

**Town of Arlington  
Massachusetts**

**Report of the  
Finance Committee**



**ANNUAL TOWN MEETING  
Monday April 27, 2009**

# 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 MCGAFFIGAN	2011	11 PAUL BAYER	2009
2 STEPHEN W. DECOURCEY	2010	12 KENNETH J. SIMMONS	2009
3 ALLAN TOSTI	2009	13 JOHN J. DEYST, JR.	2010
4 RYAN J. FERRARA	2011	14 ALAN JONES	2010
5 ABIGAIL DUBOIS	2011	15 RICHARD C. FANNING	2009
6 VACANT		16 ERIN PHELPS	2011
7 JOSEPH CONNORS	2010	17 ANGELA OLSZEWSKI	2009
8 CHARLES T. FOSKETT	2010	18 MARY RONAN	2010
9 MARY MARGARET FRANCLEMONT	2009	19 CHRISTINE DESHLER	2009
10 PETER B. HOWARD	2011	20 DEAN CARMAN	2011
		21 DAN DUNN	2009

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** -- Cherry-colored form showing state and county charges and reimbursement to the Town as certified by the State Director of Accounts.

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

**FISCAL YEAR** -- July 1 through June 30.

**FREE CASH** -- See Unencumbered Funds.

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

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

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

**STABILIZATION FUND** -- A special account created to provide a reserve for municipal expenditures.

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

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

## **REPORT OF THE CHAIR OF THE FINANCE COMMITTEE**

The Town is now entering the last year of its five-year financial plan. As you know, this is a key component of the “Lyons” plan that was adopted by all of the major boards of the Town and the citizens with their generous approval of the operating override in June 2005. It would be helpful to review the major components of this plan.

- No additional operating overrides for five years
- A 4% cap on all operating budgets
- Any increase in insurance above 7% would reduce the operating budget increase
- Increase elderly exemptions (which was accomplished at the 2005 Town Meeting)
- Push by all town officials for appropriate increases in local aid
- Maintain reserves of 5% of total expenditures

To date, we have met all of the promises made to the voters and are in the planning stages for the next five-year plan beginning in fiscal 2011.

However, as the Town was proceeding with the fall planning for the last year of the plan, the Nation’s financial system suddenly collapsed. The impact of this collapse on the State’s revenue picture was catastrophic. Income, capital gains and sales tax revenue dropped dramatically and continue to do so. In order to rebalance the State’s budget, the Governor enacted reductions last fall, but these proved inadequate. More reductions were made in January, including for the first time reductions to local aid. These led to the budget reductions passed at the Special Town Meeting. As the situation deteriorated, reductions in fiscal year 2010 local aid were proposed by the Governor, the House and now the Senate. As we go to print, we have the best estimates possible, but they still might be too high. (See E1)

The Town started taking action last fall with both the Town Manager and Superintendent of Schools enacting hiring freezes. Our own revenue picture was not immune to the crisis. While the property tax is less responsive to economic fluctuations, both the motor vehicle excise tax and investment income have been negatively impacted. In addition, our own trust funds, including the fiscal stability fund, have been impacted by the decline in the equity and bond markets. An analysis of this situation is included in the report starting on F1 and should be reviewed before we vote on Article 65.

With revenue projections in decline, the Finance Committee began its deliberations in February focusing on warrant articles. We participated in the Budget and Revenue Task Force, met with the Town Manager, who continually updated the five-year revenue and expenditure projections, and met with many other department heads and Town officials. Included in this report on D1 are the most recent five year projections, which I urge you to review.

The lack of final numbers caused the Finance Committee to request the Town Meeting to postpone the budgets until June. Running out of time, we have worked throughout May to finalize the budgets presented to you in the Report starting on B1. We have included a comprehensive summary of our calculations and recommendations under C1. Both the Town Manager and School Superintendent have worked very hard to present budgets in a rapidly changing environment and have cooperated to ensure fairness to all Town Departments and to those who depend on the Town

for crucial services. I want to thank both of them for their tremendous efforts under very difficult circumstances.

The State Legislature created a Municipal Relief Commission to make recommendations on lowering municipal costs and raising revenues. The news from the Commission is mixed. While the Commission recommended new local option taxes for municipalities, it also recommended binding arbitration for employee health insurance, if municipal management and unions could not agree on methods of bringing health insurance costs in line with the State Employee Group Insurance Commission (GIC). Cities and towns rarely prevail with arbitrators and this is another example of the State removing local control. The Town Manager and Superintendent are negotiating with the Town's unions on the possibility of joining the GIC, but progress has been very slow.

