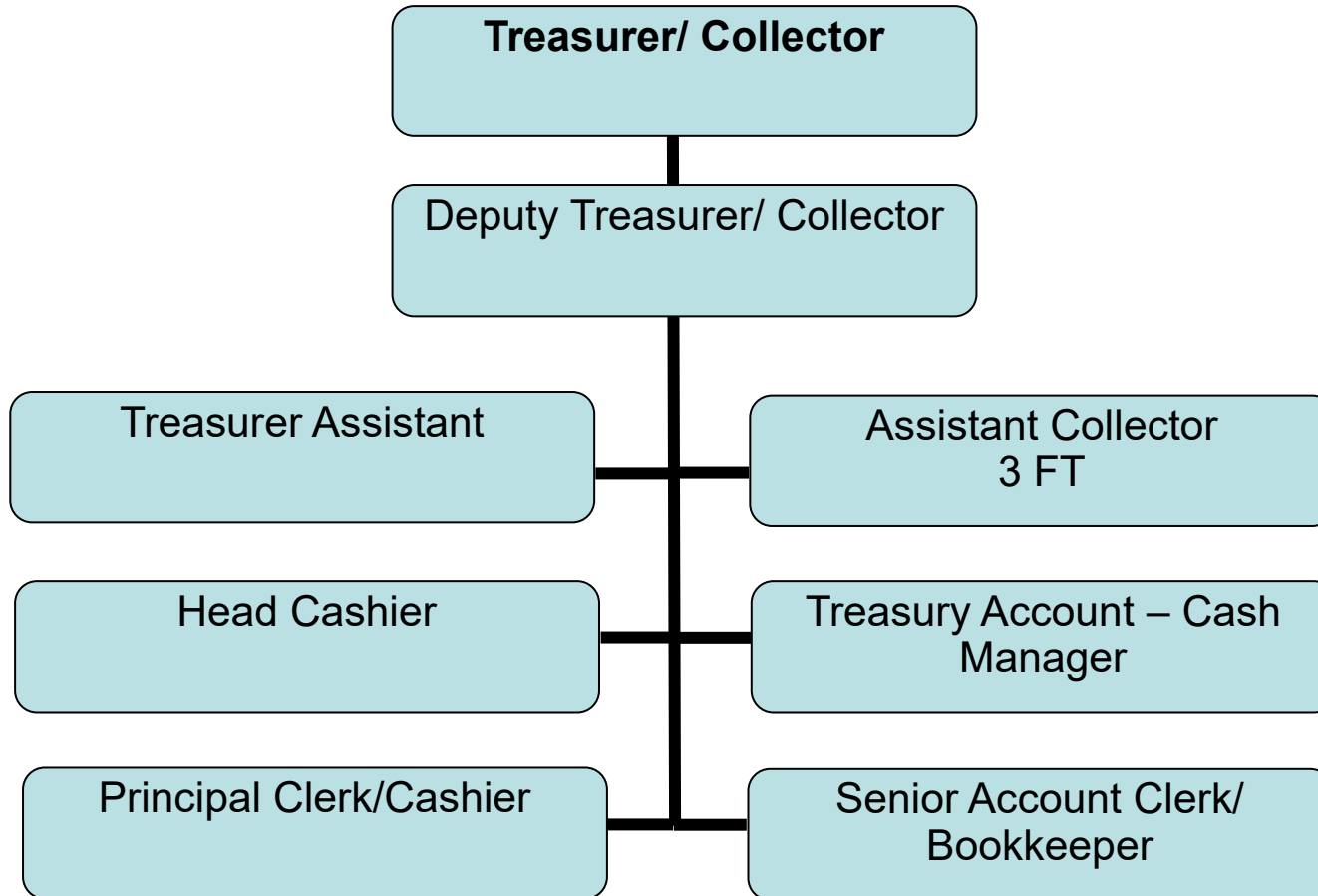


**Major Accomplishments for 2022**

- Worked with IT and DPW (Water) to complete the conversion process from existing in-house collection software for Utility Billing to financial software used for collection of taxes and other revenue/receipts.
- Continued to improve cross-training for maintaining workload during peak volume when quarterly taxes and utility bills are due as well as during excise tax collections.
- Worked with Comptroller’s Office on updated Chart of Accounts.
- Affirmed a top rating of Triple-A (AAA) from Standard & Poor’s rating agency.
- Town Audit found Treasurer’s operation in full compliance.
- Trust Fund one year performance for FY2022 was 4.88% vs. the benchmark down –8.95%. The benchmark is a standard against which the investment manager can be compared. It is comprised of combined market indexes such as S&P 500 Index, Barclays Intermediate US Government Bond Index, and Citigroup 3-month Treasury Bill Index (USD).
- Managed the successful sale of \$86,990,000 in General Obligation Bonds consisting of the second portion of the authorized debt for Arlington High School Project in the amount \$75,000,000, DPW/ Municipal Facility in the amount of \$11,389,225 in addition to other equipment and projects appropriated by Annual Town Meeting at Net Interest Rate of 2.416%.
- Managed the successful borrowing of \$196,000 in an interest-free ten-year bond with MWRA for sewer improvements.
- Managed the successful borrowing of \$2,600,000 in an interest-free ten-year bond with MWRA for water improvements.
- Administered the Arlington Citizens Scholarship Foundation, which provides financial assistance to Arlington residents attending higher education. 84 scholarships totaling \$85,850 were awarded in June 2022.

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Treasurer &amp; Collector</b>				
Real Estate Bills Processed	61,566	61,914	61,506	61,660
Paperless Bills Requested	N/A	3,080	4,129	5,000
Motor Excise Bills Processed	35,738	32,891	33,892	34,150
Water Sewer Bills Processed	50,352	50,386	50,439	50,500
Delinquent Notices - Combined	12,895	11,351	14,310	14,000
<b>Total Bills Issued:</b>	<b>160,551</b>	<b>159,622</b>	<b>164,276</b>	<b>165,310</b>
Liens from Water / Sewer delinquency (less than 1.75% of total commitment)	\$210,297	\$ 175,115	\$ 278,252	\$275,000
Municipal Lien Certificates processed	1,449	1,983	1,244	1,300
Municipal Lien Certificate revenue	\$ 72,460	\$ 99,150	\$ 62,200	\$ 65,000
Deputy Tax Collection revenue	\$ 40,739	\$ 31,174	\$ 74,785	\$ 60,000
<b>Total Various Liens / Collections:</b>	<b>\$323,496</b>	<b>\$ 305,439</b>	<b>\$ 415,237</b>	<b>\$ 400,000</b>





**Program Description**

The Postal Operation is a division of the Office of the Treasurer and Collector of Taxes. The postal operation is responsible for the collection and mailing of all Town and School mail at the lowest possible postage rates. The following details the responsibilities of postal operations:

- Manage daily operations of Town and School outgoing mail.
- Schedule, distribute, process, and mail all Motor Vehicle Excise, Real Estate, and Water/Sewer bills, and Parking Notices for unpaid tickets.
- Process special mailings for other departments.
- Schedule and process bulk mailings.
- Operate and maintain major mailing equipment: processing machines, folding machine, and postage machine.
- Interpret and comply with postal regulations.
- Provide consultation and advice on mail design and costs to departments.
- All mailing is evaluated to determine lowest rate available for posting in-house and by printer.

**Budget Statement**

This is a level-services budget.

**PROGRAM COSTS**

Postage	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	33,935	37,189	38,635	38,994
Expenses	172,745	124,467	188,257	188,257
<b>Total</b>	<b>206,680</b>	<b>161,656.23</b>	<b>226,892</b>	<b>227,251</b>

**STAFFING**

Postage	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	0	0	0	0
Clerical	0.66	0.66	0.66	0.66
Professional/Technical	0	0	0	0
<b>Total</b>	<b>0.66</b>	<b>0.66</b>	<b>0.66</b>	<b>0.66</b>

**FY2024 Objectives**

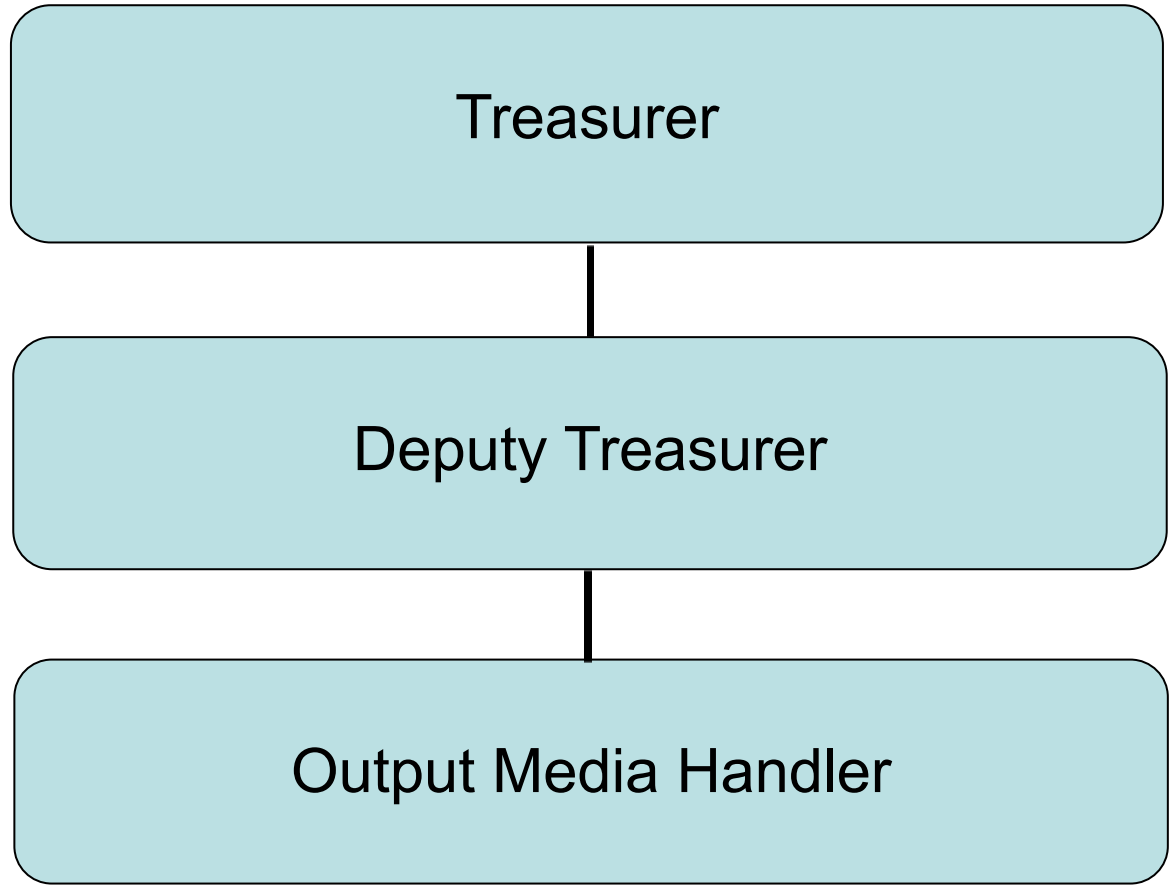
- Continue to encourage paperless billing for payments to increase customer satisfaction and reduce postage expenses.
- Implement option for paperless billing of water and sewer bills.
- Work with departments and Town Manager to reduce number of Town and School mailings and, where possible, work to size mailing to assure that postage is most cost-effective.
- Parking notices are expected to return to previous volume following

**Major Accomplishments for 2022**

- Implemented paperless billing for all quarterly Real Estate bills to increase customer satisfaction and reduce postage expenses. The total bills issued during FY22 that were sent as paperless electronic real estate bills were 4,129.
- Processed and mailed 95,286 pieces of Town and School mail in addition to the bills mailed by vendors.
- Mail processed at the lowest possible postage rate by Town mailroom and Tax and Utility billing done at lowest possible 1st Class Bulk Mail Rate, \$.4596 cents per piece for 5-digit zip code pre-sort for mail printed by third party printer.

**Performance / Workload Indicators**

Postage	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Bills Mailed: Real Estate, Water/Sewer, Motor Vehicle Excise and Parking	147,656	156,542	146,250	150,149
Other Town Mailings	82,837	77,786	72,530	77,718
Other School Mailings	29,463	29,408	18,690	77,561
<b>Total</b>	<b>259,956</b>	<b>263,736</b>	<b>237,470</b>	<b>305,428</b>





**Program Description**

The Assessor’s Office values all real estate (residential, commercial, and industrial) and personal property in the Town of Arlington for the purpose of ad valorem taxation. This process involves discovering, listing, and valuing over 14,000 residential properties, which includes single-family homes, multi-family homes, condominiums, and apartment buildings. There are over 400 commercial and industrial properties and over 350 personal property accounts, which must be reviewed on an annual basis. The office also receives over 34,000 motor vehicles excise records from the Registry of Motor Vehicles, which must be processed and committed to the Tax Collector.

In addition, the functions of the Assessing Office include updating tax map information in regard to property sales and subdivisions; tracking the yearly additions in value triggered by the building permit process and computation of “new growth;” monitoring and recording all changes in property ownership through information received from the Registry of Deeds; inspecting in a timely manner all properties sold in Arlington; receiving and processing with the Board of Assessors all real estate and personal property abatement applications and exemptions within statutory timelines; conducting taxpayer scheduled abatement hearings; representing the Town of Arlington at the Appellate Tax Board; assisting realtors, appraisers and taxpayers seeking information on Arlington’s 15,000+ Real and Personal property accounts; and supplying the Select Board with all the information required for setting the tax rate at the annual classification hearing. This office also provides quality service to all customers in the performance of its described duties.

**STAFFING**

Assessors	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Clerical	3	3	3	3
Professional/Technical	0	0	0	0
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**FY2024 Objectives**

- Seek new strategies to direct residents to online services.
- Determine and strategize the collection of data and inspections to comply with all necessary safety measures with respect to COVID-19.
- Provide public access to assessment data and information that will be helpful to taxpayers.
- Continue to improve all functions of the Assessor’s Office to serve the taxpayers more efficiently.
- Clarify senior work-off program process.

**Budget Statement**

The Board of Assessor’s FY2024 budget is a level services budget.

**PROGRAM COSTS**

Assessors	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	306,782	280,398	297,764	301,343
Expenses	26,725	25,650	32,248	35,248
<b>Total</b>	<b>333,506</b>	<b>306,048.01</b>	<b>330,012</b>	<b>336,591</b>

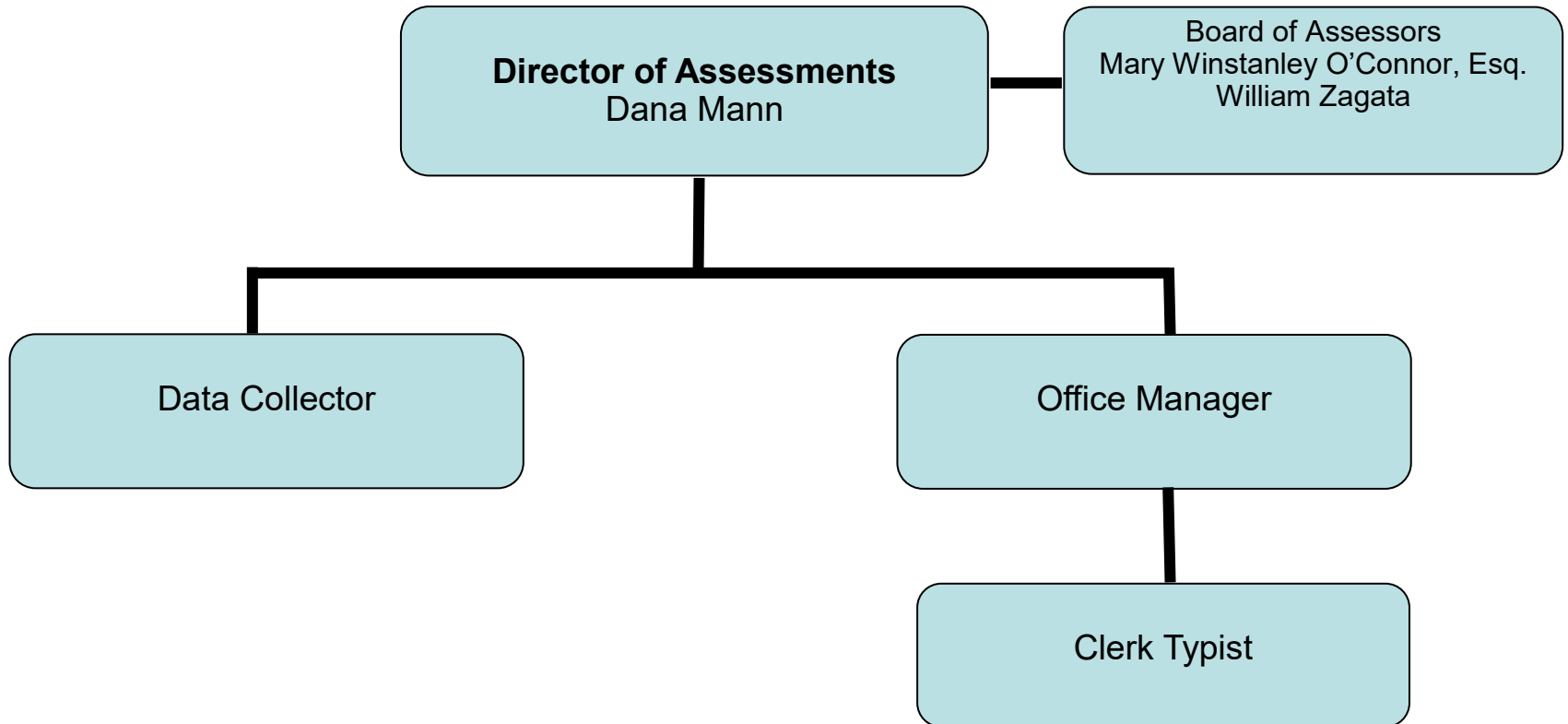


**Major Accomplishments for 2022**

- Added new construction parcels to the preliminary tax bills where there was a significant increase in valuation and taxes for FY22.
- Continued success at the Appellate Tax Board in defending the Town's real estate values. Had the lowest number of real estate abatements filed in six years.
- Put the High School override on the preliminary tax bills to more evenly spread out the impact of this project over all four bills during the tax year.
- Hired and trained for Data Collector position to ensure data accuracy.
- Continued to work interdepartmentally in a cost effective and efficient manner.
- Timely processing of all exemptions and abatements for residents who make a low-income, Seniors, Veterans or people who are blind.
- Applied COVID compliant Data Collection methods to ensure consistent and effective collection of New Growth data, including calling ahead to schedule visits.
- Implemented departmental use of RMV's new ATLAS software to assist taxpayers and facilitate processing of Excise Abatements, making the process more transparent and efficient.

**Performance / Workload Indicators**

<b>Assessor</b>	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Estimated</b>
Real Estate bills processed	15,140	15,132	15,132	15,140
Motor Vehicle bills processed	35,335	32,177	37,069	37,100
Personal Property bills processed	389	359	332	325
Real Estate and Personal Property abatements filed	168	44	37	45
Real Estate and Personal Property abatements granted	107	25	12	20
Motor Vehicle Excise abatements	1,371	1,014	1,078	1,100
Exemption applications	457	419	406	410







**Program Description**

The integrated Town and School Information Technology Department was created by the 2007 Town Meeting. The changes in the Town bylaw provided that the functions of the Department fell into three broad categories:

1. Town and School desktop and server hardware, networking, telecommunications, and software infrastructure support;
2. Town and School administrative applications, implementation, training, and support; and
3. School Academic applications implementation, training, and support.

The Information Technology (IT) Department is responsible for supporting, implementing, and upgrading over 1,500 personal computers, 156 cellular PDA's, over 200 printers, 5,500 educational tablets/chromebooks and 49 resident and hosted servers, across Town and School

Departments. Also under the purview of the IT Department is the Town and School network infrastructure, including ACMi video network and the management of over 166 network switches, 25 VOIP Telephone switches, 750 Phones, and 677 wireless access points. IT also manages Munis, GIS Systems, PowerSchool (student information system), Teacher and student evaluation systems, Special Education system, Electronic Security and Video systems, Energy Management systems, ESRI, PeopleGIS, Open Checkbook, Integrated Collection System, Automated Meter Reading System, Police and Fire Applications (FireHouse, QED, Digital Headquarters, and COPLINK), and numerous Town and School websites.

**Budget Statement**

The operating budget increased to pay for a new application and permitting software.

**PROGRAM COSTS**

<b>Information Technology</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
Personnel Services	736,142	691,736	712,784	720,367
Expenses	426,700	537,939	639,213	678,813
<b>Total</b>	<b>1,162,843</b>	<b>1,229,675</b>	<b>1,351,997</b>	<b>1,399,180</b>

**STAFFING**

<b>Information Technology</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
Managerial	1	1	1	1
Clerical	1	1	1	1
Professional/Technical	5	5	5	5
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**FY2024 Objectives**

- Onboard additional departments to the Online Applications and Permitting service including Health & Human Services, Town Clerk, and Planning & Community Development.
- Complete MUNIS Cashiering upgrade.
- Review GIS infrastructure and modernize platform and tools in conjunction with DPW.
- Roll out additional Office 365 functionality for Teams and OneDrive.
- Continue to reduce on site footprint (data center) by migrating services to the cloud.
- Implement MUNIS Steering Committee recommendations regarding Personnel Action Forms and Position Control.
- Upgrade MUNIS to version 2021x.



**Major Accomplishments 2022**

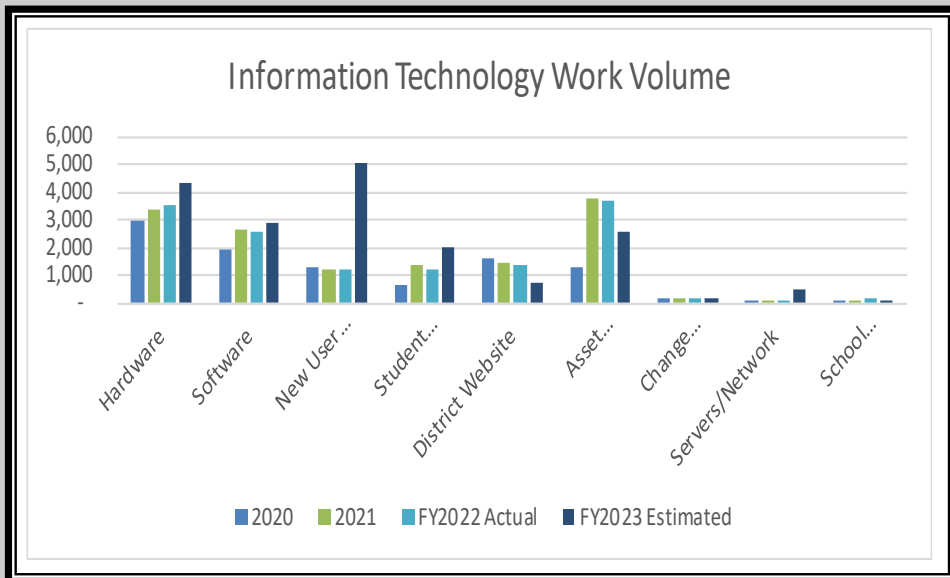
- Migration of temporary data center infrastructure to Grove Street in January 2022. IT continues work with DPW on constructing the permanent facility. Estimated completion spring 2023.
- Onboarded State Reporting Data Analyst & District Registrar for the APS community in January 2022.
- IT continued to provide building construction support for infrastructure. IT is providing technical consultation and implementation to project teams and other consultants for construction projects at Arlington High School, 27 Maple St., and DPW.
- Awarded state Cybersecurity Grant January 2022. Launched educational initiative as per grant guidelines in February 2022. Estimated completion date December 2022.
- In collaboration with DPW, IT continued with the migration of automated meter reading (AMR) migrating from the Itron AMR system to a Sensus AMR system. This work involves extracting data out of Arlington's ICS, reconfiguring that data, and adding new data to match the AMR System.
- Automated student start date notifications using PowerSchool Enrollment in February 2022.
- Introduced scheduled drop-in hours for family registration support as part of the new Arlington Community Center in February 2022. We have serviced 110 families in person as of November 2022.
- Launched new series of 'always-on' forms directly within APS Parent Portal allowing families access to directly update addresses, contacts, and permissions.
- 2022 DESE State Reporting cycle completed, working with schools and departments to resolve errors with their data to ensure final certification.
- Launched Utility Billing in April 2022. Water and sewer remained the only billing system using the Town's custom-built applications. IT led a team comprised of Public Works, Treasurer, Comptroller, and consultants to build the foundation for the new system, including table set up and file layouts for communication between databases and online platforms.
- Supported Office 365 roll out. IT upgraded the domain controller server and the backup domain controller in preparation for the upcoming Microsoft Office 365 town-wide implementation in early 2023. Multifactor authentication will be part of final roll out to prevent

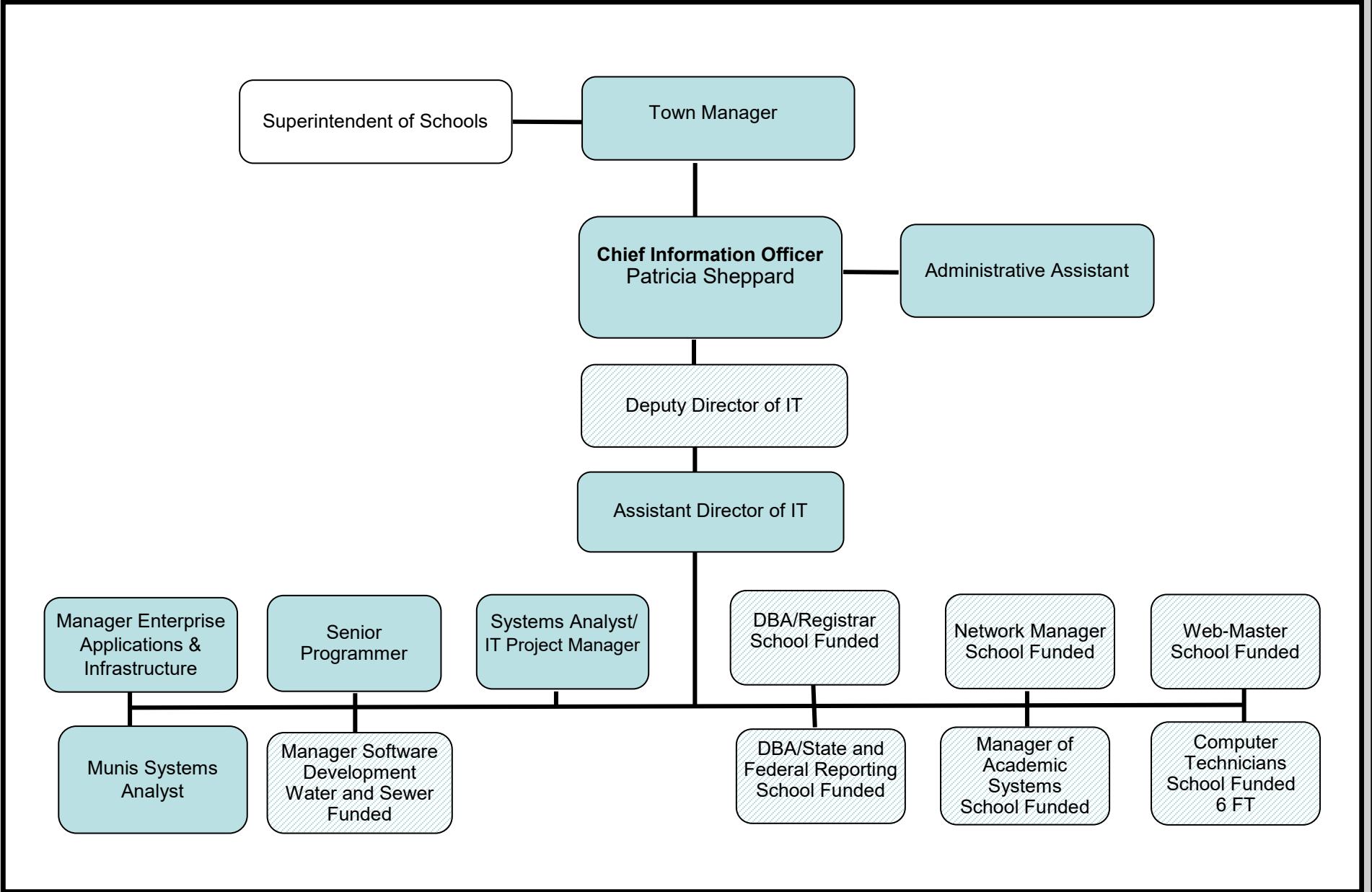
**Major Accomplishments (cont.)**

- phishing and other security threats.
- Supported Virtual Town Meeting April through June 2022.
- Migration of MUNIS to cloud-based offering in July 2022. This included multifactor authentication for all users for increased security.
- MUNIS Steering Committee established in July 2022 to provide governance, direction and resources for portfolio management and functional improvements for MUNIS. Project prioritization, communication and introducing new functionality to expand the use of the tool are the focus. To this end, the committee will also serve as the custodian of best practices and promote and support the effective use of both the tool and processes across the organization.
- Hired new APS District Webmaster May 2022. Launched new district website in August 2022.
- Opened start of school year within our student information system (PowerSchool) earlier this summer (July – August) and worked with schools to complete setup prior to September 2022.
- Completed audio/visual inventory across school district and developed centralized roadmap for maintenance.
- Completed upgrade of all 13 district sites to WiFi 6 in the summer of 2022.
- Developed new code to support and expand stability of Buffer Zone Management tool for APS.
- Implemented audio visual accessibility improvements in Town Hall and the Community Center including mobile and wide lens cameras (Neat Bars), projection and sound.
- Scoped out implementation of General Billing and Employee Self Service options on MUNIS platform for spring implementation.
- In conjunction with the Digital Learning team, IT is supporting expanded Lightspeed pilot at Ottoson Middle School for enhanced student and classroom internet security.
- Integration of Google Suite and Powerschool SIS to support automated student account provisioning across both portals underway for February 2023.
- Network roadmap including upgrade network bandwidth for MUNIS, audio and video streaming in development, to be finalized by spring 2023.
- Online Applications and Permitting pilot underway for launch in fall 2023.



Performance/Workload Indicators - Help Desk Tickets by Category				
Ticket Categories	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Hardware	2,977	3,405	3,550	4,392
Software	1,971	2,639	2,550	2,890
New User Setup/Account Management	1,319	1,262	1,200	5,080
Student Information System	649	1,369	1,200	2,008
District Website	1,607	1,446	1,400	776
Asset Management	1,298	3,818	3,750	2,568
Change Management	165	220	200	187
Servers/Network	98	130	120	473
School Door/Video Security	82	75	150	62
<b>Total</b>	<b>10,166</b>	<b>14,364</b>	<b>14,120</b>	<b>18,436</b>







**Program Description**

The Legal Department commences, prosecutes, and defends all legal actions and other matters on behalf of the Town in all state and federal courts and administrative agencies. The Department functions as a full-service law office, handling nearly all of the Town's litigation in-house. In addition to its litigation function, the Department furnishes legal opinions and advice on a daily basis on matters referred to it by the Select Board, the Town Manager, the School Department, and the various Town Department Heads. Additionally, the Department provides legal advice to all Town officials, boards, committees, and employees concerning their legal responsibilities and prerogatives. Further, the Department attends meetings and counsels Town departments on legal issues related to operational and project-related matters as they arise. The Department investigates all claims, advises and monitors Town regulatory compliance, and coordinates all legal affairs of local government. The Department also administers, manages and litigates the entire Town's workers' compensation, police and fire line-of-duty, and municipal liability self-insurance programs.

The Department drafts, reviews, and approves a wide range of legal instruments including agreements, applications, contracts, licenses, releases, leases, easements, deeds, and a multitude of other documents required for the orderly accomplishment of the Town's complex municipal legal issues. The Department also advocates for the Town's interests at the appropriate direction of Town officials before state and federal bodies.

Two years ago, the Legal Department reorganized and shifted the Workers' Compensation Benefits Attorney into a "Deputy Town Counsel" position that is responsible for both Workers' Compensation matters and general legal practice that includes advising and positioning the Town and its committees and commissions with additional direct counsel support. The Department will continue to handle as many legal matters in-house as is professionally responsible in an attempt to contain outside counsel costs. The various Town departments will continue to be counseled in claims avoidance practices and procedures. The Department will continue its efforts to explore opportunities to mitigate injury risk potential and resulting claim exposure.

**Budget Statement**

This is a level-services budget.

**PROGRAM COSTS**

Legal	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	381,249	466,254	475,690	497,053
Expenses	191,358	2,180	136,665	136,665
<b>Total</b>	<b>572,607</b>	<b>468,434.40</b>	<b>612,355</b>	<b>633,718</b>

**STAFFING**

Legal	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	2	2	2	2
Clerical	1.75	1.75	1.75	1.75
Professional/Technical	1	1	1	1
<b>Total</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>

**FY2024 Objectives**

- Defend and pursue the Town's interests in active and potential litigation matters, including following the directives of Town Boards and Commissions to assert the Town's rights and policies regarding land use and development and prosecuting contractual rights with underperforming vendors.
- Continue to enhance support for general legal matters through the Deputy Town Counsel position to meet the needs of Town departments, officers, and public bodies.
- Work with Town departments on efforts to recover and protect Town financial resources from contracted entities and other parties.
- Develop and promulgate requested legal and policy positions in a variety of substantive areas, including assisting various stakeholders in evaluating future policies, especially with respect to emerging issues and persistent challenges to best leverage the Town's legal positions.



**Objectives (cont.)**

- Update Legal Department online resources for employees and volunteers, including incorporating new state ethics training materials and record keeping, and materials revised by the Town Clerk for swearing in committee and board members.
- Provide additional training opportunities for Town committees and commissions focusing on incorporating the recommendations of the Remote Participation Study Committee, training specific to committee and board officers such as chairs and clerks, and providing resources for effective and efficient Town Meetings.
- Develop standard contract terms for all Town and School goods and services contracts to render smaller contracts more uniform, particularly for professional services.

**Major Accomplishments for 2022**

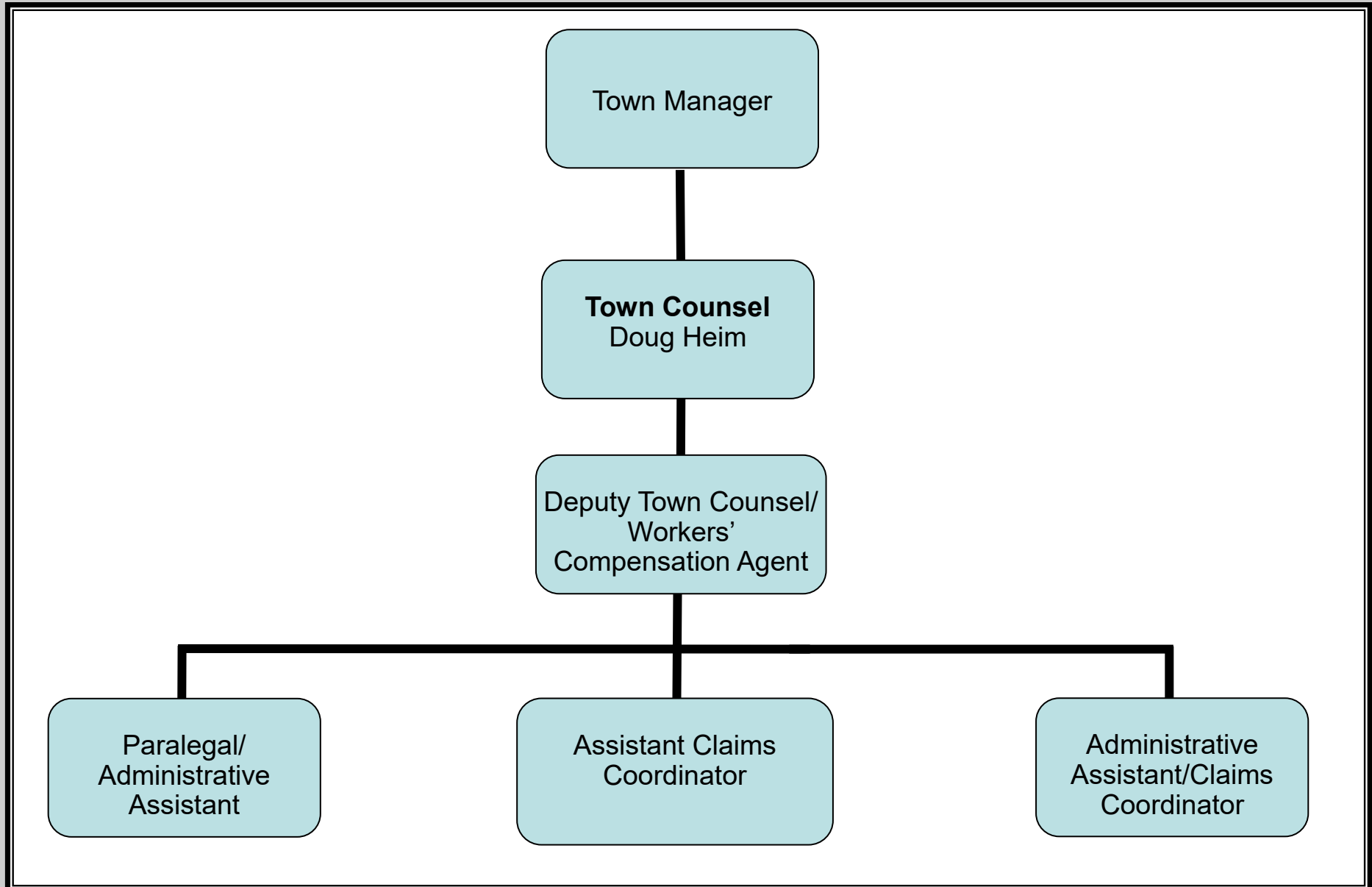
- Appeared regularly in the courts and administrative bodies of the Commonwealth and federal courts ranging from Superior Court litigation to administrative appeals in the prosecution and/or defense of the Town, including garnering dispositive motions in the Town's favor, successful hearings, and favorable resolutions of matters which limited Town liability or affirmed the Town's rights.
- Prosecuted local administrative matters on behalf of the Town boards and bodies to promote public health and safety in Arlington.
- Investigated, successfully defended, and/or adjusted 52 M.G.L. Chapter 84 claims (injuries or property damage as a result of a claimed defect in a public way) pending against the Town.
- Investigated, successfully defended, and/ or adjusted 52 M.G.L. Chapter 258 claims (Massachusetts Tort Claims Act) pending against the Town.
- Represented the Town in contract and non-Chapter 84/258 claims and disputes involving the Town, including successful defense, avoidance of litigation, resolution, and cooperative efforts with other municipalities to assert the Town's rights, including Town public construction matters.
- Successfully litigated, negotiated, and concluded several workers' compensation claims and retiree indemnification claims, many of which were complicated by COVID protocols and billing. These actions resulted in a significant savings to the Town. Involved in active litigation to affirmatively recover damages from parties who failed to perform under their contracts and warranties.
- Supported ongoing transitions to remote public meetings and Hearings

**Major Accomplishments (cont.)**

- and offered other legal supports for COVID-19 related adjustments and programs, including Town Meeting.
- Prepared warrant articles, reports, bylaw amendments, proposals and position options, and other documents for Annual Town Meeting and Special Town Meeting, including advising departments and committees; appeared at all sessions to advise Town Meeting. Provided legal advocacy and support for special legislative measures, and follow through support for Town Meeting actions such as drafting the Declaration of Trust for the Affordable Housing Trust Fund.
- Offered enhanced trainings for Town Boards and Commissions on their operations, duties, and powers.
- Conducted a Town Meeting Warrant Articles Primer & Workshop in collaboration with the Town's Civic Engagement Group.
- Supported Town departments with contract drafting, negotiations, review, revisions and research and recording of real property instruments, and drafting grant agreements, memorandum of understanding or agreement including revised marijuana retailer permits, licenses, and MOUs; including completing the sales and leases of Town properties.
- Continue to support the Town's ongoing efforts to become more diverse, equitable and inclusive through work with the Town's Diversity, Equity and Inclusion Division.

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Legal/Worker's Compensation</b>				
MGL Chapter 84 Claims:				
<i>Personal injury/property damage as a result of a claimed defect in a public way</i>				
Total	31	39	22	17
Claims Adjusted or Administratively Closed	10	2	15	15
New claims	11	10	5	10
MGL Chapter 258 Claims:				
<i>Massachusetts Tort Claims Act</i>				
Total	32	54	52	59
Claims Adjusted or Administratively Closed	14	2	17	15
New claims	10	18	18	22
Fire - Injured on Duty Claims	23	4	31	10
Police - Injured on Duty Claims	4	3	2	3





**Program Description**

The Town Clerk's Office ensures compliance with changing State Laws relative to the Town Clerk and Registrars of Voters and provides efficient and courteous service to the general public. The Department's primary responsibilities are the following:

- Conduct all elections in conformance with federal and state laws and regulations, prepare the ballot for local elections, certify and report results, administer campaign finance laws for local elections.
- Record, file, index, and certify all documents, licenses, permits, and vital statistics (births, deaths, and marriages).
- Serve as Clerk to Town Meeting, take attendance, certify votes, submit bylaw articles to the Attorney General for approval, and publish and codify the Town's Zoning and General Bylaws.
- Conduct an annual listing of all residents/voters, maintain the State's Central Voter Registry, and publish the Annual Street List.
- License dogs, storage of flammable materials, and raffles.
- Maintain a high level of customer service providing general information to both the public and other Town departments.
- Swear in newly elected officials, police officers, and appointed/reappointed committee members.
- Certify nomination papers, petition forms, residency, voter certificates, welcome home bonus certificates, and warrant articles.
- Oversee the Elections Budget.

**Budget Statement**

In Fiscal Year 2024, expenses related to elections and Town Meeting have increased. This will continue as we implement the expansion of voting called for by the passage of the Votes Act.

**PROGRAM COSTS**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Town Clerk</b>				
Personnel Services	231,664	244,354	262,162	269,204
Expenses	26,695	27,854	17,310	17,610
<b>Total</b>	<b>258,360</b>	<b>272,208</b>	<b>279,472</b>	<b>286,814</b>

**PROGRAM COSTS**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Board of Registrars</b>				
Personnel Services	58,926	57,338	63,027	56,285
Expenses	12,689	9,919	15,250	15,250
<b>Total</b>	<b>71,616</b>	<b>67,257</b>	<b>78,277</b>	<b>71,535</b>

**PROGRAM COSTS**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Elections</b>				
Personnel Services	135,491	47,311	181,995	118,990
Expenses	23,408	18,470	63,750	76,850
<b>Total</b>	<b>158,899</b>	<b>65,781.46</b>	<b>245,745</b>	<b>195,840</b>

**STAFFING**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Town Clerk</b>				
Managerial	1	1	1	1
Clerical	2	2	2	2
Professional/Technical	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**STAFFING**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Board of Registrars</b>				
Managerial	0	0	0	0
Clerical	1	1	1	1
Professional/Technical	0	0	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>





**FY2024 Objectives**

- Develop a multi-year plan to evaluate the condition of vital records so they can be digitized for improved access and the original documents preserved safely.
- Expand voting options for local elections with the use of mailings to registered voters who want to apply to vote by mail and implement in-person early voting for local elections.
- Improve language accessibility for election and Town census communication on the town website.
- Develop voter education materials or programs, possibly in conjunction with the League of Women Voters, to help residents understand the voting options made possible by passage of the Votes Act.

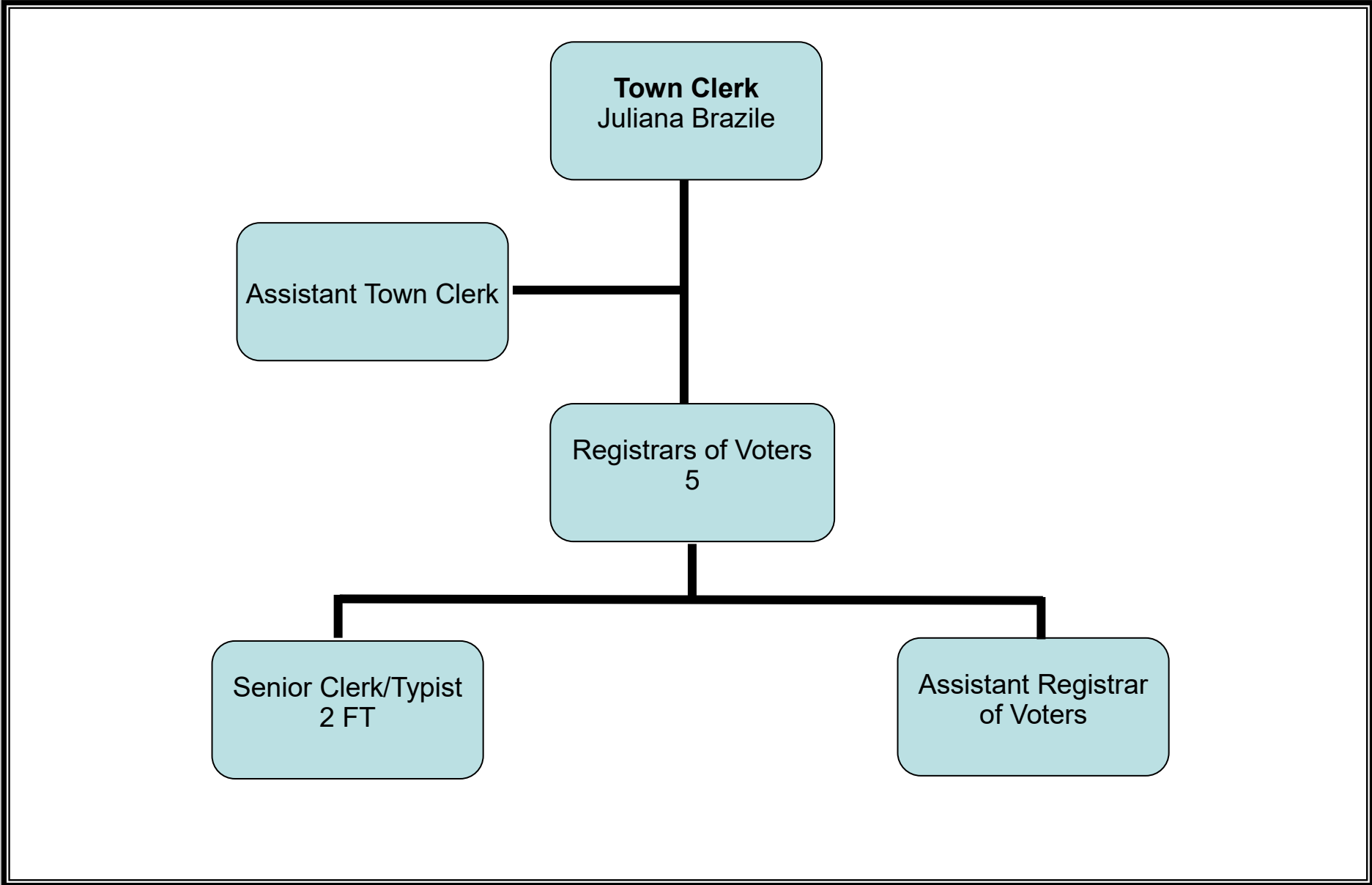
**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate
<b>Town Clerk</b>				
Marriage Licenses	*101	153	143	150
Domestic Partnerships	N/A	N/A	4	12
Death Certificates	426	336	364	350
Birth Certificates	474	436	470	450
Dog Licenses	2,086	2,969	2,579	2,500
Town Meeting Sessions**	1	11	13	10
Special Town Meeting Sessions**	0	5	1	-
Registered Voters	32,475	32,025	32,120	32,000
Fees Generated	\$ 96,303	\$129,324	\$126,764	\$125,000

\*\*Reporting number of nights Town Meeting or Special Town Meeting are in session.  
Single night STM within a regular Town Meeting not reported as a Special Town Meeting.

