

**Town of Arlington
Massachusetts**

**Report of the
Finance Committee**



**ANNUAL TOWN MEETING
Monday, April 22, 2013**

**SPECIAL TOWN MEETING
Wednesday, April 24, 2013**

THE FINANCE COMMITTEE

ALLAN TOSTI, *Chairman*

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

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

PRECINCT	TERM ENDS	PRECINCT	TERM ENDS
1 PAUL BAYER	2013	11 ROBERT JENKINS	2014
2 STEPHEN W. DECOURCEY	2013	12 KENNETH J. SIMMONS	2015
3 ALLAN TOSTI	2015	13 JOHN J. DEYST, JR.	2013
4 RYAN J. FERRARA	2014	14 ALAN JONES	2013
5 MARY MARGARET FRANCLEMONT	2014	15 RICHARD C. FANNING	2015
6 Vacant		16 CAROLYN WHITE	2013
7 JOSEPH M. CONNORS	2013	17 GRANT GIBIAN	2015
8 CHARLES T. FOSKETT	2013	18 MARY RONAN	2013
9 BRIAN BECK	2015	19 CHRISTINE DESHLER	2015
10 PETER B. HOWARD	2014	20 DEAN CARMAN	2014
		21 DAVID MCKENNA	2015

GLORIA TURKALL
Executive Secretary

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

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

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

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

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GLOSSARY

AVAILABLE FUNDS -- See Unencumbered Funds

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

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

FISCAL YEAR -- July 1 through June 30.

FREE CASH -- See Unencumbered Funds.

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

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

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

STABILIZATION FUND -- A special account created to provide a reserve for municipal expenditures. Transfers into and out of these funds require a 2/3 vote of Town Meeting.

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

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

REPORT OF THE CHAIR OF THE FINANCE COMMITTEE

The Town is now entering the third year of the three year plan developed as a promise to the voters in exchange for their approval of the tax override in 2011. The plan has worked well not only because of the successful override and the caps on Town spending, but also because of the successful implementation of the legislation allowing towns to enter the State Group Insurance Commission (“GIC”) to cover their employee health insurance. The Town Manager, the Board of Selectmen and the employee unions deserve a great deal of credit for the productive negotiations and rapid implementation that have saved and will continue to save Town services and jobs far into the future.

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

Under this policy, the Finance Committee, in cooperation with other Town officials, proceeded to move ahead with the fiscal year 2014 budget. Both the Town Manager and School Superintendent presented budgets within the limits as promised to the voters. Our initial revenue projections were based upon levels agreed to by various Town officials and a conservative estimation of the local aid as recommended by the Governor last January. The Finance Committee has been working since late January reviewing budgets and examining the revenue projections for next year. We waited until the House Ways and Means Committee reported their recommendations on April 10th, fine tuned the numbers and went to print with the Finance Committee Report made available to you the first night of this Town Meeting.

We have been trimming budgets where possible, dedicated to the Other Post Employment Benefits Fund (OPEB) the full amount we had utilized in past years and added a share of the health insurance trust fund that is no longer needed with our entrance into the GIC. We are recommending the addition of funds to the Override Stabilization Fund for future years as promised to the voters and continuing to monitor revenues and expenditures to keep future budgets balanced.

In closing, we need to emphasize the importance of controlling appropriations in the fiscal year 2014 budget. In the summer of 2012, when we last issued Town bonds, the Town maintained its high AAA rating from Standard and Poor’s, which rates the Town’s bonds. We accomplished this because we have a 5 year revenue and expenditure plan, a capital plan with strong support from this body, a strong reserve position and continued funding of the retiree health insurance fund. We cannot use any more of the Town’s reserves without jeopardizing the Town’s future financial condition. The voters must know that the Town can control expenditures and maintain a balanced budget. We need to utilize conservative financial practices if we are to maintain our high credit rating, which lowers interest costs for future bonding and keeps faith with our promise to the voters.

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

Respectfully submitted,

Allan Tosti, Chair
Arlington Finance Committee

Discussion Pro

Proponents of the reorganization focused much of their discussion on the Treasurer position, and expressed concern that for this function there was no management accountability or supervision. Implicit in this argument was the point that the electorate was not capable of supervising the Treasurer's office or holding the position accountable as it was with the selectmen and school committee which make policy decisions in a public forum. It was pointed out that there has not been a competitive election for the Treasurer's office in over 21 years and that the current Treasurer has never had an opponent. In addition, the argument was made that the position is driven by professional requirements not policy requirements, and therefore by limiting potential applicants to citizens of the Town, the talent pool for the position was severely restricted. This was presented as a potential problem in the future should no qualified candidates run for the Treasurer position. Proponents further argued that a consolidated department under central management would lead to operational efficiencies and improved management software systems. At the same time, the proponents did not commit to identified cost reductions.

Discussion Con

Opponents to the proposed reorganization argued that case had not been made that the current system, which had operated well for sixty years, was indeed broken. They challenged the concept of efficiency improvements where no cost reductions could be identified. Some speakers raised serious concerns and objections to the proposed change of the position of the Comptroller and whether or not the lack of direct access to the Board of Selectmen affected the Comptroller's independence and represented an erosion of good governance practices. Opponents also raised the issue that while originally a "consolidated financial department" was the objective, this proposal focused primarily on the position of Treasurer, and ignored the Assessors and Schools. Public discussion raised the issue of whether or not the School Department would ever be included in such reorganization. Opponents also expressed the view that the idea that the electorate was not capable of electing a competent Treasurer was a weak justification in an activist town such as Arlington and the idea was dismissive of the electorate. They noted that the Treasurer position appeared to be staffed by qualified individuals, both currently and in the past. Opponents raised the concern that the proposed reorganization lacked both sufficient justification for change and strong argument for discernible improvement, and rather relied on a "trust us" argument and hoped for but not identified improvements. Opponents argued that in the face of such a fundamental change in the power of the voters to elect the Treasurer, the proponents' arguments were not sufficient justification to move forward.

Thus the Finance Committee recommends No Action on this Article.

VOTED: That the sum of \$89,000 be and hereby is appropriated, to be set aside for funding future collective bargaining agreements, said sum to be raised by the general tax and said sum shall not be expended without a further vote of Town Meeting.

COMMENT: Negotiations have not been completed with one of the Town unions, thus requiring this set aside of funds for the contract when completed. No funds will be expended without further vote of Town Meeting.

ARTICLE 30 POSITIONS RECLASSIFICATION

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

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

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

1. By reclassifying the following positions:

- | | |
|--|-----------|
| A. Volunteer Coordinator – ATP5 to ATP6 | FTE .8 |
| Health and Human Services | \$2,244 |
| B. Senior Clerk & Typist Recreation OA2 to OA3 | FTE .5429 |
| Recreation | \$2,877 |
| C. Principal Clerk and Stenographer - BOS OA3 to OA5 | FTE 1 |
| Board of Selectmen | \$3,971 |
| D. Supervisor of Custodians – ATP6 to ATP7 | FTE 1 |
| Department of Public Works (funds are appropriated in School Budget) | |

And to fund the \$9,092 appropriation as indicated above, said sum to be raised by general tax and included in the budgets of the departments affected.

2. By adding the following positions:

- A. Administrative Assistant – BOS OA5
Board of Selectmen
- B. Medical Records Clerk – AYCC – OA2
Health and Human Services
- C. Administrative Assistant – HR – OA5
Human Resources
- D. Technical Planner – ATP5
Planning and Community Development
- E. Economic Development Planner – ATP12
Planning and Community Development
- F. Network and Desktop Support Technician – ATP7
Information and Technology

- G. Systems Analyst - ATP9
Information and Technology
- H. Management Analyst – TM - ATP6
Town Manager
- I. Regional Energy Manager – ATP5
Department of Public Works
- J. MEOII – Patch Crew – MC5
Department of Public Works
- K. After School Instructor – ATP1
Recreation
- L. Administrative Assistant – Planning – OA6
Planning and Community Development
- M. CDBG/Grants Administrator ATP6
Planning and Community Development
- N. Information Technology Administrative Assistant –OA6
Information Technology
- O. Health and Human Services Clerk – OA2
Health and Human Services
- P. Supervisor of Custodians – Night – ATP6
Department of Public Works

3. By deleting the following positions:

- A. Principal Clerk and Stenographer - BOS OA3
Board of Selectmen
- B. Economic Development Coordinator – ATP12
Planning and Community Development
- C. Programmer – ATP4
Information and Technology
- D. Administrative Aide – Planning and Community Development – OA6
Planning and Community Development
- E. Grants Administrator – Planning and CD – ATP6
Planning and Community Development
- F. Data Processing Administrative Assistant – OA6
Information and Technology

ARTICLE 31

APPROPRIATION/TOWN BUDGETS

To see if the Town will vote to make appropriations to defray Town obligations, liabilities, outlay and expenses and especially for or relating to all or any of the boards, departments, purposes and matters hereinafter mentioned, and to provide for the disposal of motor vehicles and other personal property belonging to the Town, determine how the money shall be raised and expended; or take any action related thereto: Finance Committee, Board of Selectmen, Town Manager, Personnel, Comptroller, Information Technology, Town Treasurer and Collector of Taxes, Assessors, Legal and Workers' Compensation, Town Clerk, Registrars, Planning and Community Development, Redevelopment Board, Parking, Zoning Board of Appeals, Public Works, Cemeteries, Community Safety, School Department, Libraries, Human Services, Insurance, Non-Contributory Pensions, Contributory Pensions, Town Debt and Interest, Reserve Fund, and/or any other Town Departments, Boards, Commissions or Committees, Water and Sewer Enterprise Fund, Recreation Enterprise Fund, Council on Aging Transportation Enterprise Fund, Veterans' Memorial Rink Enterprise Fund, and Youth Services Enterprise Fund.

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

See B1 Below.

ARTICLE 32

APPROPRIATION/CREATION OF SPECIAL EDUCATION STABILIZATION FUND

To see whether the Town will vote to create a stabilization fund in accordance with Section 5B of Chapter 40 of the General Laws for the purpose of holding previously appropriated but unspent special-education funds for use to offset future special-education costs, to transfer previously appropriated but unspent special-education funds into said account; or take any action related thereto.

(Inserted at the request of the Arlington School Committee)

VOTED:

That the Town establishes a Special Education Stabilization Fund in accordance with Section 5B of Chapter 40 of the General Laws for the purpose of holding previously appropriated but unspent special-education funds for use to offset future special-education costs and to transfer \$500,000 previously voted under Article 47 of the 2012 Annual Town Meeting into this Special Education Stabilization Fund.

COMMENT:

Because of legal problems with the original fund created in 2008, the monies appropriated last year under Article 47 cannot be carried over from year to year. A stabilization fund established under the above law can be carried over and be used in the future with a vote of Town Meeting.

ARTICLE 33

CAPITAL BUDGET

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

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

VOTED: (1) That the sum of \$9,831,310 be and hereby is appropriated for various capital projects and equipment as shown below, and expended under the direction of the Town Manager, said sum to be raised by general tax:

Item	Amount	Project	Department
1.	\$ 15,000	Bullet Proof Vest Program	COMMUNITY SAFETY - POLICE SERVICES
2.	\$ 3,500	Laser Radar	COMMUNITY SAFETY - POLICE SERVICES
3.	\$ 19,000	Online Reporting System	COMMUNITY SAFETY - POLICE SERVICES
4.	\$ 10,000	Parking Hand Held Ticket Machines	COMMUNITY SAFETY - POLICE SERVICES
5.	\$ 5,500	Photocopier	COMMUNITY SAFETY - POLICE SERVICES
6.	\$ 7,000	Security System	COMMUNITY SAFETY - POLICE SERVICES
7.	\$ 4,500	Universal Forensic Extraction Device	COMMUNITY SAFETY - POLICE SERVICES
8.	\$ 131,000	Vehicle Replacement Program	COMMUNITY SAFETY - POLICE SERVICES
9.	\$ 16,500	Window Treatments	COMMUNITY SAFETY - POLICE SERVICES
10.	\$ 2,800	AYCC Photocopier	HEALTH & HUMAN SERVICES
11.	\$ 2,800	Photocopier Lease - BOH/COA	HEALTH & HUMAN SERVICES
12.	\$ 5,000	Photocopier	LEGAL/WORKERS' COMPENSATION
13.	\$ 5,600	Exhaust fans	LIBRARY
14.	\$ 75,000	Comprehensive Master Plan	PLANNING
15.	\$ 8,000	Dallin - Paving	PLANNING
16.	\$ 10,000	Gibbs - Card Access 2 doors gym	PLANNING
17.	\$ 30,000	Parking Study - Arlington Center	PLANNING
18.	\$ 2,500	Photocopier/Equipment	PLANNING
19.	\$ 2,000	Photocopier	PUBLIC WORKS ADMINISTRATION
20.	\$ 25,000	Roadway Consulting Services	PUBLIC WORKS ADMINISTRATION
21.	\$ 350,000	Roadway Reconstruction	PUBLIC WORKS HIGHWAY DIVISION
22.	\$ 410,000	Roadway Reconstruction Override 2011	PUBLIC WORKS HIGHWAY DIVISION
23.	\$ 50,000	Sidewalks and Curbstones	PUBLIC WORKS HIGHWAY DIVISION
24.	\$ 5,000	Small equipment	PUBLIC WORKS HIGHWAY DIVISION
25.	\$ 6,000	Small equipment	PUBLIC WORKS NATURAL RESOURCES DIVISION
26.	\$ 18,000	Buildings Rehab consultant Services	PUBLIC WORKS PROPERTIES DIVISION
27.	\$ 5,000	Fox Library Windows	PUBLIC WORKS PROPERTIES DIVISION
28.	\$ 5,000	Asbestos Abatement - Remove Tiles	SCHOOLS
29.	\$ 12,000	Furnishings World Language Lab at HS	SCHOOLS
30.	\$ 10,000	Heating & Ventilation units High School	SCHOOLS
31.	\$ 3,500	Major Equip for Music Department	SCHOOLS
32.	\$ 120,000	Photocopier Lease Program	SCHOOLS
33.	\$ 6,000	Replace ventilating rooftop units	SCHOOLS
34.	\$ 5,000	Small Equipment and Tools	SCHOOLS
35.	\$ 10,000	Stratton Building Improvements	SCHOOLS
36.	\$ 15,000	Stratton Facilities Plan	SCHOOLS
37.	\$ 15,000	Stratton Furniture & Classroom Improvements	SCHOOLS
38.	\$ 15,000	Window replacement on 5th fl AHS	SCHOOLS
39.	\$ 5,000	Photocopier	TOWN MANAGER
40.	\$ 4,500	Photocopier	TREASURER
	\$ 1,450,700	Acquisitions Total	
	\$ 9,924,694	Prior Debt Service	
	\$ 83,475	New Debt Service	
	(83,000)	Less Ed Burns Rink	
	(25,000)	Less Ambulance Revolving Fund	
	(277,625)	Less Antenna Fund	
	(229,125)	Less Enterprise Fund Debt Service Appropriation	
	(1,012,809)	Less MWRA Loan Payments	
	\$ 9,831,310		Grand Total