In closing, we need to emphasize the importance of controlling appropriations in the fiscal year 2010 budget. In the summer of 2008, 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 long term revenue and expenditure plan, a capital plan with strong support from this body, have increased our fiscal stability funds in accordance with the plan, and continued funding the retiree health insurance fund. We cannot use any more of the Town's reserves without jeopardizing the Town's future financial condition. The financial crisis we face will not be a one year crisis and 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

**The Finance Committee recommends passages of the following votes:**

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

**ARTICLES 3-35**      **The Redevelopment Board, Board of Selectmen, and Finance Committee have reported on these articles and action has been taken by Town Meeting.**

**ARTICLE 29**      **HOME RULE LEGISLATION/CIVIL SERVICE AGE LIMITS  
FOR POLICE AND FIRE**

**VOTED:**            **That the Finance committee supports the recommendation of no action by the Board of Selectmen.**

**ARTICLE 33**      **ESTABLISH PAY AS YOU THROW TRASH COLLECTION SYSTEM**

**VOTED:**            **That the Town Meeting requests the Town Manager to take the following actions:**

- (a) The Town Manager shall submit a warrant article for consideration by the 2010 Annual Town Meeting which would implement a Pay As You Throw (PAYT) program beginning in Fiscal Year 2011.**
- (b) The goals of this program shall be to 1) decrease the amount of material incinerated and the associated cost; 2) increase the amount of material recycled thus reducing the town's impact on the environment; and 3) offset the cost of the Town's curbside collection service in a manner that is fair to all residents.**
- (c) The warrant article shall present a comprehensive plan, including the impact on the Town budget, to restructure existing solid waste, recycling and yard waste collection and disposal agreements in as timely manner as possible while complying with all ongoing contractual obligations. The features of the new plan should include 1) implementing a PAYT program, 2) retaining single stream recycling, 3) automating collection of solid waste and recycled materials and 4) using any revenue generated by this program to lower the tax levy unless otherwise approved by town-wide referendum. (12-1)**

**ARTICLE 36**      **The Board of Selectmen will report on this article.**

**ARTICLE 37**                                      **COLLECTIVE BARGAINING**  
To see if the Town will vote to fund any fiscal items in the event that any are contained in collective bargaining agreements between the Town and the following named collective bargaining units, and to fund for non-union, M Schedule, and elected officials' salaries or fringe

benefits, determine how the money shall be raised and expended; or take any action related thereto:

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

(Inserted at the request of the Town Manager)

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

COMMENT: At the time of the printing of this report, contract negotiations have not been completed. The Town Manager anticipates that they will not be completed until substantially after the dissolution of this Town Meeting.

**ARTICLE 38 FUNDING FUTURE COLLECTIVE BARGAINING**  
To see if the Town will vote to establish a reserve for funding future collective bargaining agreements, to appropriate a sum of money for same, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager)

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

COMMENT: At the time of the printing of this report, contract negotiations have not been completed. The Town Manager anticipates that they will not be completed until substantially after the dissolution of this Town Meeting.

**ARTICLE 39 SALARY ADJUSTMENT/ELECTED OFFICIALS**  
To see if the Town will vote to grant a general salary increase to the elected Town Clerk, and the elected Town Treasurer and Collector of Taxes/Custodian of Funds, or take any action related thereto.

(Inserted at the request of the Town Clerk and Town Treasurer)

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

COMMENT: At the time of the printing of this report, contract negotiations have not been completed. The Town Manager anticipates that they will not be completed until substantially after the dissolution of this Town Meeting.

**ARTICLE 40 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 Personnel)

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

1. By reclassifying the following positions:

- |   |       |  |
|---|-------|--|
| A. Senior Civil Engineer, ATP14 to ATP9<br>Department of Public Works                   | FTE 1 |  |
| B. Senior Loan Officer, ATP4 to ATP3<br>Weatherization                                  | FTE 1 |  |
| C. Executive Secretary/AA, ATP4 to ATP6<br>Town Manager's Office                        | FTE 1 |  |
| D. Supervisor of Highway, ATP8 to ATP9<br>Department of Public Works                    | FTE 1 |  |
| E. Supervisor of Water and Sewer, ATP8 to ATP9<br>Department of Public Works            | FTE 1 |  |
| F. Supervisor of Parks, ATP6 to ATP7<br>Department of Public Works                      | FTE 1 |  |
| G. Supervisor of Forestry, ATP6 to ATP7<br>Department of Public Works                   | FTE 1 |  |
| H. Cemetery Supervisor, ATP8 to ATP7<br>Department of Public Works                      | FTE 1 |  |
| I. Supervisor of Motor Equipment<br>Repair, ATP 6 to ATP7<br>Department of Public Works | FTE 1 |  |

Funding for these positions is contained in the department budgets.