**Major Accomplishments for 2022**

- Purchased election Poll Pads using capital funds and provided training to all election workers for their use for the State Primary and State Election. The poll pads provide accurate voter check-in, allow election workers to better assist voters who are unsure of their precinct, and allow direct upload of voter history to the state system.
- Implemented Domestic Partnerships in Arlington following adoption of a new bylaw by Town Meeting.
- Participated in a multi-department effort to develop new systems and documentation for the licensing of kennels.
- Updated internal systems to allow tracking the wide range of documents filed with this office.
- Expanded record-keeping to support the legal requirements related to appointed members of town boards, committees, and commissions.





**Program Description**

The Treasurer, as the Parking Clerk appointed by the Select Board, manages the collection of parking fines and issues parking permits and:

- Collects payments for parking violations issued by the Police Department.
- Collects, processes, and reconciles all monies received from parking meters.
- Bills delinquent parking violations.
- Resolves parking violation appeals and coordinates hearing process by Hearing Officer.
- Marks and clears delinquent parking tickets with the Registry of Motor Vehicles.
- Manages the operation of parking machines/kiosks in Town and coordinates installation of parking meters, with maintenance support from DPW/Maintenance.
- Manages, administers and processes all parking permits and the special permits program.

**Budget Statement**

This is a level-services budget.

**PROGRAM COSTS**

Parking	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	36,032	64,511	74,552	65,575
Expenses	11,936	6,126	20,780	20,780
<b>Total</b>	<b>47,968</b>	<b>70,637</b>	<b>95,332</b>	<b>86,355</b>

**STAFFING**

Parking	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	0	0	0	0
Clerical	1	1	1	1
Professional/Technical	0	0	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**FY2024 Objectives**

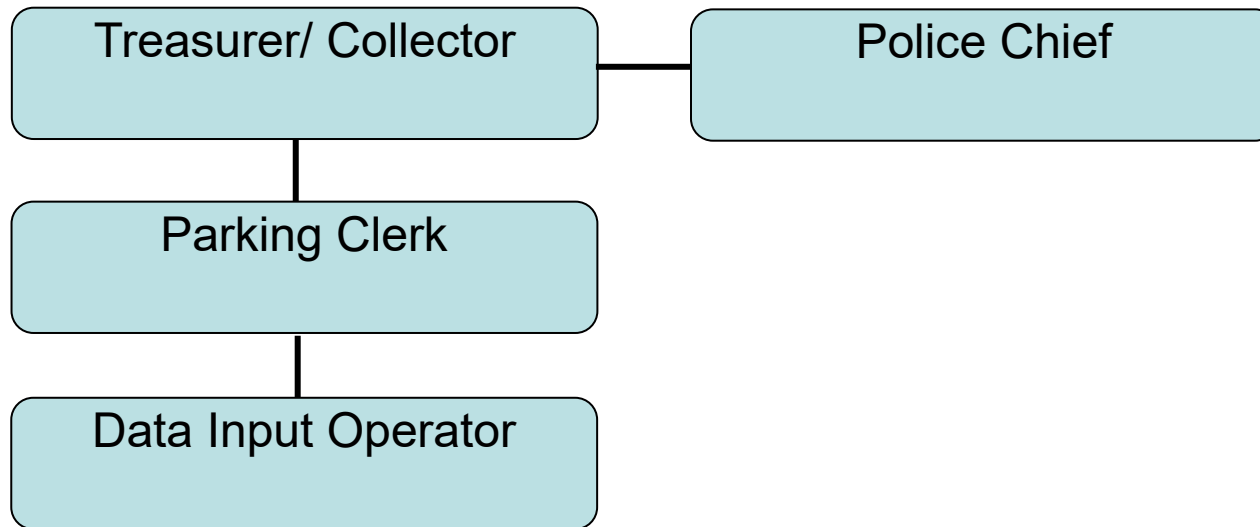
- Work with the Parking Advisory Committee to implement projects associated with the Parking Benefits District.

**Major Accomplishments for 2022**

- Continued implementation of new parking collection and billing software.
- Regularly scheduled parking ticket hearings and requests for appeal of parking tickets.
- Worked with Registry of Motor Vehicles software upgrade to load Parking data files.

**Performance / Workload Indicators**

Parking	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Number of tickets issued	11,183	8,316	14,594	17,000
Revenue	\$ 188,550	\$ 119,205	\$ 214,635	\$ 215,000
Meters Collected	\$ 416,927	\$ 141,625	\$ 345,149	\$ 375,000
Parking Permits	\$ 112,448	\$ 74,630	\$ 123,439	\$ 120,000
<b>Total Violations /Meter/Permit Revenue</b>	<b>\$ 717,925</b>	<b>\$ 335,460</b>	<b>\$ 683,223</b>	<b>\$ 710,000</b>





**Program Description**

The Department of Planning and Community Development (DPCD) works to advance studies and oversee projects and initiatives to support the goals expressed in Arlington’s planning documents including but not limited to the Arlington Master Plan, Connect Arlington, Open Space and Recreation Plan, Net Zero Action Plan, Housing Production Plan, Affordable Housing Action Plan, Fair Housing Action Plan, Arts and Culture Action Plan and Complete Streets Action Plan. DPCD also administers the Town’s federal Community Development Block Grant Program and has done so since the program’s inception in 1974.

The Department staff of eight provides support to 35 Town boards, commissions, and committees, including the Arlington Redevelopment Board (ARB) - the Town’s Planning Board and redevelopment authority, Conservation Commission, Affordable Housing Trust Fund Board, Commission for Arts & Culture, Clean Energy Future Committee, and the Zoning Board of Appeals. Department staff also represent the Town at eleven regional organizations.

**Budget Statement**

The FY2024 budget is a level-services budget.

**PROGRAM COSTS**

Planning & Community Development	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	579,686	586,624	794,014	799,601
Expenses	21,166	26,441	35,021	35,021
<b>Total</b>	<b>600,853</b>	<b>613,065</b>	<b>829,035</b>	<b>834,622</b>

**STAFFING**

Planning & Community Development	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Clerical	1	1	1	1
Professional/Technical	7	7	7	7
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

**FY2024 Objectives**

- Complete a robust community outreach and input process leading to the adoption of a zoning district that meets the requirements of M.G.L. 40A “MBTA Communities” at a special Town Meeting in October 2023.
- Launch process to update the Arlington Master Plan leading to adoption of the new plan in 2025.
- Continue Implementation of the existing Arlington Master Plan, adopted in 2015 including
  - Amend the Zoning Bylaw to be consistent with the Master Plan.
  - Support commercial and mixed-use development along the Mass Ave and Broadway corridors via design guidelines, zoning amendments, and Environmental Design Review in order to provide predictable feedback to developers and ensure improved development outcomes.
  - Increase housing options and access to those options.
  - Incentivize new development that is sustainable and resilient in all zoning districts.
  - Update Town policies and decision-making systems to better support economic development and sustainable transportation goals.
- Continue Implementation of Connect Arlington Transportation Plan including
  - Manage MassWorks funded \$307,000 design and engineering contract to complete biddable construction design documents for the Mass Ave/Appleton Street Corridor.
  - Submit second MassWorks grant application for Mass Ave/ Appleton Street corridor for construction funding.
  - Support and promote adoption of a Vision Zero policy which helps reduce traffic-related accidents.



**Objectives (cont.)**

- Continue Implementation of the Net Zero Action Plan including:
  - Continue implementation of Electrify Arlington communitywide energy efficiency outreach program.
  - Study electrification of Town vehicle fleet funded with Green Communities META grant (submitted.)
  - Study the feasibility of installing public electric vehicle charging at libraries, business districts, public parking facilities, and other facilities.
  - Study the feasibility of a “community solar” program to increase options to purchase renewable energy for renters and low/mod income residents.
- Continue implementation of the Public Land Management Plan and Open Space and Recreation Plan including:
  - Identify and survey small Town-owned vacant lots for possible repurposing as open space amenities such as pollinator gardens and pocket parks.
  - Conduct a needs assessment to determine where improvements can be made to Arlington’s maintenance capacity for public lands.
- Develop Urban Ecology Framework and Climate Action Plan
  - Develop a booklet for climate-resilient ecological land management in Arlington to inform relevant Town departments, Boards and Committees.
  - Conduct a comprehensive review and presentation of current and on-going Town efforts to address the climate crisis including actions identified in the current Master Plan to inform development of the next Master Plan update.
- Continue implementation of the Housing Production Plan for 2021 to 2026 including
  - Implement the Affordable Housing Trust Fund Annual Action Plan, as approved by the Select Board in 2022.
  - Implement the Fair Housing Action Plan.
  - Increase affordable housing supply and preserve and maintain existing affordable housing.
- Continue Implementation of the Arts and Culture Action Plan, including
  - Identify new income streams to support the arts and incorporating public art into town projects.
  - Develop metrics for capturing qualitative and quantitative data on the impact of arts and culture on Arlington’s planning and community development priorities.

**Major Accomplishments for 2022**

The Department continued to engage our community and achieve many short and long-range community planning goals. The team continued to permit small- and large-scale projects through the Redevelopment Board and Conservation Commission; supported research and reviews for the Select Board, Historical Commission, and Zoning Board of Appeals, and advanced the multi-million-dollar CDBG program buoyed by additional funds through the ARPA designed to serve those hardest hit by the pandemic.

In FY2022, the following activities were accomplished:

- Completed the following:
  - Affordable Housing Action Plan
  - Documentation of Town-Owned Resources
  - Archaeological Reconnaissance Survey
  - Minuteman Bikeway Planning Study
  - Mystic to Minuteman Feasibility Study
  - Open Space and Recreation Plan Update
  - Public Lands Management Plan
  - Middlesex 3 REDO Grant Project

Major milestones were achieved for the following projects and initiatives including:

- Whittemore Park Phase 2 – completed December 2022
- Electrify Arlington – launched November 2022
- MBTA Communities Campaign – launched November 2022
- Ongoing work on Mass Ave/Appleton and Chestnut Street including award of MassWorks grant for design and engineering in October 2022
- Blue Bikes operation and expansion
- Transformative Growth Grant Program - \$800K ARPA funds distributed
- Using ARPA funds, DPCD issued two rounds of rent and mortgage relief payments for those made housing insecure by the pandemic.



**Major Accomplishments (cont.)**

- The Department received the following grant awards

<b>Sustainability</b>	<b>Amount</b>
Green Communities FY23	\$100,000
MOR-EV Trucks	\$165,000
Mass Save Education Grant	\$10,000
Peak response	\$500
Mass Save Community First Partnership	\$20,000 (annual)
DCR for Hydraulic Improvements at Mill Brook	\$200,000.00
<b>Transportation</b>	<b>Amount</b>
Shared Streets and Spaces	\$138,775
MassWorks	\$307,000
MassDOT Technical Assistance – Complete Streets	\$38,000
<b>Economic Development/Housing</b>	<b>Amount</b>
RE-DO	\$150,000
MHP Technical Assistance – MBTA Communities	\$20,000



**FY2024 Objectives, Arlington Redevelopment Board**

- Continued review of progress on implementation of the Master Plan including advancing a summary document detailing which goals and objectives have been achieved since 2015 in preparation for the kick-off of an updated Master Planning process.
- Develop Zoning Bylaw amendments that encourage development and redevelopment opportunities to generate a full range of housing options for all incomes and housing types and encourage mixed-use development, and new commercial development.
- Suggest and submit updates to Zoning Districts, map amendments, dimensional regulations and use regulation updates, exploration of Form-Based codes, and updates to the Design Standards for Commercial Areas.
- Review and approve M.G.L. 40A MBTA Communities zoning district to meet state requirements in order to access state infrastructure funding to support redevelopment and neighborhood projects.
- Participate in the roll out of an online permitting system.
- [Work to transition ARB properties to the Town Facilities department.](#)
- Explore master planning options for Arlington Center including the Russell Common lot and at site-specific locations along Arlington’s main commercial corridors.
- Establish an Environmental Design Working Group to update the Environmental Design Review (EDR) process and establish early departmental review of proposed projects.
- Participate in a range of Town committees and initiatives that advance community planning goals including the: Arlington Heights Neighborhood Action Plan; Envision Arlington; Open Space Committee, Housing Plan Implementation; Community Preservation Act Committee, Master Plan Implementation Committee, Remote Participation Committee, and others on an ongoing basis.

**Major Accomplishments 2022, Arlington Redevelopment Board**

- Significant renovations continued to the Central School where the new Community Center will occupy the ground and first floors of the building.
- Renovations to a second-floor office suite allowed the Department of Health and Human Services to move from the ground floor to that space.
- Advanced numerous Zoning Bylaw amendments including allowing for: parking reductions in all Business zoning Districts; by-right accessory

**Major Accomplishments (cont.)**

- dwellings in single-family, two-family homes, and accessory buildings in any Residential and Business Zoning District; marijuana delivery services in the B4 and Industrial Zoning Districts, and allowing for more energy-efficient homes to be built in lower-density residential zoning districts.
- Participated in a range of Town committees and initiatives that advanced community planning goals, including the Arlington Economic Development Recovery Task Force, Master Plan Implementation Committee, Zoning Bylaw Working Group, Arlington Heights Neighborhood Action Plan Implementation Committee, Envision Arlington Standing Committee and Advisory Committee, Open Space Committee, Housing Plan Implementation Committee, and Community Preservation Act Committee.

**Performance / Workload Indicators**

Conservation Commission	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Actual	Estimated
Commission meetings attended	31	30	30	30
Conservation Permits	29	17	46	45
Site inspections	110	80	55	55
Filing Fees	\$ 10,475	\$ 16,443	\$ 21,342	\$ 20,000

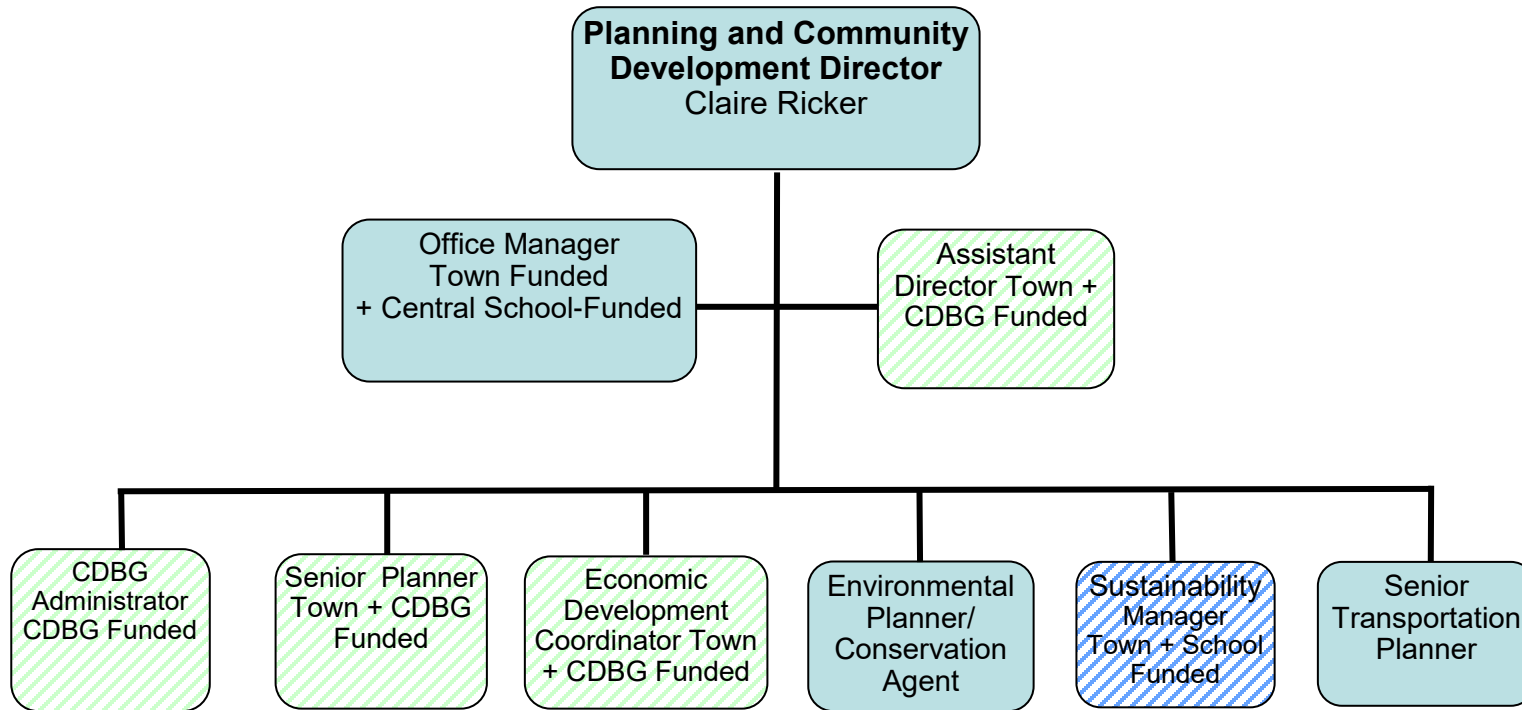
**Performance / Workload Indicators**

Planning & Community Development	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Actual	Estimated
CDBG Funds Administered	\$1,781,670	\$1,106,603	\$1,060,150	\$1,058,933
Other public or private grant funds secured	\$439,768	\$1,116,099	\$1,139,285	*\$4,170,000
Room rental fees	\$7,242	\$0	\$1,000	\$700
Room reservations administered	*277	0	0	*0
Sign Permit Applications Reviewed	15	13	16	15
Zoning Board Applications reviewed	37	22	33	35
Businesses/Merchants Assisted	390	598	451	550
Environmental Design Review (EDR) special permits administered	9	11	11	10
Small Cell Wireless Applications reviewed	20	25	0	0
Licenses reviewed	18	12	10	15

\* includes potential \$3M MassWorks construction award for Mass Ave/Appleton

\*\*responsibility for room rental will be transferred to facilities in 2023







**Program Description**

The Zoning Board of Appeals interprets and enforces the Zoning Bylaw for the Town of Arlington. Hearings are generally held on the second and fourth Tuesdays of the month, as needed. The Board is comprised of the Chairman and four appointees, including an attorney and a licensed architect who listen to testimony and render decisions based on a unanimous vote of the board. It is the Board’s responsibility to issue the legal documentation required relative to the approval or denial of each petition. There are also two alternate members who may sit in absence of a regular member.

**FY2024 Objectives**

- Work with the Inspections Division and the Planning Department to provide the services required to support the Zoning Bylaw.
- Provide prompt and informed decisions on all applications submitted to the Zoning Board of Appeals.
- Make decisions that uphold the original intent of the Zoning Bylaw.
- Instill confidence in petitioners and applicants that they have been rendered a fair and equitable decision.

**Budget Statement**

The Zoning Board of Appeals has a level-services budget for FY24.

**Major Accomplishments for 2022**

- Heard and rendered 38 petitions for special permits and variances.
- Rendered decisions for two comprehensive permits, Thorndike Place and 1165R Mass Ave. Comprehensive permits are permits issued for the development of Low- and Moderate-Income Housing pursuant to M.G.L. c. 40B.

**PROGRAM COSTS**

Zoning Board of Appeals	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	20,361	23,549	54,468	63,610
Expenses	7,645	9,613	10,300	10,300
<b>Total</b>	<b>28,006</b>	<b>33,162</b>	<b>64,768</b>	<b>73,910</b>

**Performance / Workload Indicators**

Zoning Board of Appeals	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Applications	22	38	38	35
Hearings	24	50	32	28
Revenue	\$ 8,000	\$ 15,200	\$ 15,200	\$ 1,400
Continuances	4	16	18	12
Decisions with Conditions	20	36	33	28

**STAFFING**

Zoning Board of Appeals	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	0	0	0	0
Clerical	0.29	0.29	0.89	0.89
Professional/Technical	0	0	0	0
<b>Total</b>	<b>0.29</b>	<b>0.29</b>	<b>0.89</b>	<b>0.89</b>



Zoning Board of Appeals  
5 Member Board

Principal Clerk  
1 PT



**Program Description**

The Facilities Department is responsible for the repair and maintenance of all Town and School buildings. It oversees 34 buildings, 11 schools and 23 town facilities totaling nearly 1.34 million square feet. School buildings include: one preschool, seven elementary schools, the Ottoson and Gibbs Schools, and Arlington High School. Town buildings include: Robbins and Fox Libraries, Parmenter School Building, Town Hall and Annex, four DPW buildings, three Fire Stations, Police Station, Mt. Pleasant Cemetery chapel and garage, Whittemore Robbins House, Cottage and Carriage House, Jarvis House, Community Center, 23 Maple St., Jefferson Cutter House, Dallin Library (ACMi), Mt. Gilboa House, Ed Burns Ice Rink, Reservoir beach and pump houses, and Spy Pond Field House.

The Department oversees repair and maintenance programs based on preventive maintenance standards, inspections for life safety and legal compliance, and repairs and cleaning to maintain the facilities in good working order. The Department staff oversees capital projects, building maintenance, and custodial cleaning. The Department coordinates annual regulatory licensing requirements for elevators, boilers, and pressure vessels as well as internal asset condition assessments.

Capital projects and building upgrades with budgets ranging from \$5k to \$500k are mostly performed by third party contractors, with planning, support, and coordination from Department staff. Building maintenance is a staff of 9 full-time craftsmen. The custodial team is 42 custodians - 29 who are in-house and another 13 from a third-party service provider. About half of the custodial staff is scheduled to work during regular business hours while the rest perform their duties after regular hours, under the supervision of a custodial night supervisor.

**Budget Statement**

The Facilities Department budget will increase by \$176,000 for FY24 as a result of increased energy costs and the addition and renovations to buildings at the DPW Yard along with added maintenance responsibility at the Whittemore Robbins House and 27 Maple Street. The new buildings add equipment assets such as HVAC, elevators, emergency generators, fire and security system increasing annual maintenance costs.

**PROGRAM COSTS**

Facilities	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	365,201	335,361	501,826	517,601
Expenses	321,687	414,477	484,044	706,460
<b>Total</b>	<b>686,888</b>	<b>749,838</b>	<b>985,870</b>	<b>1,224,061</b>

**STAFFING**

Facilities	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Professional/Technical	5.10	5.10	5.10	5.10
<b>Total</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>

**FY2024 Objectives**

**Organizational**

- Fully staff the department by filling the current vacancies. Skilled trade positions have been vacant for extended periods of time despite recent changes to the pay scale.
- Assist the design and construction teams on the DPW and AHS projects, especially on specifications to ensure reliability of products and brand consistency across the organization.
- Prepare for relocating the Facilities Department out of temporary accommodations, and then into the new DPW facility. Due to some scheduling delays this will likely be Winter of 2023. This will be the first time Facilities administration, supervisory staff, and workshop activity will be located in the same building.
- Prepare to take full ownership of AHS phase-II and support phase-III demo/construction. The Department will continue to train on various new systems and identify preventative maintenance contract needs; similarly, the Department is responsible for emptying out and decommissioning many elements of the existing building and continuing to operate the portions of the building to remain.

**Capital Projects and Building Upgrades**

- Develop a new preventative maintenance (PM) plan for Phase II and III of the high school and the new and renovated DPW buildings.



**FY2024 Objectives (cont.)**

- Commission Phase I of the high school and the newly renovated Arlington Community Center. Develop operating guidelines and procedures for building automation system (BMS).
- Continue implementing capital projects in accordance with the Capital Plan, including: painting and flooring installation throughout all schools, security systems installations, HVAC upgrades, envelope improvements (Bishop roof), additional classroom spaces in elementary schools, complete and begin planning implementation of building electrification master plan.
- Use completed facilities condition assessment for the schools integrated with the electrification master plan, to develop sustainable improvements with Mechanical, Electrical, Plumbing (MEP) infrastructures.
- Focus on Ottoson School aging infrastructure and develop repair versus replacement plans.
- Conduct underground utility piping replacement and envelope repairs for Parmenter Building.
- Process data from Asset Essentials maintenance management software to develop qualitative capital expense asset replacement plans.

**Major Accomplishments 2022**

**Organizational**

- Hired a new Director of Facilities.
- Implemented COVID response-protocols across the portfolio of public buildings. Measures included erection of contact barriers, installing hand sanitizer stations, increased signage and building markings, overhauling of HVAC systems to ensure functionality and improve ventilation, upgrading filters for enhanced filtration, installing portable air cleaners, and re-inventing custodial care with a focus on disinfection. Provided substantial support and logistics on voting days.
- Hired and trained two new craftsman, four new custodians, and rebid/awarded 3<sup>rd</sup> party custodial contract.
- Onboarded thirteen new contract custodians – Verified background checks, provided orientation to the buildings and our cleaning procedures.

**Major Accomplishments (cont.)**

**Major Projects**

- Assisted with various elements of the Phase 2 building of Arlington High School.
- Assisted with planning and execution of moving Comptroller’s and IT departments from Arlington High School.

**Capital Projects and Building Upgrades**

- Installed new carpeting and performed painting on the 2nd Floor of the Community Center.
- Installed new elevators at the Ottoson School.
- Installed four new rooftop HVAC units at the Ottoson Middle School.
- Completed VFD upgrades for rooftop HVAC units at Brackett School.
- Completed interior painting at all schools over the summer in coordination with Principals.
- Completed playground upgrades at Hardy and Peirce Schools.
- Installed new air conditioning system at Jefferson Cutter House.
- Installed new air conditioning system for Police Headquarters server room.
- Installed new insulation in attic of Police Headquarters.
- Completed sizable VCT flooring repairs at multiple school buildings, and installed new carpets in various high traffic areas.
- Installed no-wax LVT flooring at Bishop and Hardy Schools.
- Completed next phase of envelope repairs at Robbins Library.
- Installation of exterior security cameras at Hardy, Peirce and Stratton Schools.
- Installed energy saving LED lighting at Peirce and Brackett Schools.
- Reconfigured classrooms and office spaces at Thompson and Brackett Schools, and the Arlington High School via the use of custom modular interiors.

**Preventative Maintenance and Repairs**

- Completed annual life safety inspections including fire alarms, extinguishers, and fire suppression systems.
- Received compliance certificates for fire suppression systems, elevators, boilers and other pressure vessels.
- Performed scheduled HVAC maintenance as well as emergency repairs.

# Fiscal Year 2024 Budget

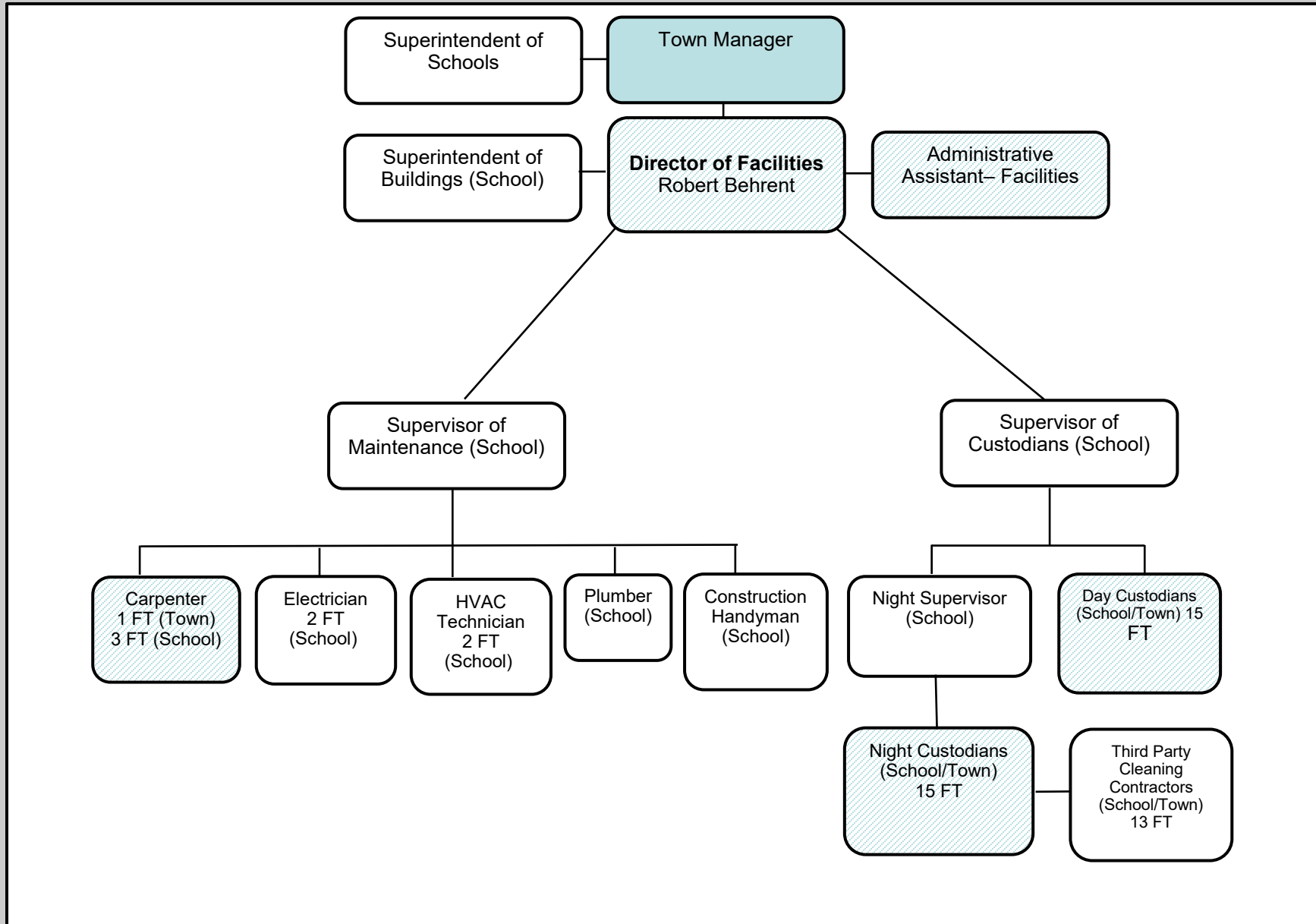


## Major Accomplishments (cont.)

- Performed in-house carpet cleaning at various sites.
- Executed and managed multiple preventive maintenance contracts with 3rd parties, including elevators, fire alarms, fire suppression systems, fire extinguishers, pest control, ventilation hoods, grease traps, water treatment, security/camera/access control systems, emergency generators, and oil and gas burners.
- Managed snow removal at school and Town properties.
- Bid and managed service contracts for roofing. Facilities will also bid and manage a new townwide pest control contract that includes a new policy outlining the work with no rodenticides. Additionally, fire detection and fire suppression contracts will be formalized and grouped together for cost savings and management efficiency.

## Performance / Workload Indicators

Facilities	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Work Orders				
- Requested/Submitted	1,470	805	3,000	2,435
- Completed	1,322	453	1,800	2,000
- Backlog				435
Percentage Planned/Reactive Work Orders	No Data	No Data	15/85	20/80
Percentage of On Time PMs	No Data	No Data	52%	72%





---

# PUBLIC WORKS

---

PUBLIC WORKS

---

---

---

---

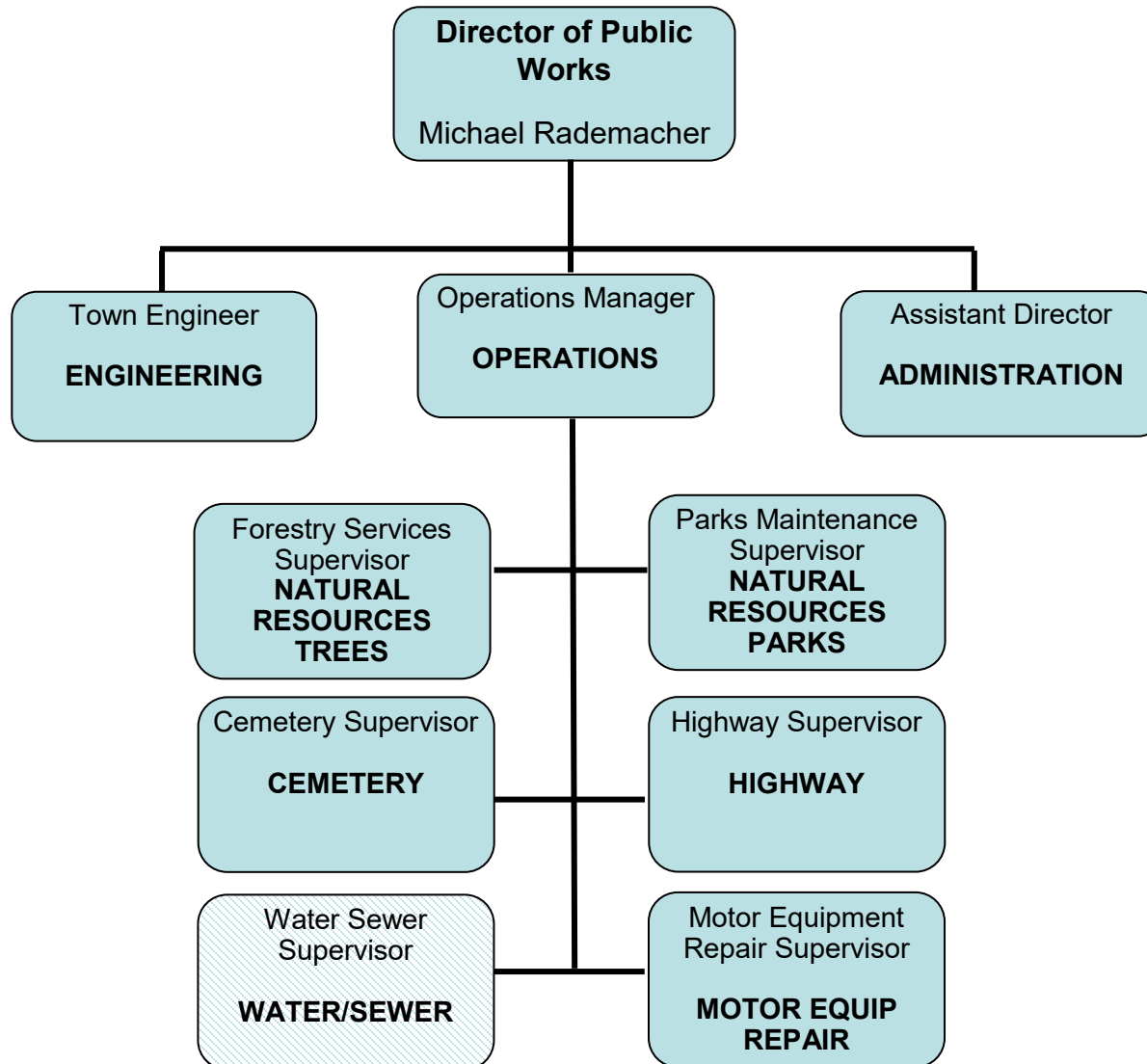
---

---

---

---







**Program Description**

The Public Works Department comprises seven separate divisions to maintain the Town infrastructure.

The Divisions are:

- Administration
- Engineering
- Cemeteries
- Natural Resources (Parks and Trees)
- Highway
- Motor Equipment Repair
- Water and Sewer Utilities

The Department is responsible for 100 miles of public roadways, 250 miles of water and sewer pipes, 75 miles of storm drains including 3,500 catch basins, numerous parks, playgrounds, athletic fields and open lands, and approximately 19,000 public trees. In addition, the Department maintains over 150 Town vehicles and operates three service utilities: Water, Sewer and Solid Waste.

**Budget Statement**

This is a level services budget.

Other budget changes are described in each division's section.

**PROGRAM COSTS**

Public Works Department	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	3,659,614	3,647,945	4,588,595	4,708,377
Expenses	6,287,386	6,571,539	7,424,825	7,597,586
<b>Total</b>	<b>9,947,000</b>	<b>10,219,484</b>	<b>12,013,420</b>	<b>12,305,963</b>

**STAFFING**

Public Works	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	7	7	7	7
Clerical	4	4	4	4
Professional/Technical	5.7	5.36	6.57	6.57
Public Works	45.00	45.00	45	45
<b>Total</b>	<b>61.7</b>	<b>61.36</b>	<b>62.57</b>	<b>62.57</b>



PROGRAM COSTS				
Public Works Administration	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	442,078	497,269	607,755	623,942
Expenses	21,411	18,615	20,600	20,600
<b>Total</b>	<b>463,489</b>	<b>515,884</b>	<b>628,355</b>	<b>644,542</b>

**Major Accomplishments for 2022**

- Continued oversight of DPW Facility construction.
- Held Reuse & Recycling Center appointments year-round during the week and one weekend a month, serving approximately 3,500 appointments in the year.
- Received annually, since FY16, a MA Department of Environmental Protection (DEP) Sustainable Materials Recovery grant, (\$38,000), called the Recycling Dividend Program, with funding designed to continue to support waste diversion activities.
- Signed contract extension with waste hauler JRM, which is now Republic Services.

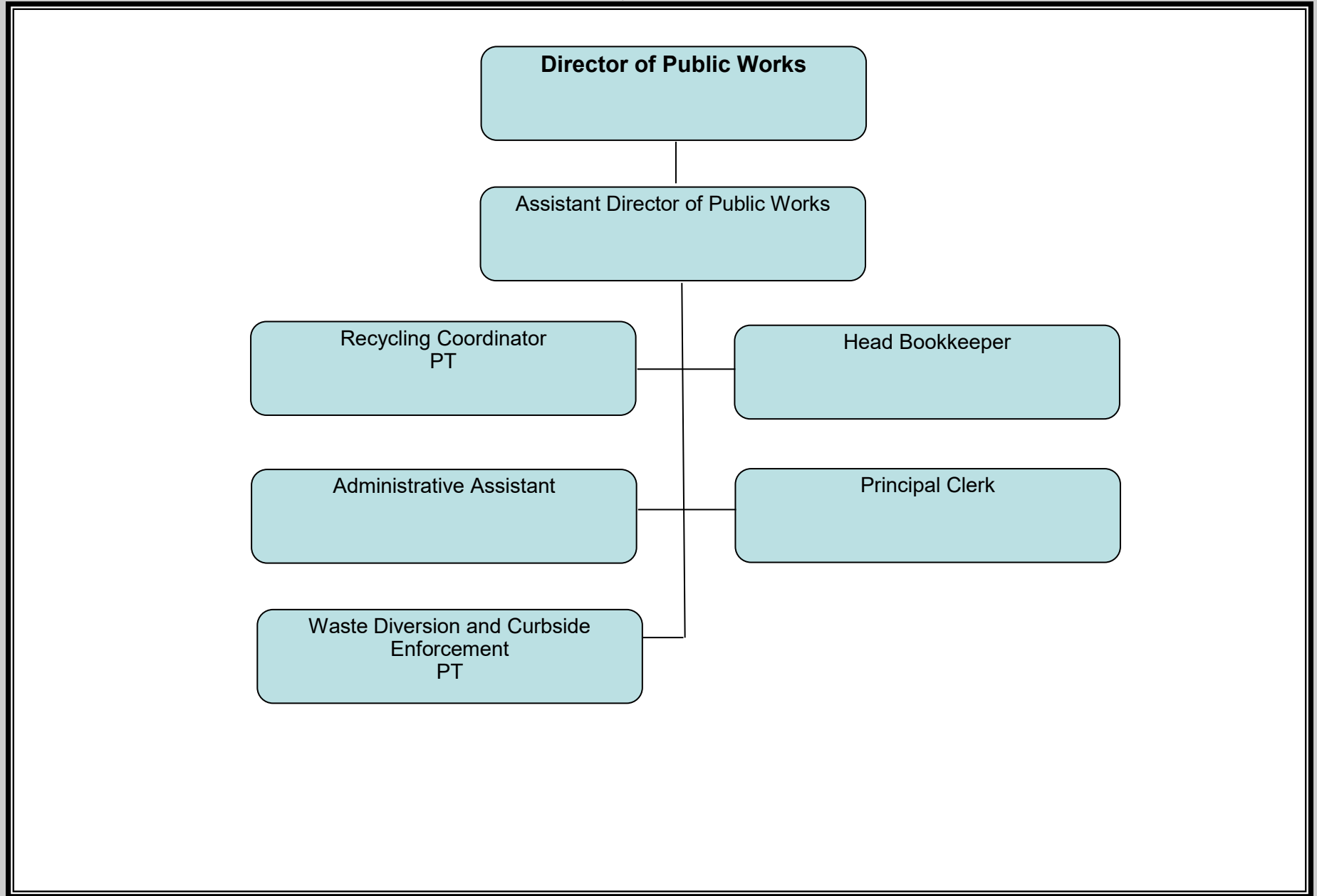
STAFFING				
Public Works Administration	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	2	2	2	2
Clerical	3	3	3	3
Professional/Technical	1.7	1.36	2.57	2.57
Custodial / Bldg. Maint.	0	0	0	0
<b>Total</b>	<b>6.7</b>	<b>6.36</b>	<b>7.57</b>	<b>7.57</b>

**FY2024 Objectives**

- Assist in transition of all DPW divisions to new DPW facility at 51 Grove St.

**Performance / Workload Indicators**

Administration	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Purchase Orders processed	1,259	1,265	1,016	1,000
Water/Sewer bills generated	50,890	50,420	50,680	50,680





**Program Description**

**The Engineering Division has the following responsibilities:**

- Coordination and preparation of technical designs, engineering plans, and specifications for municipal infrastructure improvements and other capital projects.
- Oversight of contracted construction projects, including field inspections and administrative requirements.
- Inspection for construction quality assurance within public properties and roadways, including inspection of trench and property restoration work by private contractors and other utilities.
- Provide recordkeeping and update plans for Town roadways, sidewalks, water/sewer lines, parks, and infrastructure.
- Technical support and construction oversight assistance for the Department of Public Works and other Town Departments, including the Planning and Community Development and Recreation Departments.
- Management of online Street Opening Permit System for issuance of permits.
- Oversight and management of Traffic Signals maintenance contractor.
- Reviewing, preparing reports on, and regulating the impact of private developments on our water/sewer and storm water utilities, roadways, sidewalks, and other Town assets.
- Performing private way improvement cost estimates and assisting the Select Board Office with the betterment process.

**Budget Statement**

This is a level-services budget.

**PROGRAM COSTS**

Engineering	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	333,385	358,842	368,678	376,066
Expenses	11,249	87,237	88,500	88,500
<b>Total</b>	<b>344,634</b>	<b>446,079</b>	<b>457,178</b>	<b>464,566</b>

**STAFFING**

Engineering	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	0	0	0	0
Clerical	0	0	0	0
Professional/Technical	4	4	4	4
Public Works	0	0	0	0
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**FY2024 Objectives**

- Perform townwide Pavement Condition Survey for use in prioritizing/identifying pavement restoration projects. This survey is conducted once every 5 years on average.
- Mystic Street Bridge: Bridge Design for Structural Adequacy has been performed and approved by MassDOT. Additional delays have been encountered due to design updates required by utility companies; National Grid, Eversource and Verizon for the conduit bank and gas mains approaching the bridge. Engineering Division will continue coordination for implementation of the contract bid and award phase followed by coordination for utility relocations.
- Prepare construction specifications and contract documents and coordinate, supervise and monitor annual construction projects including road rehabilitation, water rehabilitation, sewer system updates, curb/walk & ramp improvement projects, traffic signal upgrades, and other miscellaneous projects as needed.
- Provide in-house design services to address identified issues such as traffic calming, road geometry changes, paving and parking improvements and other pertinent items.
- Monitor infrastructure conditions, GIS data and plan improvements to complete annual goals and maintain adherence to the updated EPA MS4 permit. MS4 permits authorize cities, counties, or other governmental entities to discharge storm water collected by their storm drain systems to waters of the United States. Recent permit requirement updates were made to improve the quality of water being discharged to local water bodies.
- Coordinate and monitor annual sewer rehabilitation and capital improvements. Supervise, review, and direct Sewer System Investigation and Planning Program (SSIPP) in coordination with design consultant to ensure compliance with MassDEP goals and objectives.



**Objectives (cont.)**

- Assist Town Departments, Boards and Committees, including the Transportation Advisory Committee (TAC), Redevelopment Board (ARB), and Zoning Board of Appeals (ZBA), with site plan review to ensure requirements and Town goals are addressed.
- Perform, coordinate and/or assist the preparation of the following administrative, regulatory and financial requirements:
  - Environmental Protection Agency
    - Municipal Separate Storm Sewer System (MS4) Annual Report.
  - Massachusetts Department of Conservation & Recreation (DCR)
    - Bi-Annual Arlington Reservoir inspection
    - Emergency Action Plan Updates
  - Massachusetts Department of Transportation (MassDOT)
    - *Chapter 90 Administration; Funding and Reimbursement*
    - *Assistance with DOT Grants and Construction including:*
    - *Safe Routes to Schools Program. (Grant of approximately \$1M awarded to the Town for improvements near the Stratton School).*
    - Municipal Small Bridge Program: \$500,000 awarded toward the reconstruction of Mystic Street Bridge over the Mill Brook.
    - Annual Municipal Highway Access Permit
  - Massachusetts Water Resources Authority (MWRA)
    - Annual Municipal Discharge Permit
    - Annual Sanitary Sewer Questionnaire/Survey
    - Emergency Response Plan; updates & training
    - MWRA Loan Assistance; Water & Sewer
  - Massachusetts Department of Environmental Protection (DEP)
    - Annual Statistical Report outlining water use data
    - Sanitary Survey for water distribution system

Road, water and sewer projects are listed at [www.arlington.gov/projects](http://www.arlington.gov/projects).

**Major Accomplishments for 2022**

- Performed oversight and monitoring for Town Capital Projects including road rehabilitation, pavement preservation, water rehabilitation, sewer rehabilitation, storm water improvements, pavement markings, and curb ramp and sidewalk accessibility improvements.
  - Road Rehabilitation: 4,668 ft.
  - Pavement Preservation: 18,502 ft.