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

Item	Amount	Project	Department
1.	\$ 11,000	Van Replacement Program	COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND
2.	\$ 10,000	Headstone Cleaning & Repair	PUBLIC WORKS CEMETERY DIVISION
3.	\$ 500,000	Chapter 90 Roadway	PUBLIC WORKS HIGHWAY DIVISION
4.	\$ 125,000	Install Sidewalk Ramps CDBG	PUBLIC WORKS HIGHWAY DIVISION
5.	\$ 330,000	Catch basin cleaner	PUBLIC WORKS WATER/SEWER DIVISION
6.	\$ 100,000	Drainage Rehab-Regulatory Compliance (Ch-308)	PUBLIC WORKS WATER/SEWER DIVISION
7.	\$ 100,000	Hydrant replacement program	PUBLIC WORKS WATER/SEWER DIVISION
8.	\$ 50,000	Lift Station upgrade	PUBLIC WORKS WATER/SEWER DIVISION
9.	\$ 1,400,000	Sewer System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
10.	\$ 5,000	Small equipment	PUBLIC WORKS WATER/SEWER DIVISION
11.	\$ 750,000	Water System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
12.	\$ 3,000	ARB - 23 Maple Street Exterior, repair paved walkways/landscape	REDEVELOPMENT BOARD
13.	\$ 10,000	ARB - 23 Maple Street Mechanical/Electrica/Plumbing	REDEVELOPMENT BOARD
14.	\$ 40,000	ARB - Central Boiler	REDEVELOPMENT BOARD
15.	\$ 20,000	ARB - Central Exterior Trim/Brick/Stone/Chimney Repairs	REDEVELOPMENT BOARD
16.	\$ 15,000	ARB - Central Interior baths, halls, lobby	REDEVELOPMENT BOARD
17.	\$ 12,000	ARB - Central Two Security Cameras	REDEVELOPMENT BOARD
18.	\$ 10,000	ARB - Jefferson Cutter Interior baths, halls, stairwells	REDEVELOPMENT BOARD
19.	\$ 15,000	ARB - Jefferson New Fire Alarm Panel	REDEVELOPMENT BOARD
	\$ 3,506,000		Grand Total

(3) **That the sum of \$3,575,550 be and hereby is appropriated for extraordinary repairs to public facilities, acquisition of land and the purchase and installation of equipment and for costs incidental and related thereto as follows:**

(This space intentionally blank.)

Item	Amount	Project	Department	Statutory Citation, Chapter 44 Section () or any Enabling Authority
1.	\$ 200,000	Ambulance replacement	COMMUNITY SAFETY - FIRE SERVICES	7(9)
2.	\$ 16,000	Automatic Defibrillators	COMMUNITY SAFETY - FIRE SERVICES	7(9)
3.	\$ 70,000	Breathing apparatus, SCBA	COMMUNITY SAFETY - FIRE SERVICES	7(9)
4.	\$ 450,000	Headquarters - Architectural Plans	COMMUNITY SAFETY - FIRE SERVICES	7(3A&22)
5.	\$ 40,000	Protective Gear Replacement	COMMUNITY SAFETY - FIRE SERVICES	7(9)
6.	\$ 25,000	Digital fingerprint imaging machine	COMMUNITY SAFETY - POLICE SERVICES	7(9)
7.	\$ 50,000	Robbins House Cottage kitchen & bath INCREASE	HEALTH & HUMAN SERVICES	7(3A)
8.	\$ 20,000	Whittemore Robbins House HVAC System	HEALTH & HUMAN SERVICES	7(3A)
9.	\$ 20,000	Building Security Elements	INFORMATION TECHNOLOGY	7(28&29)
10.	\$ 25,000	Document Management System	INFORMATION TECHNOLOGY	7(28&29)
11.	\$ 30,200	Library MLN Equipment	INFORMATION TECHNOLOGY	7(28&29)
12.	\$ 5,100	Library -PC Vend Printing/Photocopier Project	INFORMATION TECHNOLOGY	7(28&29)
13.	\$ 125,000	School - Educational IT Program	INFORMATION TECHNOLOGY	7(28&29)
14.	\$ 40,000	School - Software Licensing	INFORMATION TECHNOLOGY	7(28&29)
15.	\$ 40,000	School Dept-Admin Micro Program	INFORMATION TECHNOLOGY	7(28&29)
16.	\$ 30,000	Software Upgrades & Standardization	INFORMATION TECHNOLOGY	7(28&29)
17.	\$ 25,000	Town Network Infrastructure	INFORMATION TECHNOLOGY	7(28&29)
18.	\$ 60,000	Town-Microcomputer Program	INFORMATION TECHNOLOGY	7(28&29)
19.	\$ 50,000	Wireless Assessments, 8 Schools Continue Upgrade	INFORMATION TECHNOLOGY	7(28&29)
20.	\$ 150,000	Repainting of 1892 Building	LIBRARY	7(3A)
21.	\$ 25,000	Gibbs - Interior Bathrooms	PLANNING	7(3A)
22.	\$ 20,000	Gibbs - Lead Abatement	PLANNING	7(3A)
23.	\$ 15,000	Gibbs - Replace AC Compressor	PLANNING	7(3A)
24.	\$ 400,000	Water System Rehab	PUBLIC WORKS CEMETERY DIVISION	7(20&34)
25.	\$ 70,000	Opticom Updates Traffic Lights	PUBLIC WORKS ENGINEERING DIVISION	7(9)
26.	\$ 100,000	Flood Mitigation Grant FEMA Millbrook	PUBLIC WORKS ENGINEERING DIVISION	7(34)
27.	\$ 20,000	Air Compressor (trailer mounted)	PUBLIC WORKS HIGHWAY DIVISION	7(9)
28.	\$ 65,000	Install Sidewalk Ramps	PUBLIC WORKS HIGHWAY DIVISION	7(6)
29.	\$ 17,000	Sander Body	PUBLIC WORKS HIGHWAY DIVISION	7(9)
30.	\$ 90,000	Truck w/welder unit, 350 amp	PUBLIC WORKS HIGHWAY DIVISION	7(9)
31.	\$ 50,000	1 Ton Dump Truck w/Plow	PUBLIC WORKS NATURAL RESOURCES DIVISION	7(9)
32.	\$ 35,000	Pickup 3/4 ton	PUBLIC WORKS NATURAL RESOURCES DIVISION	7(9)
33.	\$ 225,000	High School Parking lot culvert	PUBLIC WORKS PROPERTIES DIVISION	7(1 & 1A)
34.	\$ 40,000	ADA Accessibility Study & Playground	RECREATION	7(25)
35.	\$ 288,750	Hibbert	RECREATION	7(25)
36.	\$ 197,500	North Union	RECREATION	7(25)
37.	\$ 225,000	AHS F Building Boiler	SCHOOLS	7(9)
38.	\$ 35,000	Athletics Van - 8 passenger	SCHOOLS	7(9)
39.	\$ 150,000	Chiller - Pierce School	SCHOOLS	7(9)
40.	\$ 10,000	High School -Replace heating and ventilation units	SCHOOLS	7(9)
41.	\$ 6,000	High School -Replace ventilating rooftop units	SCHOOLS	7(9)
42.	\$ 20,000	Replace Fire Control Inst. Alarm Panels HS	SCHOOLS	7(9)
	\$ 3,575,550		Grand Total	

And that the Treasurer, with the approval of the Board of Selectman, is hereby authorized to borrow not exceeding the sum of \$3,575,550 under and pursuant to the statutes cited above (requires a 2/3 vote), and any other enabling authority, and to issue bonds or notes of the Town therefore, said sum to be expended under the direction of the Town Manager.

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

(5) Notwithstanding the foregoing, in the event that monies are not expended for the purposes delineated above then the Comptroller is

authorized and directed not to transfer these excess funds to available funds, but said funds shall remain and be accounted for in the warrant article pending further vote of the Town Meeting, except as otherwise provided by law, and,

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

ARTICLE 34

APPROPRIATION/MINUTEMAN REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

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

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

VOTED: That the sum of \$3,336,935 be and hereby is appropriated for the purpose of paying the Town's apportioned share of the operating and maintenance costs, including capital costs, of the Minuteman Regional Vocational Technical High School District Budget; said sum to be raised by general tax and expended under the direction of the Minuteman Regional Vocational High School Committee.

ARTICLE 35

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

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

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

VOTED: That the sum of \$1,200,000 be and hereby is appropriated for the purpose of financing the construction or reconstruction of sewers and sewerage facilities, inflow/infiltration reduction or system rehabilitation, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$1,200,000 under and pursuant to Chapter 44, Section 7, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town

D. Placing of American Flags on the Graves of Veterans - \$4,500

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

ARTICLE 39

APPROPRIATION/MISCELLANEOUS

To see if the Town will vote the following:

Legal Defense – To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13, Section 5 of Title 1 of the Town Bylaws, Out-Of-State Travel – To appropriate a sum of money for expenses incurred outside the Commonwealth and as described in the General Laws, Chapter 40, Section 5, Paragraph 34, said appropriation to be expended under the direction of the Board of Selectmen and the Town Manager, Indemnification of Medical Costs, to appropriate a sum of money in accordance with the provisions of Chapter 41, Section 100B of the General Laws, to indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: The sum of \$11,071 be and hereby is appropriated for the following purposes:

- A. Legal Defense - To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13 of Title I of the Town By-Laws - \$0**
- B. Indemnification of Medical Costs – \$11,071**

(To indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred during the previous calendar year that are the proximate result of the disability for which they were retired; and to defray the expenses of the Medical Panel required by law; provided, incurred expenses shall be considered for indemnification thereunder except only those such as are excess over covered benefits of any plan of Hospital, Surgical or other coverage which the retiree has or had available to him, either directly or through a member of his immediate family, which benefits shall be considered primary, and which must be disclosed by such plan, or by the physician, hospital or other medical personnel or facility with or without the consent of the retiree.)

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

ARTICLE 40

APPROPRIATION/WATER BODIES FUND

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

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

VOTED: That the sum of \$50,000 be and hereby is appropriated to the Water Bodies Fund for the purpose of testing, maintaining, treating and oversight of the Town’s water bodies. Said sum to be raised by the general taxes and expended under the direction of the Town Manager. The Town Manager shall report to the next Annual Town Meeting on the status of the water bodies of the Town.

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

ARTICLE 41

APPROPRIATION and EMINENT DOMAIN/ROUTE 60-MASSACHUSETTS AVENUE INTERSECTION MOBILITY IMPROVEMENT PROJECT EASEMENTS

To see if the Town will vote to act by and through the Board of Selectmen to take by eminent domain, purchase, or otherwise permanent and/or temporary easements in the area of the Route 60-Massachusetts Avenue intersection for the purpose of implementing redesign of the intersection, to appropriate a sum or sums of money for such acquisitions, determine how the money will be raised and expended, including the possibility of borrowing any or all of it; or take any action related thereto.

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

VOTED: That the Board of Selectmen be and hereby is authorized to acquire by eminent domain, purchase, or otherwise interests in certain parcels of land in conformance with right-of-way plans as submitted to the Massachusetts Department of Transportation Highway Division for Project No. 606885 (Intersection of Massachusetts Avenue & Mystic Street), subject to later finalization, and substantially as set forth in Appendix A, for the purposes of sidewalk reconstruction, curb cut placement, and related items in connection with the above-referenced project and that the sum of \$0 be and hereby is appropriated for the purpose of making any payments associated with these acquisitions.

COMMENT: The Town has received a commitment of state and federal funding to improve mobility and safety for motorists, pedestrians, and cyclists at the intersection of Route 60/Mystic Street/Massachusetts Avenue and the immediate surrounding area. The Town will need to acquire certain rights to small amounts of land to allow construction of the improvements, primarily placement of proper curb cut ramps and sidewalk reconstruction. Approximately 10 easements will be required; some will be permanent and some will be temporary.

ARTICLE 42 **APPROPRIATION/ELECTRONIC TOWN MEETING VOTING EQUIPMENT**

To see if the Town will vote to appropriate a sum of money for the purchase or lease of electronic voting equipment for use at Town Meeting, determine how said sum will be raised and expended, or take any action related thereto.

(Inserted at the request of the Town Meeting Electronic Voting Study Committee)

VOTED: That the sum of \$10,000 be and hereby is appropriated for the lease of electronic voting equipment for use at Town Meeting; said sum to be raised by general tax and expended under the direction of the Town Manager.

COMMENT: This will allow the Town Meeting to use the equipment for the 2014 Town Meeting to see if it meets their needs and expectations. If the Town Meeting decides to continue, the Capital Budget Committee will make recommendations on the continued leasing or purchase of the equipment. If the Town Meeting votes not to implement this plan under Article 12, the recommendation of the Finance Committee will be for No Action on this article.

ARTICLE 43 **APPROPRIATION/HARRY BARBER COMMUNITY SERVICE PROGRAM**

To see if the Town will vote to appropriate the sum of \$7500.00 for the Harry Barber Community Service Program for the Council on Aging, to determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Council on Aging)

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

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

ARTICLE 44

**APPROPRIATION/MANUFACTURE AND
INSTALLATION OF THE FIRST PHASE OF HISTORIC SIGNS**

To see if the Town will vote to appropriate \$20,000. to fund the manufacture and then installation of the first phase of the historic signs, determine how the funds will be raised and expended; or take any other action related thereto.

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

VOTED: That the sum of \$20,000 be and hereby is appropriated for the acquisition and placement of promotional, informational and/or directional signage relative to four historic Town sites: the Cyrus E. Dallin Art Museum, the Jason Russell House, the Uncle Sam Memorial Statue, and the Old Schwamb Mill. Said sum to be raised by the general tax and expended under the direction of the Town Manager.

COMMENT: These signs will be installed at the various entrances to the Town guiding visitors to these important sites and together with other steps help to strengthen our tourist industry in the Town.

ARTICLE 45

APPROPRIATION/UNCLE SAM COMMITTEE

To see if the Town will vote to appropriate \$2,000. for expenses related to design and construction of a traditional metal historic plaque, design and printing of a tourist brochure, the re-stocking supplies for Patriot’s Day and Town Day, determine how the money will be raised and expended; or take any action relating thereto.

(Inserted at the request of the Uncle Sam Committee)

VOTED: That the sum of \$2,000 be and hereby is appropriated for the purpose of the design and construction of a traditional metal historic plaque for the Uncle Sam Park and the printing of a tourist brochure and other supplies; said sum to be raised by general tax and expended under the direction of the Town Manager. (12-1)

COMMENT: Currently, it is very difficult for a visitor to determine what the statute is all about, because the writing on the base of the statute is almost impossible to read. This sign will identify Uncle Sam and add some brief comments on his importance.