2. By reclassifying the following positions:

- |   |       |         |
|---|-------|---------|
| A. Principal Account Clerk/<br>Bookkeeper: OA3 to OA4<br>Department of Public Works | FTE 1 | \$1,782 |
| B. Recreation Facility Supervisor, ATP5 to ATP6<br>Recreation Department            | FTE 1 | \$2,584 |

and to fund the \$4,366 appropriation as indicated above, said sum to be raised by general tax and included in the budgets of the departments affected.





incurred or future Town debt, to acquire land for said projects where necessary by purchase, eminent domain taking or otherwise, determine how the money shall be raised including the possibility of borrowing any or all of the same, or the transfer of funds from any previous appropriation, determine how such money shall be expended; or take any action related thereto.

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

**VOTED: (1) That the sum of \$8,107,764 be and hereby is appropriated for various capital projects and equipment as shown below, and expended under the direction of the Town Manager, said sum to be raised by general tax:**

Item	Amount	Project	Department
1.	\$ 5,000	Photocopier lease	BOARD OF ASSESSORS
2.	\$ 6,000	Photocopier lease	BOARD OF SELECTMEN
3.	\$ 15,000	Bullet Proof Vest Program	COMMUNITY SAFETY - POLICE SERVICES
4.	\$ 3,500	Laser Radar	COMMUNITY SAFETY - POLICE SERVICES
5.	\$ 4,500	Photocopier	COMMUNITY SAFETY - POLICE SERVICES
6.	\$ 75,000	Vehicle Replacement Program	COMMUNITY SAFETY - POLICE SERVICES
7.	\$ 15,000	Air conditioning - Server Room	COMMUNITY SAFETY - POLICE SERVICES
8.	\$ 7,500	Replace Carpeting	COMPROLLER
9.	\$ 2,200	Photocopier Lease - Council on Aging	HEALTH & HUMAN SERVICES
10.	\$ 2,200	Photocopier Lease - Robbins House	HEALTH & HUMAN SERVICES
11.	\$ 3,500	Photocopier Lease - Board of Health	HEALTH & HUMAN SERVICES
12.	\$ 2,000	Photocopier	INFORMATION TECHNOLOGY
13.	\$ 3,000	Photocopier	LEGAL/WORKERS' COMPENSATION
14.	\$ 2,640	Photocopier	LIBRARY
15.	\$ 3,200	Photocopier	PERSONNEL
16.	\$ 18,000	Mall Lights	PUBLIC WORKS ADMINISTRATION
17.	\$ 2,500	Photocopier	PUBLIC WORKS ADMINISTRATION
18.	\$ 15,000	Copier plotter scanner	PUBLIC WORKS ENGINEERING DIVISION
19.	\$ 350,000	Roadway Reconstruction	PUBLIC WORKS HIGHWAY DIVISION
20.	\$ 125,000	Sidewalks and Curbstones	PUBLIC WORKS HIGHWAY DIVISION
21.	\$ 84,000	Photocopier Lease Program	SCHOOLS
22.	\$ 5,000	Photocopier	TOWN MANAGER
23.	\$ 6,000	Photocopier	TREASURER
24.	\$ 755,740	Acquisitions Sub-total	
25.	\$ 8,499,263	Prior Debt Service	
26.	\$ 81,056	New Debt Service	
27.	\$ (669,598)	Less MWRA Loan Payments	
28.	\$ (262,250)	Less W/S Debt Appropriation	
29.	\$ (40,000)	Less Rink Enterprise Debt Allocation	
30.	\$ (253,047)	Less Capital Carry Forward	
31.	\$ (3,400)	Less Ambulance Revolving Fund	
	<b>\$ 8,107,764</b>		<b>Grand Total</b>

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

Item	Amount	Project	Department
1.	\$ 20,000	Van Replacement Program	COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND
2.	\$ 61,000	1 ton Dump Truck	PUBLIC WORKS CEMETERY DIVISION
3.	\$ 10,000	Stones/ Tombs -Clean,restore,repair	PUBLIC WORKS CEMETERY DIVISION
4.	\$ 500,000	Chapter 90 Roadway	PUBLIC WORKS HIGHWAY DIVISION
5.	\$ 950,000	Sewer System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
6.	\$ 5,000	Small equipment	PUBLIC WORKS WATER/SEWER DIVISION
7.	\$ 1,300,000	Water System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
8.	\$ 75,000	33,000 GVW Truck	PUBLIC WORKS WATER/SEWER DIVISION
9.	\$ 50,000	Hydrant replacement program	PUBLIC WORKS WATER/SEWER DIVISION
10.	\$ 50,000	Lift Station upgrade	PUBLIC WORKS WATER/SEWER DIVISION
11.	\$ 85,000	Central Roof/Gutter Downspout/chimney	REDEVELOPMENT BOARD
12.	\$ 35,000	23 Maple Exterior renovations	REDEVELOPMENT BOARD
13.	\$ 20,000	Central Interior - Lobbies/ Baths/ Stairs/ Hall	REDEVELOPMENT BOARD
14.	\$ 6,000	Jefferson Cutter Windows	REDEVELOPMENT BOARD
15.	\$ 20,000	23 Maple Kitchen renovation	REDEVELOPMENT BOARD
	<b>\$ 3,187,000</b>	<b>Grand Total</b>	