**Accomplishments (cont.)**

- Sidewalks: 8,488 ft.
- Curb Ramps: 69
- Water Main Replacement: 4,997 ft.
- Sewer System: relining 6,599 ft., cleaning & inspection 3,602 ft.
- Provided assistance to Town Departments with technical input and site plan review for new and on-going projects, including Arlington High School, DPW Facility and Hurd Field Athletic Field Renovations. Additional support provided for Town Boards and Committees including site plan review for Comprehensive Permits at 1165R Mass Ave, 1021-1025 Mass Ave., 34 Dudley Street and Colonial Village.
- Managed Street Opening Permit Program and monitored on-going utility construction projects by contractors and major utility providers in Town right of ways including Eversource, Verizon and National Grid. Oversight was performed in cooperation with the Water Division and Police Department. This included reviewing and administering work conditions and requirements including outreach, traffic management, trench repairs and annual trench inspection program.
- Permits issued in 2022: 600
- Planned, managed and coordinated maintenance and improvements through the Traffic Signal and Street Light Maintenance Contract, including:
  - Traffic Signal upgrades at Broadway & Cleveland and Mass Ave. & Brattle St.
  - Coordination of identified traffic signal and street light maintenance issues received via email, phone and WebQA.
  - Coordinated transfer requirements of street lights with Traffic Signal and Street Light Maintenance Contractor through National Joint Utilities Notification System (NJUNS) for Double Pole Management system, via email, phone and WebQA.
- Provided design, technical resources, project review and planning for the Water Distribution System including:
  - Assistance to Water Division including with DEP sanitary sewer survey, site plan reviews, capital water planning and collection and transfer of GIS data
  - On-going scanning and cataloging to digitize plans and records in electronic format, including upgrades, organization and increased usability of system in conjunction with GIS System.
- Coordinated planning and review of projects, reports and town regulations with the DPCD Environmental Planner for water quality and flood mitigation improvements in conjunction with requirements of the EPA Municipal Separate Storm Sewer System (MS4) Permit.

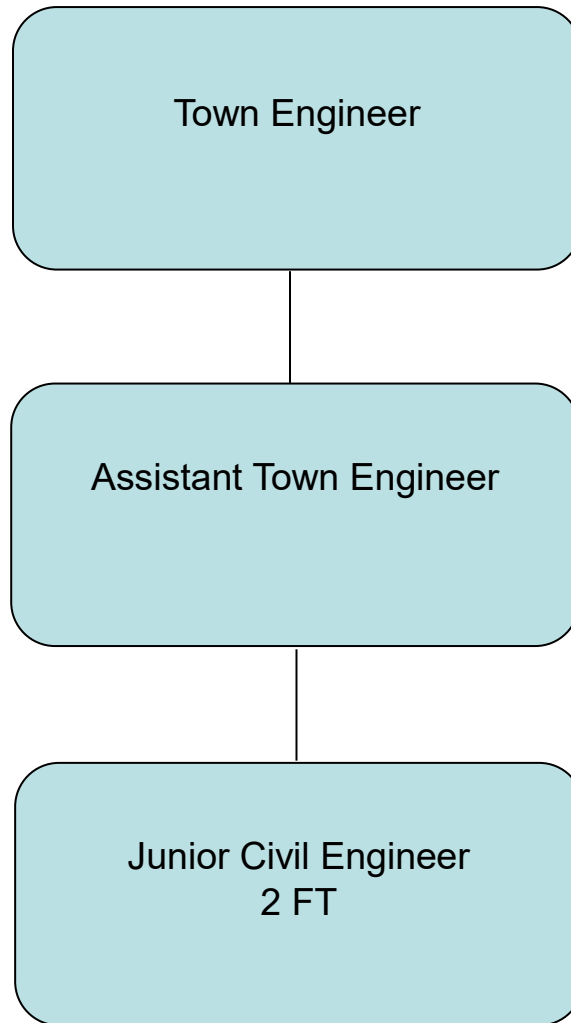


**Accomplishments (cont.)**

- Assisted Engineering Consultant in preparing Annual MS4 Report and year 4 requirements including:
  - Town Phosphorus Control Plan
  - Stakeholder Outreach and Education
  - Improved Catch Basin cleaning program
  - Planning for Year 5 permit requirements.
- Managed and updated improvements to storm water infrastructure including planning, design and construction of 25 infiltration trenches. The 2022 Green Infrastructure Improvement Project was funded by a DEP Grant of \$148,500 and will remove contaminants from storm water runoff and improve water quality in the Mystic River in accordance with MS4 permit guidelines.

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Engineering</b>				
Roadways Rehabbed/Paved, linear feet	27,705	23,682	23,170	21,000
Sidewalks replaced, linear feet	8,625	6,815	8,488	7,000
Granite Curb- Placed or Replaced linear feet	5,910	1,400	3,138	2,000







**Program Description**

The Cemetery Division is responsible for the care and maintenance of the Mt. Pleasant Cemetery and the Old Burying Ground. The Mt. Pleasant Cemetery is an active cemetery comprising 62 acres of land and accommodates an average of 200 burials per year. The Old Burying Grounds is an inactive, historical community cemetery of six acres. Three volunteer Cemetery Commissioners make recommendations to the Town Manager on rules, regulations, and fees.

**Budget Statement**

This is a level-services budget.

**PROGRAM COSTS**

Cemetery	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	179,645	182,506	280,775	290,032
Expenses	126,642	150,252	192,500	222,500
<b>Total</b>	<b>306,287</b>	<b>332,758</b>	<b>473,275</b>	<b>512,532</b>

**STAFFING**

Cemetery	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	0	0	0	0
Clerical	1	1	1	1
Professional/Technical	0	0	0	0
Public Works	3	3	3	3
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**FY2024 Objectives**

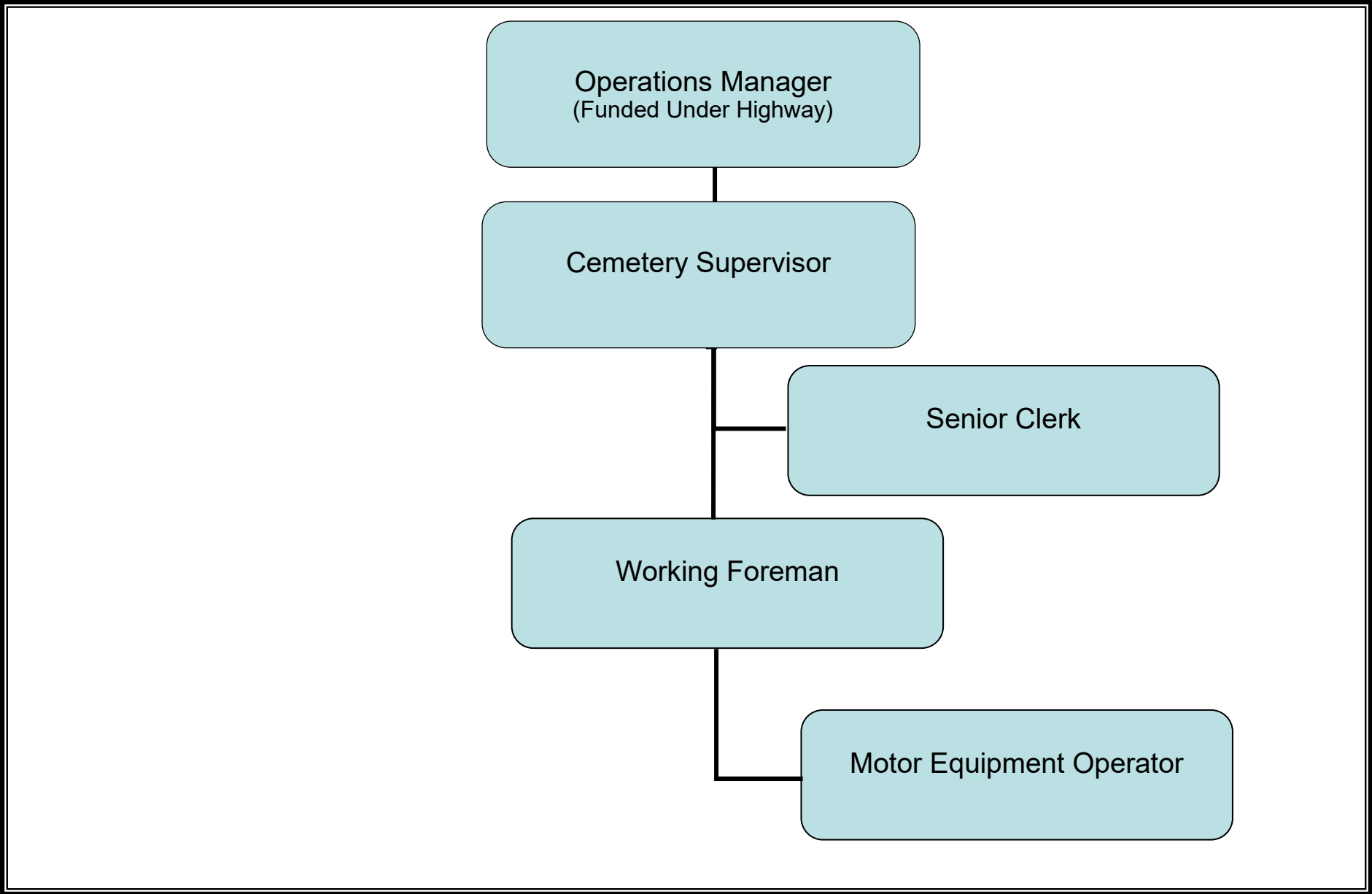
- Commission a study to quantify available/remaining grave sites. This would include; buy backs, abandoned, and areas where sites can be added.
- Finalize survey and hydraulic model of Mill Brook throughout the cemetery. Data intended to be used for the application of possible grant funds to address Mill Brook Bridge crossing degradation and address bank erosion.
- Develop and construct landscaping improvements to columbarium space.

**Major Accomplishments for 2022**

- Developed improvements for roadway edge erosion.
- Acquired State funding to study Mill Brook Hydraulics through the cemetery property
- Performed 152 earth burials and 115 cremains burials.

**Performance / Workload Indicators**

Cemetery	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
New Grave Sales	45	42	68	55
Funeral Excavations/Closures	227	244	267	250
Loam & Seed - Areas restored	295	253	329	275
Headstones Straightened	85	50	109	75
Restore/Place markers	101	82	53	80
Foundations Repaired/Constructed	33	20	14	25





**Program Description**

The Natural Resources Division provides management, care, and maintenance of the Town’s open space lands, public parks, playgrounds, and athletic fields. The primary facilities include nineteen (19) athletic fields, twenty-six (26) playgrounds, and parks including Reservoir Beach, North Union Spray Pool, Menotomy Rocks Park, McClennen Park, Town Hall Gardens, Minuteman Bike Path, Broadway Plaza, and the Whittemore-Robbins grounds. The division also maintains plantings and lawn care in twenty-one (21) traffic islands. The Tree Division is responsible for the management, care, and maintenance of more than 19,000 public trees.

**Budget Statement**

This is a level-services budget.

**PROGRAM COSTS**

	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
<b>Natural Resources</b>				
Personnel Services	938,400	961,347	1,239,048	1,245,531
Expenses	429,376	586,242	549,000	549,000
Maintenance Town Fiel	65,600	72,200	60,000	60,000
<b>Total</b>	<b>1,433,376</b>	<b>1,619,789</b>	<b>1,848,048</b>	<b>1,854,531</b>

**STAFFING**

	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
<b>Natural Resources</b>				
Managerial	2	2	2	2
Clerical	0	0	0	0
Professional/Technical	0	0	0	0
Public Works	16	16	16	16
<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>

**FY2024 Objectives**

- Evaluate options for invasive plant management.
- Incorporate recommendations from anticipated Public Land Management Plan.
- Investigate improvements for tree watering.

**Major Accomplishments for 2022**

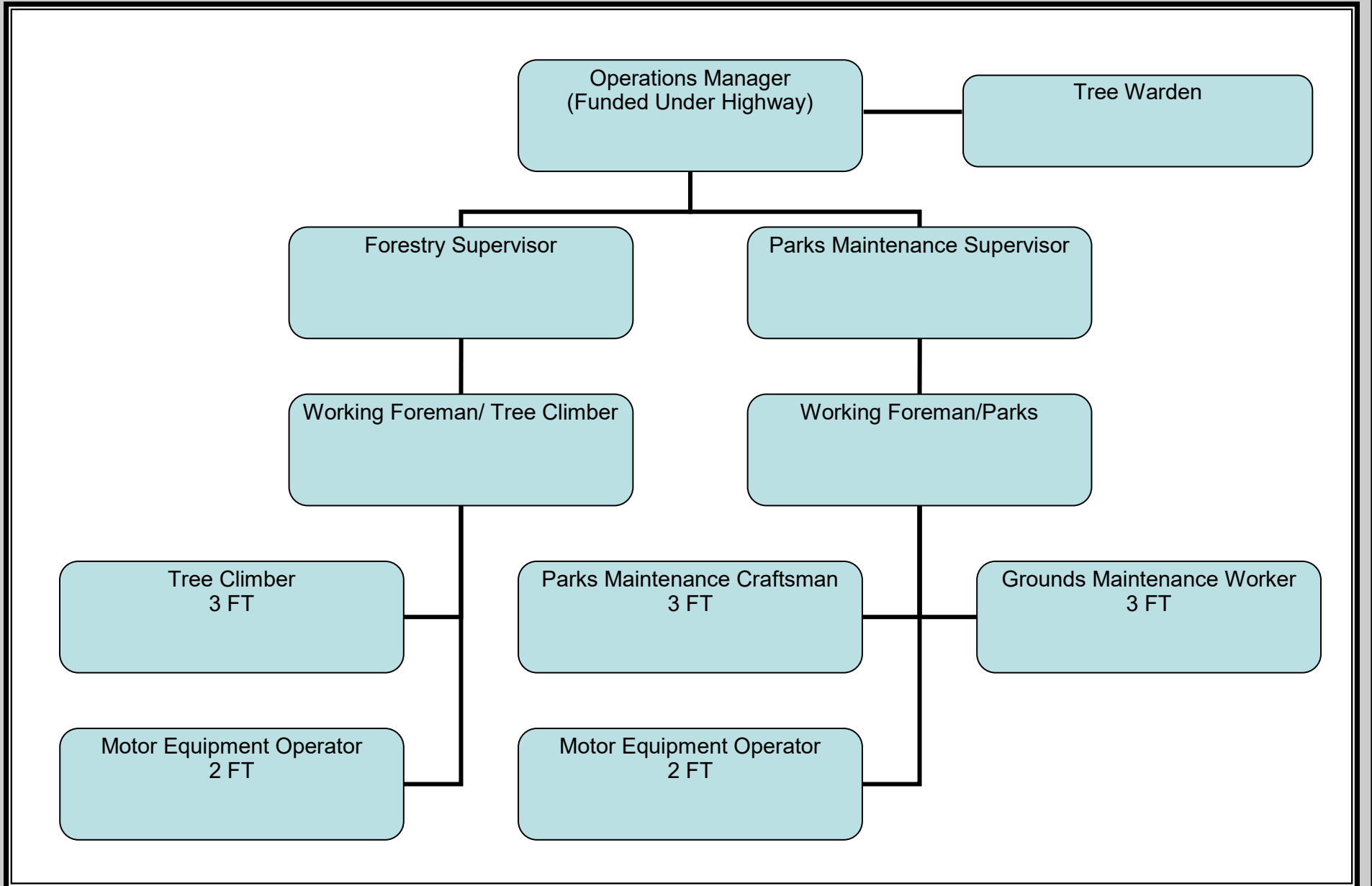
- Planted 373 trees. The number of planted trees exceeded the annual goal of 300 for a second year. This was done to make up for a shortfall in FY20 related to the COVID-19 Pandemic.
- Continued treatment of at-risk trees against Emerald Ash Borer insects. Treated 351 trees.
- Maintained “Tree City USA” designation from the National Arbor Day foundation. Arlington has been a “Tree City USA” community since 2001. Awarded a “Growth Award” (fourth year in a row) for additional work in protecting and providing for trees in Arlington.
- Maintained sidewalks adjacent to Town properties throughout the winter.

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Natural Resources</b>				
Trees Planted	154*	424	373	325
Trees Removed	179	112	240**	200
Stumps Removed	215	159	192	200
8 Large Parks Maintained (acres)	66.3	66.3	66.3	66.3
(acres)	20.5	21.0	21	21
20 Landscaped Traffic Islands (acres)	1.8	1.8	1.8	1.8

\* Numbers down due to COVID-19

\*\*Town experienced a microburst





**Program Description**

The Highway Division responsibilities include:

- Maintenance and repairs to Town streets and parking lots, including paved surfaces, curbs, sidewalks, shoulders, guard rails, bridges, stairs, and grass edges.
- Maintenance and installation of traffic lines, traffic and parking signs.
- Maintenance and repairs to Town drainage systems including pipes, culverts, catch basins, manholes, and waterways (both concrete and vegetated channels).
- Street sweeping services.
- Oversight of Solid Waste services including trash/recycling collections, bulky items collection /disposal, waste fill disposal, and hazardous waste programs.

**FY2024 Objectives**

- Continued coordination with DPW Facility construction project to maintain high level of operations. Significant attention will be needed on snow/ice response and vehicle fueling operations during construction.
- Provide training for staff to calibrate rates of salt application for winter operations road treatment equipment.

**Budget Statement**

This is a level-services budget.

**Major Accomplishments for 2022**

- Coordination and support of ongoing DPW facility project.
- Patched over 1,660 potholes.
- Cleaned approximately 3,019 catch basins (with the assistance of contracted help).
- Highway staff twice swept all the streets in Town with weekly sweeping of Business districts in season.
- Replaced over 5,775 feet of sidewalk (concrete and asphalt combined)
- Repaired/replaced 21 catch basins/manholes.
- Responded to 21 snow events totaling about 52 inches of accumulation.
- Placed 150 sand barrels Town wide for winter season for resident use.
- Delivered tax bills to post office for Treasurer's Office.
- Constructed eight parklets, increasing outdoor dining/seating for several Arlington businesses.

**PROGRAM COSTS**

Highway	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	1,365,173	1,292,355	1,626,704	1,693,720
Expenses	474,079	418,710	653,000	653,000
<b>Total</b>	<b>1,839,253</b>	<b>1,711,065</b>	<b>2,279,704</b>	<b>2,346,720</b>

**STAFFING**

Highway	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	2	2	2	2
Clerical	0	0	0	0
Professional/Technical	0	0	0	0
Public Works	21	21	21	21
<b>Total</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>

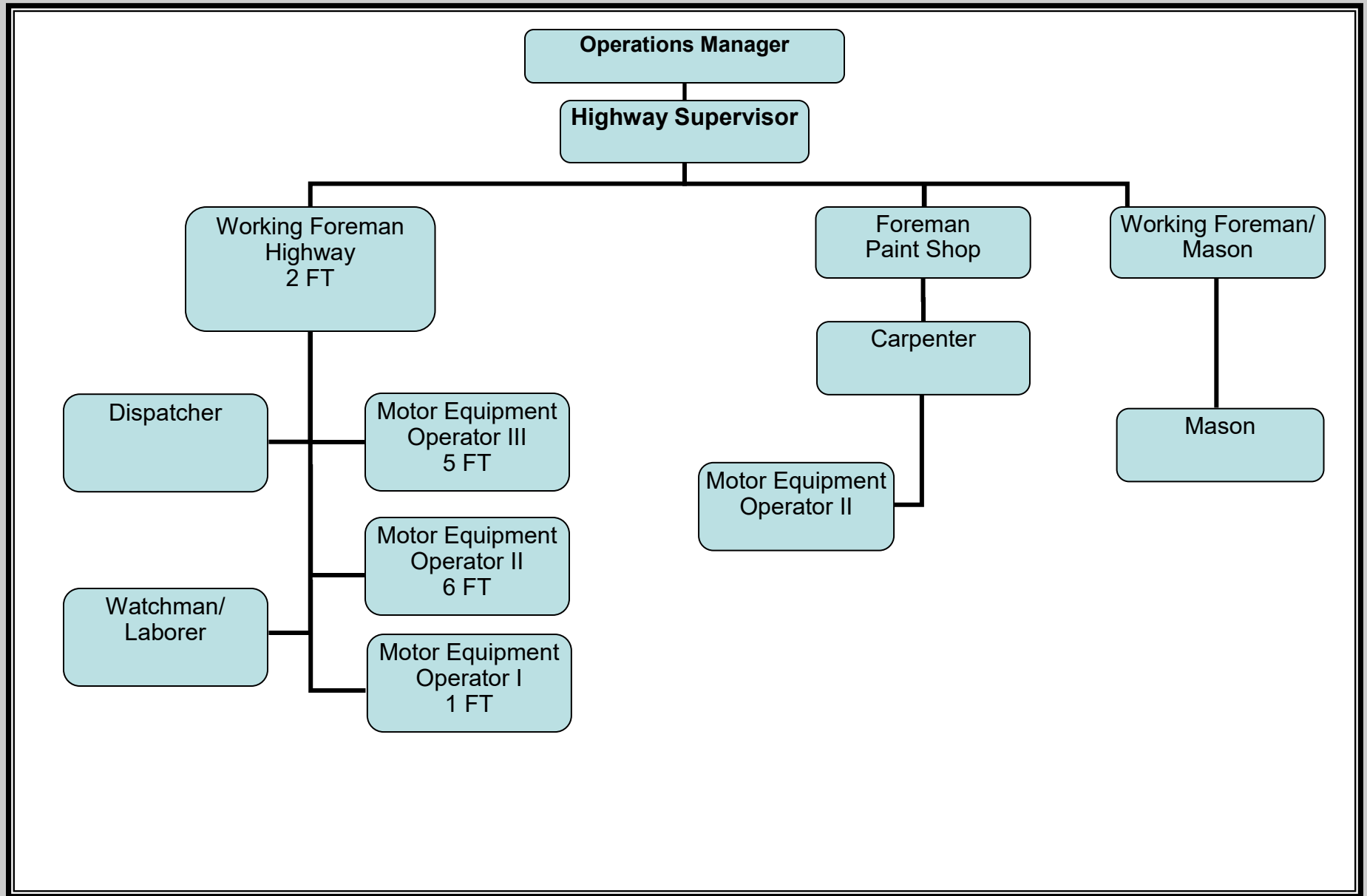
**Performance / Workload Indicators**

Highway	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Patch Potholes in tons of asphalt	1,000	1,300	1,660	1,500
Sidewalk Patching	455	425	160	400
Repair Catch Basins / Manholes	35	38	21	30
Clean Catch Basins ***	3,810	3,207	3,019	3,500
Install / Repair Street Signs	960	1044	453	750
Make Specialty Signs	260	241	193	200
Pave Trenches	175	105	90	100
Sidewalk Replacements in linear feet	1,300*	7,435	5,775	5,500
Curb Work in linear feet	380	330	210	250
Painted Traffic Lines - 24" in linear feet	34,114	35,406	34,068	35,000
Painted Traffic Lines - 12" in linear feet	4,560	4,447	3,972	4,000
Painted Traffic Lines - 4" in linear feet *	2,840	134,390	116,291	115,000
Traffic Painted Symbols	139	98	115	120

\*Quantity was down due to ongoing pandemic

\*\* Significant amount of contracted work performed required on peroidic basis

\*\*\*Includes cleaning done by Contracted service





**Program Description**

The Snow and Ice Division is responsible for clearing snow and ice during and after winter storms.

**Budget Statement**

The request for Snow and Ice Removal funds is level funded. Annual increases have been made in recent years to build the fund to match the five-year spending average.

**PROGRAM COSTS**

Snow and Ice Removal	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Snow and Ice Removal	1,220,622	1,178,036	1,172,013	1,172,013
<b>Total</b>	1,220,622	1,178,036	1,172,013	1,172,013

**FY2024 Objectives**

- Investigate GPS tracking for snow and ice plows.
- Continue work on developing long term solution for permanent snow storage location.
- Maintain streets, sidewalks, parking areas and walkways for which the Town is responsible, during and after snow events.

**Major Accomplishments for 2022**

- Managed snow operation from temporary facility set up during Town Yard project renovation
- Responded to 21 weather events totaling approximately 52 inches of accumulation.
- Significant response to increase in ice events.

**Performance / Workload Indicators**

Snow and Ice	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Plowing/Sanding Storms	5	8	5	7
Sanding Only Storms	6	10	16	13
Inches of Snow	24	50	52	22



**Program Description**

Oversees Solid Waste services, including trash/recycling collections, bulky items collection/disposal, yard waste, waste fill disposal, and hazardous waste programs.

**Budget Statement**

This is a level-services budget.

**PROGRAM COSTS**

	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Solid Waste	3,579,235	3,631,965	4,272,212	4,394,973
<b>Total</b>	<b>3,579,235</b>	<b>3,631,965</b>	<b>4,272,212</b>	<b>4,394,973</b>

**FY2024 Objectives**

- Establish year round medical sharps collection program at the Reuse & Recycling Center.
- Run a trial of expanded collection events to include paint and building materials.
- Undertake a local waste characterization study to investigate and report out about what is still in our trash and recycling that could be better sorted.
- Establish FixIt Clinics as a routine activity, hosting events three times a year.
- Continue to encourage the diversion of food scraps from the solid waste stream, expanding to multifamily dwellings.

**Major Accomplishments for 2022**

- Signed solid waste and recycling contract with JRM/Republic Services, adding and additional collection truck for October and November yard waste collection and a second week of Christmas Tree collection.
- Adjusted bulky trash allowance to align with State waste ban laws by updating program rules and fees.
- Implemented a curbside textile collection program to assist residents to comply with recent State imposed textile waste ban.
- Implemented a curbside mattress recycling program to assist residents with recent State imposed mattress waste ban.
- Doubled the size of the popular Swap Shed project at the Reuse & Recycling Center.
- Expanded Reuse & Recycling Center weekday collections to include all materials that were originally only collected once a month at Ryder Street.
- Undertook new programs with Council on Aging to create secure document shredding and textile recycling campaigns.
- Held bike donation events in collaboration with Arlington Scouts program and The Bike Connector, collecting over 200 bikes during two events.
- Participated in the Minuteman Household Hazardous Waste collection event, offering eight annual opportunities for residents to divert toxic materials from the environment. A total of 487 vehicles from Arlington attended these events.

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Solid Waste (tons)</b>				
Solid Waste	12,225	12,433	12,217	12,500
Yard Waste	3,045	3,435	2,801	3,250
Recyclables	5,175	5,027	4,716	5,000





**Program Description**

The Motor Equipment Repair (MER) Division maintains a fleet of over 150 Town vehicles. Tasks include preventative maintenance, breakdown repairs, and tire management.

**Budget Statement**

This is a level-services budget.

**Major Accomplishments for 2022**

- Acquired new Department vehicles; (2) 33,000gvw dump truck w/plow, 1 ton pickup dump body with plow, large deck mower, and enclosed equipment trailer.
- Decommissioned older diesel vehicles replaced with new equipment funded through State grant funding. Grant amount awarded over \$275,000 applied to the purchase of four vehicles.
- Provided preventative maintenance and repairs on 150 motor vehicles.
- Maintained snow and ice vehicles during snow events.

**PROGRAM COSTS**

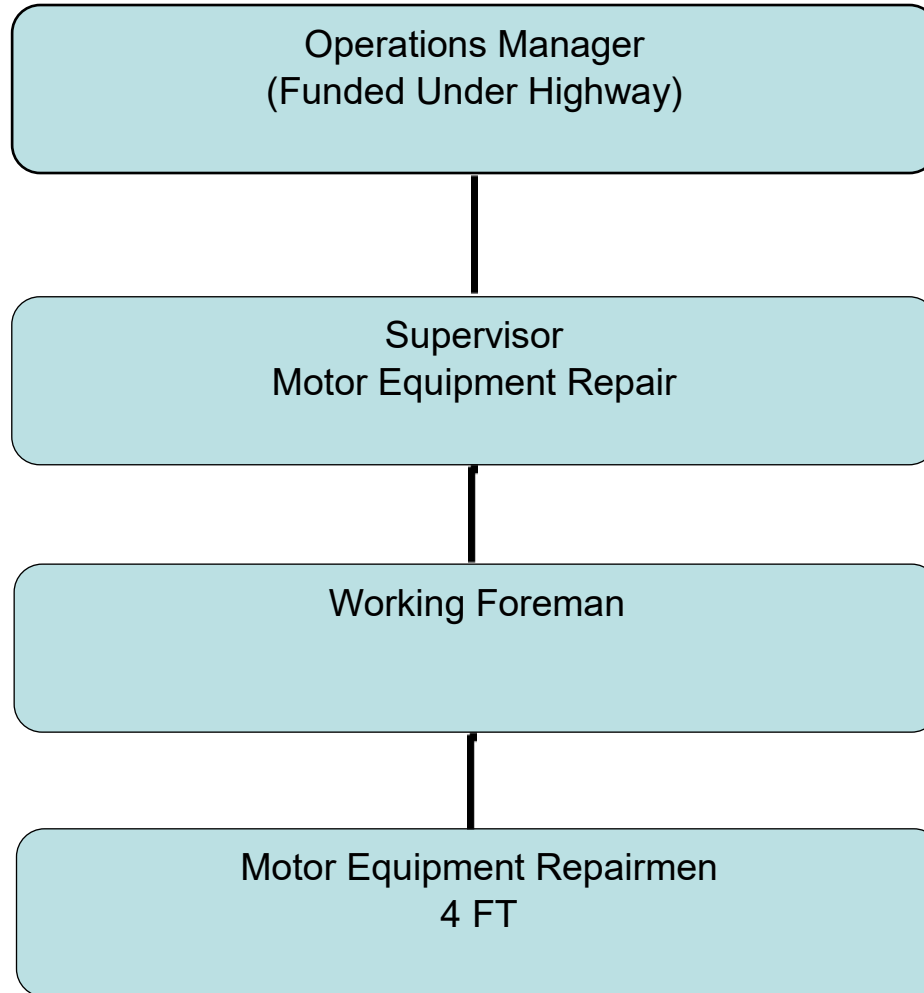
Motor Equipment Repair	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	400,933	355,625	465,635	479,086
Expenses	142,339	187,016	187,000	187,000
<b>Total</b>	<b>543,272</b>	<b>542,641</b>	<b>652,635</b>	<b>666,086</b>

**STAFFING**

Motor Equipment Repair	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Clerical	0	0	0	0
Professional/Technical	0	0	0	0
Public Works	5	5	5	5
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

**FY2024 Objectives**

- Complete move and set up of shops into new DPW Garage Facility.





**Program Description**

The Administration Division oversees the contracted maintenance of the Town streetlights. In 2006, the Town purchased the streetlights from Eversource and has since realized considerable savings by contracting out maintenance work. This budget also covers the costs of electrical power usage and the contracted maintenance of traffic signal systems, which is overseen by the Engineering Division.

**Major Accomplishments for 2022**

- Traffic Signal upgrades at Broadway & Cleveland and Mass Ave. & Brattle St.
- Completed second year of painting upgrades at numerous traffic signal locations.

**Budget Statement**

This is a level-services budget.

**PROGRAM COSTS**

Street Lights/ Traffic Controls	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	-	-	-	-
Expenses	216,834	241,267	230,000	250,000
<b>Total</b>	<b>216,834</b>	<b>241,267</b>	<b>230,000</b>	<b>250,000</b>

**FY2024 Objectives**

- Update and improve lighting at Municipal Parking lots.
- Continued program of updating older, problematic traffic signal control equipment.



**THIS PAGE INTENTIONALLY LEFT BLANK**





---

# COMMUNITY SAFETY

---

POLICE • FIRE • SUPPORT SERVICES •  
INSPECTIONAL SERVICES

---

---

---

---

---

---

---

---



**Program Description**

The Police Department has the following primary responsibilities:

- Protection of the lives and property of all citizens.
- Preservation of the peace.
- Prevention of crime and disorder.
- Identification and prosecution of violators of the law.
- Plan for and supervision of public safety at special events, parades, elections, etc.
- Response to and management of all critical incidents and emergencies.
- Support of regional and national homeland security strategies.
- Collaboration with community stakeholders to creatively address quality of life concerns and the fear of crime.
- Protection of the individual rights of all persons within the Town of Arlington.

**The Police Mission:**

To promote, preserve, and deliver quality services and to ensure the safety of **ALL** members of our community.

**Our Values:**

This mission is a commitment to quality performance from all members. It is critical that all members understand, accept, and be aligned with the responsibilities established by this mission. It provides the foundation upon which all operational decisions and organizational directives will be based. Directives include rules, regulations, operating policies, procedures, and practices.

This mission represents the commitment of this administration to the concepts of quality performance management. In other words, members are expected to work consistently in a quality manner in the daily performance of those duties, job responsibilities, and work tasks associated with this mission. Quality manner means that performance outcomes comply with the performance standards established for the Arlington Police Department and for each associated member.

**Program Description (cont.)**

Examples of performance standards include the oath of office, code of ethics, rules, policies, procedures, directives, general and supervisory orders, work productivity, and behavior.

Each member is required to accept the responsibility for the achievement of this mission and publicly register his or her commitment to it and to the concepts of quality service.

**Budget Statement**

The Department consists of the following divisions and work units:

- Support Services Division**
- Community Services Division (Patrol)**
- Professional Standards and Accreditation Unit**
- Criminal Investigation Bureau**
- Traffic and Parking Unit**
- Animal Control Officer/Animal Inspector**
- Jail Diversion Program**

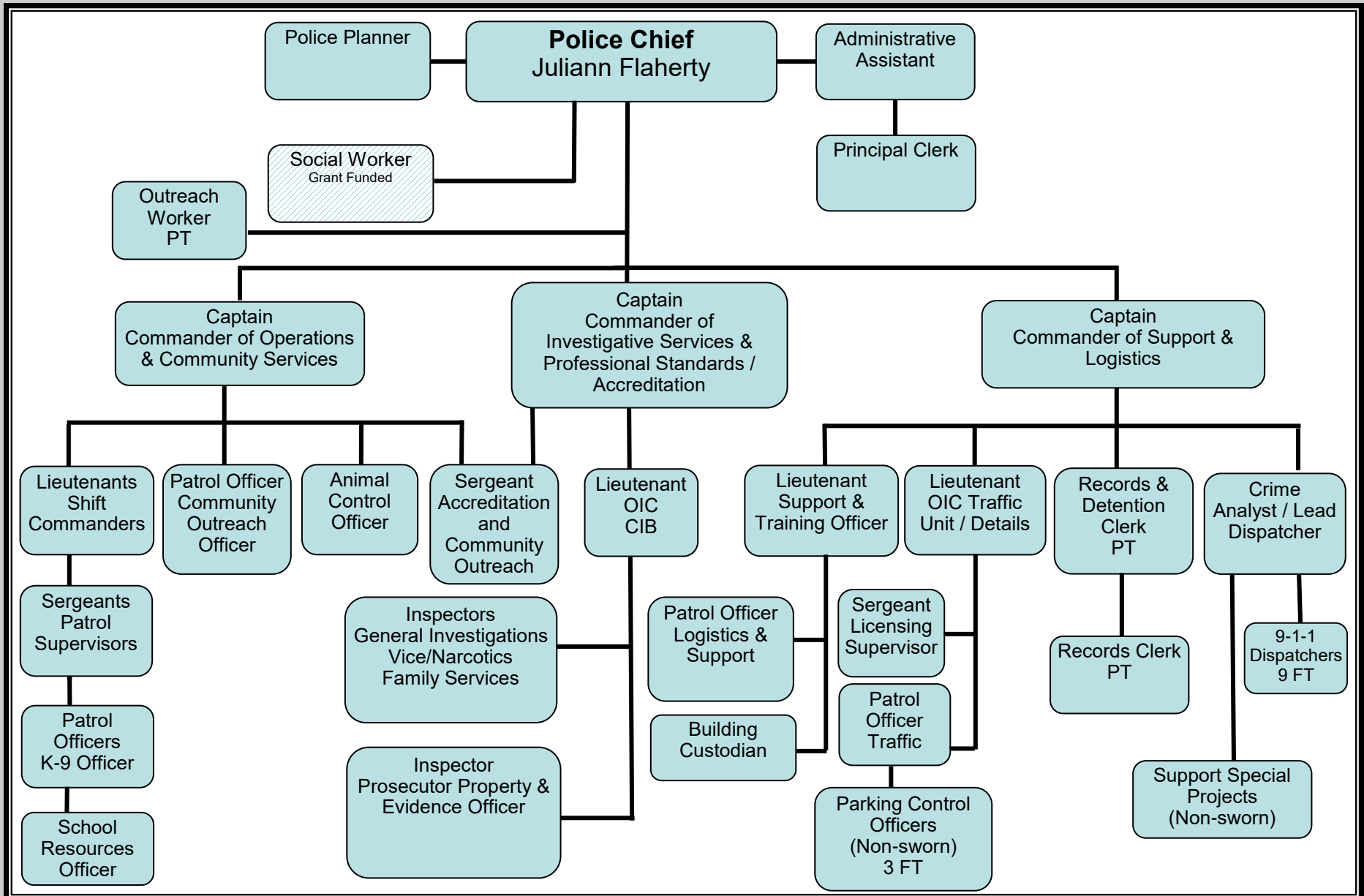
These seven divisions are funded with a level-services budget.

**PROGRAM COSTS**

<b>Police</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
Personnel Services	7,355,654	8,296,601	8,160,655	8,414,950
Expenses	630,446	708,738	726,050	761,050
<b>Total</b>	<b>7,986,100</b>	<b>9,005,338</b>	<b>8,886,705</b>	<b>9,176,000</b>



<b>STAFFING</b>				
<b>Police</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
Chiefs	1	1	1	1
Captains	3	3	3	3
Lieutenants	6	6	6	6
Sergeants	9	9	9	9
Police Officers	49	49	49	49
Parking Control Officers	2.8	2.8	2.8	3
Animal Control Officer	1	1	1	1
Social Worker	0.5	0.75	0.75	0.75
Dispatchers	10	10	10	10
Clerical	4.29	4.29	4.29	4.69
<b>Total</b>	<b>86.57</b>	<b>86.82</b>	<b>86.82</b>	<b>87.44</b>







### FY2024 Objectives

The Community Services Division patrols all sectors of town, identifying and preventing criminal activity, and maintains a police presence to serve as a deterrent of crime. The members of this division also serve as initial investigators and first responders to all critical incidents and administer all programs aimed at developing partnerships and problem solving in the community.

- Provide professional services to all community members while working to minimize the fear and negative perception associated with crime.
- Host community outreach events to enhance community relationships, inclusion and partnerships.
- Virtually and in person meet with neighborhood groups, business owners, and property owners to address the quality-of-life issues that arise throughout the town.
- Host a Citizens Police Academy to educate and engage residents, utilizing an in person or virtual format. Possibly utilizing a hybrid version of the two models.
- Foster innovative partnerships with the Human Rights Commission, LGBTQIA+ Rainbow Commission, and Disability Commission to enhance partnerships with all members of the community.
- Host virtual and/or in person programs for women in self-defense education using the Rape, Aggression, Defense Systems (RAD) model. Possibly utilizing a hybrid version of the two models.
- Provide education at community meetings around strengthening home security and deterring crime through target-hardening strategies.
- Provide information and site patrols to manage security of Arlington High School throughout construction and phasing.
- Implement programs that focus on our most vulnerable population including homeless, those suffering from substance use disorder, and those with behavioral health concerns. A full-time social worker works closely with our homeless population providing resources and tools needed to secure housing and employment.

### Major Accomplishments for 2022

- Enhanced community policing efforts and engagement through increased use of directed patrols to include foot patrols, bicycle patrols, motorcycle patrols, and ATV patrols. Officers regularly patrolled on the Minuteman Bikeway and recreational parks in town allowing for more interaction with community members and providing safety education.
  - Utilized data gathered and analyzed by the department's crime analyst to reduce crime, enhanced roadway safety, and address quality of life issues.
  - Increase police education in managing and assisting people with mental illness and substance use.
  - Using our data, we worked closely with the Department of Public Works, TAC, and Planning Department to address ongoing issues in the area of Chestnut Street and Massachusetts Avenue at Appleton St in an effort to reduce pedestrian and bicycle crashes by temporary traffic control devices.
  - Expanded School Resource Officer Program to assist early childhood education businesses and places of worship in strengthening facility safety plans.
  - Partnered with the Greater Boston Regional Critical Incident Stress Management Team to provide peer support and counseling to officers who have experienced traumatic events or were affected by loss.
  - Expanded homeless outreach with a liaison officer to the homeless population areas. This officer conducted weekly outreach throughout the community to the homeless population while partnered with the Somerville Homeless Coalition for this endeavor.



<b>Performance / Workload Indicators</b>				
	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Community Services (Patrol)</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>
Robbery	5	2	4	4
Burglary	22	30	54	24
Rapes	3	1	3	3
Motor Vehicle Theft	13	9	11	12
Larceny	202	188	207	160
Shoplifting	39	31	25	36
Assaults	83	62	82	100
Assault and Battery on a Police Officer	1	3	4	3
Criminal Arrests	73	61	78	68
Criminal Summons	56	50	61	52

<b>Performance / Workload Indicators</b>				
	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Dispatch</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>
Calls For Service	25,156	21,281	26,539	30,508



**FY2024 Objectives**

**Professional Standards & Accreditation Unit** is responsible for preventing employee misconduct, conducting all internal investigations, and the developing and implementing departmental rules and regulations. The unit is also responsible for ensuring compliance with state standards and police accreditation.

- Prepare for 2023 tri-annual accreditation by the Massachusetts Police Accreditation Commission, Inc. (MPAC). Accreditation team and manager will host assessors for on site evaluation.
- Train department members to be certified accreditation assessors MPAC.
- Enhance capability of accreditation software program in an effort to take full advantage of the effective maintenance of standards, crucial documents, training, and assignments.
- Review and update policies and procedures to reflect changes in Federal Laws, Massachusetts General Laws, Municipal Law Enforcement, municipal bylaws, community needs, and as required by the Massachusetts Police Accreditation Program. Ensure all policies and procedures fall within Peace Officer Standards and Training (POST) guidelines under the new police reform laws.
- Supervise the Community Prescription Drug Take Back Program at Arlington Police Department with the goal of developing new ways to get unwanted medications out of homes, such as scheduled home visits and Senior Center events.
- Focus on eliminating absenteeism, poor work performance, and misconduct through officer wellness programs, employee training, and supervisor leadership training.
- Maintain Professional Standards Review File for submission to POST as police reform laws require.
- Ensure compliance for next segment of Officers to be certified by POST per police reform. One-third of officers are certified annually.

**Major Accomplishments for 2022**

- Maintained compliance with the standards and mandates set forth by the Massachusetts Police Accreditation Commission (MPAC) for a fully accredited law enforcement agency.
- Unwavering commitment to the Arlington Opiate Outreach Initiative and its goal of reducing opiate overdoses and the stigma associated with addiction in our community. Our Jail Diversion Clinician has assisted hundreds of community members with resources for successful recovery.
- Developed new policies to proactively navigate the department through new and challenging issues that face law enforcement, our community, and personnel including Use of Force and De-escalation policy.
- Educated personnel in new departmental policies, procedures, and accreditation standards.
- Conducted comprehensive audit/inventory of all evidence and property held by the Arlington Police Department as required by the Massachusetts Police Accreditation Commission.
- Assisted those suffering from behavioral health conditions through our Jail Diversion Program and Mental Health/Law Enforcement Learning Site, which has been recognized nationally. Our Clinician Co-response model has been duplicated by other departments across the country.
- Secured grant funding to provide Rapid Housing for seven Unsheltered/Homeless individuals within the community.
- Conducted weekly outreach to provide services to our homeless population.
- Facilitated the certification of the first third of officers A-H through POST.



**FY2024 Objectives**

**Criminal Investigations Bureau** is responsible for the follow up investigation of all crimes. The Bureau’s goals include the protection of persons, the identification, apprehension and successful prosecution of criminal offenders, the recovery of property, and the prevention of crime through hard work, perseverance, and use of modern forensic technology.

- Assign an Inspector to follow-up on all criminal complaints filed by the patrol division and filed with the department’s online report writing system, where residents are able to complete a report on our town website for certain categories of incidents.
- Address controlled substance drug abuse. This includes the assignment of Inspectors to both the DEA (Drug Enforcement Agency) at the Federal level, and the SMCDTF (Suburban Middlesex County Drug Task Force) at the local level.
- Work in partnership with Communities for Restorative Justice (C4RJ) to offer offenders and victims of crime an alternative to the traditional criminal court through participation with C4RJ and the Middlesex District Attorney’s Office Young Adult Diversion Program as an alternative to the traditional criminal justice system.
- Work with the Arlington Youth Health & Safety Coalition to address juvenile-related issues & conducting alcohol compliance checks.
- Obtain training for the Inspectors to be able to utilize the most current technology to assist in the apprehension of criminals.
- Partner with the Council on Aging and the various stakeholders to ensure that seniors are aware of the various larcenous scams, and the ways to lessen the risks to their personal financial security.
- Assign an Inspector as the Police Prosecutor to handle all arrests, civil and criminal motor vehicle citations, probable cause hearings, and to act as liaison between the Arlington Police Department and the various courts along with the Middlesex District Attorney’s Office.
- Identify and address High Risk Domestic Violence situations by working with our partners and stakeholders in the towns’ FIRSTSTEP Program and our regional partners at Cambridge Arlington Belmont High Risk Assessment Team (CABHART).
- Monitor compliance of existing recreational cannabis shops.
- Streamline court notification process for officers through technology and electronic notifications.
- Educational campaign to increase awareness of scams to the public and financial institutions in real time.

**Major Accomplishments for 2022**

- Detectives investigated over 845 reports of criminal activity.
- The Family Service Unit investigated over 191 domestic violence and related incidents.
- Audited and administered the Town of Arlington Sex Offender Registry.
- Participated in multi-jurisdictional drug task force investigations, which resulted in numerous arrests and indictments. Detectives assigned participated in numerous search warrants, which resulted in heroin, fentanyl, cocaine, methamphetamine, and other controlled substances being seized.
- Participated in the drafting of and execution of search warrants.
- Participated in the destruction of unwanted prescription medication collected through the combined efforts of the Drug Take Back Kiosk located in the Police Station Lobby and the Drug Take Back Event. Over 500 pounds of unwanted medication was collected by the Arlington Police Department.

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Criminal Investigation Bureau</b>				
Licenses to Carry/FID	211	345	242	208
Missing Persons Investigations	43	45	45	36
Domestic Violence	194	188	191	240
Criminal Investigations	933	841	845	688
Level 2 & 3 registered Sex Offenders monitored	12	8	11	10



**FY2024 Objectives**

**Traffic & Parking Unit** is responsible for safety education and enforcement of all laws relating to traffic and parking within the Town of Arlington. This unit also represents the Arlington Police Department on the Transportation Advisory Committee.