ARTICLE 46

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

To see if the Town will vote to appropriate a sum of money to implement the provisions of Chapter 32 of Massachusetts General Laws Section 90A, 90C, 90D and 90E, pursuant to which the Town pays up to fifty percent of the maximum salary as set forth in the Compensation and Pay Plan for the position formerly held by retired employees with twenty-five or more years of

VOTED: That the Town takes the following actions:

- (a) appropriates into said Other Post-Employment Benefits Fund (OPEB), authorized by Chapter 161 of the Acts of 2005, the sum of \$392,877 representing that amount of money that is the difference between the previously established base amount of \$500,000 and the fiscal 2014 appropriation for the non-contributory pension obligation; said sum to be raised by the general tax;
- (b) appropriates into said fund the sum of \$155,000 representing the increased share of retiree HMO contributions as voted by the Board of Selectmen on November 6, 2006; said sum to be raised by the general tax.
- (c) appropriates into said fund the sum of \$300,000 representing an amount equal to the health benefit trust fund offset which is applied to the employee health insurance budget; said sum to be raised by the general tax.

COMMENT: This recommendation continues the program to fund the unfunded liability for retiree health insurance. The additional funds under (c) above come indirectly from the health benefit trust fund which is being used to offset the employee health insurance budget. The \$300,000 appropriation to the OPEB fund will be raised by the general tax.

ARTICLE 48

**APPROPRIATION/FISCAL STABILITY
STABILIZATION FUND**

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

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$5,773,873 be appropriated to the Fiscal Stability Stabilization Fund, said sum to be raised by general tax and expended under the direction of future town meetings.

COMMENT: These funds will be added to the Fiscal Stability Stabilization Fund created in response to the 2011 Override. Its funds will be used in future fiscal years to fund the Town budgets in order to foreclose the need for additional overrides in at least the years fiscal 2012 through and including fiscal 2014.

ARTICLE 52

TRANSFER OF FUNDS/CEMETERY

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

(Inserted at the request of the Finance Committee)

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

ARTICLE 53

USE OF FREE CASH

To see if the Town will vote to authorize the taking of a sum of money voted for appropriations heretofore made at the Town Meeting under the Warrant and not voted to be borrowed from available funds in the Treasury, and authorize the Assessors to use free cash in the Treasury to, that amount in the determination of the tax rate for the Fiscal Year beginning July 1, 2013; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: **That the sum of \$3,411,528 be taken from available funds in the treasury, and that the Board of Assessors is instructed to use said amount in the determination of the tax rate.**

**Appendix B
Fiscal Year 2014 Budgets**

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2014, to be raised by general tax except as otherwise specifically voted, and expended; and that the disposal of motor vehicles and other personal property be authorized, all under the direction of the respective department heads as shown below.

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

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

Individual Sub-Budgets to be appropriated separately.

1	FINANCE COMMITTEE	2011	2012	2013	2014	\$ change	% change
	Personnel Services	8,480	8,585	8,979	9,156	177	1.97%
	Expenses	2,508	2,508	2,500	2,500	0	0.00%
	TOTAL	10,988	11,093	11,479	11,656	177	1.54%
		1.95%	0.96%	3.48%	1.54%		
	Detail of Personnel Services:						
	Executive Secretary	5,430	5,535	5,756	6,106	350	6.08%
	Fincom members (21)	3,050	3,050	3,050	3,050	0	0.00%
	TOTAL PERSONNEL SERVICES	8,480	8,585	8,806	9,156	350	3.97%

2	BOARD OF SELECTMEN	2011	2012	2013	2014	\$ change	% change
	Personnel Services	247,771	242,878	273,612	262,090	(11,522)	-4.21%
	Expenses	134,369	128,630	142,310	128,535	(13,775)	-9.68%
	SUB TOTAL	382,140	371,508	415,922	390,625		
	Water/Sewer Enterprise Fund	(22,507)	(22,507)	(21,432)	(24,143)	(2,711)	12.65%
	TOTAL	359,633	349,001	394,490	366,482	(28,008)	-7.10%
		19.55%	-2.96%	13.03%	-7.10%		
	a. Administration and Licensing						
	Personnel Services	203,241	212,878	221,885	227,610	5,725	2.58%
	Expenses	20,500	20,000	20,600	20,600	0	0.00%
	Out of State Travel	300	0	0	0	0	
	TOTAL	224,041	232,878	242,485	248,210	5,725	2.36%
	Detail of Personnel Services:						
	Board Administrator (inc. night stipend)	73,355	77,570	79,837	81,978	2,141	2.68%
	Administrator Assistant	57,158	58,883	60,650	62,317	1,667	2.75%
	Clerks (1 + 1 PT)	53,694	57,390	61,329	63,016	1,687	2.75%
	Longevity	3,534	3,534	4,569	4,799	230	5.03%
	SUB TOTAL	187,741	197,378	206,385	212,110	5,725	2.77%
	Chairman	3,500	3,500	3,500	3,500	0	0.00%
	Members (4)	12,000	12,000	12,000	12,000	0	0.00%
	TOTAL PERSONNEL SERVICES	203,241	212,878	221,885	227,610	5,725	2.58%
	b. Elections and Town Meeting *						
	Personnel Services	44,530	30,000	51,727	34,480	(17,247)	-33.34%
	Expenses	65,569	58,430	80,930	49,435	(31,495)	-38.92%
	State reimbursement for state elections	(12,000)	(7,000)	(17,720)	0		
	TOTAL	98,099	81,430	114,937	83,915	(31,022)	-26.99%
	c. Annual Report - Expenses	5,000	2,200	3,500	3,500	0	0.00%
	d. Accounting and Auditing	55,000	55,000	55,000	55,000	0	0.00%
	<i>* FY2014 budget for 1 local election and 1 Town Meeting</i>						

**Appendix B
Fiscal Year 2014 Budgets**

3	TOWN MANAGER	2011	2012	2013	2014	\$ change	% change	
	Personnel Services	485,345	498,975	507,201	541,963	34,762	6.85%	
	Expenses	31,300	30,870	33,500	33,500	0	0.00%	
	SUB TOTAL	516,645	529,845	540,701	575,463	34,762	6.43%	
	Water/Sewer Enterprise Fund	(98,729)	(98,729)	(97,604)	(100,503)	(2,899)	2.97%	
	TOTAL	417,916	431,116	443,097	474,960	31,863	7.19%	
		-0.39%	3.16%	2.78%	7.19%			
	Detail of Personnel Services:							
	Town Manager	159,182	163,990	158,000	161,160	3,160	2.00%	
	Deputy Town Manager	111,186	108,131	99,845	106,439	6,594	6.60%	
	Purchasing Officer	79,223	81,615	84,064	86,375	2,311	2.75%	
	Exec Sec'y/Admin Ass't	59,729	61,533	63,379	65,122	1,743	2.75%	
	Management analyst (1 PT)(1 PT)(1PT)(1 FT)	10,000	15,736	20,323	50,328	30,005	147.64%	
	Public Information Officer (1 PT)	43,986	53,612	57,291	61,075	3,784	6.60%	
	BASE SALARY + STEPS	463,306	484,617	482,902	530,499	47,597	9.86%	
	longevity	7,039	2,799	1,207	1,406	199	16.49%	
	Increases during FY2013 or other benefits	15,000	11,559	23,092	10,058	(13,034)	-56.44%	
	TOTAL PERSONNEL SERVICES	485,345	498,975	507,201	541,963	34,762	6.85%	

4	HUMAN RESOURCES	2011	2012	2013	2014	\$ change	% change	
	Personnel Services	195,874	269,126	237,114	244,881	7,767	3.28%	
	Expenses	36,450	36,450	36,450	36,450	0	0.00%	
	SUB TOTAL	232,324	305,576	273,564	281,331	7,767	2.84%	
	Water/Sewer Enterprise Fund	(11,213)	(11,213)	(14,337)	(12,870)	1,467	-10.23%	
	Health insurance offset *	(43,215)	(43,215)	0	0	0		
	TOTAL	177,896	251,148	259,227	268,461	9,234	3.56%	
		3.11%	41.18%	3.22%	3.56%			
	Detail of Personnel Services:							
	Director of Personnel	88,177	92,860	95,646	98,276	2,630	2.75%	
	School Human Resource Officer (0)(,5)(0)(0) **		41,500					
	Personnel Technician (2)(2)(2.5)(2.5)	105,133	131,321	137,567	142,656	5,089	3.70%	
	BASE SALARY + STEPS	193,310	265,681	233,214	240,931	7,717	3.31%	
	Longevity	2,564	3,445	3,900	3,949	49	1.26%	
	TOTAL PERSONNEL SERVICES	195,874	269,126	237,114	244,881	7,767	3.28%	
	<i>* GIC plan now managed by the state</i>							
	<i>** school human resource officer now fully funded in school budget</i>							

5	INFORMATION TECHNOLOGY	2011	2012	2013	2014	\$ change	% change	
	Personnel Services	466,508	483,178	499,033	605,715	106,682	21.38%	
	Expenses	168,220	169,655	177,660	183,349	5,689	3.20%	
	SUB TOTAL	634,728	652,833	676,693	789,064	112,371	16.61%	
	Water/Sewer Enterprise Fund	(114,953)	(114,953)	(115,263)	(119,921)	(4,658)	4.04%	
	TOTAL	519,775	537,880	561,430	669,143	107,713	19.19%	
		6.84%	3.48%	4.38%	19.19%			
	Detail of Personnel Services:							
	Director of Information Technology	105,000	110,191	113,497	116,618	3,121	2.75%	
	Mgr of Software Development	92,847	95,651	98,521	101,230	2,709	2.75%	
	Production Coordinator	84,631	87,187	89,802	92,272	2,470	2.75%	
	Senior Programmer	62,720	64,614	66,552	68,382	1,830	2.75%	
	Programmer	54,699	56,351	58,042	59,638	1,596	2.75%	
	GIS Coordinator (.5)	32,843	34,441	35,474	36,450	976		
	Systems Analyst				65,277			
	Data Processing Admin Ass't *	23,228	23,929	24,647	50,650	26,003	105.50%	
	BASE SALARY + STEPS	455,968	472,364	486,535	590,517	103,982	21.37%	
	Overtime	1,000	0	1,000	1,000	0	0.00%	
	Longevity	9,540	10,814	11,498	14,198	2,700	23.48%	
	Increases during FY2013 or other benefits			0				
	TOTAL PERSONNEL SERVICES	466,508	483,178	499,033	605,715	106,682	21.38%	
	<i>Additional \$900,000 in school budget</i>							
	<i>* 1/2 in Comptroller's budget prior to FY2014</i>							

**Appendix B
Fiscal Year 2014 Budgets**

6	COMPTROLLER	2011	2012	2013	2014	\$ change	% change	
	Personnel Services	331,163	339,298	356,312	342,757	(13,555)	-3.80%	
	Expenses	107,574	107,542	107,525	107,375	(150)	-0.14%	
	SUB TOTAL	438,737	446,840	463,837	450,132	(13,705)	-2.95%	
	Water/Sewer Enterprise Fund	(36,693)	(36,693)	(36,770)	(37,540)	(770)	2.09%	
	TOTAL	402,044	410,147	427,067	412,592	(14,475)	-3.39%	
		0.29%	2.02%	4.13%	-3.39%			
	<u>Detail of Personnel Services:</u>							
	Comptroller	111,497	116,128	124,612	127,900	3,288	2.64%	
	Assistant Comptroller	62,720	64,614	66,552	68,382	1,830	2.75%	
	Data Processing Admin Ass't *	23,228	23,929	24,647		(24,647)	-100.00%	
	Junior Accountant	43,329	44,638	45,977	47,242	1,265	2.75%	
	Principal Account Clerk	41,355	38,798	42,295	45,089	2,794	6.61%	
	Telephone Operator (2 PT)	40,715	41,945	43,203	44,547	1,344	3.11%	
	BASE SALARY + STEPS	322,844	330,052	347,286	333,159	(14,127)	-4.07%	
	Overtime	0	0	0	0	0		
	Longevity	8,319	9,246	9,026	9,597	571	6.33%	
	TOTAL PERSONNEL SERVICES	331,163	339,298	356,312	342,757	(13,555)	-3.80%	
	<i>* Data Processing Admin Ass't moved completely to IT budget in FY2014</i>							

7	TREASURER-COLLECTOR	2011	2012	2013	2014	\$ change	% change	
	Personnel Services	544,317	552,944	571,105	591,025	19,920	3.49%	
	Expenses	101,454	101,454	108,375	127,375	19,000	17.53%	
	Out-of-State Travel	3,000	3,000	3,000	3,000	0	0.00%	
	SUB TOTAL	648,771	657,398	682,480	721,400	38,920	5.70%	
	Water/Sewer Enterprise Fund	(70,411)	(70,411)	(69,674)	(72,345)	(2,671)	3.83%	
	TOTAL	578,360	586,987	612,807	649,055	36,248	5.92%	
		-0.95%	1.49%	4.40%	5.92%			
	<u>Detail of Personnel Services:</u>							
	Treasurer	89,578	92,284	95,053	97,666	2,613	2.75%	
	Deputy Treasurer	73,711	66,963	66,680	69,362	2,682	4.02%	
	Management Analyst	54,880	59,737	61,529	66,823	5,294	8.60%	
	Clerical (7)	297,072	308,449	322,299	331,163	8,864	2.75%	
	BASE SALARY + STEPS	515,241	527,433	545,561	565,014	19,453	3.57%	
	Overtime	5,000	5,000	5,000	5,000	0	0.00%	
	Deputy Tax Collection Fees	15,000	15,000	15,000	15,000	0	0.00%	
	Longevity	9,076	5,511	5,544	6,011	467	8.42%	
	TOTAL PERSONNEL SERVICES	544,317	552,944	571,105	591,025	19,920	3.49%	

8	POSTAGE	2011	2012	2013	2014	\$ change	% change	
	Personnel Services	28,708	29,568	30,453	31,279	826	2.71%	
	Expenses	160,871	160,923	174,523	174,523	0	0.00%	
	SUB TOTAL	189,579	190,491	204,976	205,802	826	0.40%	
	Water/Sewer Enterprise Fund	(32,783)	(32,783)	(32,792)	(35,292)	(2,500)	7.62%	
	TOTAL	156,796	157,708	172,184	170,510	(1,674)	-0.97%	
		6.52%	0.58%	9.18%	-0.97%			
	<u>Detail of Personnel Services:</u>							
	Output Media Handler	28,492	29,352	30,239	31,064	825	2.73%	
	BASE SALARY + STEPS	28,492	29,352	30,239	31,064	825	2.73%	
	Overtime	0	0	0	0	0		
	Longevity	216	216	214	215	1	0.47%	
	TOTAL PERSONNEL SERVICES	28,708	29,568	30,453	31,279	826	2.71%	