**And that the sum of \$71,000 transferred from the Cemetery Funds be appropriated to reduce expenses under this section.**

- (3) That the sum of \$4,052,800 be and hereby is appropriated for extraordinary repairs to public facilities, acquisition of land and the purchase and installation of equipment and for costs incidental and related thereto as follows:**

Item	Amount	Project	Department	Statutory Citation, Chapter 44 Section(), or any enabling Authority
1.	\$ 170,000	Ambulance replacement	COMMUNITY SAFETY - FIRE SERVICES	7(9)
2.	\$ 15,000	Building Repairs	COMMUNITY SAFETY - FIRE SERVICES	7(3A)
3.	\$ 125,000	Upgrade Radio System	COMMUNITY SAFETY - FIRE SERVICES	7(14)
4.	\$ 1,350,000	C.S. Building Renovations -5 Year plan	COMMUNITY SAFETY - POLICE SERVICES	7(3A)
5.	\$ 75,000	Whittemore Robbins House Chimney Repairs	HEALTH & HUMAN SERVICES	7(3A)
6.	\$ 25,000	Whittemore Robbins House Front Porch	HEALTH & HUMAN SERVICES	7(3A)
7.	\$ 125,000	Educational IT Program	INFORMATION TECHNOLOGY	7(28&29)
8.	\$ 23,300	Library MLN Equipment	INFORMATION TECHNOLOGY	7(28&29)
9.	\$ 40,000	School Dept-Admin Micro Program	INFORMATION TECHNOLOGY	7(28&29)
10.	\$ 30,000	Software Upgrades & Standardization	INFORMATION TECHNOLOGY	7(28&29)
11.	\$ 60,000	Town-Microcomputer Program	INFORMATION TECHNOLOGY	7(28&29)
12.	\$ 4,200	Library -PC Vend Printing/Photocopier Project	INFORMATION TECHNOLOGY	7(28&29)
13.	\$ 6,300	Carpet replacement	LIBRARY	7(3A)
14.	\$ 20,000	Dehumidification - Local History room	LIBRARY	7(3A)
15.	\$ 61,000	1 ton Dump Truck	PUBLIC WORKS HIGHWAY DIVISION	7(9)
16.	\$ 15,000	Sander Body	PUBLIC WORKS HIGHWAY DIVISION	7(9)
17.	\$ 68,000	Utility Truck	PUBLIC WORKS HIGHWAY DIVISION	7(9)
18.	\$ 45,000	Stump Grinder	PUBLIC WORKS NATURAL RESOURCES DIVISIO	7(9)
19.	\$ 100,000	Grove Street Masonry repairs	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
20.	\$ 25,000	Safety Improvements	RECREATION	7(25)
21.	\$ 15,000	Gibbs Retaining Wall/ Fence Rep/ Ext site improveme	REDEVELOPMENT BOARD	7(3A)
22.	\$ 125,000	Gibbs Boiler replacement	REDEVELOPMENT BOARD	7(3A)
23.	\$ 50,000	Gibbs Gymnasium Floor Replacement	REDEVELOPMENT BOARD	7(3A)
24.	\$ 20,000	Replace Fire Control Inst. Alarm Panels HS	SCHOOLS	7(3A)
25.	\$ 120,000	Thompson School Improvements	SCHOOLS	7(3A)
26.	\$ 150,000	Stratton School Improvements	SCHOOLS	7(3A)
27.	\$ 40,000	High School - exterior doors	SCHOOLS	7(3A)
28.	\$ 150,000	Special Ed Space Improv. HS & Other	SCHOOLS	7(3A)
29.	\$ 1,000,000	Rink Renovations: Ice slab/refrigeration/dasher boards	VETERANS' MEMORIAL RINK ENTERPRISE FUN	7(3A)
	<b>\$ 4,052,800</b>	<b>Grand Total</b>		

**And that the Treasurer, with the approval of the Board of Selectman, is hereby authorized to borrow not exceeding the sum of \$4,052,800 under and pursuant to the statutes cited above**



**ARTICLE 45                    ESTABLISH STABILIZATION FUND/MINUTEMAN REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT**

To see if the Town will vote to approve the establishment of a stabilization fund by the Minuteman Regional Vocational Technical School District, beginning July 1, 2009, under MGL Chapter 71, Section 16G1/2, or take any other action relative thereto.