- Expand the Traffic Unit capacity by assigning sworn personnel and increasing the hours of operation to cover both the day and night shifts.
- Use high-visibility enforcement to improve operator compliance and reduce motor vehicle crashes.
- Reduce the number of injuries due to motor vehicle crashes by enforcement and education of seatbelt laws.
- Increase bicycle and pedestrian safety through education and enforcement. Extra patrols to be funded through the Massachusetts Executive Office of Public Safety and Security (EOPSS) Traffic Safety Grants related to impaired driving, speeding, distracted driving, and occupant protection.
- Increase parking enforcement in the business districts with no parking meters to ensure vehicle turnover and availability of customer parking.
- Work with and support the Town Manager’s Office and the Select Board’s Office work on parking, traffic, and other quality of life issues affecting the community.
- Partner with the Department of Planning and Community Development on community transportation and traffic safety initiatives.
- Work with the Transportation Advisory Committee (TAC) on various transportation related projects to include sustainability initiatives.
- Continue to collect traffic data, including vehicle speeds, volume, and/or classification, as requested, to improve roadway conditions.
- Maintain collaborations with outside agencies such as MASSDOT (Safe Routes to Schools, Highway Safety Division, etc.) and AAA.
- Maintain and monitor the electronic ticket writing system to maximize the efficiency of new technologies including pay by phone.
- Continue to work with our community partners in DPW, the public utilities, and private contractors to ensure traffic and pedestrian safety on upcoming major infrastructure improvements.
- Work with the Parking Clerk’s Office to replace single space meters.

**Major Accomplishments for 2022**

- Coordinated with Department of Public Works to implement the current design of the Appleton St./Mass Ave. intersection.
- Participated in Mass-DOT Highway Safety Division Traffic Safety Grant with particular emphasis on impaired driving, distracted driving, occupant safety, and speed enforcement.
- Community Traffic Safety Grant: During the Spring and Summer of 2022 we sent 27 people to In-Control Driving School *Crash Prevention 101* course through a grant from the Executive Office of Public Safety. The course gives skills and tools for safe driving and confidence building.
- Conducted numerous traffic counts in locations in town, providing valuable data and feedback to other government entities and neighborhood groups.
- Worked with the Planning Department, Safe Routes to School, and the Dallin School administration to develop a new drop-off/pick-up pilot program that has since been fully adopted. Also worked with the DPW to have new signage made for the program.
- APD Traffic Unit conducted annual training for the traffic supervisors and orientation for new employees.
- Partnered with AAA on projects such as the School Safety Patrol and testifying at the State House in support of various traffic-related legislative bills including Primary Seatbelt Law and partnered on panel discussions for the “Slow Down Move Over” Law.
- Supervised safe, efficient traffic flow and ensured pedestrian safety for several major public works and public utility infrastructure project.
- Worked with the Arlington Enrichment Foundation to organize their first annual 5K road race.
- Transitioned the Parking Control Officers to fulltime schedules.
- Sent all radar and lidar units through for their annual calibration certifications.

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Traffic</b>				
Hackney Licenses Issued New	1	1	1	3
Parking Violators	11,183	8,316	14,594	15,296
Moving Violations	1,221	144	1,266	1,736



**FY2024 Objectives**

**The Animal Control Officer/Animal Inspector** enforces all laws relating to control and care of animals, investigates reports of animal cruelty, facilitates conflict resolution pertaining to animal complaints, investigates animal bites, quarantines animals that have bitten or have been bitten by an unknown source, and provides education and assistance with domestic and wild animals. The Animal Control Officer is responsible for reporting animal related incidents to the Commonwealth of Massachusetts Department of Agriculture Resources, Animal Division.

- Respond to and investigate animal-related calls for service in a timely manner.
- Work throughout Arlington to promote animal health and safety through educational programs, social media posts, and community engagement.
- Investigate reports of dog bites, animal related noise complaints, and off leash violations.
- Assess the needs of low-income and elderly pet owners for rabies vaccines and/or spay/neuter services. Provide vouchers for no cost spay/neuter services under the Commonwealth's Massachusetts Animal Fund.
- Work closely with the Parks Department and Board of Health in areas of canine control, hoarding, zoonotic disease, and rabies control.
- Work with school and youth groups to offer educational programs with the goal of creating ongoing long-term learning and kindness for animals.
- Educate community members and expand compliance with the dog license program.
- Expand our partnerships with local businesses and concerned residents with the goal of domestic and wildlife harm reduction in the community.
- Partner with the Town Clerk's Office to assist with accurately tracking canine license, animal bites, and animal-related complaint data.

**Major Accomplishments for 2022**

- Provided quality animal-related services to community in person and virtually during COVID-19 pandemic including the Coyote forum, *Living with Coyotes*.
- Supplied community members access to assistance programs for low-cost or free spay/neuter.
- Addressed increased volume of service calls and provided guidance related to rodents.
- Provided dog kennel inspections.
- Increased animal-related social media posts to assist in reuniting lost pets with their owners.
- Hosted meetings with youth groups to provide education on what it means to be a responsible pet owner.
- Conducted interviews and webinars with local media outlets to educate the public on the safety and behavior of domestic and wild animals.

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Animal Control</b>				
Animal Complaints	334	223	195	172
Humans Bitten/Scratched by Dogs	23	13	11	12



### FY2024 Objectives

The Arlington Police Department Jail Diversion Program (APD JDP), created in 2010, is a collaboration between the police department and a mental health clinician from The Edinburg Center. Together, we focus on creating alternatives to arrest and jail detention for individuals who come in contact with the police and could benefit from mental health and substance abuse services or other social services.

- Identify and provide alternatives to arrest and criminal prosecution for persons suffering from mental health and substance use issues.
- Respond to Community calls for service to provide crisis assessment, de-escalation, crisis counseling, outside referral, safety planning and involuntary commitments to hospitals emergency departments, as needed.
- Remain focused on Arlington's homeless population through outreach initiatives and other collaborative interventions.
- Provide requested technical assistance to other law enforcement agencies and departments through the Police Assisted Addiction and Recovery Initiative (PAARI) and the Mental Health Learning Site status.
- Partner with the Department of Mental Health to research opportunities for grant funds to add an additional mental health clinician to assist with our vulnerable population residing in group homes and Arlington Housing Authority properties.
- Coordinate the Opiate Outreach Initiative through our two-pronged approach of:
  - Follow up with persons who have overdosed
  - Continue to host on going meetings and special events where residents can be trained to administer the lifesaving drug, Narcan.

### Major Accomplishments for 2022

- Provided support and resources to the Arlington community during the COVID-19 Pandemic.
- Collaborated with Arlington Police Department's Domestic Violence Inspector to provide support and services for those impacted by domestic violence.
- Provided guidance of Arlington Police Department's Jail Diversion Program Training to out of state departments as a designated Law Enforcement Mental Health Learning Site.
- Partner with Arlington Board of Health to bring a Recovery Coach to APD to assist community members and families who are in need of services involving substance use disorders.
- Provided NARCAN and presented Arlington Opiate Overdose Training to community members.
- Assisted unsheltered persons with services and resources.
- Attend bi-weekly meetings with the Arlington Human Service Network and quarterly meetings with other mental health learning sites across the nation.
- Responded to and/or followed up with an average of 55 mental health/substance use community calls monthly assisting residents in need of behavioral health services with treatment options.
- Responded with Arlington Health Inspectors to multiple homes with hoarding concerns and assisted with resources.
- Facilitated Section 35's through the Cambridge District Court for community members without other options.
- Provided multiple police departments written program information and PowerPoint presentation on starting co-responder programs of their own. The Arlington Police Department has a clinician imbedded within the department who co-responds to calls for service in the community involving behavioral health concerns.
- Collaborated with local non-profit mental health agencies and other various Arlington town departments to assist with behavioral health episodes.



### FY2024 Objectives

The Support Services Division manages technology the department fleet and building. They are responsible for managing department records, training of all personnel, overseeing the detail and traffic unit and firearms licensing.

- Train officers annually in de-escalation techniques and biased-free policing.
- Expand on-line training to have all sworn officers conduct annual in-service training on-line/remotely as well as other types training not limited to in-service.
- Process candidates for four vacancies, including backgrounds, physical agility tests, psychological testing and oral boards.
- Modernize civilian fingerprinting and gun licensing process with automated fingerprint machine.
- Rotate more hybrid vehicles into the marked vehicle fleet with the goal of greater sustainability.
- Implement use of non-pain compliance devices to reduce the potential for injury to non-compliant arrestees and introduce them into the current tools and equipment available to officers.

### Major Accomplishments for 2022

- Procured and issued first responders personal protective equipment to keep officers and community safe during the pandemic.
- Completed first-time annual in-service training in an online format.
- Recruited, hired, and trained six new police officers.
- Ensured compliance with training mandate requirements to maintain POST certification per Police Reform Legislation.
- Conducted several trainings including:
  - Body worn camera legal updates and training
  - Anti-Defamation League (ADL) Law Enforcement Seminar
  - MA Assoc. of Women in Law Enforcement (MAWLE)
  - Criminal Reform Act Training
  - Cultural Diversity and Bias Training for Public Safety
  - Procedural Justice & Implicit Bias Training
  - School Resource Officer (SRO) compliance training for Police Reform
  - Public Records compliance training for Police Reform
  - Firearms Licensing Legal Updates
  - Shades of Brown and Blue Training
  - Stand Against Racism Training
- Successfully completed another accident-free work zone construction year.
- Processed 242 License to Carry Firearms (LTC)/Firearms Identification Card (FID) applications, issued and 1 Hackney License.





**Program Description**

The Arlington Fire Department’s primary functions are the prevention of fire, preservation of life and property, and the overall wellness of the community. These functions are achieved through code enforcement and inspections. Being an all-hazards service, the department will respond to and mitigate any emergency to which our customers request our assistance. Planning for local emergencies, whether natural (i.e., hurricanes) or human-made (i.e., terrorist events), has become an integral component of this department’s yearly mandate. The Fire Department is dedicated to the health of our community. Our FF/EMT’s respond with both an ambulance and the closest fire apparatus to assess and mitigate all medical emergencies. Community education, such as the Student Awareness of Fire Education Program (SAFE), and the Juvenile Fire setters Intervention Program (JFIP) helps us contribute to the wellness of our customers.

The Department is broken down into two Divisions, Suppression and Operations. Suppression, or line personnel, are the 78 firefighters and officers tasked with responding to emergency calls, public education, inspections of property, drills, training, pre-fire planning, and the daily maintenance of the Department buildings, apparatus, and equipment. The Operations Division is made up of the three Fire Officers assigned to day shifts and mainly oversees Fire Prevention, Training, and EMS. The Fire Prevention Deputy oversees building inspections, code compliance, permitting, school safety, public education, and interaction with public vendors, contractors, and citizens. The Training Captain is responsible for internal and external Departmental training and certifications. He is also responsible for all apparatus, protective gear, and equipment inventory, and serves as the Keeper of Records. The EMS Captain is responsible for training, maintaining, and certifying all Department Emergency Medical Technicians and Paramedics, and is responsible for all EMS licensing, vehicle certification, and inventory of EMS equipment and supplies.

**Budget Statement**

The Fire department is currently staffed at 81 personnel. It is budgeted for 81 personnel. In the start of FY24 there will be 74 personnel assigned to suppression duty, three members assigned to staff duty, two mechanics, one administrative assistant, and one Chief of Department. We anticipate no retirements in FY24.

**PROGRAM COSTS**

Fire	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	7,199,032	7,599,870	8,054,856	8,322,882
Expenses	401,951	457,888	427,400	429,900
<b>Total</b>	<b>7,600,982</b>	<b>8,057,758</b>	<b>8,482,256</b>	<b>8,752,782</b>

**FY2024 Objectives**

- Continue to provide programs such as the Fire Investigation Unit, Vial of Life, and Student Awareness Fire Education (SAFE).
- Expand the SAFE program to educate middle school students on the dangers of vaping, alcohol, and drugs. Use SAFE funding for more programs for senior citizens.
- Continue with annual Fire and Life Safety Inspections of commercial properties including nursing homes and preschools.
- Purchase new frontline Rescue to replace 6yo+ Horton ambulance.
- Complete implementation/transition from our legacy Records Management System to First Due’s cloud based electronic records and reporting system.
- Consolidate Emergency Managements Air Supply vehicle and Lighting vehicle into one Air Supply/Lighting/Rehab unit.
- Replacement of Park Circle mechanical systems with new energy efficient equipment.
- Complete EMT recertification of department members.
- Purchase additional LUCAS chest compression system.
- Complete Nero’s Law training for K9 resuscitation.
- Purchase ten sets of Personal Protective Equipment (PPE) as part of the department’s PPE replacement program.
- Oversee Park Circle water tower rehabilitation relative to the department’s radio repeater system.
- Continue to oversee Fire and Life Safety planning of the new Arlington High School (AHS) and Department of Public Works (DPW).
- Train with the Arlington Police Department, local and State agencies, and private partners to implement an Active Shooter/Hostile Event Response (ASHER) coordinated incident plan.



**Objectives (cont.)**

- Continue to look for and promote existing collaborative efforts with other departments such as the CPR training of School and Town employees and supporting Health and Human Service’s Homeless Outreach programs.
- Research and secure alternative sources of funding to continue smoke/carbon monoxide detector program for Senior Citizens.

**Major Accomplishments for 2022**

- Members of the department are part of the following cross-departmental teams:
- Core Racial Equity Team
- Homelessness Task Force and its Impact Team
- Human Services Network
- Development Review Team – Planning Department
- Permit Digitization Project Team
- DEI’s Planning Management Team
- Participated in the Strategy Matters five-part series on diversity, equity, and inclusion.
- Received several grants including a \$25,000 Fire Safety and Equipment Grant, a \$15,500 Emergency Management Planning Grant, and a \$9,000 Student Awareness and Fire Education Grant.
- Completed the hiring process and training of eight new Firefighters which included completion of the Mass Fire Academy and obtaining EMT certifications.
- Designed and purchased new frontline Engine to replace 25yo+ Pierce Engine.
- Purchased new ZETRON notification system to enhance communication between fire dispatch and all three fire stations.
- Purchased First Due’s Records Management System and began the implementation process.

**Major Accomplishments (cont.)**

- Purchased a new Automated External Defibrillator (AED) for Command staff vehicle through a state grant.
- Continued to service AEDs at Town buildings and the Reservoir.
- Completed successful recertification of 41 EMTs.
- Completed certification of both Rescue 1 and Rescue 2’s ambulance licenses through the Department of Public Health.
- Fully transitioned from firefighting foams containing PFAS to an environmentally and firefighter safe PFAS-free foam.
- All members completed the MIIA’s Emergency Vehicle Operators course.
- Continued use of online smoke detector inspection scheduling system for sale of homes which has been well-received by real estate agents and homeowners. The online system has improved the efficiency of department operations and has provided more control to our customers.
- Continued use of the online training program Prodigy to provide the required continuing education to the Department’s Firefighter/EMT in a virtual setting, allowing firefighters to continue training during COVID-19.
- Integral role in design and development of fire protection systems for the AHS and DPW projects.
- Continued annual Fire and Life Safety inspections of over 300 commercial properties.
- Inspected over 694 residences to ensure proper smoke/carbon monoxide detector installation.
- Performed Fire and Life safety inspections of high-rise buildings.

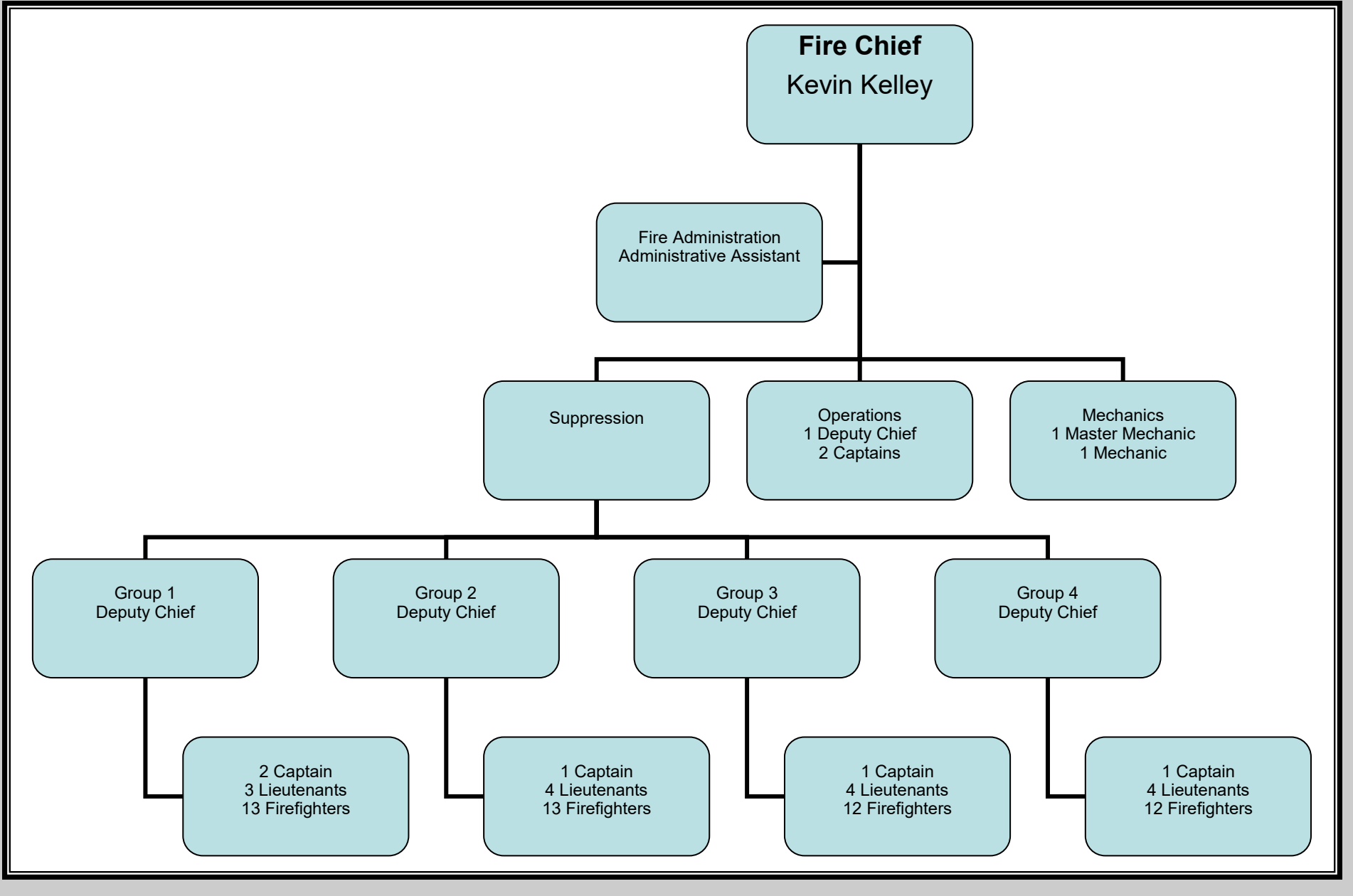


STAFFING				
Fire	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Chiefs	1	1	1	1
Deputy Chiefs	5	5	5	5
Captains	7	7	7	7
Lieutenants	15	15	15	15
Firefighters	50	50	50	50
Professional/Technica	2	2	2	2
Clerical	1	1	1	1
<b>Total</b>	<b>81</b>	<b>81</b>	<b>81</b>	<b>81</b>

Performance / Workload Indicators				
Fire Department	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate
Emergency Calls	4,749	4,737	5,463	5,400
Rescue Response	2,456	2,412	3,027	2,800
Overlapping Calls	1,208	1,266	1,600	1,400
Private Ambulance ALS/BLS	1,685	1,054	569	600
Average Response Times	2min 59s	3min 34s	3min 43s	3min 23s
Average Time Rescue Calls	33min 58s	34min	35min	35min
Fire Calls	106	92	64	70
Average Total Time Fire Calls	43min 54s	46min	46 min	45min
Loss Property	\$4.7 million	\$2.9 million	\$1.7 million	\$2 million
SAFE Students Taught	3,952	*0	*0	3,900

Performance / Workload Indicators				
Fire Prevention	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate
Hours of School Fire Drills	21	0	35	35
Hours of Fire Protection System Inspection	436	775	668	700
Hours Strategic/Tactical Ops Plan.	38	41	38	40
Permits Issued	732	1,099	957	1,000
Permits Issued Revenue	\$ 39,015	\$ 57,130	\$ 50,190	\$ 55,000

Performance / Workload Indicators				
Fire Training	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate
Training Sessions	181	136	130	140
Training Hours	905	680	610	700
Total Attendees	1,475	1,569	1,351	1,400





**Program Description**

The Inspectional Services Department is responsible for enforcement of the Commonwealth of Massachusetts’s Building, Electrical, and Plumbing and Gas Codes, as well as all related regulations, standards, and Town Bylaws. Additionally, the Inspectional Services Department implements strategic projects as assigned by the Town Manager.

**Budget Statement**

Inspectional Services maintains a level-services budget.

**PROGRAM COSTS**

	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Inspectional Services				
Personnel Services	594,721	434,291	490,189	511,882
Expenses	7,873	16,891	15,200	15,200
<b>Total</b>	<b>602,595</b>	<b>451,183</b>	<b>505,389</b>	<b>527,082</b>

**STAFFING**

Inspectional Services	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1.00	1.00	1.00
Clerical	1.7	1.69	1.80	1.89
Professional/Technica	3.6	3.60	3.51	3.51
<b>Total</b>	<b>6.3</b>	<b>6.29</b>	<b>6.31</b>	<b>6.40</b>

**FY2024 Objectives**

- Transition to an online permit system to allow people to apply and pay for permits online and make information regarding upcoming large projects more accessible to the public.
- Real-time inspection reports and project progress through in-the- field iPad use in concert with the online permit system.

**Objectives (cont.)**

- Continue the process of digitizing existing files, including restructuring the organization of files by address versus year. This process will help streamline processing the fulfillment of public records requests etc.
- Inform builders and residents of bylaw amendments recently approved by the Attorney General, such as the increase in floor area ratio for mixed-use structures to allow for larger buildings on lots in Town and changes to the tree bylaw.
- Create FAQ or other general information section online that answers questions and provides examples through illustration.

**Major Accomplishments for 2022**

- Issuance of building permit for the residential development at 1165R Massachusetts Avenue. This development will provide 124 dwelling units, 33 of which will be affordable.
- Issued permits for 17 new single-family, 12 new two-family home permits, and one energy-efficient two-family home (compliant with the zoning bylaw exemption allowing the construction of energy-efficient homes on nonconforming lots).
- Issued and inspected 128 solar panel installations, an increase of 15 from last year.
- Issued occupancy certificate for phase one of the new high school.
- Continued inspections for phase two of the new high school and town yard.
- Participated in Zoning Bylaw Working Group, discussing possible changes or amendments to add clarity and accessibility to the bylaw for the general public.
- Continued enforcement of the "Good Neighbor" agreement per Town bylaws for certain residential construction projects.
- Continued work with the Tree Warden on enforcement of the Tree Bylaw and incorporating information on tree regulations into building permit applications.
- Continued work with the Engineering Department on enforcement of stormwater management and erosion control regulations.

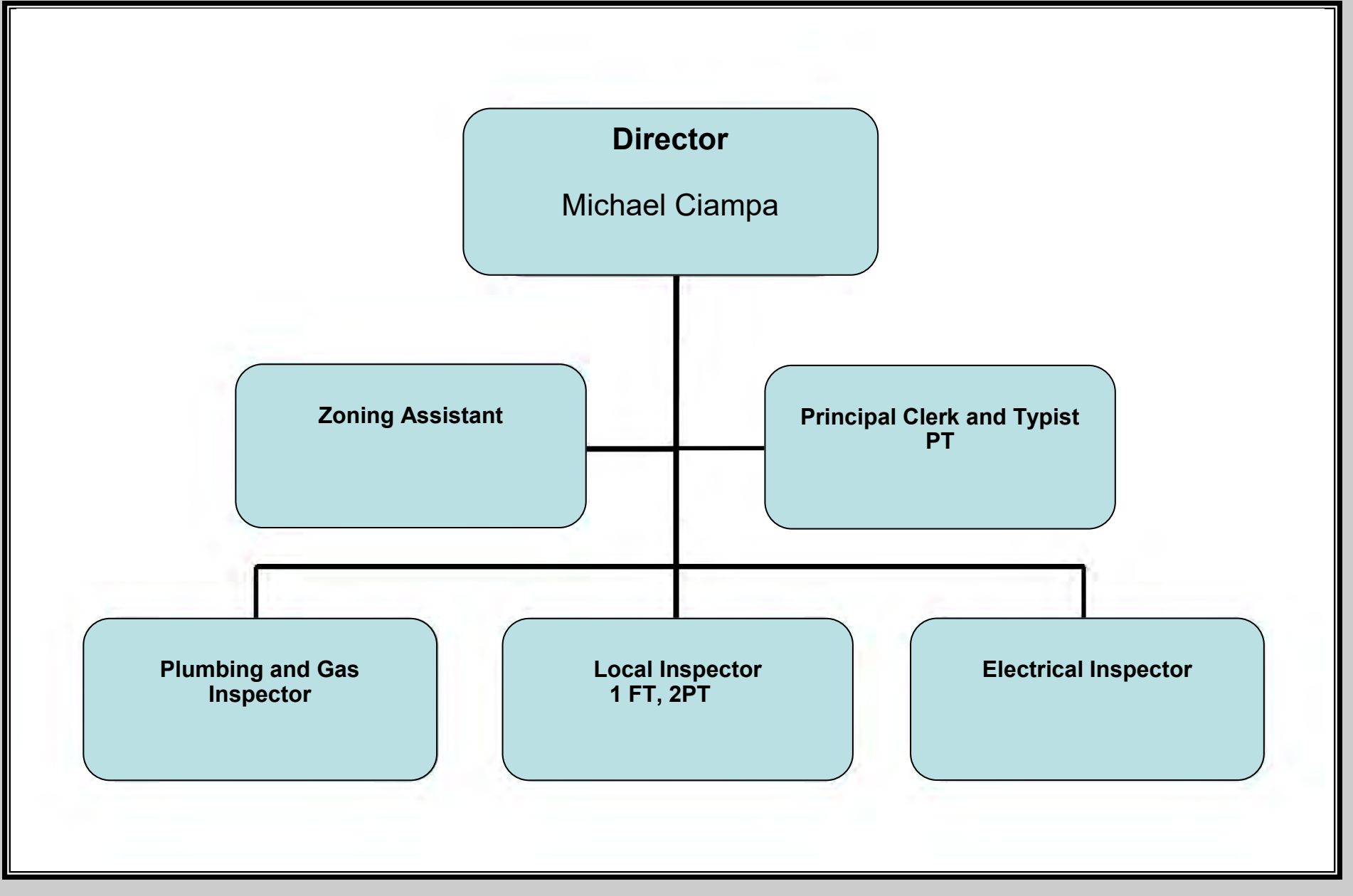


**Major Accomplishments (cont.)**

- Continued database for tracking building permit applications from submittal to issuance to ensure applications are reviewed in the order they were received.
- Created new database to track daily inspections. System records the general information of the inspections, site conditions and any special conditions that may be relevant later.
- Updated Inspectional Services webpage to provide the ability to schedule building inspections online. Since launching this service in December 2021, there have been 1,068 requests for inspection submitted via the website.
- Updated Inspectional Services webpage to include a pre-application and general information for residents interested in creating accessory dwelling units to provide clarity around requirements.

**Performance / Workload Indicators**

Inspectional Services	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Building	1,801	1,898	2,224	2,020
Wiring	1,093	1,110	1,223	1,150
Gas	662	613	642	575
Plumbing	816	756	860	805
Roof Mounted Solar	123	113	128	125
Electric Vehicle Charger	23	16	41	28
Energy Storage Systems	2	6	18	14
Certificate of Occupancy	20	15	26	21
Certificate of Approval	332	434	350	340
Certificate of Inspection	57	29	63	45
Beer and Wine License Inspections	29	32	32	37
Pod Permits	36	27	32	28
Dumpsters	100	58	355	275
Residential projects exceeding \$200,000 building cost	49	68	121	90
Total Value	\$95,398,765	\$281,539,215	\$145,116,312	\$120,000,000
Revenues	\$1,725,183	\$ 1,808,685	\$2,826,282	\$2,200,000



---

# LIBRARIES

---

---

---

---

---

---

---

---

---

---







**Program Description**

The Robbins Library and the Fox Branch Library create opportunities for lifelong learning, meaningful connection, and discovery for all. The library offers a wide range of collections, services, and spaces to meet Arlington’s evolving interests and needs. Reference assistance and reader’s advisory services are offered in person and via email, chat, and phone. Library staff maintain efficient recordkeeping for over 200,000 items in the physical collection and access to over 120,000 titles in the digital library through shared resources of the Minuteman Library Network (MLN) and resources purchased exclusively for Arlington cardholders. The library promotes curiosity and a love of reading in children, teens, and adults, and programming that supports formal learning as well as entertainment and personal growth.

**Budget Statement**

The total projected FY24 budget will meet the state municipal appropriation requirement for library certification, which in turn affords Arlington residents borrowing privileges at local libraries and through the Minuteman Library Network interlibrary loan system.

**PROGRAM COSTS**

	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
<b>Libraries</b>				
Personnel Services	1,950,457	2,073,835	2,210,725	2,238,758
Expenses	507,285	521,637	517,880	539,880
<b>Total</b>	<b>2,457,741</b>	<b>2,595,471</b>	<b>2,728,605</b>	<b>2,778,638</b>

**FY2024 Objectives**

The library completed a new Strategic Plan in 2021 with extensive community feedback. The following objectives for FY24 were defined by staff and library Trustees based on the Strategic Plan. The complete plan can be found on the library website, [robbinslibrary.org](http://robbinslibrary.org).

- Create a process and supporting policy for community members to submit ideas for new programs, services, and collections.
- Develop a pilot program for evening and weekend family and intergenerational events.
- Conduct a community audit to identify underserved audiences and non-users.
- Implement staffing models that support that library’s strategic goals and service objectives.
- Determine a list of priorities with respect to ongoing building maintenance needs, and building desired improvements inspired by the Reimagining Our Libraries (ROL) and Strategic Plan outcomes.
- Form a building committee to explore the financial feasibility of a mixed-use building for Fox Branch Library.
- Proceed with plans to divest the library of the Winfield Robbins Art Prints collection.

**Major Accomplishments for 2022**

- Launched new Robbins Library’s website on January 14, 2022. As the library’s “third branch,” the improved website, built on user feedback, connects library patrons to a wide array of library resources including the MLN catalog, databases, and additional information about library resources and collections. Page views increased 17.5% from January 2022 to June 2022. Library staff saw immediate increases in Grab Bag and homebound delivery requests, demonstrating that online visitors were more easily able to connect to library resources. The library contracted with an Arlington based web developer on this project.
- Created new programs, services, and collections to support evolving community interests and needs. Highlights include:
  - A Japanese language collection for adults, supporting a growing community of Japanese speakers in Arlington
  - A Library of Things collection at Fox Branch Library
  - Book groups for kindergartners and first graders, bringing new



**Major Accomplishments (cont.)**

- opportunities to engage for Arlington’s youngest readers
  - English language learning opportunities for adults including a volunteer-led conversation circle
- Partnered with Town departments, boards, commissions, and other organizations to better serve Arlington:
    - Served a community distribution site for COVID antigen test provided to the Department of Health and Human Services
    - Co-created the new Social Justice Book Group with the Diversity Task Group of Envision Arlington
    - Created a new story time program hosted at Menotomy Manor
    - Co-sponsored an Indigenous Peoples Day program with the Cyrus Dallin Museum and the Human Rights Commission
- Completed a long-term loan agreement with the Cyrus Dallin Museum, giving the Museum and researchers better access to Cyrus Dallin papers that had been stored in the library.
- Digitized aging microfilm via the new Historical Arlington Newspapers database. The digital collection provides easy access to newspapers from Arlington from 1871-2005. This work was supported by a targeted grant to the Arlington Libraries Foundation.
- Conducted a lighting assessment of Robbins Library with the Town’s Sustainability Manager to reduce the library’s carbon footprint. As a first step, the library added new auto switching power strips.
- Achieved record breaking circulation at Robbins Library in FY2022. With a total circulation of 939,396 physical and electronic items, Arlington is a circulation leader for the Minuteman Library Network and the Commonwealth.
- Library Trustees contracted with Museum Collector Resources to start the Winfield Robbins Art Print Deaccession Project.
- Continued serving as an active partner in the Housing Corporation of Arlington’s Human Services Network, a coalition of Town departments and non-profit social services organizations working to identify and stabilize vulnerable community members by connecting families and individuals to resources supporting housing, employment, and other key services.

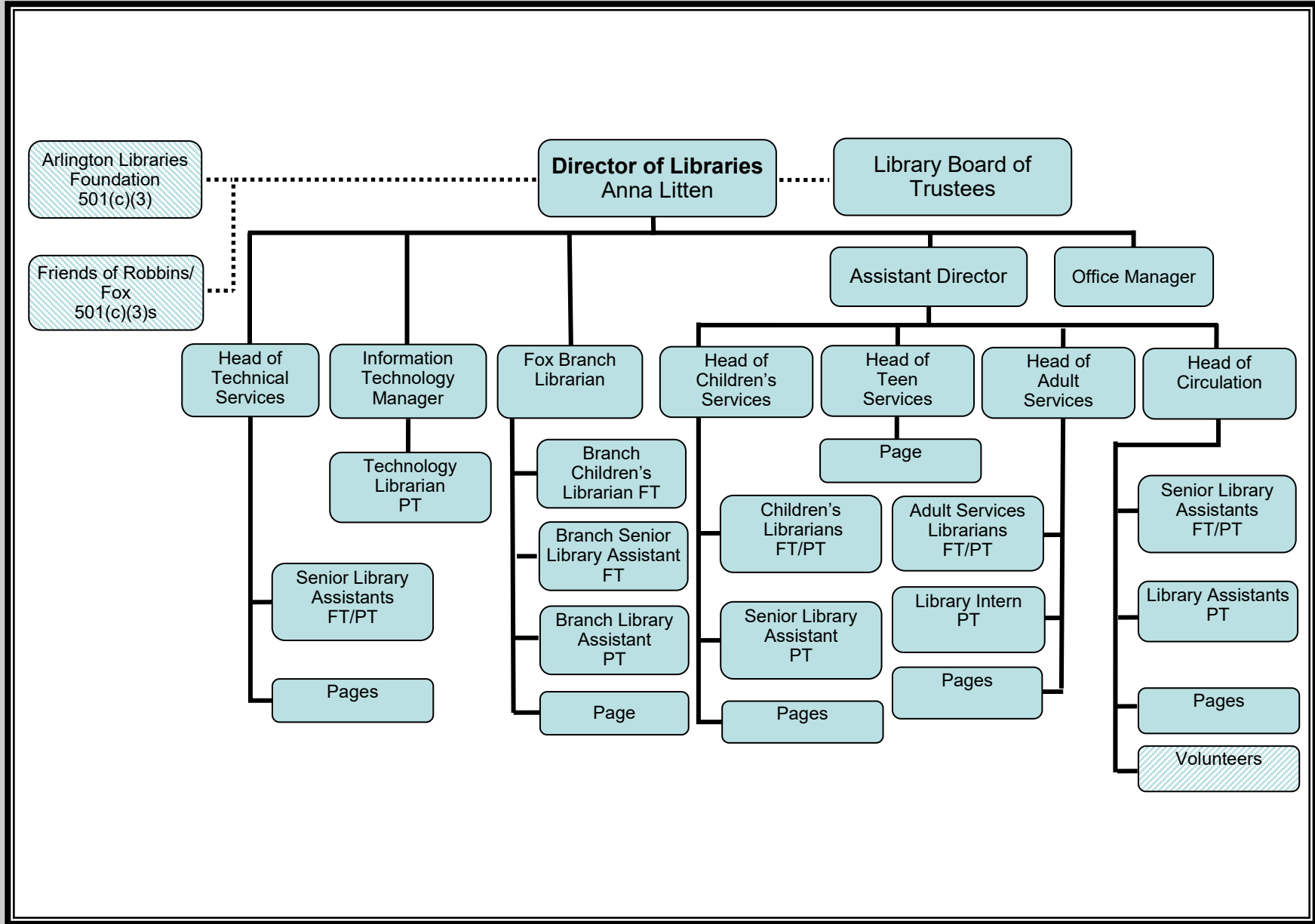
**STAFFING**

Libraries	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1.00	1.00	1.00	1.00
Clerical	15.00	15.29	15.27	15.19
Professional/Technical	14.80	14.60	14.60	14.89
Custodial/Bldg. Maint.	0.00	0.00	0.00	0.00
<b>Total</b>	<b>30.80</b>	<b>30.89</b>	<b>30.87</b>	<b>31.07</b>

**Performance / Workload Indicators**

Library	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Library Trust funds expenditure	\$136,367	\$181,591	\$191,631	\$282,089
Public/private grant funds secured*	\$98,879	\$120,677	\$150,658	\$126,773
Total circulation	669,692	707,033	939,396	925,000
Physical materials	520,080	516,134	757,163	755,000
E-content	149,612	190,899	182,233	170,000
Interlibrary loans processed	125,143	390,553	297,176	295,000
Reference questions answered	45,556	6,686	30,361	50,000
Children’s programs	361	221	381	400
Adult and YA programs	236	137	155	200
Visits to Robbins Library	204,156	68,189	233,595	325,000
Uses of Meeting Rooms	684	0	399	500

\*Includes grants from Arlington Libraries Foundation and Friends of the Robbins Library.  
Fox Shop offset included in Personnel Services. For State Aid to Libraries--see Cherry Sheet.





**THIS PAGE INTENTIONALLY LEFT BLANK**





---

# HEALTH AND HUMAN SERVICES

---

BOARD OF HEALTH • VETERANS' SERVICES •  
COUNCIL ON AGING • DIVERSITY, EQUITY, AND INCLUSION

---

---

---

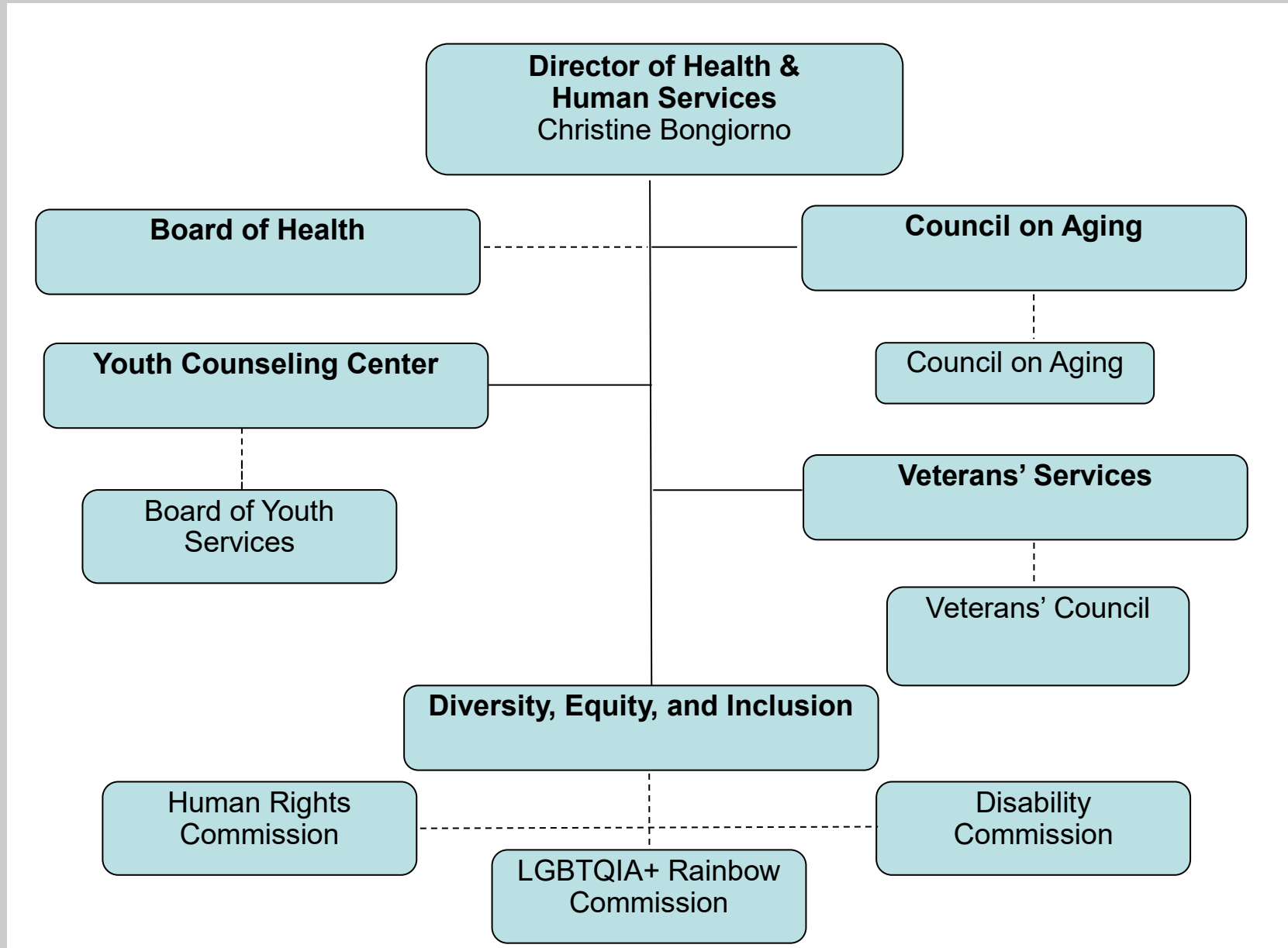
---

---

---

---

---





**Health & Human Services**

**Program Description**

The Department of Health and Human Services (HHS) is responsible for the health, safety, and wellbeing of all those living and visiting Arlington through prevention, engagement, inclusion and accessibility. The divisions that fall within HHS include:

- Health Department
- Council on Aging
- Arlington Youth Counseling Center
- Veterans' Services
- Diversity, Equity, and Inclusion

HHS also coordinates the activities of the Board of Youth Services, Council on Aging, Human Rights Commission, LGBTQIA+Rainbow Commission, Disability Commission, Board of Health, Youth Health and Safety Coalition, Health and Human Services Charitable Corporation, and Heating Assistance Program.

**Health Department**

**Program Description**

The Health Department is required by state and local laws to perform many critical duties related to the protection of public health. These duties cover a wide range of public health control and prevention activities including: disease surveillance, the promotion of safe and sanitary conditions in housing, recreational facilities, and food establishments, elimination of nuisances, protection of the environment, and numerous other federal- and state-mandated responsibilities.

**Budget Statement**

This is a level services budget.

**PROGRAM COSTS**

Health & Human Services	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	612,861	609,333	805,037	755,031
Expenses	137,515	150,146	196,380	139,610
<b>Total</b>	<b>750,376</b>	<b>759,479</b>	<b>1,001,417</b>	<b>894,641</b>

**FY2024 Objectives**

- Continue to educate residents and businesses in Town to promote the health, safety and well-being of the community while continuing to evaluate the need for increasing or decreasing strategies to mitigate transmission of communicable diseases.
- Continue to hold vaccination clinics for residents in need of COVID-19 and seasonal influenza vaccines, while exploring the needs of the community and feasibility of the Department to offer additional vaccinations.
- Continue to work within our Public Health Excellence Collaborative Agreement with the State Department of Public Health and the City of Somerville's Department of Health and Human Services to complete a public health capacity assessment, develop a strategic plan to address gaps in services, expand upon regional services, and standardize public health practices across the Commonwealth.
- Complete a public health needs assessment to identify current and emerging public health needs in the community and identify strategies to bridge gaps in services and reduce health disparities and inequities.
- Conduct a review of local Public Health regulations pertaining to Body Art and Body Work to ensure that Arlington's regulations are up to date and aligned with best practices in the Commonwealth.



**Major Accomplishments for 2022**

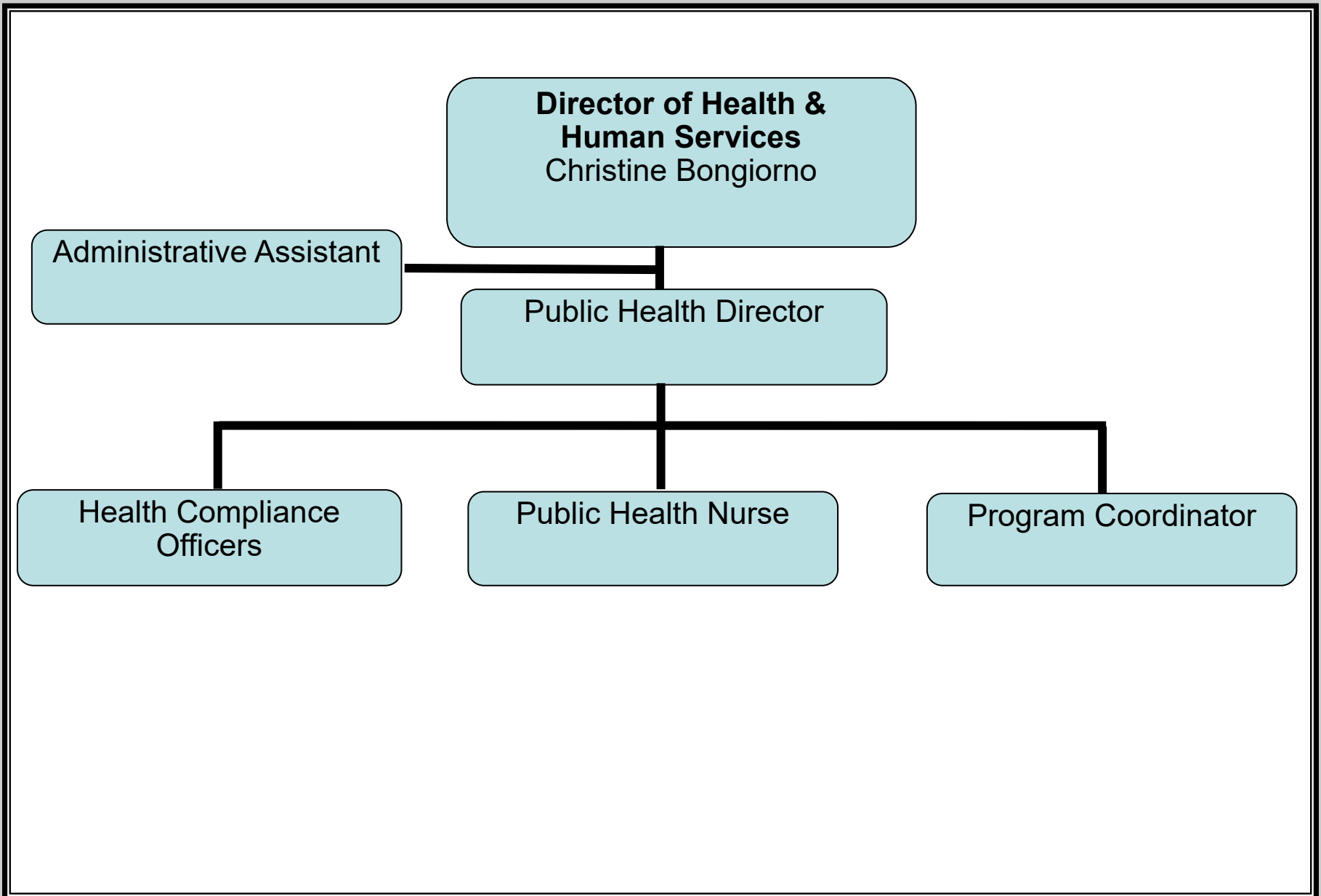
- Administered 5,842 COVID-19 vaccinations and boosters to Arlington residents and employees.
- Operated a weekly COVID-19 testing site for residents, students, and staff at a time when home test kits were scarce. Resulted in 1,847 individuals being tested.
- Distributed over one thousand COVID-19 home test kits throughout the community.
- Administered 273 flu vaccinations to Arlington seniors and employees.
- Worked with Eastern Middlesex Mosquito Control Project (EMMCP) to treat all catch basins across town twice during the summer to prevent mosquito growth.
- Awarded a Public Health Excellence Grant from the Massachusetts Department of Public Health in collaboration with the cities of Somerville and Medford to improve the delivery of statutory public health requirements.
- Developed the Arlington/Medford/Somerville Collaborative to improve communicable disease investigation across all three communities.
- Implemented the Smart Box pilot program to address and reduce rodent activity in the community.
- Hosted Public Health webinars related to COVID-19 guidance for childcare facilities, Rodent Control, Integrated Pest Management, Tobacco Control, and Living with Coyotes.