**Appendix B
Fiscal Year 2014 Budgets**

9	BOARD OF ASSESSORS	2011	2012	2013	2014	\$ change	% change
	Personnel Services	279,298	266,415	239,265	246,761	7,496	3.13%
	Expenses	28,300	28,900	26,400	26,700	300	1.14%
	TOTAL	307,598	295,315	265,665	273,461	7,796	2.93%
		-0.59%	-3.99%	-10.04%	2.93%		
	<u>Detail of Personnel Services:</u>						
	Director of Assessments	101,736	101,734	89,805	92,274	2,469	2.75%
	Office Manager	58,723	45,001	49,527	52,813	3,286	6.63%
	Data Collector	49,243	49,243	52,252	53,689	1,437	2.75%
	Sr. Clerk Typist (1 + 1 PT)(1 + 1 PT)(1)(1)	49,187	49,731	29,534	31,485	1,951	6.61%
	Board Members (3)	14,700	14,700	14,700	14,700	0	0.00%
	BASE SALARY + STEPS	273,590	260,409	235,818	244,961	9,143	3.88%
	Overtime	0	1,000	1,000	1,000	0	0.00%
	Longevity	5,708	5,006	600	800	200	33.33%
	Unused salary reserve			1,847			
	TOTAL PERSONNEL SERVICES	279,298	266,415	239,265	246,761	7,496	3.13%

10	LEGAL	2011	2012	2013	2014	\$ change	% change
	Personnel Services	368,077	385,016	401,620	415,777	14,157	3.52%
	Expenses - Legal	138,351	138,351	138,350	138,350	0	0.00%
	SUB TOTAL	506,428	523,367	539,970	554,127	14,157	2.62%
	Water/Sewer Enterprise Fund	(97,112)	(97,112)	(97,861)	(100,781)	(2,920)	2.98%
	TOTAL	409,316	426,255	442,109	453,346	11,237	2.54%
		-1.23%	4.14%	3.72%	2.54%		
	<u>Detail of Personnel Services:</u>						
	Town Counsel	114,500	119,978	123,577	126,976	3,399	2.75%
	Benefits Atty./Workers' Compensation Agent	123,995	127,740	131,572	135,190	3,618	2.75%
	Safety coordinator	58,724	60,497	62,312	64,025	1,713	2.75%
	Legal Secretaries (1 + 1 PT)	63,395	69,501	75,472	80,456	4,984	6.60%
	BASE SALARY + STEPS	360,614	377,716	392,933	406,647	13,714	3.49%
	Longevity	7,463	7,300	8,687	9,130	443	5.10%
	TOTAL PERSONNEL SERVICES	368,077	385,016	401,620	415,777	14,157	3.52%

11	TOWN CLERK	2011	2012	2013	2014	\$ change	% change
	Personnel Services	207,210	204,199	216,771	225,559	8,788	4.05%
	Expenses	27,600	27,600	27,600	27,600	0	0.00%
	TOTAL	234,810	231,799	244,371	253,159	8,788	3.60%
		1.19%	-1.28%	5.42%	3.60%		
	<u>Detail of Personnel Services:</u>						
	Town Clerk	78,363	80,420	82,834	85,112	2,278	2.75%
	Ass't Town Clerk	47,982	44,263	46,445	49,512	3,067	6.60%
	Other Clerks (2)	71,426	71,522	73,668	75,694	2,026	2.75%
	Registrar of Voters (1 PT)			4,932	5,000	68	1.38%
	BASE SALARY + STEPS	197,771	196,205	207,879	215,318	7,439	3.58%
	Overtime	3,000	3,000	3,500	3,500	0	0.00%
	Longevity	6,439	4,994	5,392	6,741	1,349	25.02%
	TOTAL PERSONNEL SERVICES	207,210	204,199	216,771	225,559	8,788	4.05%

12	BOARD OF REGISTRARS	2011	2012	2013	2014	\$ change	% change
	Personnel Services	45,273	45,273	40,581	42,590	2,009	4.95%
	Expenses	14,600	12,590	13,550	13,550	0	0.00%
	TOTAL	59,873	57,863	54,131	56,140	2,009	3.71%
		1.87%	-3.36%	-6.45%	3.71%		
	<u>Detail of Personnel Services:</u>						
	Registrar	1,500	1,500	1,500	1,500	0	0.00%
	Registrars of Voters (3 PT)	1,500	1,500	1,500	1,500	0	0.00%
	Moderator	500	500	500	500	0	0.00%
	Assistant Registrar of Voters	39,573	39,573	34,931	37,240	2,309	6.61%
	Election tech support			450	150	(300)	-66.67%
	BASE SALARY + STEPS	43,073	43,073	38,881	40,890	2,009	5.17%
	Overtime	1,700	1,700	1,700	1,700	0	0.00%
	Longevity	500	500	0	0	0	0.00%
	TOTAL PERSONNEL SERVICES	45,273	45,273	40,581	42,590	2,009	4.95%

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13	PARKING	2011	2012	2013	2014	\$ change	% change
	Personnel Services	77,525	79,815	82,415	83,978	1,563	1.90%
	Expenses	28,935	28,935	28,935	28,935	0	0.00%
	TOTAL	106,460	108,750	111,350	112,913	1,563	1.40%
		0.00%	2.15%	2.39%	1.40%		
	<u>Detail of Personnel Services:</u>						
	Parking Clerk	18,668	19,232	19,228	19,761	533	2.77%
	Data Input Operator/Clerk	57,157	58,883	60,650	62,317	1,667	2.75%
	BASE SALARY + STEPS	75,825	78,115	79,878	82,078	2,200	2.75%
	Overtime	1,000	1,000	1,000	1,000	0	0.00%
	Longevity	700	700	900	900	0	0.00%
	Unused salary reserve			637			
	TOTAL PERSONNEL SERVICES	77,525	79,815	82,415	83,978	1,563	1.90%

14	PLANNING & COMMUNITY DEVT	2011	2012	2013	2014	\$ change	% change
	Personnel Services	237,010	302,163	432,166	421,552	(10,614)	-2.46%
	Expenses	19,570	25,070	16,200	16,200	0	0.00%
	SUB TOTAL	256,580	327,233	448,366	437,752	(10,614)	-2.37%
	Central School Allocation	(23,228)	(23,228)	(23,929)	(25,325)	(1,396)	5.83%
	Con. Comm. Fees & Fines Account	(2,000)	(4,000)	(5,000)	(5,000)	0	0.00%
	CDBG Planning *			(34,721)	(40,000)	(5,279)	15.20%
	CDGB Affordable Housing				(4,059)		
	HOME Fund			(18,013)	(10,000)	8,013	-44.48%
	TOTAL	231,352	300,005	366,703	353,368	(13,335)	-3.64%
		-2.14%	29.67%	22.23%	-3.64%		
	<u>Detail of Personnel Services:</u>						
	Director	99,421	104,443	109,453	112,463	3,010	2.75%
	Ass't Director	63,378					
	Economic Dev't Coordinator/Ass't Director		70,939	67,402	71,854	4,452	6.61%
	Dir of Housing & Disability (0)(1 PT)(1 FT)(1 FT)		35,646	73,293	75,451	2,158	2.94%
	Conservation Commission Administrator	27,305	28,129	28,971	29,768	797	2.75%
	Technical Planner (0)(1 PT)(1 FT)(1 PT)		14,851	40,309	17,749	(22,560)	-55.97%
	Planner *			60,649	62,317	1,668	2.75%
	Administrative Aide	46,455	47,858	49,294	50,650	1,356	2.75%
	BASE SALARY + STEPS	236,560	301,863	429,371	420,252	(9,119)	-2.12%
	Longevity	450	300	300	1,300	1,000	333.33%
	Unused salary reserve			2,495			
	TOTAL PERSONNEL SERVICES	237,010	302,163	432,166	421,552	(10,614)	-2.46%
	<i>* Position partially funded through Community Development Block Grant funds</i>						

15	REDEVELOPMENT BOARD	2011	2012	2013	2014	\$ change	% change
	Personnel Services	55,308	56,614	58,312	59,818	1,506	2.58%
	Purchase of Services						
	Redevelopment Board Expenses	9,750	9,750	10,800	10,800	0	0.00%
	Gibbs Expenses	195,400	195,485	200,510	200,510	0	0.00%
	Parmenter Expenses	15,000	15,000	15,000	15,000	0	0.00%
	Crosby Expenses (sold in 2012)	15,000	15,000	0	0	0	
	Dallin Library Expenses	5,000	5,000	5,000	5,000	0	0.00%
	SUB TOTAL	295,458	296,849	289,622	291,128	1,506	0.52%
	Central School offset	(25,004)	(25,004)	(25,657)	(27,259)	(1,602)	6.24%
	TOTAL	270,454	271,845	263,965	263,869	(96)	-0.04%
		-23.49%	0.51%	-2.90%	-0.04%		
	<u>Detail of Personnel Services:</u>						
	Building Craftsman	50,008	51,314	52,852	54,518	1,666	3.15%
	BASE SALARY + STEPS	50,008	51,314	52,852	54,518	1,666	3.15%
	Overtime	5,000	5,000	5,000	5,000	0	0.00%
	Longevity	300	300	300	300	0	0.00%
	Unused salary reserve			160			
	TOTAL PERSONNEL SERVICES	55,308	56,614	58,312	59,818	1,506	2.58%

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16	ZONING BOARD OF APPEALS	2011	2012	2013	2014	\$ change	% change
	Personnel Services	19,787	13,981	13,981	17,130	3,149	22.52%
	Expenses	4,103	4,103	4,100	4,100	0	0.00%
	TOTAL	23,890	18,084	18,081	21,230	3,149	17.42%
		0.00%	-24.30%	-0.02%	17.42%		
	Detail of Personnel Services:						
	Principal Clerk & typist (1 PT)	19,787	13,981	13,981	17,130	3,149	22.52%
	BASE SALARY + STEPS	19,787	13,981	13,981	17,130	3,149	22.52%
	Longevity	0	0	0	0	0	
	TOTAL PERSONNEL SERVICES	19,787	13,981	13,981	17,130	3,149	22.52%

17	PUBLIC WORKS	2011	2012	2013	2014	\$ change	% change
	All Public Works						
	Personnel Services	3,420,217	3,422,554	3,550,058	3,660,829	110,771	3.12%
	Expenses	4,738,149	5,316,432	5,492,216	5,791,100	298,884	5.44%
	SUB TOTAL	8,158,366	8,738,986	9,042,274	9,451,929	409,655	4.53%
	Water/Sewer Enterprise Fund	(877,086)	(906,562)	(984,203)	(936,956)	47,247	-4.80%
	Other offsets and transfers	(150,000)	(150,000)	(175,410)	(161,865)	13,545	
	TOTAL	7,131,280	7,682,424	7,882,661	8,353,108	470,447	5.97%
		-0.53%	7.73%	2.61%	5.97%		

For fiscal year 2014, the Director of Public Works is hereby authorized to transfer funds within this budget.

a. Public Works Administration		2011	2012	2013	2014	\$ change	% change
	Personnel Services	434,219	406,117	442,711	469,151	26,440	5.97%
	Expenses	23,700	23,400	23,400	23,400	0	0.00%
	SUB TOTAL	457,919	429,517	466,111	492,551	26,440	5.67%
	Recycling fund offset			(25,410)	0		
	Bedford share of energy manager				(11,865)		
	Water/Sewer Enterprise Fund	(215,832)	(228,960)	(208,035)	(226,609)	(18,574)	8.93%
	TOTAL	242,087	200,557	232,666	254,077	21,411	9.20%
		-24.54%	-17.15%	16.01%	9.20%		
	Detail of Personnel Services:						
	Director of Public Works	111,254	110,191	113,497	116,618	3,121	2.75%
	Assistant Director of Public Works	79,223	81,615	84,063	86,375	2,312	2.75%
	Office Manager	57,435				0	
	Recycling Coordinator (1 PT)		25,410	26,670	28,963	2,293	8.60%
	Administrative Asst.	44,324	45,662	47,032	48,326	1,294	2.75%
	Energy manager (1 PT)			22,753	35,594		
	Sr. Building Custodian	42,450	43,731	44,862	46,291	1,429	3.19%
	Principal accounting clerk / bookkeeper	41,355	42,604	43,882	45,089	1,207	2.75%
	Principal clerk / stenographer	41,355	42,604	43,882	45,089	1,207	2.75%
	BASE SALARY + STEPS	417,395	391,817	426,641	452,345	25,704	6.02%
	Longevity	5,424	2,900	4,002	4,666	664	16.59%
	Overtime & Out of Grade Pay	11,400	11,400	11,400	12,140	740	6.49%
	Unused salary reserve			668			
	TOTAL PERSONNEL SERVICES	434,219	406,117	442,711	469,151	26,440	5.97%

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b. Engineering							
Personnel Services		287,687	276,077	286,206	304,295	18,089	6.32%
Expenses		18,300	14,300	14,300	14,300	0	0.00%
	SUB TOTAL	305,987	290,377	300,506	318,595	18,089	6.02%
Water/Sewer Enterprise Fund		(178,366)	(189,712)	(180,034)	(181,145)	(1,111)	0.62%
Warrant Article Charges		0	0	0	0		
	TOTAL	127,621	100,665	120,472	137,450	16,978	14.09%
		-0.19%	-21.12%	19.68%	14.09%		
Detail of Personnel Services:							
Town Engineer		92,398	92,398	87,793	95,345	7,552	8.60%
Sr. Civil Engineer (0)(0)(0)(1)					63,377		
Jr. Civil Engineer (2)(2)(2)(1)		119,458	110,348	118,079	65,122	(52,957)	-44.85%
Eng. Div. Mgr. / Sr. Civil Engineer		67,187	67,187	71,292	73,253	1,961	2.75%
	BASE SALARY + STEPS	279,043	269,933	277,164	297,097	19,933	7.19%
Longevity		2,644	2,644	2,684	3,498	814	30.33%
Overtime		6,000	3,500	3,500	3,700	200	5.71%
Unused salary reserve				2,858			
	TOTAL PERSONNEL SERVICES	287,687	276,077	286,206	304,295	18,089	6.32%

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c. Cemeteries							
Personnel Services		291,415	199,187	211,761	218,825	7,064	3.34%
Expenses		149,400	154,900	155,800	155,800	0	0.00%
	SUB TOTAL	440,815	354,087	367,561	374,625	7,064	1.92%
Transfer from cemetery funds article		(150,000)	(150,000)	(150,000)	(150,000)	0	0.00%
		290,815	204,087	217,561	224,625	7,064	3.25%
		2.50%	-29.82%	6.60%	3.25%		
Detail of Personnel Services:							
Supervisor/Acting Supervisor		64,915	60,027	64,146	68,382	4,236	6.60%
Working Foreman		48,567	50,028	51,332	52,952	1,620	3.16%
Motor Equip. Operator (3.5)(1)(1)(1)		112,247	26,751	27,554	28,097	543	1.97%
Principal clerk		39,573	40,768	41,991	43,146	1,155	2.75%
	BASE SALARY + STEPS	265,302	177,574	185,023	192,577	7,554	4.08%
Longevity		2,313	2,013	2,538	2,738	200	7.88%
Overtime & Out of Grade Pay		23,800	19,600	23,400	23,510	110	0.47%
Unused salary reserve				800			
	TOTAL PERSONNEL SERVICES	291,415	199,187	211,761	218,825	7,064	3%