(Inserted at the request of the Town Treasurer as requested by the Minuteman Regional Vocational Technical School District)

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

**COMMENT:**                    This article seeks the Town’s approval to allow the Minuteman Regional School District to establish a stabilization fund pursuant to Massachusetts General Laws Chapter 71, Section 16G1/2 as a means to fund capital improvements to the school. Minuteman has stated that the stabilization fund would be utilized primarily to fund emergency capital repairs. Although no appropriation is sought at this time, if approved, the Minuteman School Committee could by two-third’s vote appropriate into the fund up to 5% of the aggregate amount apportioned to its member towns for the preceding fiscal year. In addition, although the Minuteman School Committee has adopted a policy stating that the size of the stabilization fund would not exceed \$1 million, Section 16G1/2 allows the stabilization fund to be significantly greater. If created, the stabilization fund could be appropriated by two-thirds vote of the Minuteman School Committee for any purpose for which regional school districts may borrow money.

While recognizing that the Minuteman physical plant is aging, the Finance Committee does not support the creation of the Stabilization Fund. Presently, Minuteman requires the approval of all member districts to borrow money for capital improvements. If the stabilization fund were created, however, various capital improvements could be funded with only a two-thirds vote of Minuteman’s School Committee. The Finance Committee believes that the existing mechanism in place for district borrowing for capital improvements is more appropriate and consistent with the Town’s own capital planning process.

**ARTICLE 46                    APPROPRIATION/TOWN CELEBRATIONS, ETC.**

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

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

(Inserted at the request of the Town Manager)

**VOTED:                    The sum of \$10,667 be and hereby is appropriated for the following celebrations and memorials in the amounts indicated:**

- A. Veterans' Day Parade, Memorial Day Observation and the Patriots' Day Celebration. - \$5,667**
- B. 2009 Town Day Celebration - \$0**
- C. Display of American Flags on Massachusetts Avenue - \$0**
- D. Placing of American Flags on the Graves of Veterans - \$5,000**

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

**ARTICLE 47**

**APPROPRIATION/COMMITTEES AND COMMISSIONS**

To see if the Town will vote to appropriate a sum or sums of money to be expended under the direction of various committees, commissions, and boards of the Town, determine how the money shall be raised; provided that any funds appropriated hereunder shall remain under the jurisdiction of said entities until expended at their direction, unless otherwise appropriated by the Town Meeting; the entities included hereunder, without limitation, are: Arlington Historical Commission, Arlington Recycling Committee, Avon Place Historic District Commission, Broadway Historic District Commission, Central Street Historic District Commission, Mt. Gilboa/Crescent Hill Historic District Commission, Jason/Gray Historic District Commission, Pleasant Street Historic District Commission, Russell Historic District Commission, Conservation Commission, Capital Planning Committee, Commission on Disability, Personnel Board, Public Memorial Committee, Human Rights Commission, and any other Town committee or commission; or take any action related thereto.

(Inserted at the request of the Town Moderator and the Finance Committee)

**VOTED:**

**That the sum of \$17,760 be and hereby is appropriated to be expended by the following commissions, committees, and boards in the amounts indicated:**

- A. Arlington Historical Commission – \$2,160**
- B. Historic District Commissions – \$5,100**  
(Avon Place Historic District Commission, Broadway Historic District Commission, Central Street Historic District commission, Jason/Gray Historic District Commission, Russell Historic District Commission, Pleasant Street Historic District Commission and Mount Gilboa/Crescent Hill Historic District Commission)
- C. Capital Planning Committee – \$0**
- D. Commission on Disability – \$3,000**
- E. Recycling Committee – \$3,000 (10-3)**
- F. Human Rights Commission – \$4,500**

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

**ARTICLE 48**

**APPROPRIATION/MISCELLANEOUS**

To see if the Town will vote the following:

Legal Defense – To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13, Section 5 of Title I of the Town Bylaws, Out-Of-State Travel – To appropriate a sum of money for expenses incurred outside the Commonwealth and as described in the General

Laws, Chapter 40, Section 5, Paragraph 34, said appropriation to be expended under the direction of the Board of Selectmen and the Town Manager, Indemnification of Medical Costs, to appropriate a sum of money in accordance with the provisions of Chapter 41, Section 100B of the General Laws, to indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager)

**VOTED:**                    **The sum of \$12,764 be and hereby is appropriated for the following purposes:**

- A. Legal Defense - To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13 of Title I of the Town By-Laws - \$0**
- B. Out-Of-State Travel - To appropriate a sum of money for expenses incurred outside the Commonwealth and as described in the General Laws, Chapter 40, Section 5, Paragraph 34, said appropriation to be expended under the direction of the Board of Selectmen and the Town Manager - \$3,000**
- C. Indemnification of Medical Costs – \$9,764**