Performance / Workload Indicators				
Health Department	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Food Inspections	377	285	316	315
Tobacco Compliance Checks	18	16	64	75
Tanning Establishment Inspections	0	0	0	0
Biotech facility Inspection	1	0	0	1
Body art establishment Inspection	0	1	3	5
Camp Inspections	10	6	7	10
Dumpster Inspections	109	30	205	250
Keeping of hen Inspections	14	20	14	20
Body work establishment Inspection	0	1	1	0
Demolition Inspections	17	29	27	25
Housing Inspections	70	104	172	150
Ice Rink Inspections	0	0	0	1
Power sanding Inspections	0	0	1	5
Public Pool Inspections	2	8	24	16
Public Beach Inspections	2	3	3	3
Resident Complaints	327	173	331	300
Sealer of Weights and Measures Inspections	185	0	0	235
Communicable Disease Investigation	545	1,651	4,624	2,000
Flu Vaccinations Administered	1,564	532*	273	500
COVID-19 Vaccinations	N/A	6,150	5,842	2,500

STAFFING				
Health & Human Services	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Clerical	1	1	1	1
Professional/ Technical	5.3	7.1	7	6
<b>Total</b>	<b>7.3</b>	<b>9.1</b>	<b>9</b>	<b>8</b>





**Program Description**

Veterans' Services is a division of Health and Human Services. The Director of Veterans' Services works with Veterans living in Arlington to assist with accessing basic needs. Through Massachusetts General Law, Chapter 115, direct financial assistance is provided to veterans who qualify. Additionally, the Director assists veterans with accessing federal Veterans' Administration (VA) benefits.

**FY2024 Objectives**

- The Director will continue to engage the community on benefits and services available to veterans and their families. The focus will include increasing public participation in the Memorial Day and Veterans Day ceremonies.
- The Director will continue to work with other agencies and companies in the area to promote benefits and services provided at the local, state and federal level.
- With the Select Board's approval of the designs for the Veteran Memorial Park, the Director, along with the Veterans Council, will begin seeking funding for this project.

**Budget Statement**

This budget is a level-services budget.

It is important to note that the Commonwealth of Massachusetts reimburses Arlington a minimum of 75% of all approved expenditures for Chapter 115 Veteran Benefits. All requests for emergency services as well as other special services such as emergency housing services are reimbursed at 100%.

**Major Accomplishments for 2022**

- The Director coordinated the work of the six-member Arlington Veterans' Council. The Council focused on addressing issues related to veteran memorials, the review and development of policies pertaining to Arlington veterans, and new projects to promote Arlington and veterans.
- The annual Veterans Day ceremony was conducted at the central fire station. The ceremony paid tribute to past and presently serving veterans. Following the ceremony, a luncheon was provided for veterans at the Community Center. The Director provided updates on the Memorial Park designs and important VA updates regarding toxic exposures. The Director assisted the Health and Human Services Department at the town sponsored COVID-19 vaccination clinics.
- The Memorial Day ceremony was re-opened to the public. Air Force combat pilot, LT Taylor Bye, participated in two school assemblies and served as a guest speaker along with Navy Captain Eric Jabs for the ceremony conducted at town hall.
- The Director assisted local veterans and families in applying for, and receiving, Federal VA benefits. Arlington veterans and/or dependents received \$388,137.51 per month in tax-free veteran benefits from the VA. The total amount received in 2022 is \$4,657,650.12.

**PROGRAM COSTS**

	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
<b>Veterans' Services</b>				
Personnel Services	75,708	76,471	76,485	76,485
Expenses	198,609	193,474	251,268	251,268
<b>Total</b>	<b>274,317</b>	<b>269,945</b>	<b>327,753</b>	<b>327,753</b>



STAFFING				
	FY2021	FY2022	FY2023	FY2024
Veterans' Services	Actual	Actual	Budget	Request
Managerial	0	0	0	0
Clerical	0	0	0	0
Professional/Technical	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Performance / Workload Indicators				
Veterans' Services	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Actual	Estimated
Department of Veteran Services	31	27	21	18
Clients (DVS)				
Department of Veterans' Assistance	308	287	319	300
Clients (VA)				
Federal VA revenue provided to local veterans	\$4.18M	\$4.16M	4.18M	\$4.4M

*Significant decrease in CH 115 clients has been a continuing trend  
VA claims remain steady. The VA has not released updated benefit payments,  
FY2022 figures are estimates.*



Health & Human Services Director  
Christine Bongiorno

Veterans' Agent  
Director of Veterans Services

Veterans' Council



**Program Description**

The Council on Aging, a division of the Department of Health and Human Services, supports residents age 60 and over in Arlington by offering access to health and wellness opportunities, fitness, opportunities for socialization, educational programs, transportation and support services.

The Council on Aging is supported by a Town-appointed board consisting of nine Arlington residents. Additionally, seven associate board members attend meetings regularly and participate in various COA subcommittees.

**Budget Statement**

This is a level-services budget.

**PROGRAM COSTS**

	FY2021	FY2022	FY2023	FY2024
Council on Aging	Actual	Actual	Budget	Request
Personnel Services	319,827	330,859	442,147	474,330
Expenses	66,094	64,659	64,800	5,300
<b>Total</b>	<b>385,921</b>	<b>395,517</b>	<b>506,947</b>	<b>479,630</b>

**FY2024 Objectives**

- Continue to place emphasis on adding new programs/activities that are open and inclusive to all.
- With the dissolution of the Arlington Seniors Association, continue to recruit residents and older adults to serve on various COA event and program committees, with a goal to have at least 40 volunteers assisting to create the calendar of programs and events at the Community Center annually.
- In order to provide equal access and services to all older adults in Arlington, budget for and apply for grants to pay for translation services for in-person activities and print materials. Translate outreach materials, especially COA newsletter, to Chinese and

**Objectives (cont.)**

- Spanish at least bi-annually. Have on-site language translators for at least six programs per year.
- Continue to work closely with the Board of Health to provide immunizations to older adults in Arlington each year, including COVID boosters and flu/high-dose flu vaccine, with a priority of reaching residents in Arlington Housing Authority properties and homebound individuals (at least 100 at home vaccination residents per year).
- Work closely with Age & Dementia Friendly subcommittees regarding two Age and/or Dementia Friendly initiatives annually such as: parking access for older adults, partnerships with APD and AFD, education to local businesses regarding Dementia Friendly trainings for employees.
- Continue to offer programs and activities in a hybrid format whenever possible, including virtual, outdoor and in-person options to older residents, accommodating different needs and perspectives as the pandemic evolves.
- Continue to add programs/groups/activities on Thursday evenings and outside of COA business hours to attract and meet older adults who are working traditional business hours during the day. By the end of FY24, have at least 4 regular programs running between 4pm and 7pm on Thursdays each week.
- Continue to hold one fundraising/appeal per year to support the HHS Charitable Corp and fund unmet needs, such as furnishings, program instructors, scholarships for participation from older adults who need financial assistance, financial assistance for living expenses, transportation needs, etc.
- Continue to work closely with DEI team to provide programs and learning opportunities for older adults to educate them on cultural competency and inclusivity. In FY24, expand to include at least 20 new Chinese speaking older adults and at least 20 new members of the Indian Seniors of Arlington group.
- In order to have more participation in local government from older adults, partner with town organizations and volunteers to provide



**Objectives (cont.)**

- education to older adults on relevant Community Conversations, Town Meeting Articles, Elections, etc.
- Continue to secure annual grant funding to keep Technology Loan Library and Hot Spot internet access program available. Continue to partner with local high school students to provide intergenerational technology trainings and help sessions for older adults.
- Continue to serve as a SNAP enrollment site and help to close the SNAP Gap through education and outreach with goal of enrolling 75 new participants.
- Continue to serve as an intake site for Community Teamwork; providing Arlington residents easier access to apply for fuel assistance/Low Income Heating Assistance Program (LIHEAP). Continue providing emergency heating assistance funds when necessary and directing applicants to meet with COA social workers to determine other needed programs and services.
- Increase access to nutrition by maintaining close partnership with Arlington EATS, referring seniors in need, as necessary and partnering closely to create programs and evaluate programs in order to meet the needs of the community. Continue to serve as transportation arm of Arlington EATS in-person shopping, providing van rides to all Arlington EATS customers who need it.
- Continue to grow programming and services with intergenerational focus, especially for LGBTQIA+ seniors through weekly group meetings and intergenerational quarterly social events.
- Continue to offer ride sharing education to older adults and provide UBER rides as an alternative to taxi rides for transportation needs.
- Continue to offer “free” van rides for residents coming to the Community Center for programming, and using rider fees for other in-town rides and medical rides to offset the expenses of rides to the Community Center.
- Continue to partner with the Sanborn Foundation to schedule and secure rides for all Arlington residents to get to and from Cancer-related appointments, completing at least 1,500 Sanborn rides in FY24.

**Major Accomplishments 2022**

- Increased residents attending in-person programs and activities at the Center by 30% since celebrating the grand reopening of the Arlington Community Center after a two-year renovation. Since reopening, the COA has registered 1,686 unique individuals in our database; each person visited the renovated Community Center and participated in a COA service, program, or activity.
- Launched use of My Senior Center Database “key tag” system which allows building visitors to “scan in” when they arrive and to track attendance in the building, broken down to individual events, activities, and meetings. This system assists with accurate reporting of attendance for specific programs, adds a level of safety for people in the building, and provides an accountable method of contact tracing.
- Completed and published the final Age & Dementia Friendly Action Plan in January 2022, after five years of work.
- Replaced 2013 COA Van with a new 2022 fully-accessible, eight passenger van with the help of a MassDOT grant.
- Assisted 20 displaced residents find temporary homes and support their mental health and related needs when a fire occurred at Chestnut Manor. In addition, raised \$43,000 from the community to pay for replacement items and related costs, working closely with the Housing Authority through the process until 20 displaced residents were in their new permanent units.
- Began working with Report International to have on-demand language translators available for older adults who walk into the COA office. Funding to pay for this service was secured through an ARPA grant from Minuteman Senior Services.
- Launched weekly Chinese Singing and Chinese Dancing activities through a partnership with Enhance Asian Community Health, provided translated materials and created an annual calendar of outreach to Chinese Speaking Older Adult Communities in Arlington.
- Placed 20 Senior Work Off participants and five Harry Barber participants, working within town departments completing over 3,000 hours of volunteer service to the Arlington community and relieving these participants of \$37,500 of property taxes/rental expenses.



**Accomplishments (cont.)**

- Provided \$27,213 of financial relief to widows in Arlington through the Widow's Fund.
- Provided over \$13,000 of property tax relief to Arlington residents through the Elderly and Disabled Tax Relief program.
- Provided \$37,058 of financial relief for personal needs to Arlington Seniors through the Sussman and Sevoyan Trust Charitable Gift Funds.
- Collaborated with AARP volunteers to provide free, federal and state tax preparation for 200+ older adults.
- Continued partnership with Dr. Seligman in Medford to have a monthly podiatry clinic in his office for older adults. Free van rides are provided for this clinic. Each month, 25 seniors take advantage of this low-cost podiatry appointment opportunity.
- Provided 100 older adults with a holiday gift package through our 4<sup>th</sup> annual "Warm Wishes" program, supported financially through local businesses.
- Launched monthly Dementia/Alzheimer's Support Group in partnership with the Alzheimer's Association to complement our well-established calendar of other groups including Low Vision Support, Caregivers Support, Decluttering, and LGBTQIA+.
- Matched over 250 older adults with SHINE Volunteers so that they could have their questions answered regarding Medicare options.
- Provided organic, local, fresh produce to 70 older residents for 20 weeks through a partnership with Lahey/Beth Israel Deaconess Medical Center (BIDMC) Hospitals and their Farm Share Program.
- Enrolled 73 residents in the Supplemental Nutrition Assistance Program (SNAP), reducing the number of eligible residents who were unenrolled.
- Re-launched the Congregate Meals Site at the Arlington Community Center, offering a hot lunch to any older adult in the community on Tuesday and Wednesday afternoons.

**Accomplishments (cont.)**

- Served as location for Minuteman Senior Services to operate Meals on Wheels, delivering daily to 70 homebound older adults in Arlington.
- Organized 50 volunteers to deliver 200 hot turkey dinners on Thanksgiving Day to older, home-bound residents that are alone on the holiday. Secured funding from Arlington EATS and Retired Men's Club of Arlington to pay for the dinners.

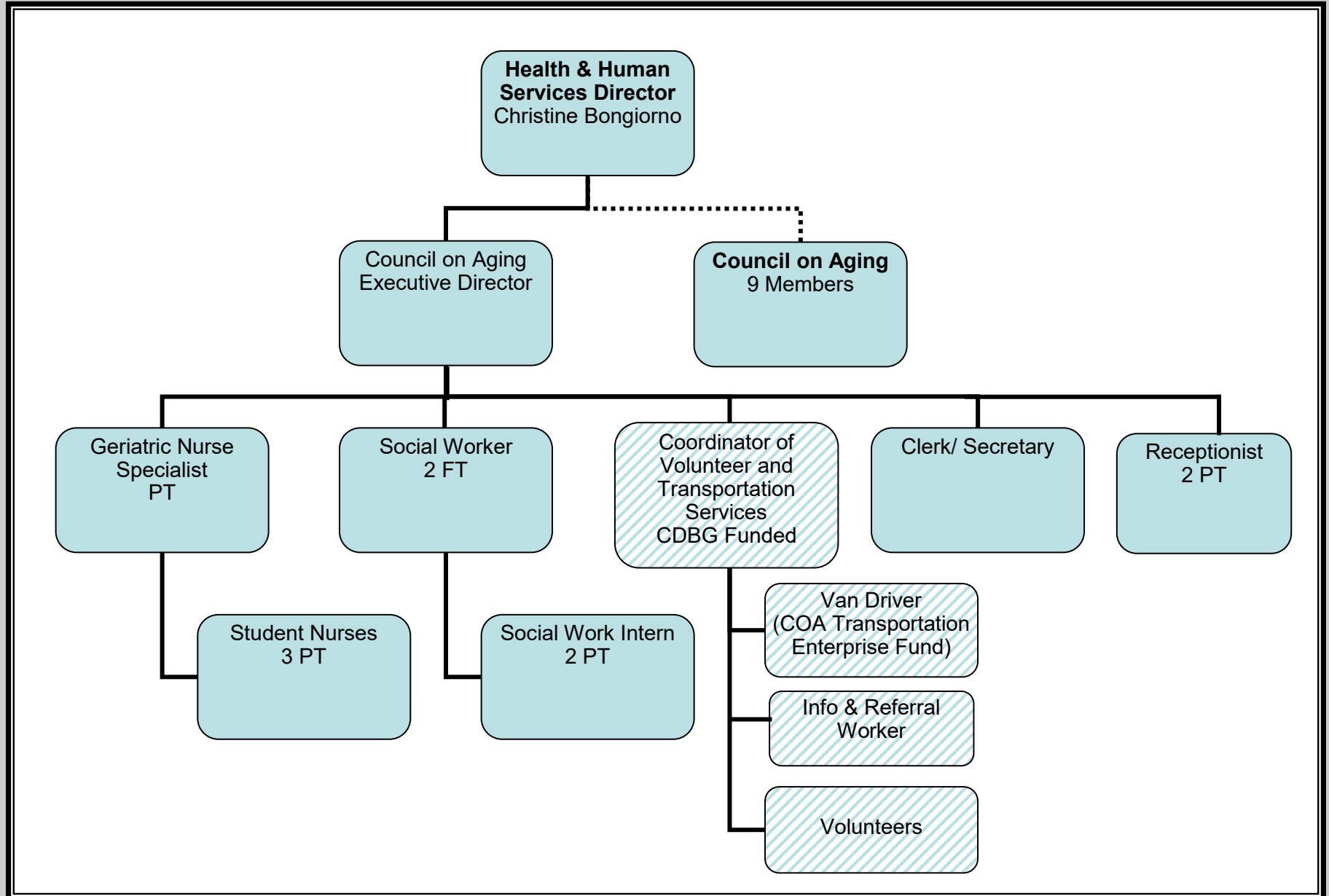
**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Council on Aging</b>				
Units of Service Delivered	21,142	32,050	32,855	34,000
COA Volunteers	262	348	368	368
Volunteer Hours	6,228	8,421	10,304	10,304

**STAFFING**

<b>Council on Aging</b>	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Clerical	1.50	1.69	2.58	2.69
Professional/Technical	2.34	2.80	2.86	2.91
<b>Total</b>	<b>4.84</b>	<b>5.49</b>	<b>6.44</b>	<b>6.60</b>







**Program Description**

The Diversity, Equity, & Inclusion (DEI) Division of the Department of Health and Human Services (HHS) is responsible for leading the racial equity initiatives laid out by the Town. The DEI Division responds to questions, concerns, and complaints that pertain to ADA compliance, and cooperates with other departments to ensure the ADA Self-Evaluation Transition and Implementation Plan is being used and considered as projects across town develop. The DEI Division collaborates with departments, boards & commissions, community organizations and faith communities across the Town to build supportive partnerships and strategize for increased community engagement to advance equity goals. The DEI Division manages and coordinates the work of the Human Rights Commission, LGBTQIA+ Rainbow Commission, and Disability Commission, including planning and executing programming and managing budgets.

**Budget Statement**

This is a level-services budget.

**PROGRAM COSTS**

Diversity, Equity, and Inclusion	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	-	93,841	190,939	220,628
Expenses	-	1,839	38,000	39,000
<b>Total</b>	-	95,680	228,939	259,628

**FY2024 Objectives**

- Work closely with DPW, Planning, and Facilities Departments, along with the Disability Commission and other town boards and commissions, to continue advancement and coordination of ADA Transition and Implementation Plan.
- Complete the Racial Equity and DEI workshops with Strategy Matters and continue partnership and support as employees will incorporate the learnings into their work.

**Objectives (cont.)**

- Co-create implementation steps based on outcomes and recommendations of the Community Equity Audit, to advance equity across all facets of the Town.
- Provide, improve, and build up educational programming and opportunities for employees and community members, including additional training and workshops.
- Continue alignment of DEI programming and equity initiatives with the DEI Director for Arlington Public Schools, including increased programming for multicultural holidays.
- Establish outreach and communication initiatives to improve access and expand community engagement, including development of a working group made up of individuals from town departments and community organizations that will guide the development of the Community Engagement Strategic Plan.
- Expand programming available in multiple languages, including community forums focused on Understanding Town Government and a Social Services fair with HHS and community-based organizations.
- Support DPCD and assist with engagement strategies for the MBTA Community Zoning Project.
- Municipal Equality Index (MEI) Working Group will address areas in need of change, specifically improvements to the Town’s laws, policies, and services affecting the LGBTQIA+ community.
- Expand summer Community Conversation series to be collaborative with multiple departments and APS DEI.
- Expand the Elevating Arlington’s Voices of Color (EAVoC) archive project, in partnership with the Robbins Library and Arlington Commission for Arts and Culture (ACAC), and supplemental programming, to continue to give voice to Black, Indigenous, People of Color (BIPOC) community members
- Formalize and continue participation in the MA DEI Coalition, established in early 2021, to connect DEI municipal leaders across the state to share challenges and best practices.
- Continue to serve as a liaison to the Government Alliance on Racial Equity (GARE), Mystic Valley NAACP Branch, and the Racial Equity Learning Community offered through the Community Health Network Area (CHNA) #17.



**Major Accomplishments for 2022**

- Partnered with the Martin Luther King Jr. Birthday Observance Committee to put on the 34th annual celebration, which took place virtually for the second time.
- Aligned DEI initiatives for Town and School District, in working closely with DEI Director for APS.
- Supported and coordinated Arlington Human Rights Commission Black History Month programming and banner project.
- Participated in and led YW Boston's Stand Against Racism campaign throughout the month of April for Town Departments. The DEI Division provided workshops throughout the month open to all town and school employees. Additionally supported departments if they wished to hold further staff conversations focused on race.
- Hired full-time Community Outreach and Engagement Coordinator, and full-time ADA Coordinator.
- Began work with Opportunity Consulting, a Washington, D.C., Black and Women Owned business to conduct a Community Equity Audit to assess the Town's barriers to access and determine ways to develop more equitable policies and practices in three areas: Voting/Civic Participation, Housing, and the Town Workforce.
- Continued work with Rainbow Commission on Pride Banner campaign and to create banners for Arlington center to celebrate and spread awareness of Pride Month, and their Pride event.
- Partnered Disability Commission with True Story Theater and Council on Aging to provide three community programs centered around the lived experience of individuals with disabilities.
- Attended week-long 2022 NAACP National Convention.
- Conducted outreach at farmer's markets and participated in National Day Out and Town Day and supported DEI commission's tabling.
- Continued activity and leadership within the Municipal Immigrant Support Network (MISN), advancing strategies and communications with neighboring municipalities, community organizations, APS, and town entities to respond to increasing newcomer population.

**Accomplishments (cont.)**

- Continued participation in two-year Language Access Pilot Project, in partnership with MAPC, the Blue Hills Community Health Alliance, and the communities of Beverly, Randolph, and Milton. Project includes researching best practices in language accessibility and translation, and solutions for providing resources and services in Arlington.
- Contracted and began work with Strategy Matters, to provide Racial Equity and DEI workshops to all town employees, fostering a learning environment that encourages co-ownership over DEI values and responsibilities across the town.
- Continued leadership of the MA Municipal DEI Coalition, and participated in DEI Guide Launch event, and monthly GARE/REMAP workshop sessions.
- Continued collaboration with ACAC and Artist in Residence on community engagement programming to support Black Joy in Arlington project. Engagement opportunities include creation of affinity spaces for Black community members to share, gather, and converse.

**Performance / Workload Indicators**

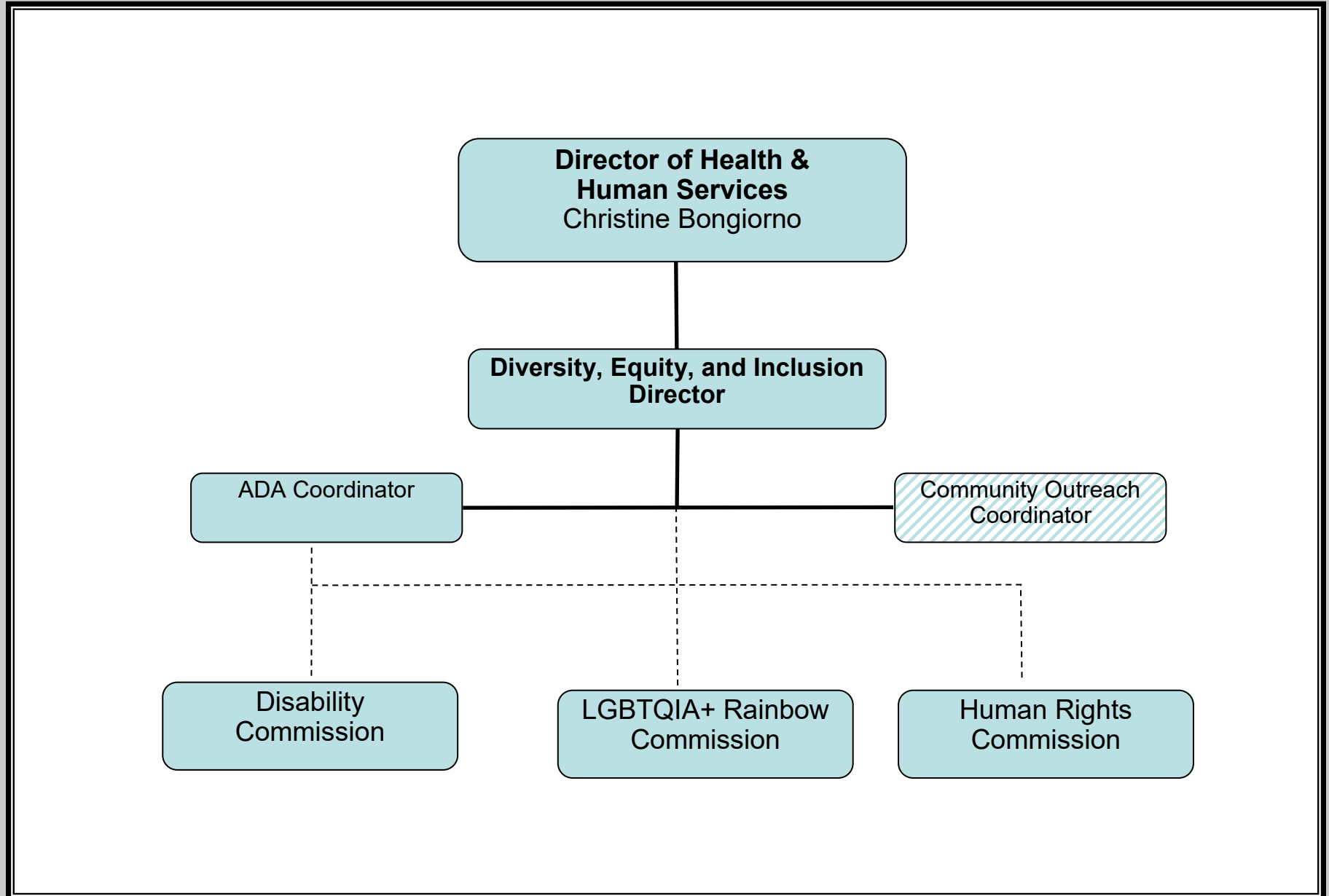
	FY2020 Actual	FY2021 Actual	2022 Actual	2023 Estimated
<b>Diversity, Equity, and Inclusion</b>				
Trainings - facilitated & attended	4	14	15	20
Planning/Advisory Meetings	25	104	84	90
HRC, Disability, and Rainbow Commission Meetings	30	41	68	72
Community Events/Programs	8	28	14	20
Partnerships/Collaborations	9	17	21	25

*\*Indicators subject to change with addition of two FT positions in 2022*

*\*DEI work began in January 2020*

**STAFFING**

Diversity, Equity, and Inclusion	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Clerical	0.51	0.51	2	2
<b>Total</b>	<b>1.51</b>	<b>1.51</b>	<b>3</b>	<b>3</b>





**THIS PAGE INTENTIONALLY LEFT BLANK**





---

# NON-DEPARTMENTAL

---

RETIREMENT • INSURANCE

---

---

---

---

---

---

---

---



**Program Description**

The Arlington Retirement Board is an autonomous 5-person board which oversees the Town pension system under Massachusetts General Law, Chapter 32. Members of the Arlington Contributory Retirement System are active employees for the Town of Arlington, and the Arlington Housing Authority, who qualify for membership and retired employees who have fulfilled the requirements to be eligible to retire and have retired.

The Retirement Office is responsible for processing retirement and disability applications, a monthly retiree payroll, processing of refunds and transfers of annuity savings accounts, employee estimates of potential future benefits and the accounting for expenses, members' deductions and investment activities for the system as mandated by the Public Employees Retirement Administration Commission guidelines.

Non-Contributory Retirees are living retirees or survivors of retirees who had municipal employment that occurred prior to 1939 and are not members of the Arlington Contributory Retirement System. The Non-Contributory Retirees payroll and appropriation are under the jurisdiction of the Town of Arlington.

**PROGRAM COSTS**

	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
<b>Pensions</b>				
Personnel Services	-	-	-	-
Non-Contributory	16,986	11,530	-	-
Contributory	13,246,911	14,041,972	14,846,687	15,676,279
<b>Total</b>	<b>13,263,897</b>	<b>14,053,502</b>	<b>14,846,687</b>	<b>15,676,279</b>

**Performance / Workload Indicators**

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Pensions</b>				
Contributory Enrollees				
Active Employees	838	818	841	835
Retired Employees	598	620	616	617
Non-Contributory Enrollees	1	1	0	0

**Budget Statement**

The FY2024 Town total pension appropriation increased by \$829,592 over FY2023.



**Retirement Board**

Ida Cody, Ex Officio  
Kenneth Hughes, Chair  
Robert Jefferson  
Richard Keshian  
Alfred Fantini

**Retirement Administrator**

Richard Greco

**Assistant Retirement Administrator**





**Program Description**

The insurance budget comprises the cost of providing the following coverage:

- Health insurance** for town and school active and retired employees.
- Life insurance** is required to be provided to all employees in the amount of \$10,000 which is split 50% town funded and 50% employee funded.
- Medicare** costs are the federally required 1.45% of the salary of all employees hired after April 1986. Employees must also contribute 1.45% of their salary.
- Indemnity insurance** includes property insurance and automobile insurance coverage. Property insurance is provided for all town and school buildings and those rented are covered for general liability. Automobile insurance is required for all the town and school vehicles.
- Public Official Liability insurance** covers all public officials, who in the performance of their official duties, may be sued for those actions.
- Unemployment insurance** is paid for the actual employees who have been laid off from their positions. Unlike private employers, the town does not pay a premium. The Town hires an outside firm to closely monitor our claims and to appeal any irregularities.
- Workers' Compensation** covers the costs of employees injured as a result of their employment.
- The Flexible Benefit Plan** is a Section 125 plan which is provided to the employees for dependent care and health care costs not provided through health insurance coverage. Employees contribute tax free to this plan through payroll deductions. This budget pays for the administration of that plan.
- Employee Mitigation** is a benefit the Town included in the operating budget as part of the agreement to move to the Group Insurance Commission (GIC). This money is a protection for employees who experience high out-of-pocket claim costs.

**Budget Statement**

The Insurance Budget is relatively stable. As it does every five years, in early 2023 the GIC completed requests for proposals on their plans. Tufts Health Plan and Harvard Pilgrim have merged, impacting the majority of the GIC active employee and retiree health plans. Enrollment went up modestly from the previous fiscal year, due in large part to the large number of vacant benefit-eligible positions. Due to a very competitive labor market the Town has averaged between 30 and 50 vacancies in the past year.

**FY2024 Objectives**

- Utilize claims data to solicit alternative health insurance bids, work with Employee Union and Retiree Leadership to review alternatives to the GIC, and ensure we are getting the best care for the best price.
- Support employees and retirees in successful transition to new GIC plans.

**PROGRAM COSTS**

	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
<b>Insurance</b>				
Group Life	85,962	89,897	99,823	99,823
Group Health	16,552,722	17,671,003	19,321,552	19,546,768
Unemployment Ins.	144,869	97,952	150,000	150,000
Medicare Payroll Tax	1,420,574	1,588,233	1,659,715	1,818,716
Property Insurance	344,788	300,497	375,900	394,695
Officials Liability	56,258	56,856	55,000	55,000
Workers' Compensation	536,662	548,825	580,000	580,000
Flexible Benefit Plan	34,886	34,981	38,880	38,880
Medicare Penalty	12,410	13,058	15,000	15,000
Employee Mitigation	-	-	50,000	50,000
Opt Out Program	215,306	200,864	205,996	213,996
<b>Total</b>	<b>19,404,436</b>	<b>20,602,166</b>	<b>22,551,866</b>	<b>22,962,878</b>



**Major Accomplishments for 2022**

- Successfully met all Affordable Care Act Filing deadlines. This is a highly technical and complex process that done incorrectly exposes the town to significant fines.
- Provided significant amounts of data to support the production of the town's Other Post- Employment Benefits (OPEB) report.



**Program Description**

The Health Insurance budget provides for the Town's portion of the cost for providing health insurance benefits to all town employees, retirees and surviving spouses. The Town is a member of the Commonwealth's Group Insurance Commission, and therefore Town employees are enrolled in the same health plans as all state employees. The Town pays differing contribution splits based upon plan selection, as demonstrated below.\*

**Indemnity Plans (75% employer /25% employee)**  
 UniCare Total Choice

**HMO Plans (85/15% employees and retirees w/o Medicare)**  
 Health New England  
 Harvard Pilgrim Quality  
 Mass General Brigham Health Plan Complete

**PPO/POS Plans (80/20% employees and retirees w/o Medicare)**  
 Harvard Pilgrim Access America  
 Harvard Pilgrim Explorer  
 UniCare Community Choice  
 UniCare Plus

**Medicare Extension Plans**  
 Tufts Health Plan Medicare Preferred (85/15%)  
 Harvard Pilgrim Medicare Enhance (75/25%)  
 UniCare Medicare Extension (75/25%)  
 Health New England Medicare Supplement Plus (75/25%)

**Dental Plan:**  
 Delta Dental - Two levels of plan offerings – these plans are paid 100% by the employee.

\*Employees hired after December 1, 2011 are required to pay 25% toward the cost of their plan. Surviving spouses pay 50%.

**Budget Statement**

FY2024 will be the 12<sup>th</sup> full fiscal year that Arlington has received its health insurance through the Commonwealth's Group Insurance Commission (GIC). The Town's HR Department not only serves as the primary contact point for health plan enrollment, administration, and general questions, it is charged with the responsibility of paying the GIC (about \$20 million annually) and accounts for all employer, employee, and retiree contributions. There are 15 GIC health plans offered for families and individuals, with contributions set at multiple levels depending on hire date

**Budget Statement (cont).**

and through multiple deduction cycles.

In the spring of 2023 the Town initiated the process of seeking claims data from the GIC to enable us to seek proposals from other health insurance carriers. Two years ago the Town had gone through a similar process but claims activity during the COVID-19 Pandemic was highly irregular and made forecasting future insurance rates especially challenging. Ultimately it was decided that staying within the GIC was the safest option. The Town continues to partner with Union and Retiree Leadership in weighing carrier options and determining whether or not remaining in the GIC is the best decision for the Town.

**FY2024 Objectives**

- Successfully communicate about and support employees and retirees in transition to new GIC plan offerings.
- Continue to strategize and implement new ways to provide excellent customer service to employees and retirees in Group Health Commission health plans through information and education.
- Partner with Retiree and Union Leadership to explore potential health care plan alternatives.
- Communicate and keep employees informed in new ways utilizing the latest technology along with traditional methods.

**Major Accomplishments for 2022**

- Successfully teamed with the School Human Resources staff on the administration of benefit plans and auditing practices ensuring fair and consistent treatment of employees.
- The reporting requirements under the Affordable Care Act continue. A failure to accurately produce employee statements and submit corresponding data to the Federal Government would subject the town to significant fines. Managing and producing the data is labor intensive and complex. For the 11th year the Department partnered with the School Human Resources team to successfully meet our Affordable Care Act reporting requirements
- Distributed \$86K in funds to enrollees of active health plans for high out-of-pocket costs and copays. Since the inception of the Health Reimbursement Account in 2012 the department has facilitated the distribution of over \$900K.



**THIS PAGE INTENTIONALLY LEFT BLANK**





---

## SECTION V

---

# ENTERPRISE FUNDS



---

# ENTERPRISE FUNDS

---

WATER/SEWER • RECREATION • ED BURNS ARENA •  
COUNCIL ON AGING TRANSPORTATION •  
YOUTH SERVICES

---

---

---

---

---

---

---

---



**Program Description**

The Water and Sewer Division maintains the Town’s water distribution system and the sewer collection system. The work involves maintenance and repairs on roughly 130 miles of water mains and 117 miles of sewer mains. Deteriorating and broken pipes are fixed, sewer mains are flushed, hydrants are maintained and flushed, and just under 13,000 meters are billed quarterly.

Water treatment and supply, as well as sewer treatment, is provided by the MWRA. The Town’s DPW Director maintains a voting position on the Advisory Board to the MWRA.

**FY2024 Objectives**

- Finalize replacement of older meters and meter reading hardware.
- Roll out technology to allow for remote account access to water use data.
- Implement projects related to American Rescue Plan Act (ARPA) funding. Projects to include improvement to Town’s sewer pump stations and pressure monitoring systems.

**Budget Statement**

The FY24 Budget assumes an estimated 3.66% water rate increase and a 3.54% sewer rate increase.

This is a level-services budget.

**Major Accomplishments for 2022**

- Replaced 266 water meters.
- Provided water use data to the Town Treasurer for billing while changing out meters and electronic reporting equipment.
- Repaired water main leaks at 41 locations.
- Repaired water service lines at 54 locations.
- Replaced 30 hydrants.
- Flushed over 175 locations to clear blockages from sewer mains and services.
- Sampled 14 designated residential and commercial locations weekly for water quality.
- Provided over 589 mark-outs for underground excavation work.

**PROGRAM COSTS**

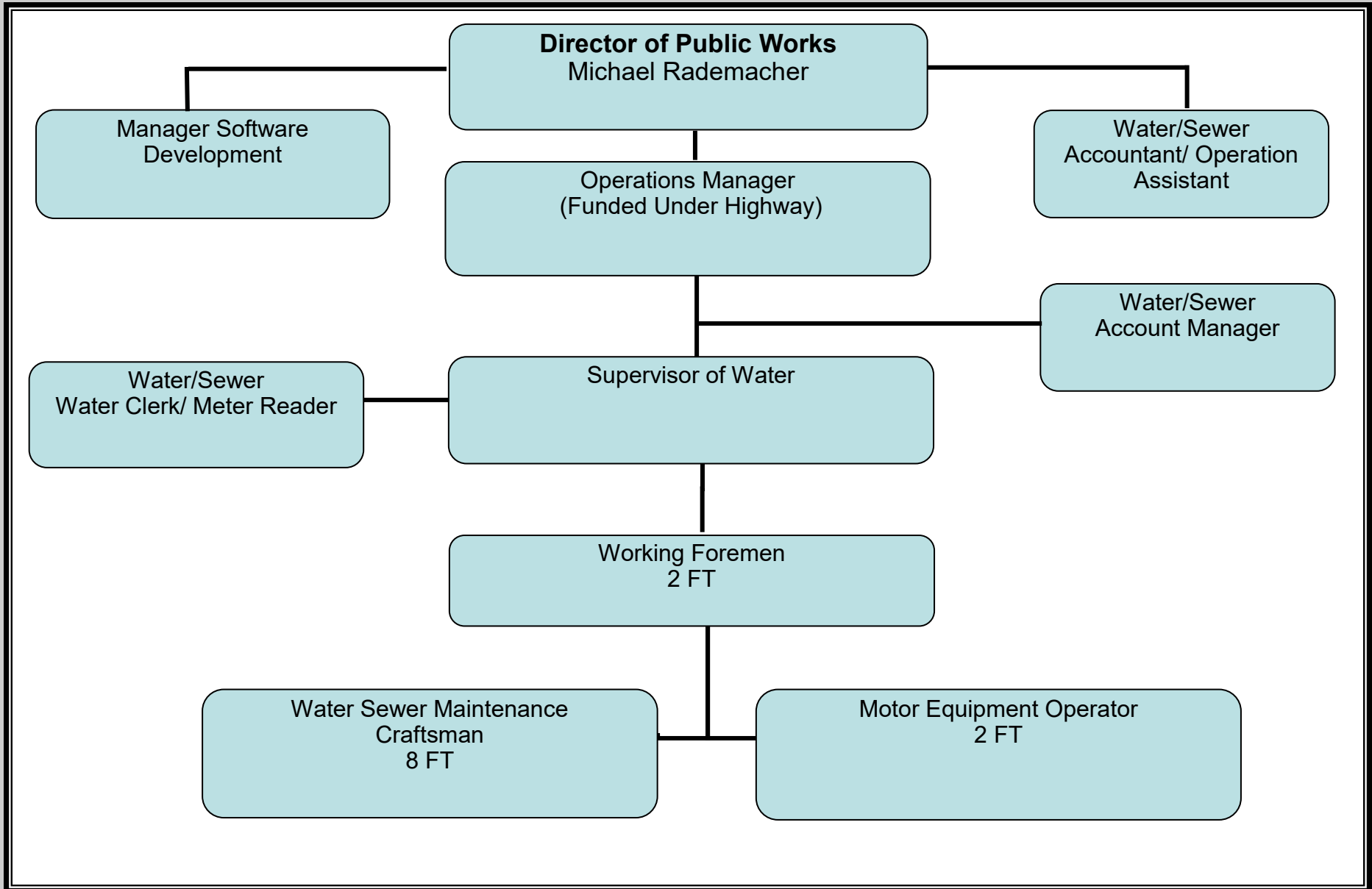
Water/Sewer Enterprise Fund	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	2,350,887	2,380,292	2,554,878	2,696,219
Expenses	3,177,312	3,435,239	3,941,065	4,001,417
MWRA Assessment	14,499,630	15,082,484	15,232,669	15,260,957
Capital Expenses	1,433,344	1,736,219	2,155,086	2,370,572
<b>Total</b>	<b>21,461,173</b>	<b>22,634,234</b>	<b>23,883,698</b>	<b>24,329,165</b>



Performance / Workload Indicators				
	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Actual	Estimated
<b>Water/Sewer Enterprise</b>				
Water Meters Read	12,585	12,605	12,627	12,625
Repair Water Main Leak/Break	62	52	41	50
Repair Water Service Leak	45	56	54	55
Repair or Install Meter	711	546	266	3,500
Repair or Install Hydrant	15	27	30	50
Catch Basins Cleaned	36	16	23	50
Sewer Back-Up Flushes	72	34	32	35
Replace or Install Sewer Pipe	41	67	47	45
Sewer Main Flushes	160	183	142	150
Excavation Mark outs	627	613	589	600
Water Quality Test Sites	14	14	14	14
Water Mains - miles	131	131	131	131
Sewer Main - miles	117	117	117	117
Sewer Pump Stations	9	9	9	9
Fire Hydrants	1,414	1,414	1,414	1,414

STAFFING				
Water/Sewer Enterprise Fund	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	1	1	1	1
Clerical	1	1	1	1
Professional/Technical	3	3	3	3
Public Works	12	12	12	12
<b>Total</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>







**Program Description**

Arlington Recreation, a self-sustaining department of the Town of Arlington, is proud to offer safe, quality and affordable recreational programs and facilities for citizens of all ages and abilities. The primary responsibilities of the department are to plan, coordinate, and supervise year-round recreation and leisure programs. The department rents several spaces in town including school gymnasiums, school classrooms, and a commercial storefront for programming. The department continually looks for additional spaces to offer programs, community events, and childcare options for the residents of Arlington. The Recreation Department operates and manages the Reservoir Beach, Ed Burns Arena, North Union Spray Park, and Thorndike Off-leash Recreation Area. The Recreation Department oversees the permitting of all parks and playgrounds as well as manages all capital projects in town under the Park and Recreation Commission's jurisdiction.

**Budget Statement**

Overall, the FY2024 budget expenses and revenues are estimated to increase by 17%. This is due to increased participation across programming with a large increase in reservoir beach revenue as well as an attempt to lengthen the beach season in 2024 due to resident demand. Additional funding has been requested in FY2024 to assist in the possible transition of locations for the Kid Care early education and after school programming. Temporary staffing is estimated to increase another 5% due to the increase in minimum wage.

**PROGRAM COSTS**

Recreation Enterprise Fund	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	499,212	673,251	785,329	867,148
Expenses	531,736	1,039,439	1,106,398	1,354,342
<b>Total</b>	1,030,947	1,712,690	1,891,727	2,221,490

**FY2024 Objectives**

- Complete several capital projects including the Robbins Farm Playground and the Hurd Field renovation. Continue to seek funding for all necessary improvement for municipal playground renovations.
- Complete Design Services and the procurement process for the FY2024 capital projects including Hill's Hill Mountain Biking and Menotomy Rocks Park Playground.
- Look at necessary program modifications in Kid Care, Reservoir Beach operations, summer programming, and travel basketball.
- Administratively develop efficient processes for recreation program contractual services with program providers.

**Major Accomplishments for 2022**

- Completed the Reservoir Beach renovations with a grand opening to the public in June 2022.
- Completed Design Services for several major projects including Hurd Field, Stratton Playground, Peirce Playground, Bishop Playground, Parmenter School Playground, and Spy Pond Playground.
- Completed the feasibility study for Mountain Biking project at Hills Hill.
- Continued to implement the planning strategies from the 2021 capital project feasibility study.
- Administered travel basketball operations for over 25 competitive teams for boys and girls grades 4-8 with anticipated increased in 2023. A total of 300 participants participated in the program.
- Completed playground inspections and repairs to Menotomy, Poets, Cutter, Stratton, Peirce, Bishop, Locke, Parallel, Crosby, Waldo, Brackett, and McClennen.
- Program participation increased by 15 percent throughout the department.