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d. Properties/Natural Resources							
Personnel Services		829,929	919,479	937,385	960,609	23,224	2.48%
Expenses		71,800	229,300	235,400	275,400	40,000	16.99%
	SUB TOTAL	901,729	1,148,779	1,172,785	1,236,009		
Property expenses		231,914	272,600	270,000	262,700	(7,300)	-2.70%
Field maintenance		40,000	40,000	40,000	40,000	0	0.00%
	TOTAL	1,173,643	1,461,379	1,482,785	1,538,709	55,924	3.77%
		-2.85%	24.52%	1.46%	3.77%		
Detail of Personnel Services:							
Operations Manager							
Forestry Supervisor		62,720	64,614	66,552	68,382	1,830	2.75%
Parks Maintenance Supervisor		62,720	64,614	66,552	68,382	1,830	2.75%
Working Foreman / Tree Climber		48,567	50,028	51,332	52,952	1,620	3.16%
Working Foreman / Laborer		48,567	50,028	51,332	52,952	1,620	3.16%
Motor Equip. Operator (6)(5)(5)(5)		251,818	219,021	222,141	230,474	8,333	3.75%
Park Maintenance Craftsman (3)		125,358	131,193	132,014	138,810	6,796	5.15%
Tree Climber (2)(3)(3)(3)		85,567	131,064	122,679	129,893	7,214	5.88%
Tree Warden Stipend *		5,000	0	0	0	0	
Ground Maint Workers (2)(3)(3)(3)		74,794	112,672	108,689	117,734	9,045	8.32%
	BASE SALARY + STEPS	765,110	823,234	821,291	859,579	38,288	4.66%
Longevity		10,319	10,745	10,990	11,255	265	2.41%
Overtime, Doubletime & Out of Grade Pay		54,500	85,500	85,500	89,775	4,275	5.00%
Unused salary reserve				19,604			
	TOTAL PERSONNEL SERVICES	829,929	919,479	937,385	960,609	23,224	2.48%

* Tree warden stipend moved to Highway budget

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e. Sanitation/Highway Division							
	Highway salaries	1,232,310	1,225,822	1,263,609	1,297,258	33,649	2.66%
	Highway expenses	538,655	666,067	675,916	700,100	24,184.0	0.0
	SUB TOTAL	1,770,965	1,891,889	1,939,525	1,997,358	57,833.0	2.98%
	Water/Sewer Enterprise Fund	(349,861)	(354,193)	(450,431)	(380,554)	69,877	-15.51%
	Highway total	1,421,104	1,537,696	1,489,094	1,616,804		
	Sanitation expenses (detail below)	2,737,106	2,974,492	2,961,700	3,228,700	267,000	9.02%
	Removal of Ice & Snow	471,830	577,779	700,000	724,000	24,000	3.43%
	SUB TOTAL	4,630,040	5,089,967	5,150,794	5,569,504	418,710	8.13%
	TOTAL	4,630,040	5,089,967	5,150,794	5,569,504	418,710	8.13%
		2.06%	9.93%	1.20%	8.13%		
Detail of Personnel Services:							
H	Operations Manager *	79,608	82,012	84,472	86,795	2,323	2.75%
I	Tree warden stipend *		5,000	5,000	5,000	0	0.00%
G	Sup. of Highway/Water/Sewer	67,187	69,216	71,292	73,253	1,961	2.75%
H	Fuel depot stipend			3,000	3,000		
W	Ass't Supervisor of Highway	62,720					
A	Public Works Foreman	59,729					
Y	Working Foreman Highway (1)(2)(2)(2)	50,008	103,022	105,706	109,036	3,330	3.15%
S	Working Foreman, Mason	46,458	47,861	49,130	50,655	1,525	3.10%
	Licensed Mason	44,036	45,366	46,555	48,024	1,469	3.16%
	Motor Equipment Operator (11)(12)(12)(12)	457,642	523,525	520,671	550,335	29,664	5.70%
	Working Foreman / Painter	44,036	50,028	51,332	52,952	1,620	3.16%
	Carpenter	44,036	45,366	46,555	48,024	1,469	3.16%
	Dispatcher	42,450	43,731	44,862	46,270	1,408	3.14%
	Laborer / Watchman (2)(1)(1)(1)	74,794	38,525	39,527	40,758	1,231	3.11%
	Temporary/Seasonal Laborers	56,250	33,750	33,750	35,450	1,700	5.04%
	BASE SALARY + STEPS	1,128,953	1,087,402	1,101,852	1,149,552	47,700	4.33%
	Longevity	19,557	12,920	14,097	15,906	1,809	12.83%
	Overtime & Out of Grade Pay	83,800	125,500	125,500	131,800	6,300	5.02%
	Unused salary reserve			22,160			
	TOTAL PERSONNEL SERVICES	1,232,310	1,225,822	1,263,609	1,297,258	33,649	2.66%
<i>* Tree warden stipend moved from Natural Resources budget</i>							
Sanitation expenses							
S	Curbside collection	2,228,292	2,228,292	2,160,000	2,193,000	33,000	1.53%
A	Rubbish Disposal (tip fee)	1,037,114	1,044,500	1,050,000	918,000	(132,000)	-12.57%
I	Yard waste disposal **				130,000		
T	Solid Fill Disposal	119,700	119,700	119,700	119,700	0	0.00%
A	Hazardous Waste (collection & disposal)	32,000	32,000	32,000	32,000	0	0.00%
T	SUB TOTAL (collection & disposal)	3,417,106	3,424,492	3,361,700	3,392,700	31,000	0.92%
I	Transfer from Tip Fee Stab. Fund	(680,000)	(450,000)	(400,000)	(164,000)	236,000	-59.00%
O	Recycling Grant	0	0	0	0		
N	TOTAL SANITATION EXPENSES	2,737,106	2,974,492	2,961,700	3,228,700	267,000	9.02%
<i>** Yard waste is not a new expense, but has been split from rubbish disposal for clarity.</i>							
f. Motor Equipment Repair							
	Personnel Services	344,657	395,872	408,386	410,691	2,305	0.56%
	Expenses	101,000	99,000	99,000	113,000	14,000	14.14%
	SUB TOTAL	445,657	494,872	507,386	523,691	16,305	3.21%
	Water/Sewer Enterprise Fund	(133,027)	(133,697)	(145,703)	(148,648)	(2,945)	2.02%
	TOTAL	312,630	361,175	361,683	375,043	13,360	3.69%
		1.31%	15.53%	0.14%	3.69%		
Detail of Personnel Services:							
	Supervisor of Motor Equip. Repair	62,720	64,614	66,552	68,382	1,830	2.75%
	Working Foreman Motor Equip. Repair	50,008	51,518	52,853	54,518	1,665	3.15%
	Motor Equipment Repairman (4)	190,593	198,203	197,894	205,920	8,026	4.06%
	BASE SALARY + STEPS	303,321	314,335	317,299	328,820	11,521	3.63%
	Longevity	5,336	5,336	4,931	5,420	489	9.92%
	Overtime & Out of Grade Pay	36,000	76,201	76,201	76,451	250	0.33%
	Unused salary reserve			9,955			
	TOTAL PERSONNEL SERVICES	344,657	395,872	408,386	410,691	2,305	0.56%
g. Street lighting, traffic signals, fire alarms							
		2011	2012	2013	2014	\$ change	% change
	Maintenance	124,408	63,584	120,700	90,700	(30,000)	-24.86%
	Electricity	230,036	201,010	196,000	163,000	(33,000)	-16.84%
	TOTAL	354,444	264,594	316,700	253,700	(63,000)	-19.89%
		-7.63%	-25.35%	19.69%	-19.89%		

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18	COMMUNITY SAFETY	2011	2012	2013	2014	\$ change	% change
	All Community Safety						
	Personnel Services	11,604,627	11,751,972	12,424,674	12,760,183	335,509	2.70%
	Expenses	850,280	939,001	969,951	1,000,000	30,049	3.10%
	SUB TOTAL	12,454,907	12,690,973	13,394,625	13,760,183	365,558	2.73%
	Water/Sewer Enterprise Fund	0	(131,415)	(131,415)	(131,415)	0	
	TOTAL	12,454,907	12,559,558	13,263,210	13,628,768	365,558	2.76%
		-0.31%	0.84%	5.60%	2.76%		

Due to a reorganization of the Community Safety budgets for FY2014, the Police and Fire budgets show significant increases. In previous years there were four budgets under Community Safety, Police, Fire, Administration, and Support Services. These have been consolidated into just Police and Fire budgets.

The police chief's salary and the salaries of two clerical staff have been moved from Administration to Police. The fire chief's salary and the salary of one clerical person have been moved from Administration to Fire. From Support Services the dispatchers have been moved to the Police budget, and the mechanics have been moved to the Fire budget.

With this reorganization the Community Service budget breakdown is:

	2013	2014	Increase
Administration	418,518		
Support	756,931		
Police	6,228,722	7,199,322	
Fire	5,859,039	6,429,446	
TOTAL COMMUNITY SAFETY	13,263,210	13,628,768	2.76%

a. Community Safety Administration

Personnel Services	386,246	402,300	418,518
Expenses	0	0	0
TOTAL	386,246	402,300	418,518
	2.11%	4.16%	4.03%

Detail of Personnel Services:

Police Chief	133,422	137,246	137,246
Fire Chief	113,163	118,540	118,540
Clerical (3)	129,540	136,929	140,533
Paid Holidays	0	0	0
BASE SALARY + STEPS	376,125	392,715	396,319
Overtime	500	500	500
Longevity	9,621	9,085	9,524
Unused salary reserve			12,175
TOTAL	386,246	402,300	418,518

**THE COMMUNITY SAFETY
ADMINISTRATION BUDGET HAS
BEEN MERGED INTO THE POLICE &
FIRE BUDGETS**

b. Police Services

Personnel Services	5,285,966	5,331,143	5,651,822	6,599,872	948,050	16.77%
Expenses	501,230	564,500	576,900	599,450	22,550	3.91%
TOTAL	5,787,196	5,895,643	6,228,722	7,199,322	970,600	15.58%
	-1.03%	1.87%	5.65%	15.58%		

Detail of Personnel Services

Police Chief *				148,190		
Captains (3)(3)(3)(3)	295,740	254,730	320,817	329,646	8,829	2.75%
Lieutenants (8)(6)(6)(6)	705,694	503,628	574,451	604,309	29,858	5.20%
Sergeants (9)(8)(9)(9)	700,914	584,000	733,664	743,570	9,906	1.35%
Patrolmen (43)(49)(47)(47)	2,710,299	3,099,371	3,007,979	3,000,929	(7,050)	-0.23%
Parking Control Officers (1 FT + 2 PT)	84,542	83,212	89,854	94,269	4,415	4.91%
Administrative Assistant *				57,483	57,483	
Principal Clerk *				38,634		
Senior Clerk	24,799	24,799	26,314	27,038	724	2.75%
Detention Attendant/Clerk (1)(1 PT)(2 PT)(2 PT)	41,355	24,813	60,241	63,205	2,964	4.92%
Animal Control Officer	47,751	47,751	50,669	52,062	1,393	2.75%
Custodian			36,878	39,547		
Communications Supervisor **				65,437		
Dispatchers (9) **				437,374		
BASE SALARY + STEPS + STIPENDS + DIFFERENTIALS	4,611,094	4,622,307	4,900,867	5,701,693	800,826	16.34%
Longevity	91,872	84,540	88,974	108,985	20,011	22.49%
Overtime	288,000	413,696	413,696	533,771	120,075	29.02%
Paid Holidays	165,000	165,000	165,000	204,973	39,973	24.23%
School Credits	5,000	5,000	5,000	5,000	0	0.00%
Court Time	35,000	35,000	35,000	35,000	0	0.00%
Differential / out of grade pay				3,250		
Accreditation stipend	0	5,600	7,200	7,200	0	0.00%
Unused salary reserve	0	0	36,085	0		0.00%
TOTAL PERSONNEL SERVICES	5,285,966	5,331,143	5,651,822	6,599,872	948,050	16.77%

* previously in the Community Safety Administration budget

** previously in the Community Safety Support Services budget

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**Appendix B
Fiscal Year 2014 Budgets**

		2011	2012	2013	2014			
FIRE SERVICES	c. Fire Service							
	Personnel Services	5,224,031	5,291,984	5,597,403	6,160,311	562,908	10.06%	
	Expenses	349,050	374,501	393,051	400,550	7,499	1.91%	
	SUB TOTAL	5,573,081	5,666,485	5,990,454	6,560,861	570,407	9.52%	
	Ambulance revolving fund offset		(131,415)	(131,415)	(131,415)	0		
	Water/Sewer Enterprise Fund	0	0	0	0	0		
	TOTAL	5,573,081	5,535,070	5,859,039	6,429,446	570,407	9.74%	
			0.69%	-0.68%	5.85%	9.74%		
	Detail of Personnel Services							
	Fire Chief *				125,248			
	Deputy Chief / Shift Commander (5)	407,245	407,245	429,020	441,105	12,085	2.82%	
	Captain (6)	425,826	425,826	448,126	460,704	12,578	2.81%	
	Lieutenant (15)	927,870	928,980	975,260	1,002,735	27,475	2.82%	
Firefighter (49)(50)(50)(50)	2,623,653	2,674,100	2,760,589	2,872,733	112,144	4.06%		
Administrative Assistant **				52,062				
Master Mechanic **				68,382				
Motor Equipment Repairman **				52,749				
BASE SALARY + STEPS	4,384,594	4,436,151	4,612,995	5,075,718	462,723	10.03%		
Longevity	110,557	109,447	111,426	135,219	23,793	21.35%		
Weekend Differential	44,460	38,460	44,460	44,460	0	0.00%		
Overtime	345,000	388,671	388,671	425,917	37,246	9.58%		
Holiday pay	143,220	127,943	127,943	139,138	11,195	8.75%		
Vacation, personal time, double time			73,000	79,388				
School Credits	138,474	123,704	138,474	148,971	10,497	7.58%		
EMT Pay	48,225	59,108	59,108	96,000	36,892	62.41%		
Emergency management stipend				6,000				
Captains Working as Chief Officers	9,500	8,500	9,500	9,500	0	0.00%		
Unused salary reserve / FY12 Retro			163,241					
TOTAL PERSONNEL SERVICES	5,224,030	5,291,984	5,597,403	6,160,311	562,908	10.06%		
<i>* previously in the Community Safety Administration budget</i>								
<i>** previously in the Community Safety Support Services budget</i>								
0								
SUPPORT SERVICES	d. Support Services							
	Personnel Services	684,884	702,645	733,031				
	Expenses	23,500	23,900	23,900				
	TOTAL	708,384	726,545	756,931				
			0.88%	2.56%	4.18%			
	Detail of Personnel Services:							
	Master Mechanic	62,720	64,614	64,614				
	Motor Equipment Repairman	48,567	50,028	49,858				
	Sr. Crime Analyst / Comm. Super.	55,359	61,831	61,831				
	Communications Dispatcher (9)	406,377	414,011	422,360				
	BASE SALARY + STEPS	573,023	590,484	598,663				
	Holiday Pay	23,915	23,915	23,915				
	Differential	1,750	1,750	1,750				
Overtime & Out-of-Grade Pay	77,060	78,160	78,160					
Longevity	9,136	8,336	9,231					
Unused salary reserve			21,312					
TOTAL PERSONNEL SERVICES	684,884	702,645	733,031					