**(To indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred during 2008 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 49                    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 \$357,500 to be used with a grant of \$292,500 be and hereby is appropriated for the purpose of financing the construction or**





adjustment to be paid to those who qualify, and administered in accordance with prior practice and understanding relating to the retirement allowance of said retirees; determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Contributory Retirement Board)

**VOTED:** **That the sum of \$0 be and hereby is appropriated to implement the provision of Chapter 32 of the General Laws, Sections 90A, 90C, 90D, and 90E (pursuant to which the Town pays up to fifty percent of the maximum of the classification pay plan for the position formerly occupied by the retirees, and in accordance with prior practice and understanding of the Town) relating to the pension adjustment of former employees, said sum to be expended under the direction of the Retirement Board.**

**COMMENT:** This vote, which is required annually, allows the Retirement Board to ensure that retired employees will continue to receive at least 50% of the current salary of the position they held as an active Town employee.

**ARTICLE 52** **LOCAL OPTION TAXES**  
To see if the Town will vote to accept any local option taxes after legislation or other revenue raising options, which are made available to cities and towns through enactments of the legislature, by state regulation or court action, or take any action related thereto.  
(Inserted at the request of the Finance Committee)

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

**COMMENT:** Because there is no legislation enacted in this area that could be accepted at this time, the Finance Committee voted to recommend no action on this article.

**ARTICLE 53** **APPROPRIATION/IMPROVEMENTS/MEAD ROAD**  
To see if the Town will vote to appropriate a sum of money for the purpose of financing: 1) the restoration of contour and grade to effect proper surface storm runoff through the interchange of lower Mead Road and Pine Street; 2) the replacement of 50 year old storm basin cover gratings, upgrading to current standards, similar to those prevalent throughout the Town; and, restoration, to proper elevation, degraded basin cover settings; 3) the modeling, analysis and evaluation of storm drain system performance with respect to collection sites, capacity, and the negative buildup of flow resistance in system’s connecting conduits, resulting in storm drain reversals (drains becoming surface sources of water flow); and 4) the addition of strategically placed signage, to promote awareness of children, whom frequently congregate within proximity of the interchange, and to ensure street safety; and the addition of signage delineating parking setbacks at the intersection, to facilitate access for fire trucks and other emergency/safety vehicles, or take any action related thereto.

(Inserted at the request of Jay Weinberger and 10 registered voters)

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

COMMENT: The Department of Public Works will be doing an investigation of the above issues and taking actions as needed to remedy the situation in line with the priorities that DPW has established for the town.

**ARTICLE 54 APPROPRIATION/COMMISSION ON DISABILITY**

To see if the Town will vote to or take any action related thereto to appropriate a sum of \$10,000 to support the Commission on Disability in its ability to address access issues in the Town and advise the Town accordingly, or take any action related thereto.

(Inserted at the request of the Commission on Disability)

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

COMMENT: Action on this article has been taken under Article 47, Section D.

**ARTICLE 55 APPROPRIATION/HARRY BARBER COMMUNITY SERVICE PROGRAM**

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

(Inserted at the request of the Council on Aging)

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

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 56 APPROPRIATION/MINUTEMAN SENIOR SERVICES**

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

(Inserted at the request of the Council on Aging)

**VOTED: That the sum of \$10,145 be and hereby is appropriated for the purpose of defraying the Town's share of Minuteman Senior Services; said sum to be raised by general tax and expended at the direction of the Town Manager. (9-4)**

**ARTICLE 57 APPROPRIATION/REVALUATION OF REAL PROPERTY**

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

(Inserted at the request of the Board of Assessors)

**VOTED:** That the sum of \$70,000 be and hereby is appropriated for the purpose of funding a revaluation of the real property in the Town; said sum to be raised by general tax and expended under the direction of the Board of Assessors.

**COMMENT:** The above appropriation will be needed to complete the ten-year total re-evaluation of real property in the Town.

**ARTICLE 58 APPROPRIATION/FUND TAX EXEMPTIONS**

To see if the Town will vote to apply the provisions of Section 4 of Chapter 73 of the Acts of 1986 as amended by Chapter 126 of the Acts of 1988 so as to permit additional real estate tax exemptions of 10% for qualifying persons who file for property tax exemptions under Section 5 of Chapter 59 of the Massachusetts General Laws, appropriate a sum of money to fund same, determine how the money will be raised and expended, or take any action related thereto.

(Inserted at the request of the Board of Assessors)

**VOTED:** That no action be taken under this article. (14-1)

**COMMENT:** The Town of Arlington presently permits under Section 5 of Chapter 59 of Massachusetts General Laws an additional real estate tax exemption of \$118,929 above the amount established by the Commonwealth.