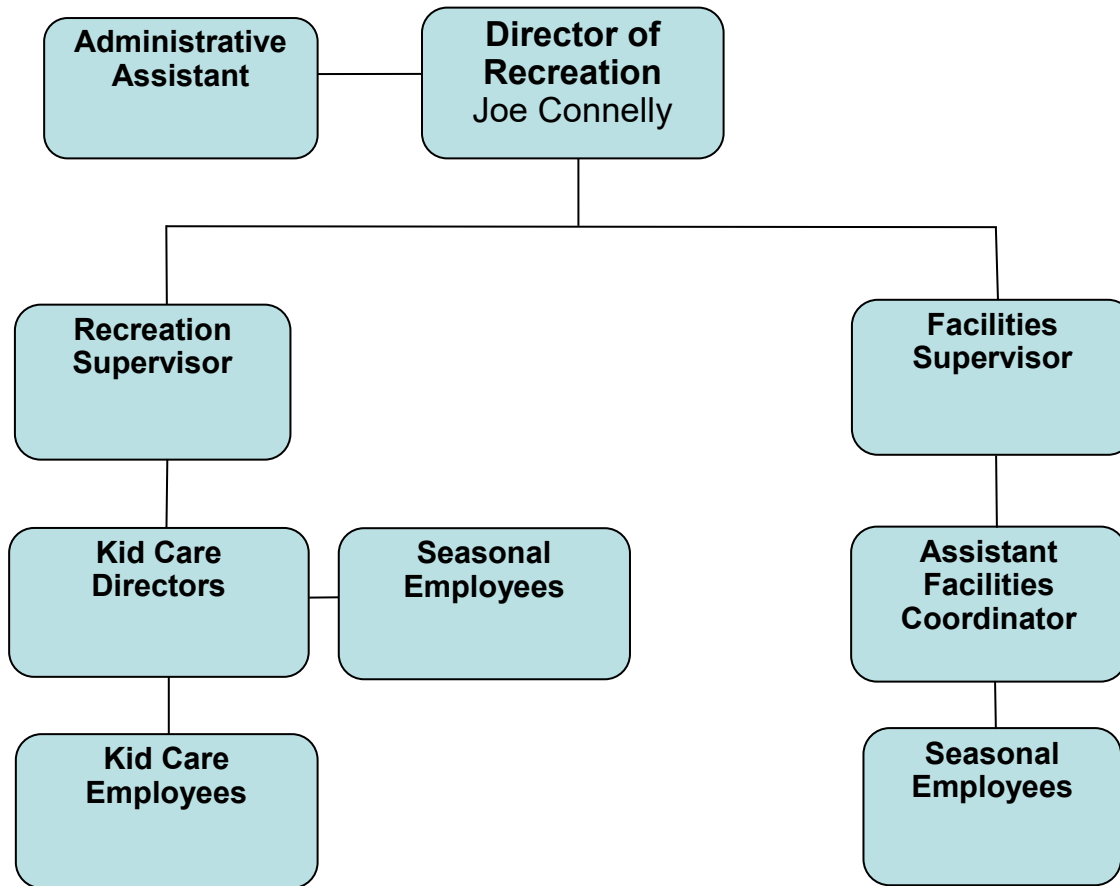


**Performance / Workload Indicators**

Recreation	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Participants:</b>				
Fall	1,204	2,088	4,330	4,330
Winter	1,745	1,572	2,470	2,470
Spring	0	2,121	4,202	4,202
Summer	2,214	4,781	5,841	5,841
<b>Reservoir Tags:</b>				
Adult Resident	142	48	165	165
Child Resident	122	62	120	120
Senior Citizen	42	86	99	99
Resident Family	178	288	321	321
Resident Family Plus				
1	39	22	49	49
<b>TOTAL Tags:</b>	<b>485</b>	<b>506</b>	<b>754</b>	<b>754</b>
<b>Reservoir Day Passes:</b>				
	17,590	4,611	15,308	15,308

**STAFFING**

Recreation Enterprise Fund	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	0.8	0.8	0.8	0.8
Clerical	1.3	1.3	1.3	1.3
Professional/Technical	5.2	3.8	4.0	4.8
Custodial/Bldg. Maint.	0.2	0.2	0.2	0.2
<b>Total</b>	<b>7.51</b>	<b>6.1</b>	<b>6.3</b>	<b>7.1</b>





**Program Description**

The Ed Burns Arena is a self-sustaining division of the Town of Arlington Recreation Department. The Ed Burns Arena is an indoor ice facility located at 422 Summer Street in Arlington. The facility includes a regulation size rink of 85' x 197' with spectator seating for 1,000 people. Amenities at the rink during the months of November to April include snack bar & concession services, vending machines, skate rentals, skate sharpening, and team locker rooms. The Ed Burns Arena is open to the public for skating during the months of August through April. Along with seasonal skating opportunities for the public, many school-sponsored hockey programs and events as well as private hockey leagues use the rink.

The Department is working on strategies to increase usage during the non-peak ice times as well as the off-season when the ice is removed.

**FY2024 Objectives**

- Improve marketing of ice rentals, focusing on open time slots earlier in the season and those not historically rented.
- Offer additional public skating, specialty ice events, and skating programs to address the bookends of the season.
- Implement more off-ice programs and rentals during the off-season including indoor sport rentals, birthday parties, special events, and unique recreational programming.
- Conduct a study of the parking area to improve safety and utilization of the parking at the Ed Burns Arena and adjacent fields.

**Budget Statement**

Overall, the FY2024 budget remains consistent with an estimated increase of 8% in both revenues and expenses.

The Recreation Department will continue to evaluate the services at the rink and look to implement changes to help increase usage throughout the year.

**PROGRAM COSTS**

Ed Burns Arena Enterprise Fund	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	168,348	289,818	279,395	289,082
Expenses	239,522	284,556	332,573	364,092
<b>Total</b>	<b>407,870</b>	<b>574,374</b>	<b>611,968</b>	<b>653,174</b>



**Major Accomplishments for 2022**

- Completed ADA-upgrades to the bleacher area which includes the addition of a wheelchair lift and dedicated seating area.
- Made necessary mechanical improvements so that the rink can operate in an efficient manner.
- Conducted a hazard review of the refrigeration and mechanical rooms to improve safety in the rink for patrons and employees.
- Successfully generated positive revenue to increase the reserve funds balances for future programming and facility needs.

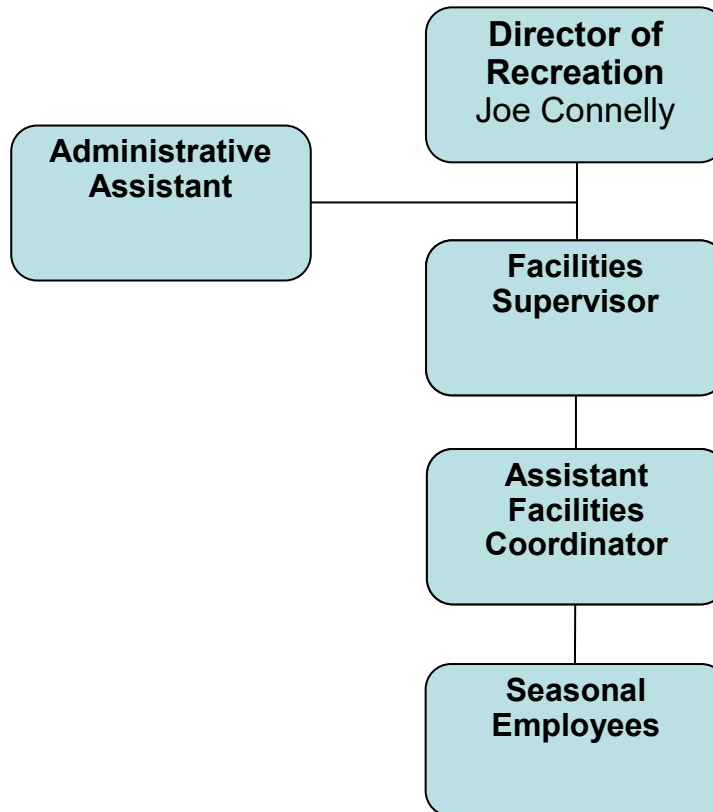
**Performance / Workload Indicators**

	FY2020 Actual	*FY2021 Actual	FY2022 Actual	FY2023 Estimated
<b>Ed Burns Arena</b>				
Ice Rental Hours	1,379	1,293	1,670	1,670
Adults	3,858	479	3,117	3,117
Children/ Seniors	6,434	714	6,660	6,660
Skate Rentals	3,202	988	2,963	2,963
Skate Sharpening	146	92	95	95
Stick and Puck	1,121	417	790	790

\* FY2021 was forced to shutdown periodically due to the covid pandemic and public skating operated at only 25%-40% capacity

**STAFFING**

Ed Burns Arena Enterprise Fund	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	0.2	0.2	0.2	0.2
Clerical	0.7	0.7	0.7	0.7
Professional/Technical	1.2	1.0	1.0	1.2
Custodial/Bldg. Maint.	0.8	0.8	0.8	0.8
<b>Total</b>	2.9	2.7	2.7	2.9





**Program Description**

The Council on Aging (COA) Transportation Program was established as a Town Enterprise Fund in 1988 to provide affordable transportation for Arlington seniors. Access to transportation has continued to be a leading factor in the quality of life for adults over age 60. Arlington has one of the highest percentages of older adults in the town population, compared to neighboring towns in the commonwealth. By 2025, it is estimated that Arlington Residents age 60+ will surpass 30% of the town population. It is crucial to provide an array of accessible transportation options to allow older adults to maintain independent and active lives. Many older adults are not able to walk long distances or stand at bus stops, highlighting the critical need for accessible curb-to-curb transportation programs as run through the Council on Aging. The COVID-19 Pandemic has only further highlighted the need for safe and reliable transportation options for older adults in Arlington.

One of the program goals is to reduce barriers to medical treatment. The COA Transportation program provides thousands of rides a year to medical appointments both within Arlington and to surrounding communities through the greater Boston region. These rides are completed using two accessible wheelchair-lift passenger vans, volunteer drivers, partnerships with the local taxi company, and Uber.

The program also has a goal of combating social isolation. The two accessible vans allow older residents to maintain independence and schedule rides to grocery shop, attend a class or a program, complete necessary errands or meet a friend for a social visit. The COA has been proud to continue transportation services for older residents in Arlington under new safety protocols, to allow older residents to get to the places they need amidst the pandemic.

**Budget Statement**

As an Enterprise Fund, the COA Transportation Program must generate sufficient revenues to meet its program expenses. Program expenses include administrative costs for supervision, driver pay, mandatory driver trainings, taxi program expenses, fuel, and vehicle repair. Program revenues are generated through rider fees, Community Development Block

**Budget Statement (cont.)**

Grant (CDBG) funding, a grant from the Symmes Medical Use Nonprofit Corporation, funding from the Elizabeth and George L. Sanborn Foundation for the Treatment and Cure of Cancer, Inc and other specific grants related to serving the transportation needs of seniors. The Council on Aging must continually seek revenue from riders and non-municipal resources in order to continue to offer a low-cost transportation option for Arlington residents age 60 and over.

The COA Transportation Program utilizes a menu of transportation services, including volunteer drivers. The division continues to seek out additional funding to cover the cost of providing low-cost transportation to seniors.

**PROGRAM COSTS**

Council on Aging Transportation	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	76,569	84,061	162,344	95,249
Expenses	30,461	40,090	32,300	32,300
<b>Total</b>	<b>107,030</b>	<b>124,151</b>	<b>194,644</b>	<b>127,549</b>

**FY2024 Objectives**

- Continue to form partnerships with transportation related organizations options through participation in MASS DOT regional meetings, partnerships with other area COAs, and participation in the Arlington Sustainable Transportation Advisory Committee.
- Recruit 10 new volunteers as Medical Escort Drivers to meet increased demand.
- Continue to offer free van trips to and from the Community Center for COA programs, services and activities. This benefit has been well received and is necessary in order to persuade residents to choose the van instead of needing to park a personal vehicle in our limited parking.
- Continue to offer free van rides to COA monthly podiatry clinic in Medford due to the importance of this service.





**Objectives (cont.)**

- Continue to educate Arlington Seniors on Ride Sharing and shift rides from taxi service to Uber
- Expand the volunteer driving program to include transportation to non-medical out of town rides to improve independence for older residents. Work with neighboring towns to possibly form a pool of volunteer drivers for non-medical rides.
- Continue to ask for feedback from our residents on the types of transportation needs they have that we do not cover. i.e. out of town rides for social visits, or non-medical needs.
- Continue weekly rides to Market Basket in Burlington one morning per week due to the demand.
- Continue to seek additional grant funding sources through charitable foundations focusing on reducing isolation as a health determinate factor.
- Continue to hold Senior Charlie Card registration events multiple times through the year, and have staff member available to assist with Senior Charlie Card renewals.

**Major Accomplishments for 2022**

- Provided over 8,200 rides to Arlington older adults.
- Accommodated 30% increase in van rides due to expanded programming and services post-reopening of renovated Arlington Community Center
- Hired a 6th COA Van Driver to meet the demand of increased van rides requested.
- Coordinated all transportation for Cancer related appointments for all Arlington residents, of all ages, through a grant from the Sanborn Foundation.
- Published Age and Dementia Friendly Action Plan after 3 years of information gathering, focus groups and input from residents. Transportation is a major focus in this plan.
- Served as the Transportation Arm of Arlington EATS; providing all transportation needed to Arlington EATS clients, for free
- Replaced 2013 Van with new 2022 Van, through a grant from MassDOT.

**Major Accomplishments (cont.)**

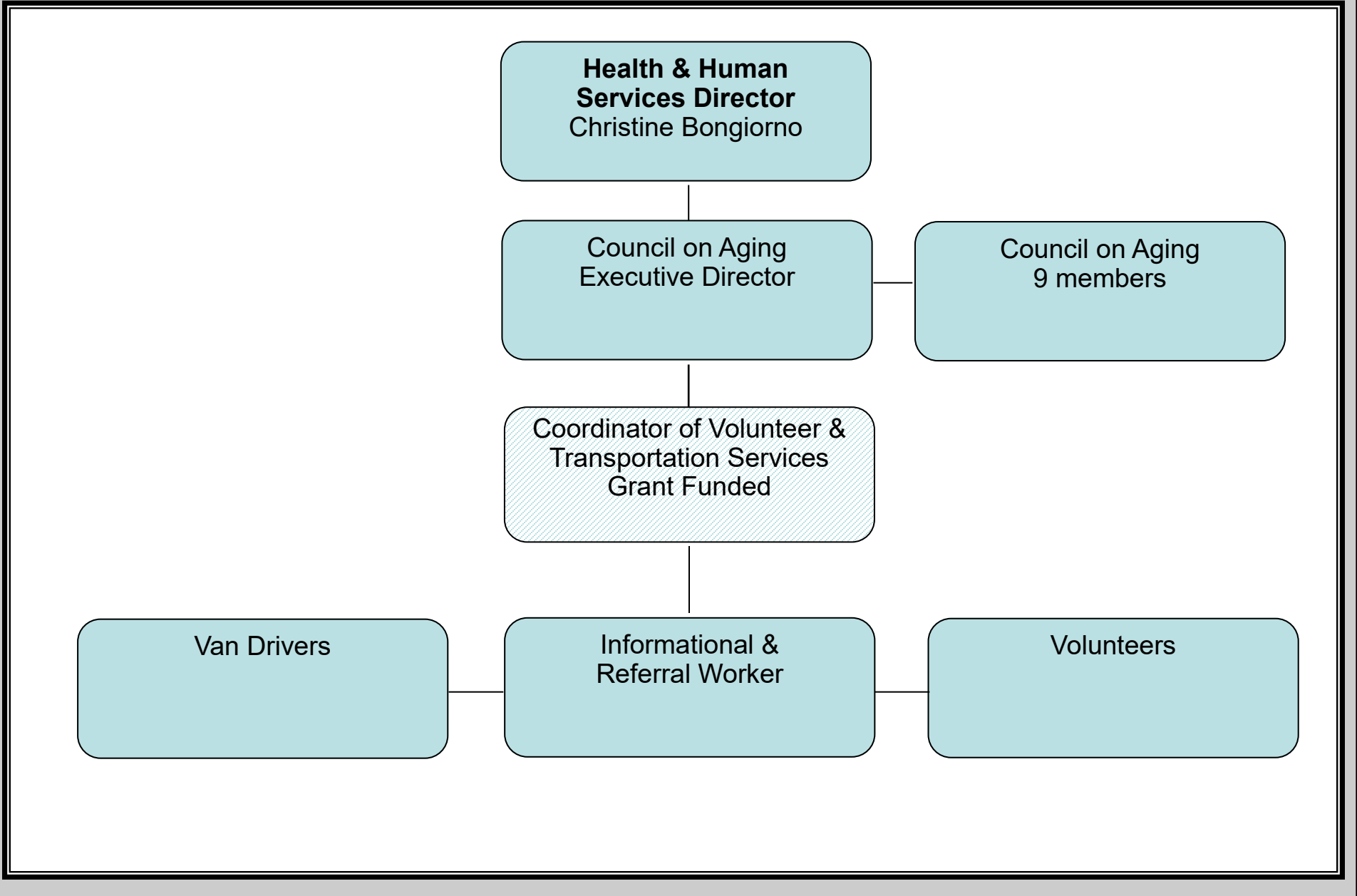
- Continued to educate people on ride share applications by holding educational sessions to train people on downloading and using the Uber app.
- Hosted 2 MBTA Senior Charlie Card Event for 30 seniors. Began assisting with Charlie renewals on a walk-in basis.
- Rolled out COA “Easy Ticket” payment program, which allows residents to purchase van tickets in bulk for a discount. These same tickets can be used for COA program fees.
- Expanded driver hours to accommodate 4 round trip van rides (28 individuals per week) to Market Basket on Tuesday mornings.
- Continue to provide complimentary van rides to all vaccine clinics or vaccine appointments.

**STAFFING**

Council on Aging Transportation	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Managerial	0	0	0.00	0.00
Clerical	0.80	0.80	0.80	0.80
Transportation Drivers	0	0	0.80	0.00
<b>Total</b>	<b>0.80</b>	<b>0.80</b>	<b>1.60</b>	<b>0.80</b>

**Performance/Workload Indicators**

Council on Aging Transportation Enterprise Fund	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Vans - One Way Rides	6,766	1,345	3,816	7,000
Medical Rides (MES and Taxi)	1,436	1,458	2,757	1,113
Uber rides	65	0	309	540





**Program Description**

The Arlington Youth Counseling Center (AYCC) is a welcoming and inclusive community mental health center and the leading provider of outpatient and school-based mental health services for Arlington youth (ages 3-21) and their families. Central to its mission, AYCC is committed to ensuring that all community youth and families have access to comprehensive, culturally-sensitive, and high-quality mental health care, regardless of their ability to pay. AYCC provides thousands of dollars of free and reduced-fee care to families who are uninsured, under-insured, or who otherwise cannot afford the cost of deductibles and copays. Additionally, AYCC offers weekly support groups for people who have experienced domestic violence, and provides critical social services in the community, including resource coordination and case management, for Arlington residents experiencing housing instability, food insecurity, and other basic resource needs.

**Budget Statement**

The proposed FY24 budget for the Arlington Youth Counseling Center's (AYCC) enterprise fund reflects an anticipated budget increase of \$106,680, or nearly 10%, over FY23. Personnel costs (salaries and wages) make up the entirety of this increase, which include several new and expanded clinical positions, as well as step and cost of living increases for existing salaried employees.

AYCC anticipates continued revenue growth in FY24 through increased insurance reimbursements and client copayments. As reflected in the personnel costs, AYCC has expanded its clinical team by several full and part time positions. With increased clinical capacity, AYCC expects to see an increase in counseling sessions/billable services. Additionally, rate increases from both commercial and public insurance providers, as well as the recent shift among all commercial insurance providers to pay for services delivered by non-independently licensed clinicians, will account for increased insurance payments.

**PROGRAM COSTS**

Youth Counseling Center Enterprise Fund	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Request
Personnel Services	491,486	865,815	1,167,240	1,304,882
Expenses	331,072	30,530	50,500	50,500
<b>Total</b>	<b>822,558</b>	<b>896,345</b>	<b>1,217,740</b>	<b>1,355,382</b>

**FY2024 Objectives**

- Provide comprehensive, affirming, and high-quality mental health care to community youth and families through outpatient, virtual, and school-based counseling, psychiatric evaluation, medication treatment, and case management services.
- Increase the number of annual clients served by at 10%.
- Expand AYCC's psychiatry team and ensure continuity of care, by hiring a second part-time psychiatrist to provide support and coverage for AYCC's existing psychiatrist.
- Reduce wait times for youth and families seeking services at AYCC by maximizing clinical caseloads among AYCC clinicians, expanding AYCC's capacity to see clients in schools, and maintaining a robust clinical internship program.
- Partner with the Arlington METCO program to ensure equitable access among Arlington METCO students to AYCC's school- and community-based programs and services.
- Center and promote equity in our work with the community, and in our internal organizational practices.
- Invest in continued professional development and clinical skills training opportunities among AYCC staff to ensure high quality mental health services that are evidence-based, culturally responsive, trauma informed, and equitably delivered.
- Assist at least 100 Arlington families who make a lower income in purchasing gifts for their children by administering the Holiday Help program, refining and strengthening practices as needed.
- Work with the Board of Youth Services to review and update, as necessary, the Board's mission, structure, composition, and policies and practices to maximize support for AYCC and the wellbeing of youth in the community.
- Increase the number of clinic- and school-based groups that support the needs of children, teens, and parents/caregivers in the community.
- Strengthen community resource support and case management services for Arlington residents experiencing basic resource needs.

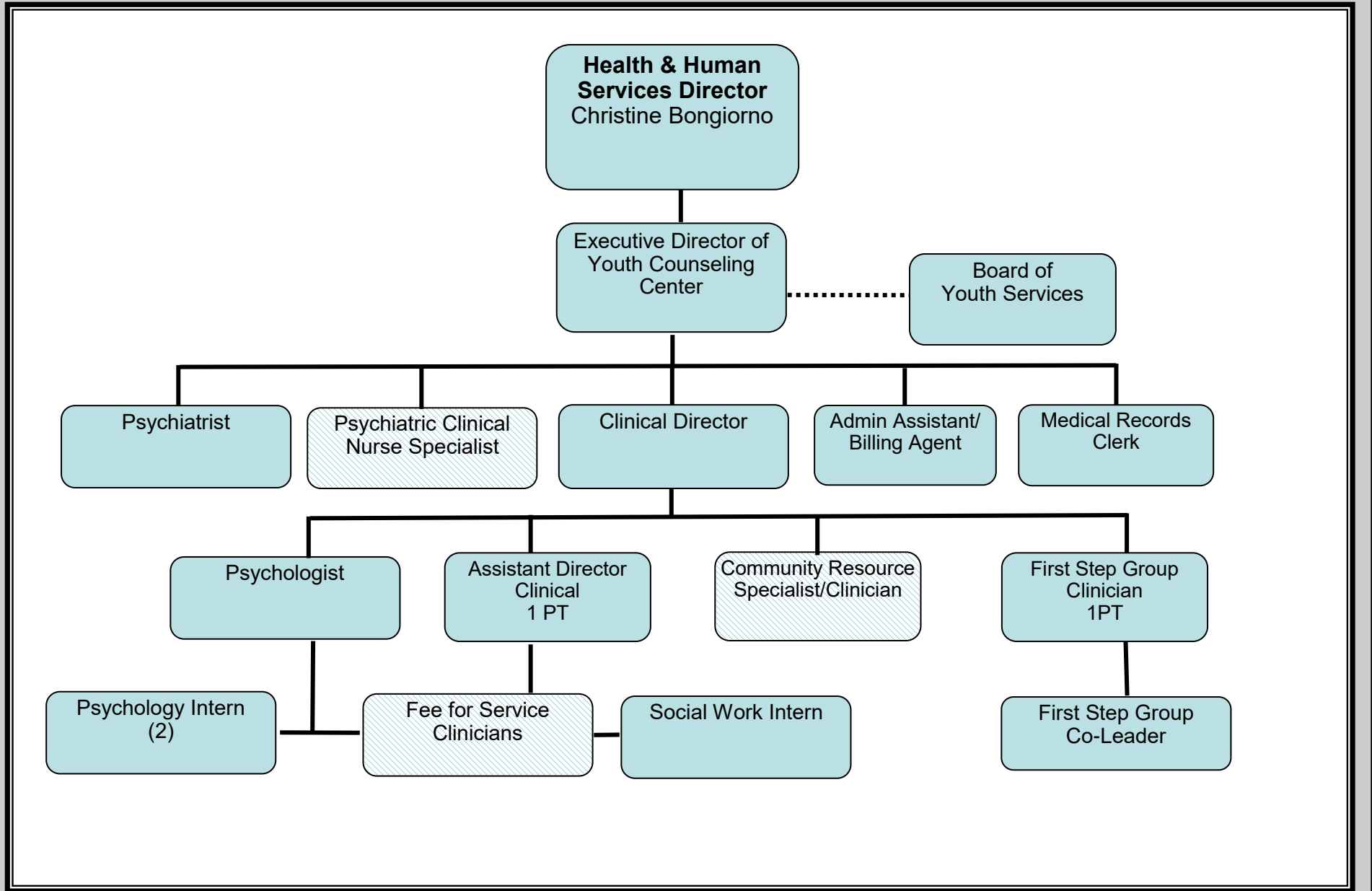


**Major Accomplishments for 2022**

- Conducted 7,657 counseling and medication treatment sessions with 302 clients, including 98 new AYCC clients.
- Provided 1,242 counseling sessions to 60 students in Arlington Public Schools through the Project Success Program.
- Increased access to psychiatric evaluation and medication treatment among AYCC's child and adolescent clients by offering an additional 3 hours of virtual psychiatry services weekly.
- Hired four new full-time clinicians to address the growing need (waitlist) among community youth and families for mental health services.
- Provided weekly therapeutic and clinical support to students in the Workplace, an alternative program at Arlington High School.
- Conducted 35 in-person therapeutic groups for victims and survivors of domestic violence.
- Partnered with the Arlington METCO Director to ensure Arlington METCO students had equitable access to AYCC's services.
- Contracted with Lexikeet Language Services to provide document translation and interpretation services to non-English speaking clients.
- Provided a free virtual workshop, "Self-Compassion for Arlington Parents and Caregivers," and subsequent 4-week therapeutic group for parent/caregiver members of the community.
- Facilitated a six-week, school-based friendship group for Gibbs students
- Partnered with the Board of Youth Services to host a virtual community forum, "Talking to Children –Young and Old– about Suicide."
- Engaged 74 Arlington residents in case management services to assess unmet basic needs and facilitate access to local and statewide resources and assistance programs.
- Through the Arlington COVID-19 Relief fund, distributed \$53,286 in emergency financial assistance to 40 community members/ households who had experienced income loss as a result of the pandemic.
- Increased revenue through medical reimbursements and client copayments by 22% over FY21.
- Awarded a 10-year, \$500,000 sustaining grant from the Cummings Foundation.
- Raised over \$60,000 through AYCC's annual fundraising campaign.

<b>STAFFING</b>				
<b>Youth Counseling Center Enterprise Fund</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2024 Request</b>
Managerial	1	1	1	1
Clerical	1	1	1	1
Professional/Technical	4.02	4.02	11.11	13.45
<b>Total</b>	<b>6.02</b>	<b>6.02</b>	<b>13.11</b>	<b>15.45</b>

<b>Performance / Workload Indicators</b>				
<b>Youth Services</b>	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Estimated</b>
Total Counseling Sessions	6,622	8,402	7,657	8,200
Psychiatric Evaluations	31	84	45	60
Medication Management Sessions	456	414	468	350
Total AYCC Clients	349	313	302	345
New AYCC Clients	138	76	98	140
Group Sessions Conducted	35	0	13	40
First Step Group	36	20	35	48
Total Case Management Clients	40	98	74	90
New Case Management Clients	27	63	59	50
Case Consultation and Care Coordinatio	472	628	496	500
COVID-19 Relief Fund Recipients	0	92	40	10





**Enterprise Fund Budget History Summary**

Fund	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	\$ Change	% Change
<b>Water/Sewer</b>						
Revenue	(23,909,538)	(23,588,928)	(23,883,698)	(24,329,165)	(445,467)	1.87%
Expense	21,461,173	22,634,235	23,883,698	24,329,165	445,467	1.87%
Balance	(2,448,365)	(954,693)	0	0	-	
<b>Recreation</b>						
Revenue	(1,414,243)	(2,038,480)	(1,891,727)	(2,221,490)	(329,763)	17.43%
Expense	1,030,947	1,712,690	1,891,727	2,221,490	329,763	17.43%
Balance	(383,295)	(325,791)	0	0	-	
<b>Rink</b>						
Revenue	(473,564)	(583,460)	(611,968)	(653,174)	(41,206)	6.73%
Expense	407,870	574,374	611,968	653,174	41,206	6.73%
Balance	(65,694)	(9,086)	0	0	-	
<b>AYCC</b>						
Revenue	(829,990)	(918,565)	(1,217,740)	(1,355,382)	(137,642)	11.30%
Expense	822,558	896,344	1,217,740	1,355,382	137,642	11.30%
Balance	(7,432)	(22,221)	0	0	-	
<b>COA Transportation</b>						
Revenue	(103,868)	(130,263)	(194,644)	(127,549)	67,095	-34.47%
Expense	107,030	124,151	194,644	127,549	(67,095)	-34.47%
Balance	3,162	(6,112)	0	0	-	



---

## SECTION VI

---

# CAPITAL IMPROVEMENT PROGRAM



### Capital Improvement Program Description

The Town Manager is responsible for submitting a five-year capital planning program for all departments to the Select Board, Finance Committee, and Town Meeting each year. A Capital Planning Committee (CPC) was created in 1986 to advise and make recommendations to the Town Manager regarding the capital plan. The Committee comprises 9 members who meet between the months of September and December to review the requested capital items by all departments, boards, and committees and develop a recommended budget and plan to the Town Manager. The members include up to 5 members of the public, the Comptroller, the Treasurer/Collector, the Superintendent or her representative, and the Town Manager or his representative. The first year of the Capital Plan is submitted to the Town Meeting as the Capital Budget for appropriation. The Five Year Capital Plan is reviewed and revised each year to make changes in priorities and to add an additional year to the planning process.

The goal of the Capital Planning Program is to provide a means of planning for the maintenance and improvement of the capital assets and infrastructure of the Town. The maintenance of infrastructure and the capital assets are of vital importance to the delivery of the quality services. The following are the objectives:

- Review, plan, and coordinate capital improvements so as to promote a systematic, organized replacement and acquisition schedule.
- Ensure that, given limited resources, the capital needs of the community are met.
- Present a sound financial package so as to stabilize and level out the debt of the Town. It should assure timely planning for the most economical method of financing capital improvements.
- Ensure wider community participation in the planning of projects, reducing the pressure to fund some projects that do not present as great a need as others.
- Promote a more effective administration and coordination of capital projects to reduce scheduling problems and conflicting or overlapping projects not only among local departments, but also among other local and state agencies and private enterprises such as the gas and electric companies.

The Capital Planning Committee uses the following definitions when deciding whether a particular budget item shall be in the Capital Budget or the Operating Budget. Other communities may define these terms differently.

**Capital Asset:** An asset that (1) has an expected useful life of at least two years and (2) either has a unit cost of at least \$3,000 or is purchased in a program to gradually purchase a quantity of essentially identical units such that the total quantity price is over \$25,000.

**Capital Improvement:** An improvement to a capital asset that may reasonably be expected to either (1) adapt the capital asset to a different use or (2) appreciably lengthen the useful life of the capital asset beyond what may be expected with normal maintenance.

In reviewing the requests of the operating departments, the committee uses the following criteria for evaluation:

1. Imminent threat to the **health** and safety of citizens/property.
2. **Preservation** of operations/necessary expenditure. This does not include ordinary maintenance but rather maintaining a current service level through improvement of a capital asset. These may be major expenditures that will avoid costly replacement in the future.
3. Requirement of State or Federal **Law**/regulation.
4. Improvement of **infrastructure**.
5. Improvement of **productivity**.
6. **Alleviation** of an overtaxed/overburdened situation.





**The Capital Planning Process**

The CPC receives capital budget requests from Department Heads and begins to meet and review requests in early October. The CPC members look at the Town's overall financial situation and, within this larger context, each department's request is compared to the request and the recommendation from the prior year and to the five-year capital plan for that department. The members also tend to ask if this request reflects an interdepartmental planning effort, if the department has considered other sources of funding, or if the department has undertaken any kind of cost/benefit analysis. CPC members like to see evidence of longer-term planning for departmental needs, as well as planning for maintenance expenses and of interdepartmental cooperation. Priorities that emerge suddenly in one year with no reference in prior year requests tend to be more heavily scrutinized.

Information Technology-related requests reviewed by the Information Technology Department. The IT Department maintains a 5 year plan for IT expenses including phones, wireless, computer systems replacement, GIS, etc. Increasingly, the CPC looks for evidence of long-term interdepartmental planning around expenditures for buildings (with the Facilities Department), playgrounds, parks and fields (with the Recreation Department). Vehicles and copiers are common requests and the CPC appreciates the coordinated purchasing programs for these items.

The capital budget is prepared from a Town-wide perspective. There is no assumption of a budget quota for individual departments. CPC members look at the history of spending patterns for each department. Departments that have requested and received more money than actually required or do not spend their appropriations in a timely manner tend to be more heavily scrutinized.

The CPC members each specialize in two or three departments and meet with those department heads during the Fall. The intent of these meetings is to enable the CPC to gain a fuller understanding of the current and long-term needs of the department and the process used to determine these needs. The results of these meetings are reported back to the whole CPC and are discussed by the group.

The CPC converts the data requests to a spreadsheet and reviews the requests in relation to their priorities, their urgency, their cost, etc. By longstanding Town policy, the sum of money available to fund the Town's Capital program is approximately five percent (5%) of the total revenue. This sum includes the debt service from prior years. Historically the CPC has received requests far exceeding this sum. Thus very difficult decisions must be made as to what projects receive funding in any given year. After considerable review, the CPC recommends a capital budget for the Town, based on advice from the Finance Committee and others about what the Town can afford. The recommendations are submitted to the Town Manager.

The Capital Budget for FY2024 and the Capital Plan for FY2024 — 2028 are presented on the following pages. The terms "Bonds," "Cash," and "Other" are used to describe the sources of funding for the capital budget and plan. "Cash" refers to those expenditures that are paid for in their entirety in the next fiscal year directly from the general fund. "Bonds" refers to those expenditures that are acquired through borrowing, the payments for which may or may not affect the next fiscal year, but in any event are paid for over an extended period of time, usually five to twenty years. Those extended payments include both principal and interest, usually referred to as "debt service." Typically, capital expenditures less than \$100,000 are paid for in cash, not bonded. "Other" refers to those expenditures that are financed from sources that do not arise directly from the Town's tax levy; these sources may be state or federal grants, user fees, private donations, trust funds, and other non-tax sources. The last column, "CPA," refers to those projects that are recommended for Community Preservation Act funding.

**Capital Budget FY2024 and Capital Plan FY2024-FY2028**

The Town's capital improvements program policies call for the allocation of approximately 5% of the general fund revenues to the capital budget. This is exclusive of dedicated funding sources such as enterprise funds, grants, and Proposition 2 ½ debt exclusion projects. For FY2024 funding for the capital budget is as follows:

Bonding: \$3,687,270  
Cash: \$3,918,856  
Other: \$5,680,000

Our existing non-exempt debt is \$7,154,944 which is consistent with prior debt service projections for FY2024. The total capital budget for FY2024, including all debt, is estimated at \$22.38 million. Along with ongoing commitments to spending on the High School and DPW projects, the Capital Plan continues to fund ongoing, recurring capital needs such as road, sidewalks, water and sewer improvements, vehicles, and information technology equipment, without taking on new major investments in FY2024. New to this year's plan are \$1.7 million of American Rescue Plan Act (ARPA) funds which are offsetting school and town HVAC projects.

The American Rescue Plan Act (ARPA) was signed into law in 2021. Ultimately, this resulted in an award to the Town of Arlington of \$35,247,893 in funding. Given the parameters guiding the usage of this funding, ARPA funds are considered for usage in the "other" capital funding category where a project meets the federal criteria.

The Capital Planning Committee continued to consider the impact of the Community Preservation Act (CPA) funding on projects that have historically been funded through the capital budget, but could be eligible for CPA funding this fiscal year and beyond. In the future the Capital Planning Committee may seek to apply for CPA funding on eligible open space and recreation projects, which would then be subject to consideration and funding recommendations from the Community Preservation Committee.

**Statutory Debt Capacity:** State law imposes a debt limit on each community, on certain debt, equal to 5% of the Equalized Valuation (EQV) of the Town. Based on the current Department of Revenue (DOR) reported EQV of \$13.3 billion, the debt limit is \$665 million. Arlington's estimated applicable F4 2024 outstanding debt of \$190 million, represents 28% of the statutory limit.



### Capital Budget FY2024 and Capital Plan FY2024-FY2028

#### Impact of Capital Projects on Operating Budget

The capital improvement plan impacts the operating budget when we borrow funds. Borrowing money to pay for projects saddles the Town with required debt service payments. However, the Capital Planning Committee keeps the cost of the plan, including debt service and tax-funded projects, under 5% of the Town budget. So while paying for projects with bonds requires part of the operating budget be dedicated to capital projects, this split of 5% capital/95% operating is seen as a responsible way to pay for the important upkeep of the Town's facilities. Lack of preventative maintenance will cost the Town more in the long-run; maintaining these facilities along the way is a long-term cost-savings measure.

Of the projects approved for FY24, the following are expected to have an impact on the operating budget:

- Vehicle Replacement Program (three SUVs for \$160K): The new hybrid or electric vehicles will be a long-term cost savings for the Town. Typically, operating a hybrid or electric vehicle is less expensive than a gas-powered vehicle, when accounting for the cost of fuel and maintenance of each of the vehicles. *Decrease to Operating*
- RTUs, EMS Upgrades, Boilers, Cooling Tower: All HVAC projects are included to better serve the needs of the building and be more energy efficient. *Decrease to Operating*
- Robbins Library Lighting Project: The library will be switching out existing fluorescent and older generation LED lighting to new, energy-efficient LED lighting. With a total annual savings approximately \$23,000, this project is likely to pay for itself in less than five years. *Decrease to Operating*
- DPW Building: The FY24 operating budget for the Facilities Department was increased just over \$100,000 due to the increased annual maintenance costs for the new and renovated DPW buildings. *Increase to Operating*
- Any of our plans or studies will almost certainly mean a future cost to the Town, most likely a capital cost. *Increase to Operating*



**FY2024 Proposed Capital Financing Plan**

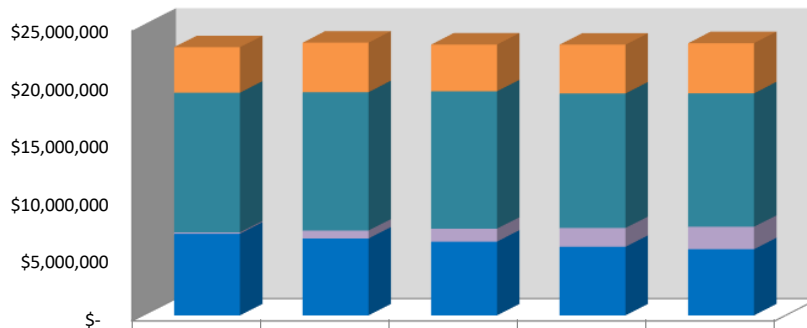
**Non-Exempt Debt:** Debt service that is funded by the General Fund and within the limitations of Proposition 2 ½ .

**Exempt Debt:** Debt service that is funded through a debt exclusion vote. A debt exclusion is an action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 ½ .

**Enterprise Fund Debt:** Debt service that is funded from Water & Sewer rates.

FY 2024 Acquisition Expense by Funding Source		
		% of Total
Cash	\$ 3,918,856	29%
Bond	\$ 3,687,270	28%
Other	\$ 5,680,000	43%
<b>Total Acquisition Expense</b>	<b>\$ 13,286,126</b>	

**Capital Plan Appropriation Summary**



	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
■ Cash	\$3,918,856	\$4,264,027	\$4,032,788	\$4,197,830	\$4,319,958
■ Exempt Debt	\$12,028,955	\$11,917,650	\$11,824,003	\$11,586,563	\$11,494,903
■ New Non-Exempt Debt Service	\$118,064	\$689,698	\$1,121,387	\$1,619,205	\$1,927,024
■ Prior Non-Exempt Debt Service	\$7,036,880	\$6,623,138	\$6,354,779	\$5,918,157	\$5,707,966

General Fund Debt Service	
Non Exempt, Prior	\$ 7,036,880
Non Exempt, New	\$ 118,064
<b>Total Non-Exempt Debt</b>	<b>\$ 7,154,944</b>
<b>Exempt Debt</b>	<b>\$ 12,028,956</b>
<b>Total Debt Service Appropriation</b>	<b>\$ 19,183,900</b>

<b>Less</b>	
Antenna Fund	\$ (93,252)
Capital Carryforwards	\$ (546,703)
Bond Premium, prior fiscal years	\$ (25,778)
Recreation Enterprise Funds	\$ (15,000)
Rink Enterprise Funds	\$ (56,256)
<b>Total Other Financing Sources</b>	<b>\$ (736,989)</b>
Net Non-Exempt Debt	\$ 6,417,955
Exempt Debt	\$ 12,028,956
<b>NET General Fund Debt</b>	<b>\$ 18,446,911</b>
Cash Capital	\$ 3,918,856
<b>TOTAL NET Capital Appropriation</b>	<b>\$ 22,365,767</b>



Capital Budget Fiscal Year 2024

	BOND	CASH	OTHER	Grand Total
<b>CLERK'S OFFICE</b>		\$ 26,791		\$ 26,791
New Voting Booths		\$ 26,791		\$ 26,791
<b>COMMUNITY SAFETY - FIRE SERVICES</b>	\$ 375,000	\$ 50,000	\$ 175,000	\$ 600,000
Firefighter Protective Gear		\$ 30,000		\$ 30,000
LUCAS 3 - Chest Compression System		\$ 20,000		\$ 20,000
Rescue Ambulance replacing #1026	\$ 375,000			\$ 375,000
Park Circle - Mechanical System Replacement			\$ 175,000	\$ 175,000
<b>COMMUNITY SAFETY - POLICE SERVICES</b>		\$ 190,133	\$ 250,000	\$ 440,133
Bola Wrap De-Escalation Tools		\$ -		\$ -
Cooling Tower			\$ 250,000	\$ 250,000
QED Server		\$ 15,133		\$ 15,133
Vehicle Replacement Program		\$ 160,000		\$ 160,000
<b>FACILITIES</b>	\$ 200,000	\$ 75,000		\$ 275,000
Central School building envelope repairs	\$ 200,000			\$ 200,000
Town Hall - Renovations		\$ 75,000		\$ 75,000
<b>HEALTH &amp; HUMAN SERVICES</b>	\$ 720,000			\$ 720,000
Veterans Memorial Park	\$ 200,000			\$ 200,000
Whittemore Robbins Estate Rehab	\$ 520,000			\$ 520,000



**Capital Budget Fiscal Year 2024 (cont.)**

	BOND	CASH	OTHER	Grand Total
<b>INFORMATION TECHNOLOGY</b>		\$ 797,000	\$ 30,000	\$ 827,000
Conference Room Presentation Technology Program			\$ 30,000	\$ 30,000
School - Admin Computers and Peripherals		\$ 60,000		\$ 60,000
School - Network Infrastructure		\$ 80,000		\$ 80,000
School - Replacement academic PC's district wide		\$ 400,000		\$ 400,000
School - Software Licensing		\$ 40,000		\$ 40,000
Town Microcomputer Program		\$ 62,000		\$ 62,000
Town Software Upgrades & Standardization		\$ 155,000		\$ 155,000
<b>LIBRARY</b>	\$ 146,270	\$ 130,803		\$ 277,073
Energy Management System		\$ 77,000		\$ 77,000
MLN Equipment Schedule		\$ 53,803		\$ 53,803
Robbins Library Lighting Project	\$ 146,270			\$ 146,270
<b>PLANNING</b>	\$ 166,000	\$ 205,000	\$ 225,000	\$ 596,000
Community Center Air Handler Replacement			\$ 225,000	\$ 225,000
Community Center Elevator Replacement	\$ 166,000			\$ 166,000
Design and engineering consultants		\$ 75,000		\$ 75,000
Electrification and air quality master planning		\$ 30,000		\$ 30,000
Townwide ADA accessibility upgrades		\$ 100,000		\$ 100,000



Capital Budget Fiscal Year 2024 (cont.)