**THE SUPPORT SERVICES BUDGET
HAS BEEN MERGED INTO THE
POLICE & FIRE BUDGETS**

19	INSPECTIONS	2011	2012	2013	2014	\$ change	% change
	Personnel Services	355,594	367,473	378,610	391,096	12,486	3.30%
	Symmes inspections			40,000			
	Expenses	12,300	12,000	12,000	12,000	0	0.00%
	SUB TOTAL	367,894	379,473	430,610	403,096	(27,514)	-6.39%
	TOTAL	367,894	379,473	430,610	403,096	(27,514)	-6.39%
		0.82%	3.15%	13.48%	-6.39%		
Detail of Personnel Services:							
	Director of Inspectional Services	95,402	100,304	103,314	106,155	2,841	2.75%
	Wire Inspector	73,711	75,937	78,215	80,366	2,151	2.75%
	Plumbing & Gas Inspector	64,915	66,875	68,881	70,775	1,894	2.75%
	Local Building Inspector	62,720	64,614	66,552	68,382	1,830	2.75%
	Zoning Assistant	41,355	42,604	43,882	45,089	1,207	2.75%
	BASE SALARY + STEPS	338,103	350,334	360,844	370,767	9,923	2.75%
	Longevity	9,490	9,139	9,766	12,329	2,563	26.24%
	Overtime	8,000	8,000	8,000	8,000	0	0.00%
	TOTAL PERSONNEL SERVICES	355,594	367,473	378,610	391,096	12,486	3.30%

**Appendix B
Fiscal Year 2014 Budgets**

20	EDUCATION	2011 *	2012 *	2013 *	2014 *	\$ change	% change
	a. Instructional Service Programs **	16,381,166	20,107,325	21,384,626	24,159,609	2,774,983	12.98%
	b. Special Education & Pupil Services	6,162,863	8,098,093	8,511,538	8,752,336	240,798	2.83%
	c. Instructional Support Programs	1,346,824	1,200,146	1,352,499	1,362,709	10,210	0.75%
	d. Management Services	3,814,005	2,306,511	3,665,593	2,539,065	(1,126,528)	-30.73%
	e. Operation/Maintenance Programs	5,408,306	5,350,506	5,269,346	5,394,783	125,437	2.38%
	f. Student Out of Dist Tuition & Trans	5,478,286	5,618,855	5,433,996	5,466,611	32,615	0.60%
	TOTAL	38,591,451	42,681,436	45,617,598	47,675,113	2,057,515	4.51%
		4.96%	10.60%	6.88%	4.51%		

* These appropriations do not include other funds which go directly to the schools without appropriation
 ** FY 2013 includes additional \$975,000 appropriated at 2012 special town meeting to compensate for reduced kindergarten fees

21	LIBRARIES	2011	2012	2013	2014	\$ change	% change
	Personnel Services	1,415,981	1,447,609	1,498,246	1,516,656	18,410	1.23%
	Expenses	532,870	532,870	588,680	596,380	7,700	1.31%
	TOTAL	1,948,851	1,980,479	2,086,926	2,113,036	26,110	1.25%
		-1.31%	1.62%	5.37%	1.25%		
	<u>Detail of Personnel Services:</u>						
	Library Director	97,402	102,364	85,877	93,265	7,388	8.60%
	Ass't Director/Head of Adult Services	63,484		64,929	69,217	4,288	6.60%
	Head of Adult Services	62,742				0	
	Ass't Director		60,759			0	
	Head of Children's Services	62,742	64,637	66,576	68,407	1,831	2.75%
	Head of Technical Services	56,019	55,626	59,441	61,076	1,635	2.75%
	Head of Circulation	54,435	56,079	57,761	59,349	1,588	2.75%
	Branch Librarian/Technical Librarian (1)(2)(2)(2)	62,742	110,908	116,024	121,120	5,096	4.39%
	Adult Service Librarians (4 + 2 PT)	255,799	250,861	268,158	306,736	38,578	14.39%
	Children's Librarian (2 PT)(2 PT)(1 PT)(1PT)	32,423	32,044	20,365	11,055	(9,310)	-45.72%
	Senior Library Ass'ts (9 + 2 PT)	401,405	424,232	440,080	443,168	3,088	0.70%
	Library Ass'ts (6 PT)(6 PT)(7 PT)(7 PT)	83,466	98,309	98,161	101,967	3,806	3.88%
	Principal Clerk/Bookkeeper	43,215	50,730	52,252	42,191	(10,061)	-19.25%
	Senior Clerk Typist (1 PT)	17,357	17,881	18,417	18,924	507	2.75%
	Custodians (2 PT)	33,960	34,890	35,592	37,500	1,908	5.36%
	Pages (PT)	55,744	55,744	55,744	55,744	0	0.00%
	BASE SALARY + STEPS	1,382,935	1,415,064	1,439,377	1,489,719	50,342	3.50%
	Overtime	11,303	11,303	15,000	15,000	0	0.00%
	Night Time Differential	1,172	1,172	1,164	1,257	93	7.99%
	Longevity	20,571	20,070	17,799	10,680	(7,119)	-40.00%
	Unused salary reserve			24,906			
	TOTAL PERSONNEL SERVICES	1,415,981	1,447,609	1,498,246	1,516,656	18,410	1.23%

**Appendix B
Fiscal Year 2014 Budgets**

22 HEALTH AND HUMAN SERVICES		2011	2012	2013	2014	\$ change	% change	
All Health and Human Services								
	Personnel Services	475,591	522,819	546,157	558,580	12,423	2.27%	
	Expenses	298,142	296,286	309,269	308,969	(300)	-0.10%	
	TOTAL	773,733	819,105	855,426	867,549	12,123	1.42%	
		8.72%	5.86%	4.43%	1.42%			
a. Health and Human Services Administration								
	Personnel Services	265,935	281,448	295,781	312,771	16,990	5.74%	
	Expenses	22,145	23,872	24,990	25,490	500	2.00%	
	TOTAL	288,080	305,320	320,771	338,261	17,490	5.45%	
		15.45%	5.98%	5.06%	5.45%			
Detail of Personnel Services:								
A D M I N	Director of Health and Human Services	87,767	93,123	95,918	98,555	2,637	2.75%	
	Health Compliance Inspector	62,417	66,553	68,550	70,435	1,885	2.75%	
	Office Manager - Health and Human Services	40,944	42,971	42,092	44,871	2,779	6.60%	
	Public Health Nurse	21,409	22,055	23,501	28,310	4,809	20.46%	
	Health Comp Officer / Sealer (1 PT) *	29,396	5,347	5,302	7,122	1,820	34.33%	
	Health Comp Officer (1 PT)(1 FT)(1 FT)	22,273	48,984	52,345	55,801	3,456	6.60%	
	BASE SALARY + STEPS	264,206	279,033	287,708	305,094	17,386	6.04%	
	Overtime				2,500	5,000		
	Longevity	1,729	2,415	2,163	2,677	514	23.76%	
	Unused salary reserve			3,410				
	TOTAL PERSONNEL SERVICES	265,935	281,448	295,781	312,771	16,990	5.74%	
<i>* Position now shared with the Town of Belmont</i>								
b. Veterans' Services								
V E T E R A N S	Personnel Services	55,246	59,717	62,164	63,874	1,710	2.75%	
	Expenses	2,117	3,339	3,339	3,539			
	Veteran's aid & assistance	257,492	268,000	276,000	275,000	(1,000)	-0.36%	
	TOTAL	314,855	331,056	341,503	342,413	910	0.27%	
		-0.62%	5.15%	3.16%	0.27%			
	Detail of Personnel Services:							
	Director of Veterans' Services	54,699	59,170	60,945	62,621	1,676	2.75%	
	BASE SALARY + STEPS	54,699	59,170	60,945	62,621	1,676	2.75%	
	Longevity	547	547	1,219	1,253	34	2.79%	
	TOTAL PERSONNEL SERVICES	55,246	59,717	62,164	63,874	1,710	2.75%	
<i>75% of veterans's aid & assistance reimbursed by state.</i>								
c. Council on Aging								
C O A	Personnel Services	154,410	181,654	188,212	181,935	(6,277)	-3.34%	
	Expenses	4,675	4,414	4,940	4,940	0	0.00%	
	TOTAL	159,085	186,068	193,152	186,875	(6,277)	-3.25%	
		7.48%	16.96%	3.81%	-3.25%			
	Detail of Personnel Services:							
	Executive Secretary	73,711	75,937	65,065	70,662	5,597	8.60%	
	Social Worker (1 PT)(2 PT)(2PT)(2 PT) *	32,738	53,958	55,946	58,262	2,316	4.14%	
	Principal Clerk & Secretary (1 PT)	37,136	37,734	36,628	39,936	3,308	9.03%	
	Nurse *	7,614	11,314	10,694	12,075	1,381	12.91%	
	BASE SALARY + STEPS	151,199	178,943	168,333	180,935	12,602	7.49%	
Longevity	3,211	2,711	3,078	1,000	(2,078)	-67.51%		
Unused salary reserve			16,801					
TOTAL PERSONNEL SERVICES	154,410	181,654	188,212	181,935	(6,277)	-3.34%		
<i>* Represents the Town portion only. These positions are partially funded by State grants.</i>								
23 RETIREMENT		2011	2012	2013	2014	\$ change	% change	
	Contributory Pensions	7,448,154	8,067,526	8,504,185	9,008,899	504,714	5.93%	
	Water/Sewer Offset	(752,000)	(848,658)	(900,542)	(955,990)	(55,448)	6.16%	
	Non-Contributory Pensions	156,687	110,572	107,123	107,123	0	0.00%	
	TOTAL	6,852,841	7,329,440	7,710,766	8,160,032	449,266	5.83%	
		3.90%	6.95%	5.20%	5.83%			

**Appendix B
Fiscal Year 2014 Budgets**

24	INSURANCE	2011	2012	2013	2014	\$ change	% change
		Total insurance costs	19,422,863	16,483,109	15,105,214		
		14.66%	-15.14%	-8.36%	-2.42%		
<i>For fiscal year 2014, the Town Manager is hereby authorized to transfer funds within this budget.</i>							
	Group Health *	15,950,455	7,659,899			0	
	Group Insurance Commission *		7,599,629	13,335,156	13,407,935	72,779	
	Federal Medicare withholding	728,943	725,000	745,000	825,000	80,000	10.74%
	Flexible Benefit Plan / HRA	(794)	800	50,800	50,800	0	0.00%
	Employee mitigation fund		500,000	500,000	200,000	(300,000)	-60.00%
	Medicare	15,225	25,000	25,000	25,000	0	0.00%
	Opt-out program	28,349	150,996	187,999	205,997	17,998	9.57%
	TOTAL GROUP HEALTH	16,722,178	16,661,324	14,843,955	14,714,732	152,779	1.03%
	Health Insurance Trust Fund **				(300,000)	(300,000)	
	Recreation Enterprise Fund	(69,159)	(56,622)	(47,993)	(51,086)	(3,093)	6.44%
	Veteran's Memorial Rink Enterprise Fund	(39,915)	(57,883)	(47,889)	(51,000)	(3,111)	6.50%
	Early retirees reinsurance program		(394,400)	(73,381)		73,381	
	Contributory retirement	(36,875)	(36,875)	(32,748)	(33,978)	(1,230)	3.76%
	Water/Sewer Enterprise Fund	(723,809)	(770,886)	(581,730)	(584,302)	(2,572)	0.44%
	TOTAL OFFSETS	(869,758)	(1,316,666)	(783,741)	(1,020,366)	63,375	-8.09%
	NET GROUP HEALTH	15,852,420	15,344,659	14,060,214	13,694,366	216,154	1.54%
		-0.30%	-3.20%	-8.37%	-2.60%		
	Group Life	44,839	55,000	55,000	55,000	0	0.00%
	Liability insurance	50,000	50,000	50,000	50,000	0	0.00%
	Indemnity insurance	270,625	270,625	270,625	270,625	0	0.00%
	Unemployment insurance	293,450	293,450	200,000	200,000	0	0.00%
	Workers' Compensation	490,000	490,000	490,000	490,000	0	0.00%
	TOTAL OTHER INSURANCE	1,159,075	1,159,075	1,065,625	1,065,625	0	0.00%
	Municipal Building Trust Fund	(20,625)	(20,625)	(20,625)	(20,625)	0	0.00%
	NET OTHER INSURANCE	1,138,450	1,138,450	1,045,000	1,045,000	0	0.00%
Note: Group health insurance was transferred to the Massachusetts Group Insurance Commission (GIC) in FY2012.							
* All funds required to be paid for post employment benefits shall be transferred by the Comptroller, as needed, from this budget to the OPEB account established by Chapter 161 of the Acts of 2005 and Article 44 of the 2008 Annual Town Meeting for the purpose of paying OPEB costs from said fund.							
** distribution from pre-GIC health insurance trust fund.							