In this time of declining revenue, the Finance Committee is not asking to reduce or eliminate the current \$118,929 additional real estate tax exemption, but not to increase it an additional \$39,643.07

**ARTICLE 59 APPROPRIATION/ARLINGTON'S 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 the Town's water bodies, said sum to be raised by the general tax and expended under the direction of the Town Manager, or take any action related thereto.

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

**VOTED:** That the sum of \$15,000 be and hereby is appropriated to the Water Bodies Fund for the purpose of 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.

**ARTICLE 60 APPROPRIATION/SPECIAL EDUCATION RESERVE ACCOUNT**

To see if the Town will vote to transfer FY08 unspent special-education funds to the Special Education Reserve Account (No. 0751), or take any action related thereto.

(Inserted at the request of the Superintendent of Schools)

**VOTED:** That the town transfer \$150,000 from Article 52 of the 2006 Annual Town Meeting to the Special Education Reserve Account (No. 0751).

COMMENT: This is a housekeeping article to transfer funds from an old warrant article to a special education reserve account to be used by the school department.

**ARTICLE 61** **APPROPRIATION/OTHER POST EMPLOYMENT BENEFITS(OPEB)TRUST FUND**

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

(Inserted at the request of the Contributory Retirement Board)

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

- (a) appropriates to said Other Post-Employment Benefits Fund (OPEB), authorized by Chapter 161 of the Acts of 2005, the sum of \$343,313 representing that amount of money that is the difference between the previously established base amount of \$500,000 and the fiscal 2010 appropriation for the non-contributory pension obligation; said sum to be raised by the general tax;**
- (b) appropriates to 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) Provided however, no funds shall be actually transferred into the OPEB Fund prior to June 25, 2010 unless approved by the Board of Selectmen and the Finance Committee.**

COMMENT: This recommendation continues the program to fund the unfunded liability for retiree health insurance. However, while the Finance Committee has used conservative revenue projections in developing next year’s budget, the latest local aid numbers passed by the Senate are approximately \$900,000 lower than our estimates. This is partially compensated by approximately \$700,000 in new local option taxes. The final state budget will not be adopted until after this town meeting has dissolved. In order to keep our financial options open in case the town meeting must reconvene in the fall to rebalance the town’s budget, the finance committee is recommending that these funds be appropriated but not transferred into the OPEB Fund until all fiscal 2010 financial issues are finalized.

**ARTICLE 62**

**APPROPRIATION/TIP FEE STABILIZATION FUND**

To see if the Town will vote to make an appropriation/transfer from the Tip Fee Stabilization Fund established by Chapter 8 of the Acts of 1998 for any purpose allowed by such act, to determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Finance Committee)

**VOTED:** That the sum of \$680,000 be and hereby is appropriated and transferred from the Arlington Tip Fee Stabilization Fund established under Chapter 8 of the Acts of 1998 to the Sanitation Budget 16d Rubbish Disposal/Recycling, said sum to be expended under the direction of the Town Manager.

**ARTICLE 63**

**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 transfer \$71,000 to the capital budget said sum shall be taken from the Mt. Pleasant Cemetery “Sale of Lots and Graves Fund” and \$150,000 to the Cemetery Commissioners for the care of Town cemeteries, said sum shall be taken from the “Perpetual Care Fund.”

**ARTICLE 64**

**APPROPRIATION/OVERLAY RESERVE**

To see if the Town will vote to appropriate a sum of money from previous years overlay reserve surplus accounts, determine to what purpose this appropriation shall be made; or take any action related thereto.

(Inserted at the request of the Finance Committee)

**VOTED:** That the sum of \$500,000 be and hereby is appropriated, to be transferred from Overlay Reserve Surplus Accounts of previous fiscal years, said sum to be utilized in the determination of the tax rate.

**ARTICLE 65**

**APPROPRIATION/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 in accordance with the provisions of the General Laws, Chapter 40, Section 5B, as amended, or other appropriate provisions of law, determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Finance Committee)

**VOTED:** That the sum of \$2,742,376 be appropriated from the Fiscal Stability Stabilization Fund created after the 2005 tax override vote, and that the Board of Assessors is instructed to use said amount in the determination of the tax rate and

**furthermore, that the Town Meeting recommends that stabilization fund monies not be invested in the stock market or other volatile investments.**

COMMENT: The Finance Committee has been reviewing the investment of stabilization fund monies since it became aware of the losses suffered by the Fiscal Stability Fund in 2008 (see report starting on F1). We feel that given the short time frame until the next fiscal challenge and the continued volatile nature of the stock market, it would be unwise to continue the investment of these funds into this market. The Finance Committee is aware that the withdrawal of these funds would forego “**possible**” future gains in the stock market, but as a wise man once said, “I am more concerned with the return of my principle than the return on my principle.”