	BOND	CASH	OTHER	Grand Total
<b>PUBLIC WORKS CEMETERY DIVISION</b>			\$ 75,000	\$ 75,000
Mini-Excavator			\$ 75,000	\$ 75,000
<b>PUBLIC WORKS ENGINEERING DIVISION</b>				\$ -
<b>PUBLIC WORKS HIGHWAY DIVISION</b>	\$ 380,000	\$ 1,670,211	\$ 885,000	\$ 2,935,211
10 Wheel Dump Truck.	\$ 165,000			\$ 165,000
44,000 GVW, 4WD Truck w-Sander	\$ 215,000			\$ 215,000
Accessibility Improvements (Override 2019)		\$ 215,378		\$ 215,378
Chapter 90 Roadway			\$ 760,000	\$ 760,000
Install Sidewalk Ramps - CDBG			\$ 125,000	\$ 125,000
Roadway Reconstruction		\$ 367,000		\$ 367,000
Roadway Reconstruction Override 2011		\$ 524,833		\$ 524,833
Sander Body		\$ 18,000		\$ 18,000
Sidewalk Ramp Installation		\$ 65,000		\$ 65,000
Sidewalks and Curbstones		\$ 430,000		\$ 430,000
Traffic Signal Upgrades		\$ 50,000		\$ 50,000
<b>PUBLIC WORKS NATURAL RESOURCES DIVISION</b>		\$ 78,000		\$ 78,000
1 Ton Pickup Truck w-Dump Body		\$ 78,000		\$ 78,000
<b>PUBLIC WORKS WATER/SEWER DIVISION</b>			\$ 2,975,000	\$ 2,975,000
Drainage Rehab - Regulatory Compliance (Ch-308)			\$ 400,000	\$ 400,000
Hydrant and Valve replacement program			\$ 100,000	\$ 100,000
Pump Station Generator			\$ 75,000	\$ 75,000
Sewer System Rehabilitation			\$ 900,000	\$ 900,000
Water System Rehabilitation			\$ 1,500,000	\$ 1,500,000
<b>PURCHASING</b>		\$ 64,918		\$ 64,918
Photocopier Replacement Program		\$ 64,918		\$ 64,918



**Capital Budget Fiscal Year 2024 (cont.)**

	BOND	CASH	OTHER	Grand Total
<b>RECREATION</b>		\$ 205,000		\$ 205,000
ADA Study Implementation Program		\$ 50,000		\$ 50,000
Ed Burns Arena Parking Study		\$ 75,000		\$ 75,000
Feasibility Study		\$ 10,000		\$ 10,000
Playground Audit and Safety Improvements		\$ 70,000		\$ 70,000
<b>SCHOOLS</b>	\$ 1,700,000	\$ 441,000	\$ 1,015,000	\$ 3,156,000
All Schools - Energy Efficiency Projects		\$ 31,000		\$ 31,000
All Schools - Flooring		\$ 25,000		\$ 25,000
All Schools - Photocopier Lease Program		\$ 120,000		\$ 120,000
All Schools - Security Updates		\$ 50,000		\$ 50,000
Arlington High School and Ottoson Middle School - Radios		\$ 70,000		\$ 70,000
Bishop School Roof Replacement	\$ 1,600,000			\$ 1,600,000
Bishop School RTUs, EMS Upgrades			\$ 150,000	\$ 150,000
Dallin School RTUs, EMS Upgrades, Boilers			\$ 80,000	\$ 80,000
Facilities Vehicle Replacement		\$ 50,000		\$ 50,000
Gibbs School Additional Classrooms	\$ 100,000			\$ 100,000
Hardy School RTUs, EMS Upgrades, Boilers			\$ 450,000	\$ 450,000
Ottoson Middle School Gym Divider		\$ 45,000		\$ 45,000
Ottoson Middle School Public Address System & Clock Replacements		\$ 50,000		\$ 50,000
Thompson School Air Conditioning			\$ 260,000	\$ 260,000
Thompson School Outdoor Classroom Project/Reforestation Project			\$ 75,000	\$ 75,000
<b>TOWN MANAGER</b>			\$ 50,000	\$ 50,000
Big Belly Solar-Powered Trash Compactors			\$ 50,000	\$ 50,000
<b>GRAND TOTAL</b>	<b>\$ 3,687,270</b>	<b>\$ 3,918,856</b>	<b>\$ 5,680,000</b>	<b>\$ 13,286,126</b>





**CAPITAL PLAN FY2024-2028**

	2024	2025	2026	2027	2028	Grand Total
<b>CLERK'S OFFICE</b>	\$ 26,791	\$ 7,980	\$ 2,521	\$ -	\$ 11,365	\$ 48,657
Election Poll Pads			\$ 2,521		\$ 11,365	\$ 13,886
New Voting Booths	\$ 26,791	\$ 7,980	\$ -	\$ -	\$ -	\$ 34,771
<b>COMMUNITY SAFETY - FIRE SERVICES</b>	\$ 600,000	\$ 147,000	\$ 576,250	\$ 698,250	\$ 1,348,400	\$ 3,369,900
Central station exterior waterproofing		\$ -	\$ 50,000			\$ 50,000
Exercise Equipment - 3 Stations					\$ 49,000	\$ 49,000
Firefighter Protective Gear	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 160,000
Jaws of Life - Extrication Equipment	\$ -		\$ 50,000			\$ 50,000
LUCAS 3 - Chest Compression System	\$ 20,000					\$ 20,000
Rescue Ambulance replacing #1026	\$ 375,000					\$ 375,000
Rescue Ambulance replacing #1032				\$ 400,000		\$ 400,000
Vehicle Replacement - #1005 2008 Seagrave Pumper					\$ 1,050,000	\$ 1,050,000
Vehicle Replacement - #1018 2012 F250 M2		\$ 60,000				\$ 60,000
Vehicle Replacement - #1022 2014 Ford Interceptor		\$ 57,000				\$ 57,000
Vehicle Replacement - #1023 2014 Ford Explorer				\$ 62,000		\$ 62,000
Vehicle Replacement - #1024 2016 Ford Fusion Hybrid					\$ 73,700	\$ 73,700
Vehicle Replacement - #1027 2018 Ford Explorer					\$ 73,700	\$ 73,700
Vehicle Replacement - #1028 2017 Ford Interceptor					\$ 67,000	\$ 67,000
Headquarters - Mechanical System Replacement				\$ 201,250		\$ 201,250
Highland - Mechanical System Replacement			\$ 446,250			\$ 446,250
Park Circle - Mechanical System Replacement	\$ 175,000					\$ 175,000
<b>COMMUNITY SAFETY - POLICE SERVICES</b>	\$ 425,133	\$ 192,000	\$ 175,000	\$ 225,000	\$ 200,000	\$ 1,217,133
Bola Wrap De-Escalation Tools	\$ -					\$ -
Cooling Tower	\$ 250,000					\$ 250,000
QED Server	\$ 15,133					\$ 15,133
Specialty Vehicle		\$ -		\$ 50,000		\$ 50,000
Vehicle Replacement Program	\$ 160,000	\$ 160,000	\$ 175,000	\$ 175,000	\$ 200,000	\$ 870,000



**CAPITAL PLAN FY2024-2028 (cont.)**

	2024	2025	2026	2027	2028	Grand Total
<b>FACILITIES</b>	\$ 275,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 575,000
Central School building envelope repairs	\$ 200,000					\$ 200,000
Town Hall - Renovations	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
<b>HEALTH &amp; HUMAN SERVICES</b>	\$ 720,000	\$ 927,677	\$ 1,757,500	\$ 40,000		\$ 3,445,177
Council on Aging Van replacement	\$ -	\$ 40,000	\$ -	\$ 40,000		\$ 80,000
Veterans Memorial Park	\$ 200,000	\$ 887,677	\$ 1,757,500			\$ 2,845,177
Whittemore Robbins Estate Rehab	\$ 520,000					\$ 520,000
<b>INFORMATION TECHNOLOGY</b>	\$ 827,000	\$ 1,020,000	\$ 865,000	\$ 835,000	\$ 815,000	\$ 4,362,000
Conference Room Presentation Technology Program	\$ 30,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 70,000
District Audio Visual Support		\$ 200,000	\$ 50,000	\$ 20,000	\$ 20,000	\$ 290,000
School - Admin Computers and Peripherals	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 315,000
School - Network Infrastructure	\$ 80,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 30,000	\$ 260,000
School - Replacement academic PC's district wide	\$ 400,000	\$ 520,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,420,000
School - Software Licensing	\$ 40,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 255,000
Town Microcomputer Program	\$ 62,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 322,000
Town Software Upgrades & Standardization	\$ 155,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 430,000
<b>LIBRARY</b>	\$ 277,073	\$ 50,030	\$ 47,903	\$ 48,703	\$ 33,703	\$ 457,412
Energy Management System	\$ 77,000					\$ 77,000
MLN Equipment Schedule	\$ 53,803	\$ 50,030	\$ 47,903	\$ 48,703	\$ 33,703	\$ 234,142
Robbins Library Lighting Project	\$ 146,270					\$ 146,270
<b>PLANNING</b>	\$ 596,000	\$ 155,000	\$ 155,000	\$ 205,000	\$ 155,000	\$ 1,266,000
BLUEBikes Expansion	\$ -			\$ 50,000		\$ 50,000
Community Center Elevator Replacement	\$ 166,000					\$ 166,000
Design and engineering consultants	\$ 75,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 175,000
Electrification and air quality master planning	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
Townwide ADA accessibility upgrades	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000



**CAPITAL PLAN FY2024-2028 (cont.)**

	2024	2025	2026	2027	2028	Grand Total
<b>PUBLIC WORKS ADMINISTRATION</b>		\$ 1,500,000	\$ 50,000	\$ 850,000		\$ 2,400,000
LED Streetlight Replacement				\$ 850,000		\$ 850,000
Solid Waste Trash and Recycling Toters		\$ 1,500,000				\$ 1,500,000
Town Wide Aerial Imagery			\$ 50,000			\$ 50,000
<b>PUBLIC WORKS CEMETERY DIVISION</b>	\$ 75,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 115,000
Headstone Cleaning & Repair	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
Mini-Excavator	\$ 75,000					\$ 75,000
<b>PUBLIC WORKS ENGINEERING DIVISION</b>			\$ 25,000		\$ 25,000	\$ 50,000
Roadway Consulting Services			\$ 25,000		\$ 25,000	\$ 50,000
<b>PUBLIC WORKS HIGHWAY DIVISION</b>	\$ 2,935,211	\$ 3,059,217	\$ 3,000,685	\$ 3,153,127	\$ 3,082,555	\$ 15,230,795
1 Ton Dump Truck w-Plow-Sander		\$ 85,000		\$ 90,000		\$ 175,000
10 Wheel Dump Truck.	\$ 165,000					\$ 165,000
3/4 Ton Pickup		\$ 68,000			\$ 72,000	\$ 140,000
44,000 GVW, 4WD Truck w-Dump Body		\$ 220,000				\$ 220,000
44,000 GVW, 4WD Truck w-Sander	\$ 215,000		\$ 220,000	\$ 225,000		\$ 660,000
Accessibility Improvements (Override 2019)	\$ 215,378	\$ 220,763	\$ 226,282	\$ 231,939	\$ 237,737	\$ 1,132,099
Asphalt Pavement Hot Box		\$ 50,000				\$ 50,000
Asphalt Pavement Roller					\$ 50,000	\$ 50,000
Chapter 90 Roadway	\$ 760,000	\$ 760,000	\$ 760,000	\$ 760,000	\$ 760,000	\$ 3,800,000
Install Sidewalk Ramps - CDBG	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
Roadway Reconstruction	\$ 367,000	\$ 385,000	\$ 395,000	\$ 420,000	\$ 470,000	\$ 2,037,000
Roadway Reconstruction Override 2011	\$ 524,833	\$ 537,954	\$ 551,403	\$ 565,188	\$ 579,318	\$ 2,758,696
Sander Body	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,500	\$ 18,500	\$ 91,000
Sidewalk Ramp Installation	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 325,000
Sidewalks and Curbstones	\$ 430,000	\$ 430,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 2,600,000
Snow Plow Replacement		\$ 12,500		\$ 12,500		\$ 25,000
Traffic Signal Upgrades	\$ 50,000	\$ 30,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 260,000
Utility Truck (2)		\$ 52,000			\$ 65,000	\$ 117,000



**CAPITAL PLAN FY2024-2028 (cont.)**

	2024	2025	2026	2027	2028	Grand Total
<b>☐ PUBLIC WORKS NATURAL RESOURCES DIVISION</b>	<b>\$ 78,000</b>	<b>\$ 175,000</b>	<b>\$ 119,000</b>	<b>\$ 184,500</b>	<b>\$ 380,000</b>	<b>\$ 936,500</b>
1 Ton Pickup Truck w-Dump Body	\$ 78,000		\$ 79,000			\$ 157,000
3/4 Ton Pickup (1 w/liftgate, 1 w/plow)				\$ 68,000	\$ 70,000	\$ 138,000
Enclosed Trailer				\$ 14,500		\$ 14,500
Infield Machine					\$ 35,000	\$ 35,000
Large Chipper w/ grapple					\$ 275,000	\$ 275,000
Mower 60" Deck				\$ 20,000		\$ 20,000
Mower 72" Deck				\$ 40,000		\$ 40,000
Ride-On Mower				\$ 42,000		\$ 42,000
Skid Steer		\$ 75,000				\$ 75,000
Stump Grinder		\$ 60,000				\$ 60,000
Utility Vehicles (2)		\$ 40,000	\$ 40,000			\$ 80,000
<b>☐ PUBLIC WORKS WATER/SEWER DIVISION</b>	<b>\$ 2,975,000</b>	<b>\$ 2,950,000</b>	<b>\$ 3,006,000</b>	<b>\$ 3,015,000</b>	<b>\$ 4,100,000</b>	<b>\$ 16,046,000</b>
6" High Capacity Pump		\$ -		\$ 45,000		\$ 45,000
Drainage Rehab - Regulatory Compliance (Ch-308)	\$ 400,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,200,000
Hydrant and Valve replacement program	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Pump Station Generator	\$ 75,000					\$ 75,000
Sewer System Rehabilitation	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 1,000,000	\$ 4,600,000
Trench Box				\$ 20,000		\$ 20,000
Utility Truck			\$ 56,000			\$ 56,000
Vacuum/Jet Truck					\$ 550,000	\$ 550,000
Water System Rehabilitation	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 8,000,000
<b>☐ PURCHASING</b>	<b>\$ 64,918</b>	<b>\$ 58,800</b>	<b>\$ 51,200</b>	<b>\$ 40,500</b>	<b>\$ 75,300</b>	<b>\$ 290,718</b>
Photocopier Replacement Program	\$ 64,918	\$ 58,800	\$ 51,200	\$ 40,500	\$ 75,300	\$ 290,718
<b>☐ RECREATION</b>	<b>\$ 205,000</b>	<b>\$ 635,000</b>	<b>\$ 385,000</b>	<b>\$ 735,000</b>	<b>\$ 135,000</b>	<b>\$ 2,095,000</b>
ADA Study Implementation Program	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Ed Burns Arena Parking Study	\$ 75,000					\$ 75,000
Feasibility Study	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Parallel Park		\$ 500,000				\$ 500,000
Playground Audit and Safety Improvements	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 370,000
Thorndike Field Design			\$ 250,000			\$ 250,000
Waldo Park Playground Renovaton				\$ 600,000		\$ 600,000



**CAPITAL PLAN FY2024-2028 (cont.)**

	2024	2025	2026	2027	2028	Grand Total
<b>SCHOOLS</b>	<b>\$ 3,156,000</b>	<b>\$ 2,226,000</b>	<b>\$ 2,719,000</b>	<b>\$ 309,000</b>	<b>\$ 205,000</b>	<b>\$ 8,615,000</b>
All Schools - Ceiling Tile Replacement		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
All Schools - Energy Efficiency Projects	\$ 31,000	\$ 31,000	\$ 54,000	\$ 54,000	-	\$ 170,000
All Schools - Flooring	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
All Schools - Photocopier Lease Program	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 600,000
All Schools - Security Updates	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Arlington High School and Ottoson Middle School - Radios	\$ 70,000					\$ 70,000
Bishop School - Front Office Reconfiguration		\$ 200,000				\$ 200,000
Bishop School Envelope - Window, Masonry		\$ 500,000				\$ 500,000
Bishop School Roof Replacement	\$ 1,600,000					\$ 1,600,000
Bishop School RTUs, EMS Upgrades	\$ 150,000					\$ 150,000
Brackett School Playground Renovation		\$ 800,000				\$ 800,000
Bus #101 Replacement			\$ 110,000			\$ 110,000
Bus #108 Replacement			\$ 100,000			\$ 100,000
Dallin School RTUs, EMS Upgrades, Boilers	\$ 80,000					\$ 80,000
Facilities Vehicle Replacement	\$ 50,000	\$ -	\$ 50,000	\$ 50,000		\$ 150,000
Gibbs School Additional Classrooms	\$ 100,000					\$ 100,000
Hardy School Envelope Repairs - Window, Masonry			\$ 2,200,000			\$ 2,200,000
Hardy School RTUs, EMS Upgrades, Boilers	\$ 450,000					\$ 450,000
Ottoson Middle School Public Address System & Clock Replacements	\$ 50,000					\$ 50,000
Peirce School RTUs, EMS Upgrades, Boilers		\$ 300,000				\$ 300,000
Thompson School Air Conditioning	\$ 260,000					\$ 260,000
Thompson School Outdoor Classroom Project/Reforestation Project	\$ 75,000					\$ 75,000
Van # 109 - 8 Passenger Explorer		\$ 40,000				\$ 40,000
<b>TOWN MANAGER</b>	<b>\$ 50,000</b>					<b>\$ 50,000</b>
Big Belly Solar-Powered Trash Compactors	\$ 50,000					\$ 50,000
<b>Grand Total</b>	<b>\$ 13,286,126</b>	<b>\$ 13,188,704</b>	<b>\$ 13,020,059</b>	<b>\$ 10,424,080</b>	<b>\$ 10,651,323</b>	<b>\$ 60,570,292</b>



**CAPITAL PLAN FY2024-2028 (cont.)**

Fiscal Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Prior Non-Exempt Debt Service	\$7,036,880	\$6,623,138	\$6,354,779	\$5,918,157	\$5,707,966	\$31,640,920
Cash	\$3,918,856	\$4,264,027	\$4,032,788	\$4,197,830	\$4,319,958	\$20,733,459
New Non-Exempt Debt Service (FY24 & after)	\$0	\$689,698	\$1,121,387	\$1,619,205	\$1,927,024	\$5,357,314
BAN Interest	\$118,064	\$0	\$0	\$0	\$0	\$118,064
<b>Total Non-Exempt Plan Cost</b>	<b>\$11,073,800</b>	<b>\$11,576,863</b>	<b>\$11,508,954</b>	<b>\$11,735,192</b>	<b>\$11,954,948</b>	<b>\$57,849,757</b>
<i>Direct funding sources:</i>						
Antenna Funds	(\$93,252)	(\$167,042)	(\$168,877)	(\$148,499)	(\$147,499)	(\$725,169)
Capital Carry Forwards	(\$546,703)					(\$546,703)
Bond Premium, prior five years	(\$25,778)					
Recreation Enterprise Fund	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$75,000)
Rink Enterprise Funds	(\$56,256)	(\$56,256)	(\$31,097)	(\$30,269)	(\$30,269)	(\$204,147)
<i>Adjustments to 5% Plan:</i>						
Roadway Reconstruction Override 2011	(\$524,834)	(\$537,955)	(\$551,404)	(\$565,190)	(\$579,320)	(\$2,758,703)
Accessibility Improvements Override 2019	(\$215,378)	(\$220,763)	(\$226,283)	(\$231,941)	(\$237,740)	(\$1,132,105)
Debt service, Town-owned Rental Properties	(\$9,299)	(\$8,500)	(\$8,250)	(\$8,000)	(\$7,750)	(\$41,799)
Debt service, Ambulance Revenue	(\$67,500)	(\$145,750)	(\$139,625)	(\$75,000)	(\$71,875)	(\$499,750)
Community Center Rent	(\$42,544)	(\$40,944)	(\$34,494)	(\$33,467)	(\$33,467)	(\$184,915)
<b>Net Non-Exempt Plan</b>	<b>\$9,477,256</b>	<b>\$10,384,653</b>	<b>\$10,333,924</b>	<b>\$10,627,826</b>	<b>\$10,832,028</b>	<b>\$51,655,688</b>
<b>Pro Forma Budget</b>	<b>\$189,868,822</b>	<b>\$198,408,030</b>	<b>\$206,313,096</b>	<b>\$215,105,161</b>	<b>\$223,752,581</b>	<b>\$1,033,447,690</b>
<b>Budget For Plan at 5%</b>	<b>\$9,493,441</b>	<b>\$9,920,402</b>	<b>\$10,315,655</b>	<b>\$10,755,258</b>	<b>\$11,187,629</b>	<b>\$51,672,385</b>
<b>Plan as % of Revenues</b>	<b>4.99%</b>	<b>5.23%</b>	<b>5.01%</b>	<b>4.94%</b>	<b>4.84%</b>	<b>5.00%</b>
<b>Variance From Budget</b>	<b>\$16,185</b>	<b>(\$464,252)</b>	<b>(\$18,269)</b>	<b>\$127,432</b>	<b>\$355,601</b>	<b>\$16,697</b>

	2024	2025	2026	2027	2028	Grand Total
BOND	\$ 3,687,270	\$ 3,457,677	\$ 4,133,750	\$ 2,276,250	\$ 1,325,000	\$ 14,879,947
CASH	\$ 3,918,856	\$ 4,264,027	\$ 4,032,788	\$ 4,197,830	\$ 4,319,958	\$ 20,733,459
OTHER	\$ 5,680,000	\$ 5,467,000	\$ 4,851,000	\$ 3,950,000	\$ 4,995,000	\$ 24,943,000
<b>Grand Total</b>	<b>\$ 13,286,126</b>	<b>\$ 13,188,704</b>	<b>\$ 13,017,538</b>	<b>\$ 10,424,080</b>	<b>\$ 10,639,958</b>	<b>\$ 60,556,406</b>



**DEBT SERVICE PAYMENTS FOR AUTHORIZED AND BORROWED DEBT, 2024-2033**  
 I = Inside Limit (GL c44s7), O = Outside Limit (GL c44s8/c44s70b); E = Exempt Existing Debt Service as of March 2023

Purpose and Original Amount Borrowed	Final Payment Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
August 15 2010 - Highland Fire Station Renovations (I)	2031	\$ 162,500	\$ 162,500	\$ 162,500	\$ 162,500	\$ 162,500	\$ 162,500	\$ 162,500	\$ 162,500	\$ -	\$ -
August 15 2010 - Central Fire Station Renovations (I)	2031	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500	\$ -	\$ -
August 15 2010 - Wellington Park-Rec. (I)	2026	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August 15 2010 - Stratton School Improvements (I)	2031	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 30,000	\$ -	\$ -
August 15 2010 - Police Station Renovations (I)	2026	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August 15 2010 - Stratton School Improvements (I)	2026	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August 15 2010 - Special Ed - High School Renovations (I)	2026	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 15, 2012 - Thompson School (OE) Series A	2033	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
November 15, 2012 - Community Safety Building (I) Series A	2033	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
November 15, 2012 - Adv Ref Aug 15 2003 Landfill Closure (O) Series B	2024	\$ 104,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 15, 2012 - Remodeling (I) Series A	2033	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
November 15, 2012 - Recreation (I) Series A	2028	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
November 15, 2012 - Stratton School (O) Series A	2033	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
November 15, 2012 - Adv Ref Aug 15 2003 Remodeling 2 (I) Series B	2024	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 15 2012 - Sewer 1 (I) Series A	2033	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
November 15, 2012 - Rink Renovations (I) Series A (Tax Supported Debt)	2033	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
November 15, 2012 - Adv Ref Aug 15 2003 Dallin (IE) Series B	2024	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 15, 2012 - (AHS Parking Lot Culvert) Sewer 2 (I) Series A	2033	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
November 15, 2012 - Parking Lot & Sidewalk Ramps (I) Series A	2028	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
August 26, 2013 - Construct./Reconst. Water Mains & Facs. MWRA Water (O)	2024	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 1, 2013 - Perm. Financing-BAN Princ.Amt-Thompson Sch. (OE)	2034	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 75,000	\$ 75,000
November 1, 2013 - Construction / Reconst. of Sewers & Sewer Facs. (I)	2034	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
November 1, 2013 - Perm. Financing-BAN Princ.Amt-Thompson Sch. (O)	2034	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
November 1, 2013 - Water System Rehab. - Cemetery (I)	2034	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
November 1, 2013 - Hibbert Playground (I)	2029	\$ 20,000	\$ 20,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
November 1, 2013 - Boiler - AHS Bldg. "F" (I)	2025	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 1, 2013 - Chiller - Peirce School (I)	2024	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 1, 2013 - Repainting of 1892 Building (I)	2034	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
November 1, 2013 - Parking Lot Culvert - High School (I)	2034	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
November 1, 2013 - North Union Playground (I)	2029	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
November 1, 2013 - Whittemore Rob.Hs.Cottage Kitch & Bath (I)	2024	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 1, 2013 - Opticom Updates - Traffic Lights (I)	2024	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 1, 2013 - Sidewalk Ramps - Installation (I)	2027	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 1, 2013 - Truck w/ Welder Unit - 350 AMP (I)	2024	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 1, 2013 - 1-Ton Dump Truck w/ Plow (I)	2024	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 1, 2013 - Construct./Reconst. Water Mains & Water Facs. (O)	2034	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
November 4, 2014 - Fire Station Construction (I)	2035	\$ 305,000	\$ 305,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
November 4, 2014 - Water Meter Replacement Public Works (Non-MWRA) (O)	2024	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 4, 2014 - PCs - Academic PC Replacement - Schools - District-Wide (I)	2024	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November 4, 2014 - Spy Pond Tennis Courts - Recreation (I)	2029	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -
November 4, 2014 - Perm. Financing-BAN Princ. Amt & Interest - Central Fire Station (I)	2035	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
November 4, 2014 - Building Renovations - Community Safety - 5 Yr. Plan (I)	2035	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
November 4, 2014 - Roadway Improvements - Public Works (I)	2029	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
November 4, 2014 - Hardy School Windows - School Dept. (I)	2035	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
November 4, 2014 - ARB - Central Parking Lot Replacement - Redevelopment Board (I)	2029	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
November 4, 2014 - Flood Mitigation Grant FEMA Millbrook - Public Works (I)	2034	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
November 4, 2014 - Install Sidewalk Ramps - Public Works (I)	2028	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
November 4, 2014 - Magnolia Field Basketball Court Renovation - Recreation (I)	2029	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
November 4, 2014 - Stratton Building Improvements - School Dept. (I)	2035	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000



**DEBT SERVICE PAYMENTS FOR AUTHORIZED AND BORROWED DEBT, 2024-2033 (cont.)**

I = Inside Limit (GL c44s7), O = Outside Limit (GL c44s8/c44s70b); E = Exempt Existing Debt Service as of March 2023

Purpose and Original Amount Borrowed	Final Payment Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
February 23, 2015 - Construction / Reconst. Of Water Mains & Water Facs. - MWRA	2025	\$ 75,000	\$ 75,000								
May 18, 2015 - Construction/Reconst. Sewers & Sewer Facs. - MWRA	2025	\$ 20,000	\$ 20,000								
November 13, 2015 - Adv Ref July 15, 2006 Dallin School (IE) Series B	2025	\$ 165,000	\$ 155,000	\$ 150,000							
November 13, 2015 School - Replacement academic PC's district wide (I)	2025	\$ 40,000	\$ 40,000	\$ 40,000							
November 13, 2015 - Adv Ref July 15, 2006 Dallin School 2 (I) Series B	2025	\$ 40,000	\$ 40,000	\$ 35,000							
November 13, 2015 Rink Renovations: Electrical Improvements (ISS)	2024	\$ 30,000	\$ 30,000								
November 13, 2015 Magnolia Playground (I)	2030	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000		
November 13, 2015 - Adv Ref July 15, 2006 Remodeling (I) Series B	2025	\$ 30,000	\$ 30,000	\$ 25,000							
November 13, 2015 Flood Mitigation Grant FEMA Millbrook (I)	2030	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		
November 13, 2015 DPW Yard Bldg C Replace Spanish Tile Roof (I)	2030	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		
November 13, 2015 Garage Renovation/Rehab Chapel/HVAC (I)	2029	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		
November 13, 2015 ARB - 23 Maple St, Porches, Entryways (I)	2030	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	
November 13, 2015 Hardy Windows (I)	2030	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
November 13, 2015 Whittemore Robbins - Basement Waterproofing (I)	2027	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000					
November 13, 2015 Whittemore Robb. Hs-Replace 4 HVAC units & Computers (I)	2030	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
November 13, 2015 School Dept. Admin Computers (I)	2023	\$ 5,000									
November 13, 2015 Cemetery Roadway Improvements (I)	2029	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
November 13, 2015 Install Sidewalk Ramps (I)	2028	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000			
November 13, 2015 Replace Retaining Wall - Westminster Ave (I)	2030	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
November 13, 2015 Town Hall - Renovations (I)	2030	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
November 13, 2015 Summer Street & Buck Field Safety Fencing Repair (I)	2024	\$ 5,000	\$ 5,000								
November 13, 2015 Replace Dividing Wall - Gibbs Gymnasium (I)	2025	\$ 5,000	\$ 5,000	\$ 5,000							
November 13, 2015 ARB - Jefferson Cutter House - Roof Replace & Gutters (I)	2027	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000					
November 13, 2015 ARB - Paving Central School Parking Lot (I)	2030	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
November 13, 2015 Regrade Bishop School Parking Lot (I)	2030	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
February 22, 2016 - MWRA Sewer (O)	2026	\$ 25,000	\$ 25,000	\$ 25,000							
May 16 2016 - MWRA Water (O)	2026	\$ 90,000	\$ 90,000	\$ 90,000							
November 9 2016 - Stratton School Renovations II (IE)	2045	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000
November 9 2016 - Community Safety Building (I)	2044	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
November 9 2016 - Stratton Modular Classrooms (I)	2036	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
November 9 2016 - Ladder @ 109 Tower Unit (I)	2031	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
November 9 2016 - Stratton Building Improvements (I)	2036	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
November 9 2016 - DPW Facility Design (I)	2036	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
November 9 2016 - District Wide Replacement of PCs (I)	2026	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000						
November 9 2016 - Pierce Field Turf Replacement (I)	2030	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
November 9 2016 - 4WD Truck with Sander/Dump Body(I)	2023	\$ 25,000									
November 9 2016 - 4WD Truck with Sander (I)	2023	\$ 20,000									
November 9 2016 - Snow Cat (I)	2023	\$ 15,000									
November 9 2016 - Stratton School Renovations I (I)	2036	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
November 9 2016 - School Bus #106 (I)	2023	\$ 10,000									
November 9 2016 - School Department Administration Computers (I)	2024	\$ 5,000	\$ 5,000								
November 9 2016 - Town Micro Computer Program (I)	2026	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000						





**DEBT SERVICE PAYMENTS FOR AUTHORIZED AND BORROWED DEBT, 2024-2033 (cont.)**

I = Inside Limit (GL c44s7), O = Outside Limit (GL c44s8/c44s70b); E = Exempt Existing Debt Service as of March 2023

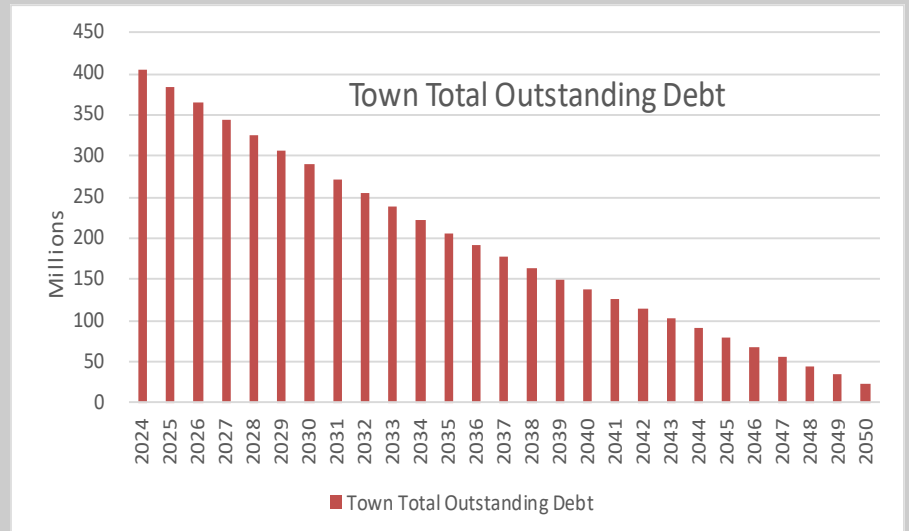
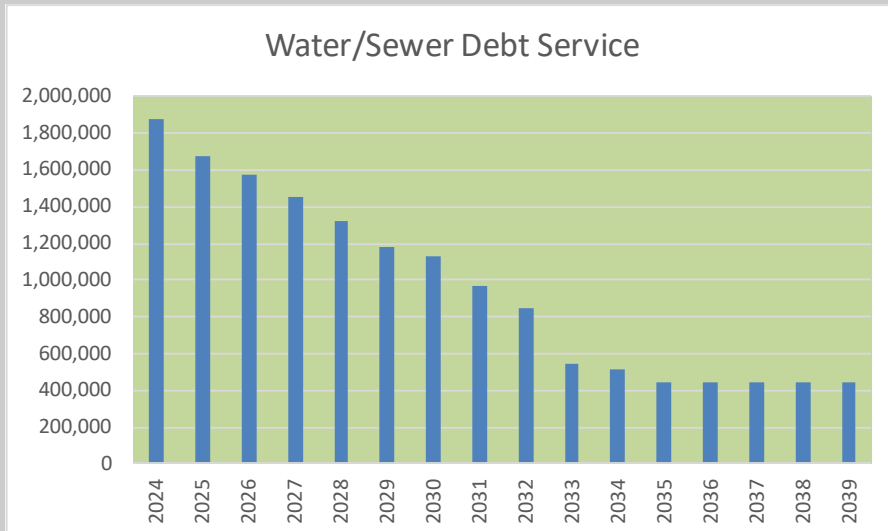
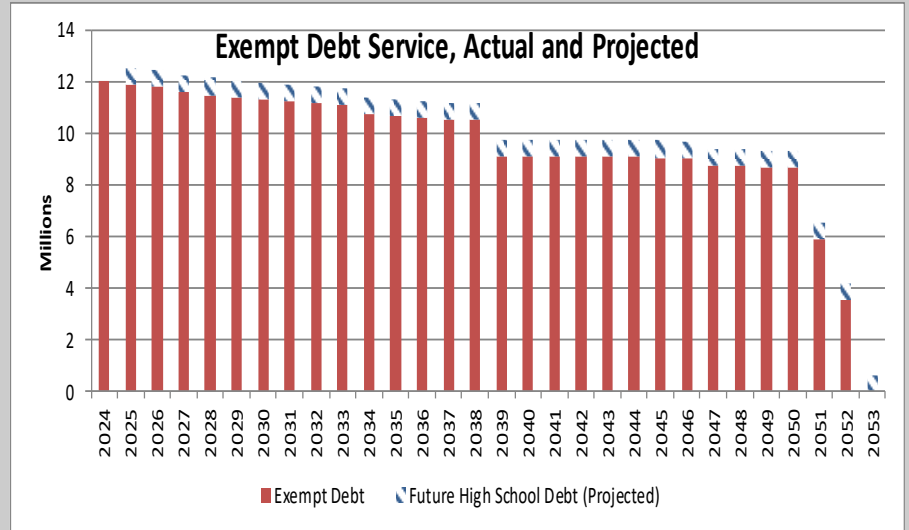
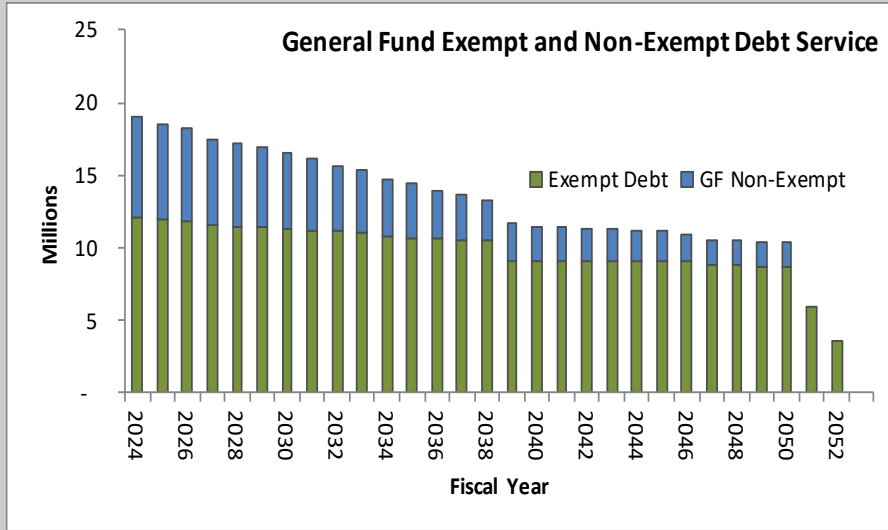
Purpose and Original Amount Borrowed	Final Payment Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
November 9 2016 - 1-Ton Truck (I)	2023	\$ 5,000									
November 9 2016 - 1-Ton Utility Truck (I)	2023	\$ 5,000									
November 9 2016 - 1-Ton Dump Truck with Plow/Sander (I)	2023	\$ 5,000									
November 9 2016 - 1-Ton Utility with Gate Lift (I)	2023	\$ 5,000									
November 9 2016 - Sidewalk Ramps (I)	2029	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
November 9 2016 - Traffic Signals Upgrade (I)	2026	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000						
November 9 2016 - DPW Facility Oversight - Dam & Construction (I)	2026	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000						
November 9 2016 - ADA Study Implementation Program (I)	2026	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000						
November 9 2016 - ARV 23 Maple Street Entrance (I)	2034	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
November 9 2016 - Menotomy Preschool Renovation (I)	2036	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
November 9 2016 - Menotomy Preschool Playground (I)	2025	\$ 5,000	\$ 5,000	\$ 5,000							
March 6 2017 - MWRA Sewer (I)	2027	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000						
May 15, 2017 - MWRA Water (O)	2027	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000						
December 7, 2017 Gibbs School Renovation (IE)	2037	\$ 1,055,000	\$ 1,055,000	\$ 1,055,000	\$ 1,055,000	\$ 1,055,000	\$ 1,055,000	\$ 1,055,000	\$ 1,055,000	\$ 1,055,000	\$ 1,055,000
December 7, 2017 Thompson School Expansion (IE)	2037	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
December 7, 2017 Hardy School Expansion (I)	2037	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
December 7, 2017 Gibbs School Design (IE)	2037	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
December 7, 2017 Purchase New Engine Pump - Replace #1007 (I)	2037	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
December 7, 2017 3-4 Ton Pick Up Truck w/ Lift Gates & Plows (2) (I)	2024	\$ 10,000	\$ 10,000								
December 7, 2017 Town Hall Renovations (I)	2035	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
December 7, 2017 Town - Microcomputer Program (I)	2027	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000					
December 7, 2017 Traffic Signal Maint & Upgrades (I)	2027	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000					
May 14, 2018 MWRA Water (O)	2028	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000					
June 11, 2018 MWRA Sewer (I)	2028	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250					
December 6, 2018 Hardy Elementary School Reconstruction	2039	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
December 6, 2018 Bridge Construction Mystic Mill Brook	2039	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
December 6, 2018 Sewer	2039	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000
December 6, 2018 Bus #103-77 passenger bus	2024	\$ 25,000									
December 6, 2018 School District PC Replacements	2024	\$ 25,000									
December 6, 2018 Water Meter Replacement	2028	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000					
December 6, 2018 Water Meter Replacement #2	2029	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				
December 6, 2018 Bus #107-53 passenger bus	2024	\$ 20,000									
December 6, 2018 School Security Upgrades	2024	\$ 20,000									
December 6, 2018 Bucket Truck	2026	\$ 20,000	\$ 20,000	\$ 20,000							
December 6, 2018 Dallin School Chiller	2039	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
December 6, 2018 Ottoson School HVAC Unit	2039	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
December 6, 2018 44,000 GVW, 4WD Truck with Sander	2029	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				
December 6, 2018 HVAC Replacement	2039	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
December 6, 2018 Hardy Playground	2034	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
December 6, 2018 33,000 GVW Dump Truck with Plow	2026	\$ 10,000	\$ 10,000	\$ 10,000							
December 6, 2018 School Food Service Truck	2026	\$ 5,000	\$ 5,000	\$ 5,000							
December 6, 2018 Town Hall Renovations	2039	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
December 6, 2018 Library Elevator Overhaul	2036	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
December 6, 2018 Traffic Signal Upgrades	2029	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				
May 20, 2019 MWRA Sewer	2029	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				
September 9, 2019 MWRA Water	2030	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000			



**DEBT SERVICE PAYMENTS FOR AUTHORIZED AND BORROWED DEBT, 2024-2033 (cont.)**

I = Inside Limit (GL c44s7), O = Outside Limit (GL c44s8/c44s70b); E = Exempt Existing Debt Service as of March 2023

Purpose and Original Amount Borrowed	Final Payment Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
December 4, 2019 Arlington High School Construction (EO)	2050	\$ 1,115,000	\$ 1,175,000	\$ 1,235,000	\$ 1,300,000	\$ 1,365,000	\$ 1,435,000	\$ 1,510,000	\$ 1,575,000	\$ 1,625,000	\$ 1,660,000
December 4, 2019 Senior Center (Community Center) Construction (I)	2050	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000
December 4, 2019 Radio Upgrade Replacement - Program (I)	2030	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000			
December 4, 2019 Lake Street/Bikeway Intersection Improvement (I)	2035	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
December 4, 2019 Gibbs School Renovation (I)	2048	\$ 40,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
December 4, 2019 Radio Upgrade Replacement (radio upgrade program) (I)	2030	\$ 40,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000			
December 4, 2019 Arlington High School Feasibility Study (EO)	2048	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000
December 4, 2019 Community Center Plans (I)	2048	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
December 4, 2019 Library Repointing (I)	2040	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
December 4, 2019 Traffic Signal Upgrades (I)	2027	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000						
March 2, 2020 MWRA Sewer	2030	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000			
March 2, 2020 MWRA	2032	\$ 16,223	\$ 16,223	\$ 16,223	\$ 16,223	\$ 16,223	\$ 16,223	\$ 16,223	\$ 16,223	\$ 16,223	\$ 16,223
March 11, 2021 High School (E)	2051	\$ 1,085,000	\$ 1,140,000	\$ 1,200,000	\$ 1,260,000	\$ 1,325,000	\$ 1,395,000	\$ 1,465,000	\$ 1,540,000	\$ 1,595,000	\$ 1,635,000
March 11, 2021 DPW Facility (I)	2051	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 555,000	\$ 580,000	\$ 610,000	\$ 640,000	\$ 665,000	\$ 680,000
March 11, 2021 Reservoir Improvements Recreation	2036	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 160,000	\$ 160,000
March 11, 2021 Rescue Ambulance	2026	\$ 60,000	\$ 60,000	\$ 60,000							
March 11, 2021 Whitmore Robins Cottage	2041	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
March 11, 2021 Community Center Renovations	2048	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 15,000	\$ 15,000
March 11, 2021 Pierce School Playground Updates	2041	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
March 11, 2021 Town Hall Renovations	2041	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
March 11, 2021 Boom Dump Chip Truck	2036	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
March 11, 2021 School Playground Updates	2036	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
March 11, 2021 Bleacher Lift Rink	2036	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
May 20, 2021 MWRA Water	2031	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000		
February 24, 2022 Arlington High School EXEMPT	2052	\$ 1,360,000	\$ 1,430,000	\$ 1,500,000	\$ 1,580,000	\$ 1,660,000	\$ 1,745,000	\$ 1,835,000	\$ 1,930,000	\$ 2,015,000	\$ 2,100,000
February 24, 2022 DPW Building, Water/Sewer portion	2052	\$ 90,000	\$ 95,000	\$ 100,000	\$ 105,000	\$ 110,000	\$ 115,000	\$ 125,000	\$ 130,000	\$ 135,000	\$ 140,000
February 24, 2022 DPW Building	2052	\$ 30,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 230,000
February 24, 2022 Parmenter School Exterior	2042	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
February 28, 2022 MWRA Water	2032	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ -
February 28, 2022 MWRA Sewer	2032	\$ 19,600	\$ 19,600	\$ 19,600	\$ 19,600	\$ 19,600	\$ 19,600	\$ 19,600	\$ 19,600	\$ 19,600	\$ -
December 15 2022 Replace Fire Pumper #1025	2043	\$ 37,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
December 15 2022 Street Sweeper	2033	\$ 25,100	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
December 15 2022 Hardy School Roof Replacement	2043	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
December 15 2022 Replace Vehicle #1015	2033	\$ 19,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000
December 15 2022 Zetron Fire Alarm Update	2033	\$ 16,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
December 15 2022 Police Boiler Replacement	2043	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
December 15 2022 Peirce School Additional Classrooms	2033	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
December 15 2022 Brackett School Playgrounds	2038	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
December 15 2022 Gibbs School Drainage Repairs	2026	\$ 6,500	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
December 15 2022 DPW Building	2053	\$ 4,183	\$ 60,000	\$ 60,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 85,000	\$ 90,000
December 15 2022 DPW Building - Water/Sewer	2053	\$ 2,217	\$ 50,000	\$ 50,000	\$ 55,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 70,000	\$ 75,000
December 15 2022 DPW Building - Water/Sewer	2033	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000





**THIS PAGE INTENTIONALLY LEFT BLANK**





---

## SECTION VII

---

# NON-APPROPRIATED EXPENSES

---

# NON-APPROPRIATED EXPENSES

---



---

STATE ASSESSMENTS • CHERRY SHEET OFFSETS •  
TAX ABATEMENT OVERLAY • COURT JUDGMENTS AND  
DEFICITS

---



**NON-APPROPRIATED EXPENSES**

This category includes mandated assessments and expenditures, which are automatically added to the tax rate without appropriation. Overall, non-appropriated expenses are budgeted to increase \$91,117 (1.98%) in FY2024. The total projected State Assessments for FY2024 are \$3,876,905, an increase of \$66,056 from FY2023. The MBTA accounts for \$3,319,812 of this total and is increasing 3.46%. The remaining Non-Appropriated expenses include Cherry Sheet Offsets, Court Judgments and Deficits, and Tax Abatement Overlay. These items total \$810,062 which is a increase of \$25,061 from the FY2023 final Recap figure, because the Town fully paid off the Symmes debt service payments. The FY2023 Overlay will be adjusted when the final tax rate is set in the fall.

Non-Appropriated Expenses	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	Budget Change
State Assessments					
MBTA	3,066,409	3,094,335	3,208,809	3,319,812	111,003
RMV Non-Renewal Surcharge	33,560	12,140	12,140	13,100	960
Air Pollution Districts	18,234	19,323	19,782	19,605	(177)
Metropolitan Area Planning Council	24,491	25,084	25,864	26,436	572
Special Education Charge	21,012	21,421	22,333	27,130	4,797
Charter School tuition	204,720	336,744	410,684	364,714	(45,970)
School Choice	144,734	109,492	111,237	106,108	(5,129)
<b>State Assessments Sub-total</b>	<b>3,513,160</b>	<b>3,618,539</b>	<b>3,810,849</b>	<b>3,876,905</b>	<b>66,056</b>
Cherry Sheet Offsets	71,523	75,100	85,001	110,062	25,061
Tax Abatement Overlay	961,455	600,000	600,000	600,000	-
Court Judgments & Deficits	671,950	767,450	100,000	100,000	-
<b>Total</b>	<b>5,218,088</b>	<b>5,061,089</b>	<b>4,595,850</b>	<b>4,686,967</b>	<b>91,117</b>

**MBTA**

The MBTA is composed of 175 communities: the 14 original member communities of the Metropolitan Transit Authority (MTA), and 161 additional communities, which are receiving direct MBTA service. Chapter 161A of the Acts of 2000 increased the number of communities that constitute the MBTA from 78 to 175. The additional 97 communities have been receiving MBTA service; however, the original authorizing language made no provision for these communities to be assessed. The Authority is required to assess each community's share of the overall Authority's assessments. All communities associated with the Authority must contribute to the MBTA State and Local Assistance Fund an amount not less than \$136,026,868. After FY2006, this amount was adjusted each July 1 by the rate of inflation, but not more than 102.5% of the previous year's assessment. Each community's MBTA assessment shall equal its weighted share of the total population of the authority. Chapter 161A, Section 9 has determined the weights for each community. The population figures utilized in this calculation should be the most recent from the United States Census Bureau. Assessments are also weighted by the level of service within each community.

For FY2024, the Town's assessment will increase \$111,003 or 3.46%.

**PARKING FINE REGISTRY SURCHARGE**

If after proper notices, a motorist fails to pay a parking fine, motor vehicle excise tax, or a charge for abandonment of a motor vehicle, the Town notifies the Registry of Motor Vehicles (RMV) not to renew the license and registration of that motorist. To cover the RMV's administrative costs of entering the necessary information into its computer system, the RMV assesses the Town a fee of \$20 for each notification it receives. This fee, which comes through as a charge on the Cherry Sheet, is recovered by the Town by adding this amount and other penalties to the original fine amount. The FY2024 surcharge assessment is estimated to be \$13,100, subject to final assessments made once the State budget is approved.

**AIR POLLUTION CONTROL DISTRICT**

General Laws Chapter 11, Section 142B, requires that communities be assessed for a portion of the costs incurred by the State Department of Environmental Protection (DEP) to monitor air pollution levels and enforce air quality standards at industrial, commercial, and institutional facilities. Expenditures made for such purposes are assessed against the metropolitan communities, one-half in proportion to the EQV's and one-half by the population of each community. Costs for FY2024 are estimated at \$19,605 an decrease of \$177 or -.89%.

**METROPOLITAN AREA PLANNING COUNCIL**

The basic purpose of the Council is to coordinate and assist communities in their planning efforts, particularly for those activities or projects that may have a regional impact. The assessment for FY2024 is estimated at \$26,436, an increase of \$572 or 2.21%.





***SPECIAL EDUCATION CHARGE***

The purpose of this program is to partially reimburse the state for providing special needs education to children enrolled in state hospital schools. The cost that each municipality is charged is the average per pupil cost of education within the school district multiplied by the Full Time Equivalent of resident pupils served by the state. Current year charges are for pupils served in the prior school year. In FY2024, the State will charge Arlington \$27,130, an increase of \$4,797 or 21.48%.

***CHARTER SCHOOL TUITION***

The purpose of this program is to assess the sending municipality or regional school district for pupils attending charter schools. Charter school tuition charges are assessed against the sending district and paid to the charter school district. Charter Schools receive per-pupil payments from sending districts equal to the average cost per student in that district, plus a capital funding share equal to the state average of what districts pay per pupil in principal and interest for land and buildings. Cherry Sheet assessments for the upcoming fiscal year are based on pre-enrollment data from October of the current fiscal year. Final assessments are based upon March 15 figures. The tuition assessment for FY2024 is estimated at \$364,714 a decrease of \$45,970 or 11.19% from FY2023.