25	RESERVE FUND	2011	2012 *	2013 *	2014 *	\$ change	% change
		TOTAL	600,000	620,000	670,000		
		0.00%	3.33%	8.06%	11.94%		

** This fund has been increased as a reserve against threatened reductions in the Community Development Block Grant program and exceptional snow & ice costs*

**Appendix B
Fiscal Year 2014 Budgets**

A	WATER AND SEWER	2012	2012	2013	2014	\$ change	% change
	EXPENSES						
	Personnel Services	2,529,673	2,679,981	2,835,087	2,915,559	80,472	2.84%
	Expenses	12,584,290	13,206,551	13,991,148	14,075,082	83,934	0.60%
	Capital Outlay & Debt Service	1,619,596	1,693,200	1,701,970	2,035,790	333,820	19.61%
	TOTAL EXPENSES	16,733,559	17,579,732	18,528,205	19,026,431	498,226	2.69%
		2.14%	5.06%	5.40%	2.69%		
	REVENUES						
	User Charges	10,996,461	11,448,677	11,764,659	12,380,172	615,513	5.23%
	Shift of Debt to Tax Rate	5,593,112	5,593,112	5,593,112	5,593,112	0	0.00%
	Use of Reserves	0	283,943	930,421	741,194	(189,227)	-20.34%
	MWRA Loan	0	0	0	0	0	
	Interest Income/Miscellaneous	75,411	129,000	113,413	127,540	14,127	12.46%
	Real Estate Tax Liens	68,575	125,000	126,600	184,413	57,813	45.67%
	Total Water Recon Sewer & Sewer Facilities	0	0	0	0	0	
	Proceeds from sale of bonds	0	0	0	0	0	
	TOTAL REVENUES	16,733,559	17,579,732	18,528,205	19,026,431	498,226	2.69%
		2.14%	5.06%	5.40%	2.69%		
	FUND INCREASE (DECREASE)	0	0	0	0		
	(Deficit to be funded through General Fund)						
	<u>Personnel Services Detail</u>						
	Administration	47,155	47,155	48,558	51,550	2,992	6.16%
	Clerical	44,736	42,570	43,840	46,568	2,728	6.22%
	Labor	1,666,850	1,732,098	1,832,647	1,851,951	19,304	1.05%
	Retirement	761,432	848,658	900,542	955,990	55,448	6.16%
	Unemployment Compensation	2,500	2,500	2,500	2,500	0	0.00%
	Workers' compensation	7,000	7,000	7,000	7,000	0	0.00%
	TOTAL PERSONNEL SERVICES	2,529,673	2,679,981	2,835,087	2,915,559	80,472	2.84%
	<u>Water Operating Expenses Detail</u>						
	Maintenance of Water Distribution System	342,400	361,700	361,700	361,700	0	0.00%
	Maintenance of Plant	53,200	50,700	60,600	60,600	0	0.00%
	M.W.R.A. Assessment	3,993,340	4,080,393	4,713,024	4,562,366	(150,658)	-3.20%
	Great Meadows	4,000	4,000	4,000	4,000	0	0.00%
	TOTAL WATER EXPENSES	4,392,940	4,496,793	5,139,324	4,988,666	(150,658)	-2.93%
	<u>Sewer Operating Expenses Detail</u>						
	Maintenance of Sanitary Sewer System	166,000	125,000	125,000	125,000	0	0.00%
	Maintenance of Storm Sewer System	56,000	76,000	176,000	176,000	0	0.00%
	M.W.R.A. Assessment	6,761,270	7,253,472	7,483,362	7,697,718	214,356	2.86%
	TOTAL SEWER EXPENSES	6,983,270	7,454,472	7,784,362	7,998,718	214,356	2.75%
	<u>Indirect Expenses</u>						
	Indirect Charges	1,208,080	1,255,286	1,067,462	1,087,698	20,236	1.90%
	Rates Uncollectable	0	0	0	0	0	
	TOTAL INDIRECT EXPENSES	1,208,080	1,255,286	1,067,462	1,087,698	20,236	1.90%

**Appendix B
Fiscal Year 2014 Budgets**

B	RECREATION	2011	2012	2013	2014	\$ change	% change
	EXPENSES						
	Personnel Services	279,244	262,103	262,147	275,914	13,767	5.25%
	Operating Expenses	274,545	257,748	262,720	271,813	9,093	3.46%
	Capital Outlay	10,000	8,500	0	0	0	
	TOTAL EXPENSES	563,789	528,351	524,867	547,727	22,860	4.36%
		-8.75%	-6.29%	-0.66%	4.36%		
	REVENUES						
	User Fees and Charges	546,800	525,000	523,000	533,000	10,000	1.91%
	Miscellaneous	17,488	17,500	17,000	17,000	0	0.00%
	TOTAL REVENUES	564,288	542,500	540,000	550,000	10,000	1.85%
		-9.06%	-3.86%	-0.46%	1.85%		
	FUND INCREASE (DECREASE)	499	14,149	15,133	2,273		
	(Deficit to be funded through General Fund)						
	<u>Personnel Services Detail</u>						
	Director of Recreation (.5)	48,121	48,602	50,584	53,535	2,951	5.83%
	Recreation Facilities Supervisor	52,772	54,752	60,027	64,719	4,692	7.82%
	Principal Clerk-Stenographer (1 + 1 PT)	28,963	27,768	20,530	22,625	2,095	10.20%
	Building Craftsman (.25)	11,938				0	
	SUB-TOTAL	141,794	131,122	131,141	140,879	9,738	7.43%
	Temporary staff	137,000	130,000	130,000	134,000	4,000	3.08%
	Longevity	450	781	806	835	29	3.60%
	Overtime	0	200	200	200	0	0.00%
	TOTAL PERSONNEL SERVICES	279,244	262,103	262,147	275,914	13,767	5.25%
	<u>Operating Expenses Detail</u>						
	Office Supplies	2,000	1,800	1,900	1,900	0	0.00%
	Utilities	17,500	20,000	20,000	28,000	8,000	40.00%
	Vehicle maintenance	200	200	0	0	0	
	Travel Allowance	1,643	1,677	1,677	1,677	0	0.00%
	Health Insurance	69,159	56,621	47,993	51,086	3,093	6.44%
	Recreation Programs	184,043	177,450	191,150	189,150	(2,000)	-1.05%
	TOTAL OPERATING EXPENSES	274,545	257,748	262,720	271,813	9,093	3.46%

**Appendix B
Fiscal Year 2014 Budgets**

C	ED BURNS ARENA	2011	2012	2013	2014	\$ change	% change
	EXPENSES						
	Personnel Services	221,941	231,554	241,063	260,623	19,560	8.11%
	Operating Expenses	259,298	259,015	240,719	244,380	3,661	1.52%
	Capital Outlay	53,000	40,000	66,500	83,000	16,500	24.81%
	TOTAL EXPENSES	541,113	530,569	548,282	588,003	39,721	7.24%
		-3.95%	-1.95%	3.34%	7.24%		
	REVENUES						
	Public Skating	48,000	48,000	50,000	56,000	6,000	12.00%
	Ice time	330,000	330,000	347,500	349,000	1,500	0.43%
	Concession Stand	35,000	32,000	32,000	34,000	2,000	6.25%
	Capital & Miscellaneous	139,000	133,800	137,000	151,700	14,700	10.73%
	TOTAL REVENUES	552,000	543,800	566,500	590,700	24,200	4.27%
		-2.65%	-1.49%	4.17%	4.27%		
	FUND INCREASE (DECREASE)	10,887	13,231	18,218	2,697		
	(Deficit to be funded through General Fund)						
	<u>Personnel Services Detail</u>						
	Administration	156,811	173,888	182,139			
	Director of Recreation (.5)				53,535		
	Rink Facility Supervisor				68,382		
	Principal Clerk-Stenographer (1 + 1 PT)				22,625		
	Building Craftsman				52,063		
	SUB-TOTAL	156,811	173,888	182,139	196,605	14,466	7.94%
	Temporary staff	62,470	55,164	55,000	60,000	5,000	9.09%
	Longevity	975	1,328	1,424	1,519	95	6.67%
	Retirement & Overtime	1,685	1,174	2,500	2,500	0	0.00%
	TOTAL PERSONNEL SERVICES	221,941	231,554	241,063	260,623	19,560	8.11%
	<u>Operating Expenses Detail</u>						
	Office Supplies	1,700	1,200	1,200	1,200	0	0.00%
	Other Supplies	5,000	0	1,080	1,080	0	0.00%
	Utilities (Electricity & Gas)	137,500	123,000	125,000	127,000	2,000	1.60%
	Security	6,800	7,000	7,500	7,800	300	4.00%
	Marketing	1,500	1,500	1,500	1,500	0	0.00%
	Refrigeration	6,000	6,000	7,500	7,500	0	0.00%
	Zamboni fuel and maintenance	4,500	3,000	4,200	4,200	0	0.00%
	Liability Insurance	13,383	13,383	0	0	0	
	Health Insurance	39,915	57,883	47,889	51,000	3,111	6.50%
	Concession Stand	21,000	19,000	20,000	19,000	(1,000)	-5.00%
	Otherwise Unclassified	22,000	27,049	24,850	24,100	(750)	-3.02%
	TOTAL OPERATING EXPENSES	259,298	259,015	240,719	244,380	3,661	1.52%

**Appendix B
Fiscal Year 2014 Budgets**

D	COUNCIL ON AGING TRANSPORTATION	2011	2012	2013	2014	\$ change	% change
	EXPENSES						
	Personnel Services	61,320	65,333	75,184	79,929	4,745	6.31%
	Operating Expenses	37,900	34,900	32,400	41,371	8,971	27.69%
	Capital Outlay	0	0	0	0		
	TOTAL EXPENSES	99,220	100,233	107,584	121,300	13,716	12.75%
		-10.72%	1.02%	7.33%	12.75%		
	REVENUES						
	Transfer from CoA Reserve Fund	4,911	0	0	0	0	
	Dial-A-Ride-Taxi fees	11,800	7,800	7,800	13,800	6,000	76.92%
	CDBG & transfers from other funds	37,850	40,000	40,000	40,000	0	0.00%
	Vans	7,500	5,500	7,800	17,500	9,700	124.36%
	Other state revenue	1,900	1,900	2,000	0	(2,000)	-100.00%
	Donations	10,000	15,000	20,000	20,000	0	0.00%
	General fund subsidy	3,000	30,000	30,000	30,000		
	TOTAL REVENUES	103,961	100,200	107,600	121,300	13,700	12.73%
		-9.71%	-3.62%	7.39%	12.73%		
	FUND INCREASE (DECREASE)	4,741	(33)	16	0		0.00%
	<u>Personnel Services Detail</u>						
	Van driver	37,397	38,525	38,376	40,758	2,382	6.21%
	Info & Referral	21,485	24,169	24,169	28,271	4,102	16.97%
	Dial-a-ride clerk	1,938	1,939	1,939		(1,939)	-100.00%
	On call van driver	1,938	0	10,000	10,000	0	0.00%
	BASE SALARY	60,820	64,633	74,484	79,029	4,545	6.10%
	Longevity	500	700	700	900	200	28.57%
	TOTAL PERSONNEL SERVICES	61,320	65,333	75,184	79,929	4,745	6.31%

**Appendix B
Fiscal Year 2014 Budgets**

E	YOUTH SERVICES DIVISION	2011	2012	2013	2014	\$ change	% change
	EXPENSES						
	Personnel Services	172,241	235,023	243,125	295,356	52,231	21.48%
	Expenses	35,825	199,900	241,100	221,300	(19,800)	-8.21%
	TOTAL EXPENSES	208,066	434,923	484,225	516,656	32,431	6.70%
		-19.95%	109.03%	11.34%	6.70%		
	REVENUES						
	Client Fees & insurance reimbursements	4,000	287,423	295,000	288,262	(6,738)	-2.28%
	School contracts			35,000	40,000		
	Gifts and donations	0	10,000	20,000	48,000	28,000	140.00%
	Intergovernmental (CDBG)	15,000	17,500	15,000	22,000	7,000	46.67%
	General fund subsidy	189,066	120,000	120,000	120,000	0	0.00%
	TOTAL REVENUES	208,066	434,923	485,000	518,262	33,262	6.86%
		-41.98%	109.03%	11.51%	6.86%		
	FUND INCREASE (DECREASE)	0	0	775	1,606		0.00%
	<u>Personnel Services Detail</u>						
	Director of Youth Services	53,286	66,863	68,882	79,978	11,096	16.11%
	Psychiatrist (1 PT)	19,500	26,000	26,000	27,500	1,500	5.77%
	Psychologist (1 PT)	35,493	41,917	43,181	45,702	2,521	5.84%
	Social Worker	49,742	62,417	64,302	70,435	6,133	9.54%
	Medical Record Clerk (1 PT)				16,496	16,496	
	Billing agent (1 PT)	12,620	36,226	38,720	53,145	14,425	37.25%
	BASE SALARY	170,641	233,423	241,085	293,256	52,171	21.64%
	Longevity	1,600	1,600	2,040	2,100	60	2.94%
	TOTAL PERSONNEL SERVICES	172,241	235,023	243,125	295,356	52,231	21.48%
	<u>Operating Expenses Detail</u>						
	Administrative fees	2,000	25,000	18,000	18,000	0	0.00%
	Management Consulting	31,825	0	0	0	0	
	Fee for service clinicians	0	171,600	204,000	179,000	(25,000)	-12.25%
	Case manager			10,000	15,000		
	Professional licenses			2,000	500		
	Other purchased services			2,500	0		
	Office Supplies	1,000	2,000	3,000	3,000	0	0.00%
	Car Allowance	1,000	1,000	1,000	500	(500)	-50.00%
	Health Insurance & Retirement	0	0	0	0	0	
	Unclassified	0	300	600	5,300	4,700	783.33%
	TOTAL OPERATING EXPENSES	35,825	199,900	241,100	221,300	(19,800)	-8.21%

APPENDIX C
SUMMARY OF FINANCE COMMITTEE RECOMMENDATIONS
FISCAL YEAR 2014

REVENUES

PROPERTY TAX DETAIL

FY 2013 levy limit	91,310,473
+2.5%	2,282,762
New growth	450,000
Debt exclusions (n/l Symmes)	2,711,495
Symmes debt exclusion (net of receipts)	307,130
less MSBA receipts	(1,615,914)
MWRA debt	5,593,112
TOTAL PROPERTY TAX	101,039,058

SCHOOL REIMBURSEMENT DETAIL (MSBA)

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

LOCAL RECEIPTS DETAIL

Motor vehicle excise	3,750,000
Other excise - hotel	250,000
Other excise - meals	300,000
Penalties & interest	200,000
Payments in lieu of taxes	38,000
Fees	1,350,000
Rentals	618,000
Dept revenue - schools	150,000
Dept revenue - libraries	55,000
Dept revenue - cemeteries	300,000
Dept revenue - recreation	0
Other departmental revenue	0
Licenses and permits	1,384,000
Special assessments	0
Fines and forfeits	60,000
Investment income	50,000
Medicare Part D	0
TOTAL LOCAL RECEIPTS	8,505,000

LOCAL AID ("CHERRY SHEET") DETAIL

RECEIPTS

Education	
Chapter 70	9,768,439
Charter Tuition Assessment Reimbursement	65,458
Offset Receipts	
School Lunch Assistance	18,819
School Choice Receiving Tuition	0
Total Education	9,852,716
General Government	
Additional Assistance	0
Total unrestricted gen'l gov't	6,416,909
Annual Formula Local Aid	0
Veterans' Benefits	211,961
Exemptions: Vets, blind, Elderly, etc.	167,052
Offset Receipts	
Public Libraries	41,747
Total General Government	6,837,669
Total Estimated Receipts	16,690,385
Ch 70 add from SFSF	0
School Construction (MSBA, inc OMS)	2,474,773
Local Aid Receipts inc MSBA	19,165,158
ASSESSMENTS	
State Assessments and Charges	
Retired Employee's Health Insurance	0
Air Pollution Districts	14,843
Metropolitan Area Planning Council	13,835
RMV Non-Renewal Surcharge	51,480
Total Assess. & Charges	80,158
Transportation Authorities	
MBTA	2,745,433
Boston Metro. Transit District	847
Total MBTA Assessment	2,746,280
Annual Charges Against Receipts	
Special Education	587
Total Annual Charges	587
Tuition Assessments	
School Choice Sending Tuition	0
Charter School Sending Tuition	245,818
Total Tuition Assessments	245,818
Total Estimated Charges	3,072,843
NET LOCAL AID	13,617,542