***SCHOOL CHOICE SENDING TUITION***

This is an assessment to the Town of Arlington for pupils attending another school district under school choice. School choice tuition charges are assessed against a sending district and paid to a receiving school district. Per pupil tuition rates are based on the receiving district's per pupil costs for the prior fiscal year. Costs are based on instruction, pupil services, administration, maintenance, and fixed charges. A student's tuition equals 75 percent of the per pupil cost, up to a limit of \$5,000, so effectively Arlington is charged \$5,000 per student, except for students with an individualized education plan, in which case a special education increment augments that tuition. The FY2024 charge is \$106,108, a decrease of \$5,129 or 4.61%.

***CHERRY SHEET OFFSETS***

Included in the estimated amount of aid to be received from the state are grant funds for the Town's Public Libraries. These funds are reserved for direct expenditure by the Library and cannot be counted as general available revenues. Consequently, as part of the tax rate preparation process, whatever amount is included within the State aid estimate is also included in the non-appropriated expenses section as offsetting debits.

The library grant actually includes three grant programs more fully described in the revenue section of this budget under Cherry Sheet Offsets. It is projected to increase to a total of \$110,062, and increase of \$25,061 or 29.48%.

**TAX ABATEMENT OVERLAY**

State law requires that the Assessors put aside funds from each tax levy in a reserve that is called an Overlay. This account is established in anticipation that a certain percentage of the tax levy may end up being abated. Individual tax abatements are paid out of this fund. The final amount of the overlay account is determined by the Assessors and added to the tax rate without appropriation, and is usually set at anywhere from 1% to 2.5% of the tax levy. In revaluation years, which occur every three years, the overlay account is usually set at a higher amount in anticipation of an increased number of abatements. In other years, the overlay is set closer to \$600,000. FY2024 it will be set at \$600,000. Any surplus left in an overlay account is appropriated by Town Meeting in much the same manner as free cash. Under the Municipal Modernization Act, Ch. 218 of the Acts of 2016, municipalities changed from accounting for overlays for each tax year to combining all previous overlay accounts into a single fund. As of June 30, 2022, the balance in the overlay account was \$1,945,376. From this account, \$600,000 is proposed to be declared surplus and be used as a revenue source in FY2024.

**COURT JUDGMENTS, DEFICITS, AND OTHER**

State law provides that if the Town receives a court judgment requiring the payment of funds, the Treasurer, with the Director of Account's approval, may pay the award from the treasury without appropriation. The amount must then be added to the tax rate for the following year unless a subsequent appropriation is made to cover the deficit prior to setting the next year's tax rate. For FY24, an allowance of \$100,000 has been made for any such judgments.

From time to time, there are other non-appropriated expenses which have to be added to the tax rate. Any deficits in revenue, overlay, pensions, or debt and interest accounts, along with tax title amounts, and snow and ice budgets, must be added to the following year's tax rate.

In prior years, as a result of a special act of the legislature, any tax revenue from the Symmes project was debited here as a reserve to pay down the debt for the Symmes project. Once the debt was paid off in FY2022, the taxes associated with the project began going into the General Fund, like all other property taxes.



---

## SECTION VIII

---

# FUND INFORMATION & TOWN FINANCIAL POLICIES



### Financial Funds and Basis of Accounting and Budgeting

**Governmental** fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

The Town considers property tax revenues available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

- The General Fund is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.
- The Capital Borrowing Fund is a capital project fund used to account for the Town's annual capital appropriations that are budgeted to be financed through long-term borrowing.
- The non-major governmental funds consist of special revenue, other capital projects, and permanent funds that are aggregated and presented in the *non-major governmental funds* column on the governmental funds financial statements.

The following describes the general use of these fund types:

- The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.
- The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.
- The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.



### Financial Funds and Basis of Accounting and Budgeting (cont.)

**Proprietary** fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The following major proprietary funds are reported:

- The *Water and Sewer Enterprise Fund* is used to account for the water and sewer activities.
- The *Arlington Youth Services Enterprise Fund* is used to account for the youth services activities.
- The *Council on Aging Enterprise Fund* is used to account for the council on aging activities.
- The *Ed Burns Arena Enterprise Fund* is used to account for the rink activities.
- The *Recreation Enterprise Fund* is used to account for the recreation activities.

**Fiduciary** fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

- The *pension trust fund* is used to account for the activities of the System, which accumulates resources to provide pension benefits to eligible retirees and their beneficiaries.
- The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future other postemployment benefits (OPEB) liabilities.
- The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund, other postemployment benefit trust, or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.
- The *agency fund* is used to account for assets held in a purely custodial capacity.



### Financial Funds and Basis of Accounting and Budgeting *(cont.)*

An annual budget is adopted for the Town's General and Enterprise Funds. The Town's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from Generally Accepted Accounting Principles (GAAP) used to produce the Annual Certified Financial Report (ACFR). The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is actually incurred (GAAP).
3. The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

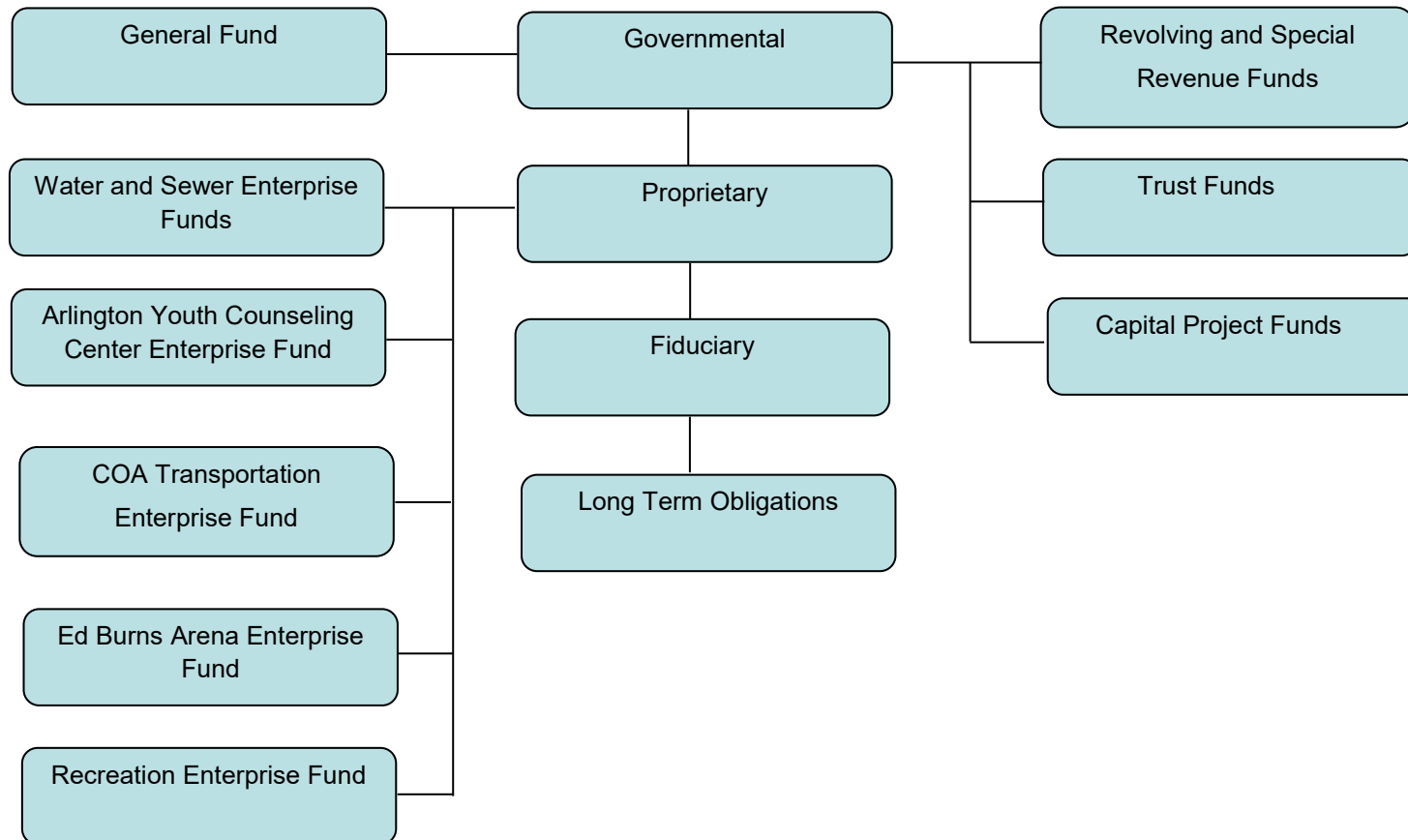
State law requires the Town pass a balanced budget. A balanced budget is one where either revenues match expenditures or revenues and transfers for fund balance or reserves match expenditures.



**All Funds**

Budgeted Funds

Non-Budgeted Funds





**Overall Budget Summary**

	<b>General Fund</b>	<b>Water and Sewer</b>	<b>Recreation</b>	<b>Rink</b>	<b>AYCC</b>	<b>COA Transport</b>	<b>Total Funds</b>
<b>Revenue</b>							
Property Tax	\$ 153,571,408						\$ 153,571,408
Local Receipts/Fees	\$ 9,855,994	\$ 24,329,165	\$ 2,006,490	\$ 603,174	\$ 905,382	\$ 13,200	\$ 37,713,405
State Aid	\$ 28,125,135				\$ 175,000		\$ 28,300,135
School Construction Aid	\$ 5,000,000						\$ 5,000,000
Free Cash/Fund Balance	\$ 7,956,044	\$ -	\$ 215,000	\$ 50,000		\$ 34,349	\$ 8,255,393
Other Funds	\$ 600,000				\$ 55,000	\$ 30,000	\$ 685,000
Override Stabilization Fund	\$ 591,956						\$ 591,956
Transfers in (Offsets)	\$ 3,257,455	\$ -			\$ 220,000	\$ 50,000	\$ 3,527,455
<b>TOTAL REVENUES</b>	<b>\$ 208,957,992</b>	<b>\$ 24,329,165</b>	<b>\$ 2,221,490</b>	<b>\$ 653,174</b>	<b>\$ 1,355,382</b>	<b>\$ 127,549</b>	<b>\$ 237,644,752</b>
<b>Expenditures</b>							
Salaries	\$ 32,405,145	\$ 2,696,219	\$ 867,148	\$ 289,082	\$ 1,304,882	\$ 95,249	\$ 37,657,725
Expenses	\$ 12,222,308	\$ 1,132,055	\$ 1,293,015	\$ 271,900	\$ 50,500	\$ 32,300	\$ 15,002,078
Arlington School Department	\$ 88,947,334						\$ 88,947,334
Minuteman Regional High School	\$ 8,940,897						\$ 8,940,897
Non-Departmental (Healthcare & Pensions)	\$ 36,211,557	\$ 2,085,392	\$ 46,327	\$ 35,936			\$ 38,379,212
Capital (Includes Debt Service)	\$ 22,380,767	\$ 2,370,572	\$ 15,000	\$ 56,256			\$ 24,822,595
MWRA Debt Shift/Transfers to Other Funds	\$ -	\$ 16,044,927					\$ 16,044,927
Warrant Articles	\$ 1,262,235						\$ 1,262,235
Reserve Fund & Elections	\$ 1,900,782						\$ 1,900,782
Override Stabilization Fund Deposit	\$ -						\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 204,271,025</b>	<b>\$ 24,329,165</b>	<b>\$ 2,221,490</b>	<b>\$ 653,174</b>	<b>\$ 1,355,382</b>	<b>\$ 127,549</b>	<b>\$ 232,957,785</b>
<b>Non-Appropriated Expenses</b>	<b>\$ 4,686,967</b>						<b>\$ 4,686,967</b>
State Assessment, Library Direct Aid, Overlay							
<b>TOTAL EXPENSES</b>	<b>\$ 208,957,992</b>	<b>\$ 24,329,165</b>	<b>\$ 2,221,490</b>	<b>\$ 653,174</b>	<b>\$ 1,355,382</b>	<b>\$ 127,549</b>	<b>\$ 237,644,752</b>
<b>Surplus / (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





### **Fund Balances**

The Town defines a **fund balance** as the difference between assets and liabilities reported in a government fund. This is also known as fund equity. The Town classifies the funds as follows: General Fund, Enterprise Funds, Reserve Funds and Revolving Funds.

**General Fund** – The fund used to account for most financial resources and activities governed by the normal Town Meeting appropriation process.

**Free Cash** – “Free Cash” is a revenue source that results from the calculation, as of July 1, of a community’s remaining, unrestricted funds from operations of the previous fiscal year, based on the balance sheet as of June 30. It typically includes actual receipts in excess of revenue estimates and unspent amounts in departmental budget line-items for the year just ending, plus unexpended free cash from the previous year. Consistent with current practice, the Town appropriates up to 50% of its Free Cash balance from the prior year to as an operating revenue.

**Enterprise Fund** – An enterprise fund, authorized by MGL Ch. 44 Sec.53F ½ is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered user charges and the portion that is subsidized by the tax levy, if any.

**Revolving Fund** – A revolving fund allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For department revolving funds, MGL Ch. 44 Sec. 53E ½ stipulates that each fund must be reauthorized each year at annual Town Meeting and that a limit on the total amount that may be spent from each fund must be established at that time.

**Urban Renewal Fund** – An urban renewal fund is a fund set up to help a community meet the planning and implementation costs of urban revitalization and development projects.



**Reserve Fund** – An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for “extraordinary or unforeseen” expenditures. Other uses of the fund require budgetary transfers by Town Meeting.

**Tip Fee Stabilization Fund** – The Town of Arlington participated in a regional solid waste consortium, the North East Solid Waste Committee. Upon leaving the consortium in September of 2005, the Town was entitled to revenue derived from the regional agreement. Since then, the Town uses funds from the Tip Fee Stabilization Fund to offset solid waste disposal costs. The Town appropriated \$164,000 from the fund in FY2014 depleting its balance.

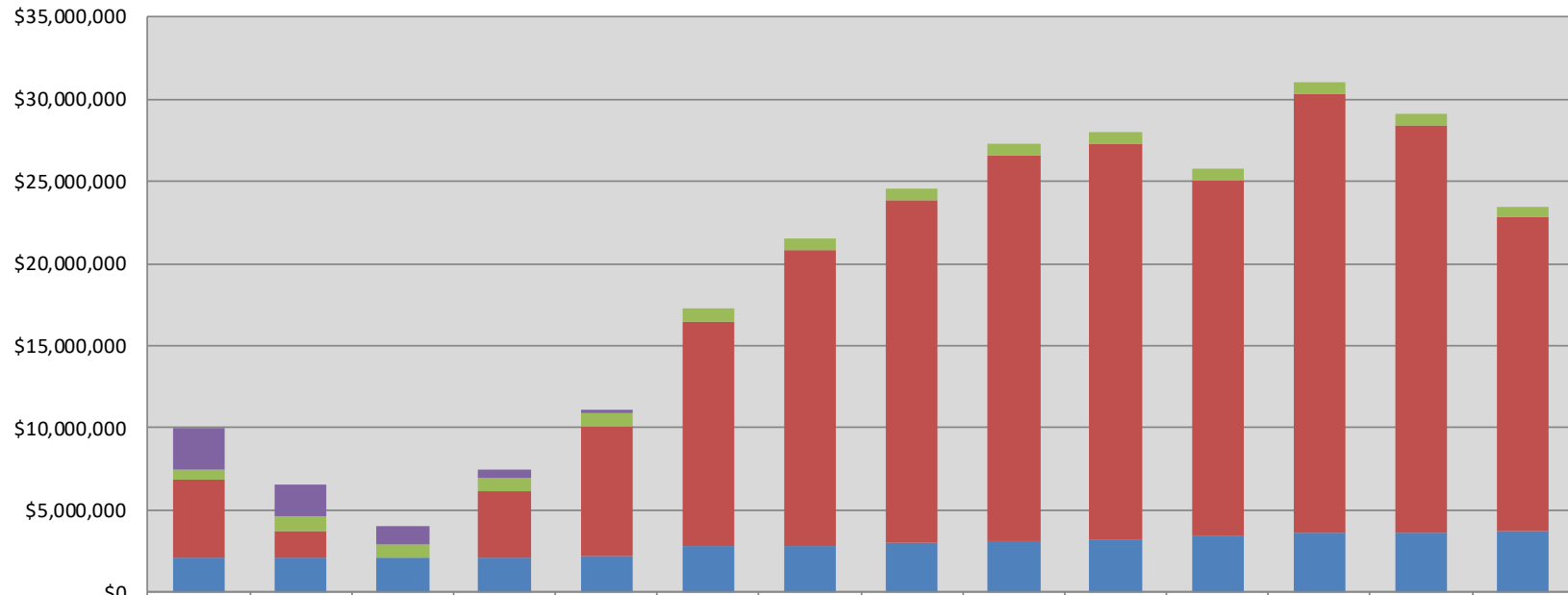
**Municipal Buildings Trust Fund** – In accordance with Massachusetts General Law, Chapter 40, Section 13, the Town established a Municipal Buildings Trust Fund for the purposes of offsetting the costs associated with significant property loss.

**Override Stabilization Fund** – The Override Stabilization Fund was created as a result of the 2005 Proposition 2 1/2 override. The Town makes annual appropriations to the fund until the time in which it is necessary to make withdrawals for the purposes of balancing the general fund budget. The first appropriation to the fund was in FY2006 after the passage of an operating override and was depleted in FY2011, as illustrated on page 222. The Town passed an override leading into FY2012, which explains the increase of \$3,993,618 that year and a \$5.5 million override in June 2019, which is projected to keep the Town’s budget balanced until FY2024.

**Long Term Stabilization Fund** – In accordance with Massachusetts General Law, Chapter 40, Section 5B, the Town may appropriate in any year an amount not exceeding, in the aggregate, 10% of the amount raised in the preceding fiscal year’s tax levy. The Town may appropriate funds from the Long Term Stabilization Fund for any lawful purpose with a two-thirds vote of Town Meeting.



**Reserve Fund Balances**  
(end of year)



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Tip Fee Stabilization	\$2,559,441	\$1,888,492	\$1,012,094	\$563,769	\$164,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Muni. Bldg. Trust Fund	\$613,717	\$963,451	\$853,710	\$835,406	\$816,559	\$796,870	\$771,724	\$752,491	\$720,989	\$711,798	\$708,572	\$699,628	\$680,296	\$661,854
Override Stabilization	\$4,687,515	\$1,581,292	-	\$3,993,618	\$7,888,722	\$13,678,30	\$18,000,92	\$20,850,65	\$23,481,07	\$24,010,77	\$21,618,53	\$26,671,15	\$24,775,99	\$19,078,42
Long Term Stabilization	\$2,157,451	\$2,105,456	\$2,114,858	\$2,121,897	\$2,227,631	\$2,768,663	\$2,774,188	\$2,982,120	\$3,119,606	\$3,269,090	\$3,452,628	\$3,611,730	\$3,618,504	\$3,730,117



<b>Revolving Fund Balances</b>											
	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>
Ambulance/Life Support	\$256,610	\$298,672	\$405,815	\$547,148	\$628,306	\$687,553	\$493,507	\$525,833	\$385,824	\$248,629	\$410,671
Board of Health	\$103,800	\$86,284	\$65,529	\$56,720	\$104,466	\$113,619	\$137,142	\$151,784	\$165,954	\$154,090	\$238,300
Conservation Commission	\$3,221	\$3,312	\$2,742	\$2,742	\$2,710	\$2,623	\$2,623	\$1,523	\$1,343	\$412	\$0
Council on Aging Program			\$4,320	\$4,571	\$9,974	\$22,263	\$29,156	\$30,081	\$19,337	\$3,373	\$2,714
Field User Fees	\$49,757	\$72,820	\$63,849	\$23,390	\$36,126	\$48,065	\$31,570	\$72,800	\$106,942	\$35,220	\$17,740
Fox Library	\$17,891	\$13,690	\$15,068	\$16,773	\$3,780	\$3,857	\$1,345	\$1,345	\$1,221	\$1,221	\$21
Gibbs School Energy	\$25,688	\$27,730	\$36,459	\$34,171	\$28,078	\$26,468	\$8,402	\$10,925	\$4,814	\$4,814	\$4,814
Library PC Vendor	\$13,361	\$14,315	\$4,873	\$4,745	\$8,420	\$9,661	\$11,068	\$7,042	\$6,260	\$4,552	\$9,859
Private Way Repair	\$1,305	\$13,305	\$50,858	\$87,715	\$118,526	\$85,767	\$59,606	\$93,000	\$62,223	\$55,513	\$107,274
Public Way Repair	\$168	\$168	\$168	\$168	\$168	\$15,255	\$14,715	\$14,715	\$14,715	\$14,715	\$14,715
Robbins House Rental	\$33,938	\$35,312	\$31,893	\$19,093	\$13,027	\$17,641	\$7,865	\$12,160	\$19,435	\$3,884	\$7,602
Robbins Library Rental	\$17,892	\$16,751	\$21,696	\$26,586	\$24,451	\$24,414	\$29,409	\$34,930	\$38,380	\$36,743	\$36,893
Town Hall Rental	\$42,735	\$22,163	\$14,534	\$70,154	\$96,859	\$86,999	\$84,578	\$106,050	\$105,902	\$63,271	\$52,023
Uncle Sam	\$319	\$411	\$1,526	\$1,526	\$1,526	\$1,526	\$1,526	\$1,526	\$1,526	\$1,526	\$1,526
White Good Recycling	\$38,202	\$16,755	\$45,109	\$57,406	\$57,041	\$59,216	\$65,180	\$60,137	\$42,567	\$43,009	\$58,074
<b>TOTAL</b>	<b>\$604,887</b>	<b>\$621,688</b>	<b>\$764,439</b>	<b>\$952,908</b>	<b>\$1,133,458</b>	<b>\$1,204,928</b>	<b>\$977,692</b>	<b>\$1,123,853</b>	<b>\$976,443</b>	<b>\$670,972</b>	<b>\$962,227</b>

<b>Urban Renewal Fund Balance</b>											
	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>
<b>Urban Renewal Fund</b>	\$377,193	\$399,794	\$400,732	\$439,839	\$542,262	\$456,159	\$341,816	\$202,954	\$121,047	\$57,248	\$65,762



**Fund Balances**

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
<b>General Fund (Free Cash)</b>	7,793,055	6,085,848	6,871,692	9,074,598	9,701,131	9,186,749	11,119,563	11,802,775	11,318,368	11,078,429	15,912,078
<b>Enterprise Funds</b>											
<b>Water/Sewer Enterprise</b>	2,551,390	2,497,966	3,718,958	8,546,621	7,188,427	7,299,339	7,844,907	6,220,101	5,799,829	7,748,848	6,807,898
<b>Youth Enterprise</b>	67,661	45,315	23,474	23,056	37,349	44,349	36,214	53,212	64,843	68,724	12,794
<b>Council on Aging Enterprise</b>	112,520	114,489	132,640	63,211	80,209	50,658	66,053	61,707	92,657	79,028	38,138
<b>Rink Enterprise</b>	78,992	90,435	74,503	77,154	78,839	357,573	49,265	14,728	41,021	102,392	112,192
<b>Recreation Enterprise</b>	105,452	120,887	132,023	205,874	381,219	446,480	683,966	765,855	371,447	733,459	1,190,830

**MAJOR & NON MAJOR FUNDS - CHANGES IN FUND BALANCE**

**General Fund - 0100 & 0200**

Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$10,380,555	\$10,291,536	(\$89,019)	-1%
2016	\$10,291,536	\$13,761,217	\$3,469,681	34%
2017	\$13,761,217	\$14,783,863	\$1,022,646	7%
2018	\$14,783,863	\$16,195,243	\$1,411,380	10%
2019	\$16,195,243	\$14,795,252	(\$1,399,991)	-9%
2020	\$14,783,863	\$13,657,736	(\$1,137,516)	-8%
2021	\$13,657,736	\$13,598,323	(\$59,413)	0%
2022	\$13,598,323	\$17,877,111	\$4,278,788	31%

*The General Fund is the primary operating fund of the Town, and is used to account for all financial resources except those that are required to be accounted for in other funds.*

*The FY22 fund balance exceeded the projection by \$4.6M, due in large part to CARES Act reimbursements from the state.*

**Water & Sewer Enterprise Fund - 6500**

Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$0	\$8,546,621		
2016	\$8,546,621	\$7,188,427	(\$1,358,194)	-16%
2017	\$7,188,427	\$8,102,916	\$914,489	13%
2018	\$8,102,916	\$7,844,907	(\$258,009)	-3%
2019	\$7,844,907	\$6,220,101	(\$1,624,806)	-21%
2020	\$8,102,916	\$5,799,829	(\$420,273)	-7%
2021	\$5,799,829	\$7,748,848	\$1,949,019	34%
2022	\$7,748,848	\$6,807,899	(\$940,949)	-12%

*The Water and Sewer Enterprise Fund is a proprietary (enterprise) fund that is used to account for the water and sewer activities of the Town.*

*FY22 experienced a slight decrease due to a wet summer and water sales are down.*



**AYCC Enterprise Fund - 6550 Non-Major**

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$23,474	\$23,055	(\$419)	-2%
2016	\$23,055	\$37,349	\$14,294	62%
2017	\$37,349	\$44,349	\$7,000	19%
2018	\$44,349	\$36,214	(\$8,135)	-18%
2019	\$36,214	\$53,212	\$16,998	47%
2020	\$53,212	\$64,843	\$11,631	22%
2021	\$64,843	\$68,724	\$3,881	6%
2022	\$68,724	\$12,794	(\$55,930)	-81%

*The Arlington Youth Counseling Center (AYCC) is a proprietary (enterprise) fund that is used to account for the activities of the AYCC.*

*The FY22 fund balance decreased due to use of \$68K of fund balance (Retained Earnings) to balance the FY23 budget.*

**Rink Enterprise Fund - 6570 Non-Major**

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$74,503	\$77,154	\$2,651	4%
2016	\$77,154	\$78,839	\$1,685	2%
2017	\$78,839	\$357,573	\$278,734	354%
2018	\$207,997	\$49,265	(\$308,308)	-86%
2019	\$49,265	\$14,728	(\$34,537)	-70%
2020	\$14,728	\$41,021	\$26,293	179%
2021	\$41,021	\$102,392	\$61,371	150%
2022	\$102,392	\$112,193	\$9,801	10%

*The Rink Enterprise Fund is a proprietary (enterprise) fund that is used to account for the activities of the municipal ice skating rink.*

*Undesignated fund balance increased in FY22 due to increased activity post COVID-19 impacts in prior fiscal years.*

**COA Transportation Enterprise Fund - 6560 Non-Major**

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$132,639	\$93,211	(\$39,428)	-30%
2016	\$93,211	\$80,209	(\$13,002)	-14%
2017	\$80,209	\$77,093	(\$3,116)	-4%
2018	\$77,093	\$66,053	(\$11,040)	-14%
2019	\$66,053	\$61,707	(\$4,346)	-7%
2020	\$61,707	\$92,657	\$30,950	50%
2021	\$92,657	\$79,028	(\$13,630)	-15%
2022	\$79,028	\$38,319	(\$40,709)	-52%

*The Council on Aging (COA) Transportation Fund is a proprietary (enterprise) fund that is used to account for the activities of the COA Transportation services.*

*Construction reduced COA activity, causing a decrease in revenue.*

**Recreation Enterprise Fund - 6580 Non-Major**

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$132,023	\$205,894	\$73,871	56%
2016	\$205,894	\$381,219	\$175,325	85%
2017	\$381,219	\$446,480	\$65,261	17%
2018	\$446,480	\$683,967	\$237,487	53%
2019	\$683,967	\$765,855	\$81,888	12%
2020	\$765,855	\$371,447	(\$394,408)	-51%
2021	\$371,447	\$733,459	\$362,012	97%
2022	\$733,459	\$1,190,830	\$457,371	62%

*The Recreation Fund is a proprietary (enterprise) fund that is used to account for the activities of the recreation department.*

*Undesignated fund balance increased in FY22 due to increased activity post COVID-19 impacts in prior fiscal years.*



**Urban Renewal Fund - 2770**

Non-Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$340,749	\$375,926	\$35,177	10%
2016	\$375,926	\$486,914	\$110,988	30%
2017	\$486,914	\$378,143	(\$108,771)	-22%
2018	\$378,143	\$263,991	(\$114,152)	-30%
2019	\$263,991	\$88,063	(\$175,928)	-67%
2020	\$88,063	\$112,117	\$24,054	27%
2021	\$112,117	\$49,741	(\$62,376)	-56%
2022	\$49,741	\$63,996	\$14,254	29%

*The Urban Renewal Fund was set up to help the Town meet the planning and implementation costs of urban revitalization and development projects.*

*FY22 saw an increase in revenue due to DPW's temporary move to 23 Maple St.*

**Fiscal Stabilization Fund - 8950**

Non-Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$13,685,484	\$18,000,920	\$4,315,436	32%
2016	\$18,000,920	\$20,850,650	\$2,849,730	16%
2017	\$20,850,650	\$23,481,076	\$2,630,426	13%
2018	\$23,481,076	\$24,010,774	\$529,698	2%
2019	\$24,010,774	\$21,618,539	(\$2,392,235)	-10%
2020	\$21,618,539	\$26,671,157	\$5,052,618	23%
2021	\$26,671,157	\$24,775,993	(\$1,895,164)	-7%
2022	\$24,775,993	\$19,706,180	(\$5,069,813)	-20%

*The Fiscal Stabilization Fund (aka the "override" stabilization fund) was created in 2005 to help keep the budget stable and to avoid annual override votes.*

*Funds are accumulated when there are excess funds, and drawn down when spending exceeds available recurring revenue sources.*

*The fund contributed over \$6M to support the FY22 operating budget and nearly \$3M to support the FY23 operating budget.*

**Antenna Fund - 3480**

Non-Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$649,776	\$831,935	\$182,159	28%
2016	\$831,935	\$658,075	(\$173,860)	-21%
2017	\$658,075	\$649,256	(\$8,819)	-1%
2018	\$649,256	\$596,965	(\$52,291)	-8%
2019	\$596,965	\$570,872	(\$26,093)	-4%
2020	\$570,872	\$296,090	(\$274,782)	-48%
2021	\$296,090	\$311,084	\$14,993	5%
2022	\$311,084	\$291,836	(\$19,247)	-6%

*The Antenna Fund was created by home rule petition that allows for deposits of revenue generated from rent collected on antennas placed on municipal buildings. This revenue is used to fund open space and recreation purposes.*

*FY22 revenue decreased with the consolidation of Sprint and T-Mobile.*

**Stabilization Fund - 8850**

Non-Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$2,773,759	\$2,879,467		
2016	\$2,879,467	\$2,992,020	\$112,553	4%
2017	\$2,992,020	\$3,119,606	\$127,586	4%
2018	\$3,119,606	\$3,269,090	\$149,484	5%
2019	\$3,269,090	\$3,452,628	\$183,538	6%
2020	\$3,452,628	\$3,611,730	\$159,102	5%
2021	\$3,611,730	\$3,618,504	\$6,774	0%
2022	\$3,618,504	\$3,730,117	\$111,613	3%

*The Stabilization Fund is the Town's "rainy day" fund. IT can be used for any lawful purpose with a two-thirds vote of Town Meeting.*

*For FY23, the Fund is estimated to remain stable.*



**OPEB - Retiree Healthcare Fund - 8890** Non-Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$7,427,776	\$8,377,646	\$949,870	13%
2016	\$8,377,646	\$9,184,192	\$806,546	10%
2017	\$9,184,192	\$11,201,306	\$2,017,114	22%
2018	\$11,201,306	\$12,854,012	\$1,652,706	15%
2019	\$12,854,012	\$14,521,818	\$1,667,806	13%
2020	\$14,521,818	\$15,865,946	\$1,344,128	9%
2021	\$15,865,946	\$21,268,077	\$5,402,132	34%
2022	\$21,268,077	\$19,078,429	(\$2,189,649)	-10%

*The OPEB fund is used to accumulate resources to provide funding for future other post-employment benefits (OPEB) liabilities.*

*ATM transferred \$936K into this fund but fund took a hit due to poor market performance.*

**Health Claims Trust Fund - 8860** Non-Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY	% Var in FB
2015	\$3,692,046	\$2,808,350	(\$883,696)	-24%
2016	\$2,808,350	\$2,528,945	(\$279,405)	-10%
2017	\$2,528,945	\$2,248,008	(\$280,937)	-11%
2018	\$2,248,008	\$1,962,756	(\$285,252)	-13%
2019	\$1,962,756	\$1,698,927	(\$263,829)	-13%
2020	\$1,698,927	\$2,316,675	\$617,748	36%
2021	\$2,316,675	\$2,049,649	(\$267,026)	-12%
2022	\$2,049,649	\$1,760,263	(\$289,386)	-14%

*Health Claims Trust Fund is a fund that is a holdover from when the Town was self-insured. All funds are Town funds. The Town is now insured on a premium-based plan through the Commonwealth's health insurance plans.*

*The FY22 fund balance decreased due to the annual transfer of \$300,000 to the OPEB Fund. FY23 will also transfer \$300,000 to the OPEB fund.*





### Town of Arlington Standing Financial Policies & Practices

**Balanced Budget:** The Town defines a balanced budget as a budget in which receipts are greater than (or equal to) expenditures. The Commonwealth of Massachusetts requires all municipalities to present a balanced budget each year as a basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operating purposes does not exceed available resources over a defined period of time.

**Free Cash Practice:** The Town of Arlington appropriates up to 50% of the prior year's Certified Free Cash Balance as an operating revenue with a majority vote of Town Meeting.

**Capital Budget:** The Town Manager shall present a Capital Budget with General Fund spending, including non-exempt debt service and cash expenditures, equal to 5% of projected revenues. Debt shall be issued in accordance the M.G.L. Chapter 44, §§ 7 & 8. The Town has followed this practice since 1986.

### Town of Arlington Historical Override Policies & Commitments

- 1) *Override funds will be made to last at least three years (FY2012-FY2014). No general override will be sought during this period.* – **Current projections have projected an override for FY2024.**
- 2) *If the override passes there will be no Pay As You Throw (PAYT) fee implemented in FY2012, but the placement of a ballot question regarding a revenue neutral PAYT option will be considered in FY2013.* – **This ballot question was not advanced due to the Town's implementation of a mandatory recycling program in FY2013 which has stabilized both hauling and waste disposal costs.**
- 3) *Town and School operating budget increases will be capped at 3.5% per year. An additional allowance of up to 7% shall be allowed for documented special education cost increases. Should actual special education cost increases exceed this amount, the remaining School budget shall be decreased by the difference.* – **This commitment has been maintained and this year's Town operating budget proposes a 3.25% increase.**



4) *Health care cost increases will be programmed at 7%. Should actual increases exceed this amount, the Town and School budget totals shall be proportionately decreased by the excess amount. Should actual increases be less than this amount as a result of negotiated health care savings, the extra savings will be:*

*a) Deposited into the override stabilization fund to extend the three year override period;*

*b) Used to preserve services; and*

*c) To satisfy any and all negotiated items between the Town Manager, employees, and retirees. – The override period has been extended to nine years from the original three-year period based to a large degree on health care savings and the first year health care savings also supported FY2012 wage settlements with employee bargaining units. For future planning purposes, health care premiums are projected to grow at 5.25%, which more accurately reflects the historical average annual growth of Group Insurance Commission premiums.*

5) *An additional \$600,000 shall be appropriated for the School Department in FY2012 and \$400,000 shall be appropriated each year in addition to the amount currently appropriated in the capital budget for road improvements. – This commitment has been met.*

6) *Reserves shall be maintained in an amount equivalent to at least 5% of the budget. – This commitment is being maintained.*

At the time the 2011 override was proposed, the Town was facing a projected deficit of \$6 million. Also at that time, the Legislature was discussing giving municipalities more authority to control their health care plans and costs. Optimistically, it was assumed that some changes would be made to allow the Town to save \$1 million. The proposed override was then set at \$6.49 million, an amount that projected to maintain current service levels for three years.

Approximately a month after the override passed, the State approved a significant health care reform law for municipalities that provided authority to make health care plan designs which matched what the State provides to its employees and also authorized municipalities to join the State's health care plan. As a result, Arlington joined the State's health care plan, the Group Insurance Commission (GIC) and has achieved significant savings which have enabled the Town to stretch the three-year plan to a nine-year plan. We are mindful of the strong desire of residents to maintain quality services and the sacrifices they made by supporting the override. We are committed to pursue all appropriate productivity improvements and cost reduction measures in order to sustain these quality services.



### **Balancing Community Needs with Fiscal Prudence**

Beginning in the fall of 2014, the Long Range Planning Committee (LRPC) held a series of discussions focused on the future of Town and School budgets and the amount by which they should grow on an annual basis. These discussions were prompted by the desire of committee members to explore strategies that could extend the life of the current Long Range Plan (LRP) and thereby forestall the next time an operating override would need to be considered. These discussions resulted in a number of recommendations being adopted for the FY2016 budget based upon the following principles:

- 1) Exercising fiscal prudence to maintain financial stability through the success of a future operating override.
- 2) Balancing prudence with recognition of the needs and expectations of Arlington residents and building Town and School budgets accordingly.
- 3) Committing to strategically address the findings of the Comparative Compensation Study within the confines of the proposed long range planning parameters.

Based upon these principles, and the ongoing discussion of the Long Range Planning Committee, the following commitments are being maintained within the Long Range Plan:

- Health insurance premium growth is projected at 5.25% annually, mirroring the 10 year average premium growth of the GIC.
- Free Cash is assumed to be certified each year at the 10-year average certified amount.
- The rate of growth in annual pension costs is maintained at or below 5.5%.
- Annual budget growth for Town Departments is set at 3.25% for FY2018 and beyond.
- Annual budget growth for the general education portion of the School Department budget is maintained at 3.5% for FY2019 and beyond.

In addition to these commitments, the Town also maintains its commitment to addressing the financial pressures associated with Arlington's growing student enrollment. A funding formula, referred to as "Growth Factor" was first implemented in FY2015.



---

## SECTION IX

---

# GLOSSARY



## GLOSSARY OF TERMS

<b>Assessment/Offsets</b>	The amount the State automatically deducts from Local Aid to cover town-shared expenses. The primary items that make up this amount are charter school and MBTA assessments.
<b>Bond Anticipation Note (BAN):</b>	Short term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school-related BANs may be deferred up to seven years, if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.
<b>Capital (Includes Debt Service):</b>	The Town's capital improvements program policies call for the allocation of approximately 5% of the general fund revenues to the capital budget. This is exclusive of dedicated funding sources such as enterprise funds, grants, and Proposition 2 ½ debt exclusion projects.
<b>Cherry Sheet:</b>	The official notification by the Massachusetts Commissioner of Revenue to municipalities and school districts of estimated state aid to be paid and charges to be assessed over the next fiscal year. As the state budget process unfolds, updated local aid proposals are posted. Cherry Sheets are issued once the state budget is enacted by the Legislature and approved by the Governor.
<b>Chapter 70 School Aid Cherry Sheet:</b>	Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which State Aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.
<b>Chapter 90 Highway Funds:</b>	State funds derived from transportation bond authorizations and apportioned to communities for road projects based on a formula under the provision of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage (58.33%) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83%) derived from the Department of Employment and Training (DET), and population estimates (20.83%) from the US Census Bureau. Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursement to the limit of the grant.
<b>Collective Bargaining:</b>	The process of negotiating workers' wages, hours, benefits, working conditions, etc., between employer and some or all of its employees, who are represented by a recognized labor union.



**Debt Exclusion:** A debt exclusion is the amount levied to the taxpayers in addition to the usual tax limit under Proposition 2 ½ to pay for the debt service on bonds issued for large capital projects. The amount of the tax increase is net of any reimbursement from the state, for example, for school building projects. The debt exclusion remains in effect until the bonds are fully paid.

**Designated Unreserved Fund Balance:** A limitation on the use of all or part of the expendable balance in a governmental fund.

**Enterprise Funds:** An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the surplus or unrestricted net assets generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Arlington has five enterprise funds: Council on Aging Transportation, Recreation, Ed Burns Arena, Water & Sewer, and Arlington Youth Counseling Center.

**Enterprise Fund Debt:** Debt service funded from Water & Sewer rates or other enterprise fund revenue.

**Equalized Valuations (EQVs):** The calculation of the full and fair cash value of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in determining some state aid accounts and for calculating county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 §10C, is charged with the responsibility of biennially determining an equalized valuation for each city and town in the Commonwealth.

**Excess Levy Capacity:** The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the Select Board must be informed of excess levy capacity and its acknowledgement must be submitted to DOR when setting the tax rate.

**Excluded or Exempt Debt:** Debt service that is funded through a debt exclusion vote. A debt exclusion is an action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 ½.

**Fiscal Year:** A fiscal year runs July 1 through June 30. For example, Fiscal Year 2024 runs from July 1, 2023 through June 30, 2024.



- Foundation Budget:** The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide adequate education for all students.
- Free Cash:** A revenue source that results from the calculation of a community's remaining, unrestricted funds from operations of the previous fiscal year, based on the balance sheet as of June 30. It includes actual revenue receipts in excess of revenue estimates and unspent amounts in departmental budget line-items for the year, plus unexpended free cash from the previous year. After the books are closed for the year, fund balances are submitted to the Department of Revenue for certification, generally in the fall with final certification in late fall or early winter. It is strongly recommended that free cash be spent on one-time expenditures since free cash itself is a one-time revenue source.
- GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering services and value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement analyzing the government's financial performance, trends, and prospects for the future.
- GASB 74/75:** Major pronouncements of the Governmental Accounting Standards Board issued to improve the accounting and reporting by state and local government for post employment benefits other than pensions (such as medical, dental, vision, benefits, etc). Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.
- GIS:** Geographic Information System, a computerized mapping system and analytical tool that allows a community to access information on a parcel, area, or community wide basis. It also allows parcels to be identified and sorted on the basis of specified criteria. The system can integrate assessors' property data, water and sewer line networks, wetlands, floodplains, as well as other data.
- Levy Ceiling:** A levy ceiling is a restriction on the tax levy, imposed by MGL Ch. 59 §21C (Proposition 2½ ). It requires property taxes not exceed 2½ percent of the total full and fair cash value of all taxable property, in other words, the maximum tax rate cannot increase by more than \$25 per \$1,000 of value. Property taxes levied may exceed this limit only if the community passes a capital, debt, or special exclusion.



- Levy Limit:** MGL Ch. 59 §21C (Proposition 2 ½) states that the real and personal property taxes imposed by a city or town (the levy) may grow each year by 2½ percent above the prior year’s levy limit, plus new growth, plus any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital, debt, or special exclusion.
- Local Receipts:** Local receipts revenue collected through departmental operations. The primary local receipts are motor vehicle excise taxes, interest income, permits, licenses, fines, and fees.
- Tax Levy Limit:** This amount represents the total amount of tax bills the town sends out each year to taxpayers. The levy is monitored by the state and can increase by 2.5% each year.
- M.G.L.:** The Massachusetts General Laws, the official laws of the Commonwealth of Massachusetts.
- Municipal Departments:** Select Board, Town Manager, Human Resources, Comptroller, Treasurer, Postage, Assessors, Information Technology, Legal, Town Clerk, Parking, Planning & Community Development, Facilities, Public Works, Police, Fire, Inspectional Services, Libraries, Health and Human Services, Board of Health, Veterans’ Services, Council on Aging, Enterprise Funds (Water/Sewer, Recreation, Ed Burns Arena, Council on Aging Transportation, Youth Counseling Center), and other related boards (Board of Registrars, Redevelopment Board, and Zoning Board of Appeals).
- MWRA Debt Shift:** The Town has accepted provisions of M.G.L., Ch. 59 § 21C whereby water and sewer debt costs are subsidized by taxes. Per vote of the Select Board, the MWRA Debt Shift has been fixed at \$5,593,112 since FY2007. The shift was phased out over three years beginning in FY2020.
- New Growth:** New Growth is previously untaxed property, such as when a property owner makes improvements to an existing home or business or builds a new building. It increases the assessed value and adds to the levy limit.
- Non-Appropriated Expenses:** Expenses which are contained on the Cherry Sheet from the state and charged to the Town, the largest of which is the annual MBTA assessment. Other non-appropriated expenses include: parking fine registry surcharge, air pollution control district, Metropolitan Area Planning Council, and Charter School Tuition. The Overlay is also included in non-appropriated expenses.
- Non-Departmental (Healthcare & Pensions):** The Town’s non-departmental liabilities includes health insurance and retirement costs for employees and retirees.





<b>Non-Exempt Debt:</b>	Debt service that is funded by the General Fund and within the limitations of Proposition 2½ i.e., debt that has is not being paid for through a debt exclusion.
<b>OPEB:</b>	Other Post-Employment Benefits, benefits, other than pensions, paid or owed to retired Town employees for health insurance, life insurance, or other similar benefits. OPEB creates a liability on the Town's balance sheet, similar to a pension fund liability. The Town has created an OPEB Trust Fund to offset that liability and is adding funds annually.
<b>Override:</b>	Under the provisions of MGL Ch. 59 §21C (Proposition 2½), voters may increase the Levy Limit to fund operating expenses by passing an operating override. This increase is a permanent change to the levy limit. An override may not increase the levy limit above the levy ceiling.
<b>Overlay:</b>	This amount is requested and set aside by the Assessors to cover any property tax abatements. Each year any remaining amount may, at the discretion of the Assessors, be used as a source of revenue.
<b>Override Stabilization Fund:</b>	The Override Stabilization Fund was created as a result of the 2005 Proposition 2½ override. The Town makes annual appropriations to the fund until the time in which it is necessary to make withdrawals for the purposes of balancing the general fund budget. As a result of the 2011 override, the Town made appropriations to the Fund through FY2018. In FY2019, the Town started to withdraw funds to balance the operating budget and it is projected to be depleted in FY2024.
<b>Payment in Lieu Of Taxes:</b>	An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.
<b>Property Tax:</b>	The property tax levy is the revenue a city or town raises through real and personal property taxes.
<b>Proposition 2 ½:</b>	A State law enacted in 1980 and encoded in MGL Ch. 59 §21C, Proposition 2 ½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations. It established levy ceilings and levy limits for all cities and town in Massachusetts.



- Reserve Fund:** A fund established by the Annual Town Meeting. It is under the 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.
- School Department:** The Town's largest departmental budget. Funds appropriated to the school department offset the costs of personnel, operating school department facilities, transportation, and other expenses necessary for providing public education in the district.
- Stabilization Fund:** A general reserve. Money from this fund may be appropriated by a two-thirds vote of Town Meeting.
- Tax Title:** A collection procedure that secures a city or a town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years lapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting overdue amounts to the Treasurer. After six months, the Treasurer may initiate foreclosure proceedings.
- Town Meeting:** The legislative branch of town government. The Annual Town Meeting occurs each year in the spring and special town meetings sometimes meet in the fall or winter. Town Meeting authorizes all budget appropriations and debt issuances and it enacts changes to the Town's bylaws and zoning.
- Warrant Articles:** The business agenda for Town Meeting is the warrant and the individual items are articles.