APPROPRIATIONS

BUDGETS (Article 31)

APPROPRIATIONS	
3 Town Manager	474,960
4 Human Resources	268,461
5 Information Technology	669,143
10 Legal	453,346
14 Planning & Comm. Dev't,	353,368
15 Redevelopment Board	263,869
17a DPW - Admin.	254,077
17b DPW - Engineering	137,450
17c DPW - Cemeteries	224,625
17d DPW - Prop. / Nat. Resources	1,538,709
17e DPW - Highways / Sanitation	5,569,504
17f DPW - Motor Equip. Repair	375,043
17g DPW - Street lighting	253,700
18a Pub Safety - Admin	0
18b Pub Safety - Police	7,199,322
18c Pub Safety - Fire	6,429,446
18d Pub Safety - Support	0
19 Inspections	403,096
21 Libraries	2,113,036
22a Health & Human Services	338,261
22b Veterans Services	342,413
22c Council on Aging	186,875
Total Town Manager	27,848,704
Board of Selectmen	
2 Selectmen (n/i elections)	282,567
6 Comptroller	412,592
13 Parking	112,913
16 Zoning Board	21,230
Total Selectmen	829,302
Town Clerk	
11 Town Clerk	253,159
12 Board of Registrars	56,140
Total Town Clerk	309,299
Retirement	
Pensions - contributory	8,052,909
Pensions - non-contrib	107,123
23 Total Pensions	8,160,032
Fixed Budgets	
24 Insurance	14,739,366
8 Postage	170,510
2b Elections (Selectmen)	83,915
25 Reserve Fund	750,000
Total Fixed Budgets	15,743,791
1 Finance Committee	11,656
7 Treasurer	649,055
9 Board of Assessors	273,461
20 Total School Budget	47,675,113
TOTAL BUDGETS	101,500,413

WARRANT ARTICLES

TOTAL BUDGETS	
31 Total Budgets	101,500,413
33 Capital Plan	9,831,310
OTHER WARRANT ARTICLES	
29 Collective bargaining	89,000
30 Positions reclassification	9,092
34 Minuteman Regional School	3,336,935
37 Commission on Disabilities	3,000
37 Historic District Commission	5,100
37 Historical Commission	2,160
37 Human Rights Commission	4,500
37 Recycling Committee	3,000
37 Tourism & Econ. Development	2,225
38 Flags on graves of veterans	4,500
38 Veteran's, Mem., Patriots Day	5,667
39 Indemnification, medical costs	11,071
39 Legal defense	0
40 Water bodies (Cons Comm)	50,000
41 Mass Ave / Rt 60 eminent domain	0
42 Electronic voting equipment	10,000
43 Community Service program	7,500
44 Historic site signage	20,000
45 Uncle Sam statue	2,000
47 Retiree health insurance (OPEB)	847,877
STM3 Visitors' Center	25,000
TOTAL OTHER ARTICLES	4,438,627
TOTAL WARRANT ARTICLES	115,770,350

ENTERPRISE FUNDS

A. WATER & SEWER

Budget	3,642,859
Capital	2,035,790
Assessment	12,260,084
Indirect charges	1,087,698
Total Expenses	19,026,431
Total Revenues	19,026,431
Net Increase (Decrease)	0

B. RECREATION

Budget	547,727
Capital	0
Total Expenses	547,727
Total Revenues	550,000
Net Increase (Decrease)	2,273

C. ED BURNS ARENA

Budget	505,003
Capital	83,000
Total Expenses	588,003
Total Revenues	590,700
Net Increase (Decrease)	2,697

D. COUNCIL ON AGING TRANSPORTATION

Budget	121,300
Total Revenues	91,300
From general fund	30,000
Net Increase (Decrease)	0

E. YOUTH SERVICES

Budget	516,656
Total Revenues	398,262
From general fund	120,000
Net Increase (Decrease)	1,606

ENTERPRISE FUND SUMMARY

Budget	5,333,545
Capital	2,118,790
Assessment	12,260,084
Indirect charges	1,087,698
Total Expenses	20,800,117
Total Revenues	20,656,693
Total from general fund	150,000
Net Increase (Decrease)	6,576

SUMMARY

SUMMARY OF REVENUES

Property Tax Levy (n/l Symmes)	101,039,058
Local Aid Receipts n/l MSBA	16,690,385
MSBA receipts	2,474,773
Local Receipts	8,505,000
Overlay reserve (Art 50)	200,000
Override stabilization fund	0
Building insurance fund	0
Use of free cash (Art 53)	3,411,528
TOTAL REVENUES	132,320,744

SUMMARY OF EXPENDITURES

Town budgets	53,825,300
School budget	47,675,113
Capital plan	9,831,310
Warrant articles	4,438,627
Youth Services subsidy	120,000
C of A Trans subsidy	30,000
MBTA assessment	2,746,280
MWRA debt service	5,593,112
Educ. & Library offset receipts	60,566
Charter/choice tuitions	245,818
Other state assessments	80,745
Reserve for court judgements	100,000
Symmes urban renewal	100,000
Snow & ice deficit	900,000
Overlay reserve	700,000
Long term stability fund (Art 49)	100,000
Override stabilization fund (Art 48)	5,773,873
TOTAL EXPENDITURES	132,320,744
REVENUES LESS EXPENDITURES	0

**Appendix D
Long Range Projection 2013-2018**

FY14 Proposed Budget for Finance Committee Report

	FY 2013	Dollar Change	Percent Change	FY 2014	Dollar Change	Percent Change	FY 2015	Dollar Change	Percent Change	FY 2016	Dollar Change	Percent Change	FY 2017	Dollar Change	Percent Change	FY 2018	Dollar Change	Percent Change
I REVENUE																		
A. State Aid	15,040,051	1,619,308	12.07%	16,690,385	1,650,334	10.97%	16,852,238	161,853	0.97%	17,015,710	163,472	0.97%	17,180,817	165,107	0.97%	17,347,575	166,758	0.97%
School Construction Aid	2,474,796	(56,289)	-2.22%	2,474,773	(23)	0.00%	2,474,773	0	0.00%	2,474,773	0	0.00%	2,474,773	0	0.00%	1,615,914	(858,859)	-34.70%
B. Local Receipts	8,455,000	(455,000)	-5.11%	8,505,000	50,000	0.59%	8,555,000	50,000	0.59%	8,605,000	50,000	0.58%	8,655,000	50,000	0.58%	8,705,000	50,000	0.58%
C. Free Cash/Muni Building Trust	1,570,000	1,088,544	226.09%	3,411,528	1,841,528	117.29%	1,500,000	(1,911,528)	-56.03%	1,500,000	0	0.00%	1,500,000	0	0.00%	1,500,000	0	0.00%
D. Overlay Reserve Surplus	200,000	0	0.00%	200,000	0	0.00%	200,000	0	0.00%	200,000	0	0.00%	200,000	0	0.00%	200,000	0	0.00%
E. Property Tax	98,009,381	3,006,888	3.17%	101,039,058	3,029,677	3.09%	103,746,727	2,707,669	2.68%	106,509,027	2,762,300	2.66%	109,343,710	2,834,683	2.66%	112,262,563	2,918,853	2.67%
F. Override Stabilization Fund																		
TOTAL REVENUES	125,749,228	5,203,451	4.32%	132,320,744	6,571,516	5.23%	133,328,739	1,007,994	0.76%	136,767,625	3,438,886	2.58%	142,169,569	5,401,944	3.95%	147,594,737	5,425,168	3.82%
II APPROPRIATIONS																		
A. Operating Budgets																		
School	45,612,598	2,931,162		47,675,113	2,062,515		49,844,818	2,169,705		52,127,914	2,283,096		54,530,992	2,403,078		57,061,056	2,530,064	
General Education Costs	30,356,198	1,026,538	3.50%	31,418,665	1,062,467	3.50%	32,518,318	1,099,653	3.50%	33,656,459	1,138,141	3.50%	34,834,436	1,177,976	3.50%	36,053,641	1,219,205	3.50%
Special Education Costs*	14,286,400	934,624	7.00%	15,286,448	1,000,048	7.00%	16,356,500	1,070,051	7.00%	17,501,455	1,144,955	7.00%	18,726,557	1,225,102	7.00%	20,037,415	1,310,859	7.00%
Kindergarten Fee Offset	970,000			970,000	0	0.00%	970,000	0	0.00%	970,000	0	0.00%	970,000	0	0.00%	970,000	0	0.00%
Net School Budget	45,612,598	2,931,162	6.87%	47,675,113	2,062,515	4.52%	49,844,818	2,169,705	4.55%	52,127,914	2,283,096	4.58%	54,530,992	2,403,078	4.61%	57,061,056	2,530,064	4.64%
Minuteman	3,022,146	669,158	28.44%	3,336,935	314,789	10.42%	3,453,728	116,793	3.50%	3,574,608	120,880	3.50%	3,699,719	125,111	3.50%	3,829,210	129,490	3.50%
Town	22,935,112	964,678	4.39%	23,064,316	129,204	0.56%	23,977,530	913,214	3.96%	25,094,197	1,116,667	4.66%	26,251,697	1,157,500	4.61%	27,451,459	1,199,762	4.57%
Expenses	8,540,916	(620,000)	-6.77%	9,305,801	764,885	8.96%	9,355,801	50,000	0.54%	9,405,801	50,000	0.53%	9,455,801	50,000	0.53%	9,505,801	50,000	0.53%
Less Offsets:																		
Enterprise Fund/Other	1,688,999	54,589	3.34%	1,791,215	102,216	6.05%	1,853,908	62,693	3.50%	1,918,794	64,887	3.50%	1,985,952	67,158	3.50%	2,055,460	69,508	3.50%
Tip Fee Stabilization Fund	400,000	(50,000)	-11.11%	164,000	(236,000)	-59%		(164,000)	-100%	0	0		0	0		0	0	
Net Town Budget	29,387,059	340,119	1.17%	30,414,902	1,027,843	3.50%	31,479,424	1,064,522	3.50%	32,581,203	1,101,780	3.50%	33,721,546	1,140,342	3.50%	34,901,800	1,180,254	3.50%
General Fund Operating Reserve	670,000			750,000	80,000	11.94%	750,000	0	0.00%	750,000	0	0.00%	750,000	0	0.00%	750,000	0	0.00%
MWRA Debt Shift	5,593,112	0	0.00%	5,593,112	0	0.00%	5,593,112	0	0.00%	5,593,112	0	0.00%	5,593,112	0	0.00%	5,593,112	0	0.00%
B. Capital budget																		
Exempt Debt Service	2,800,366	(35,961)	-1.27%	3,018,625	218,259	7.79%	2,935,213	(83,412)	-2.76%	2,816,405	(118,808)	-4.05%	2,708,203	(108,202)	-3.84%	2,610,621	(97,582)	-3.60%
Non-Exempt Service	5,184,894	496	0.01%	5,747,610	562,716	10.85%	5,817,502	69,892	1.22%	6,187,350	369,848	6.36%	6,402,112	214,762	3.47%	6,261,419	(140,693)	-2.20%
Cash	1,462,356	428,956	41.51%	1,450,700	(11,656)	-0.80%	1,330,450	(120,250)	-8.29%	1,322,256	(8,194)	-0.62%	1,337,025	14,769	1.12%	1,230,863	(106,162)	-7.94%
Minus Capital Carry Forward	(103,796)			(385,625)	(281,829)	-271.52%	(180,600)	205,025	-53.17%	(130,600)	50,000	-27.69%	(130,600)	0	0.00%	(130,600)	0	0.00%
Total Capital	9,343,820	498,995	5.64%	9,831,310	487,490	5.22%	9,902,565	71,255	0.72%	10,195,411	292,846	2.96%	10,316,740	121,329	1.19%	9,972,303	(344,437)	-3.34%
C. Pensions	7,710,766	381,326	5.20%	8,160,032	449,267	5.83%	8,649,634	489,602	6.00%	9,168,612	518,978	6.00%	9,718,729	550,117	6.00%	10,301,852	583,124	6.00%
D. Insurance	15,105,214	(817,797)	-5.14%	14,739,366	(365,848)	-2.42%	15,771,122	1,031,756	7.00%	16,875,100	1,103,979	7.00%	18,056,357	1,181,257	7.00%	19,320,302	1,263,945	7.00%
E. State Assessments	2,989,683	143,612	5.05%	3,072,843	83,160	2.78%	3,149,664	76,821	2.50%	3,228,406	78,742	2.50%	3,309,116	80,710	2.50%	3,391,844	82,728	2.50%
F. Offset Aid - Library & School	61,138	(947)	-1.53%	60,566	(572)	-0.94%	60,566	0	0.00%	60,566	0	0.00%	60,566	0	0.00%	60,566	0	0.00%
G. Overlay Reserve	1,454,204	854,204	142.37%	700,000	(754,204)	-51.86%	600,000	(100,000)	-14.29%	800,000	200,000	33.33%	600,000	(200,000)	-25.00%	600,000	0	0.00%
H. Other Crt Jdgmnts/ Deficit/ symmes	125,863	(495,878)	-79.76%	1,100,000	974,137	773.97%	700,000	(400,000)	-36.36%	700,000	0	0.00%	700,000	0	0.00%	700,000	0	0.00%
I. Warrant Articles	794,269	136,958	20.84%	1,112,692	318,424	40.09%	1,112,692	0	0.00%	1,112,692	0	0.00%	1,112,692	0	0.00%	1,112,692	0	0.00%
J. Override Stabilization Fund	3,879,357			5,773,873			2,261,414											
K. TOTAL APPROPRIATIONS	125,749,228	5,203,450	4.32%	132,320,744	6,571,516	5.23%	133,328,739	1,007,995	0.76%	136,767,625	3,438,886	2.58%	142,169,569	5,401,944	3.95%	147,594,737	5,425,168	3.82%
BALANCE	0			0			0			0			0			0		
RESERVE BALANCES																		
Free Cash	6,823,055			3,000,000			3,000,000			3,000,000			3,000,000			3,000,000		
Stabilization Fund	2,666,428			2,779,760			2,963,153			3,152,048			3,346,609			3,547,007		
Override Stabilization Fund	7,883,465			13,657,338			15,918,752			15,455,637			12,640,370			6,676,685		
Tip Fee Stabilization Fund	164,000			0			0			0			0			0		
Municipal Bldg Ins. Trust Fund	858,418			884,170			910,695			938,016			966,157			995,141		
TOTAL:	18,395,366			20,321,268			22,792,600			22,545,701			19,953,135			14,218,834		
% of General Fund Revenue	14.6%			15.4%			17.1%			16.5%			14.0%			9.6%		

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