**ARTICLE 66**

**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, 2009; or take any action related thereto.

(Inserted at the request of the Finance Committee)

**VOTED: That the sum of \$1,497,907 be taken from available funds in the treasury, and that the Board of Assessors is instructed to use said amount in the determination of the tax rate.**

**ARTICLES 67-69 The Board of Selectmen will report on these articles.**

## Appendix B Budgets

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2010, to be raised by general tax except as otherwise specifically voted, and expended; and that the disposal of motor vehicles and other personal property be authorized, all under the direction of the respective department heads as shown below. Individual Sub-Budgets to be appropriated separately.

**FY 2010 salaries reflect the salary increases for FY2009 which were voted in separate warrant articles, and step increases.**

In preparation for the FY2010 budget, the town engaged the services of a certified public accounting firm to review the methodology the town uses to charge the Water and Sewer Enterprise Fund for indirect costs associated with managing the fund (postage, legal, personnel, etc.), insurance and pension obligations. This analysis accounts for costs associated with retirees from the Water and Sewer Enterprise Fund. The net impact of this review has created some significant variances, both up and down, when comparing FY2009 to the proposed FY2010 budget. The revised offset methodology establishes repeatable standards which will be utilized in calculating future fiscal year offset charges to the Water and Sewer Enterprise Fund.

<b>1 FINANCE COMMITTEE</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
Personnel Services	8,308	8,308	8,308	8,270	(38)	-0.46%
Expenses	2,135	2,470	2,470	2,508	38	1.54%
<b>TOTAL</b>	<b>10,443</b>	<b>10,778</b>	<b>10,778</b>	<b>10,778</b>	<b>0</b>	<b>0.00%</b>
	101.41%	3.21%	0.00%	0.00%		
Detail of Personnel Services:						
Executive Secretary	5,258	5,258	5,258	5,220	(38)	-0.72%
Fincom members (21)	3,050	3,050	3,050	3,050	0	0.00%
<b>TOTAL PERSONNEL SERVICES</b>	<b>8,308</b>	<b>8,308</b>	<b>8,308</b>	<b>8,270</b>	<b>(38)</b>	<b>-0.46%</b>

<b>2 BOARD OF SELECTMEN</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
Personnel Services	210,384	206,396	240,925	217,508	(23,417)	-9.72%
Expenses	154,115	137,327	157,633	108,740	(48,893)	-31.02%
<b>SUB TOTAL</b>	<b>364,499</b>	<b>343,723</b>	<b>398,558</b>	<b>326,248</b>		
Water/Sewer Enterprise Fund				(25,425)		
<b>TOTAL</b>	<b>364,499</b>	<b>343,723</b>	<b>398,558</b>	<b>300,823</b>	<b>(97,735)</b>	<b>-24.52%</b>
	25.87%	-5.70%	15.95%	-24.52%		
<b>a. Administration and Licensing</b>						
Personnel Services	163,884	171,412	193,045	200,548	7,503	3.89%
Expenses	26,315	23,700	23,200	23,200	0	0.00%
Out of State Travel	3,000	1,500	1,500	500	(1,000)	-66.67%
<b>TOTAL</b>	<b>193,199</b>	<b>196,612</b>	<b>217,745</b>	<b>224,248</b>	<b>6,503</b>	<b>2.99%</b>
Detail of Personnel Services:						
Board Administrator	67,449	67,449	71,210	73,355	2,145	3.01%
Administrator Assistant	4,000	43,720	55,486	57,158	1,672	3.01%
Clerks (2)(1FT, 1PT)(1FT, 1PT)(1FT, 1PT)	74,412	41,545	48,001	51,300	3,299	6.87%
Longevity	2,523	3,198	2,848	3,235	387	13.59%
<b>SUB TOTAL</b>	<b>148,384</b>	<b>155,912</b>	<b>177,545</b>	<b>185,048</b>	<b>7,503</b>	<b>4.23%</b>
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%
<b>TOTAL PERSONNEL SERVICES</b>	<b>163,884</b>	<b>171,412</b>	<b>193,045</b>	<b>200,548</b>	<b>7,503</b>	<b>3.89%</b>
<b>b. Elections and Town Meeting *</b>						
Personnel Services	46,500	34,984	47,880	16,960	(30,920)	-64.58%
Expenses	68,800	56,127	76,933	29,040	(47,893)	-62.25%
<b>TOTAL</b>	<b>115,300</b>	<b>91,111</b>	<b>124,813</b>	<b>46,000</b>	<b>(78,813)</b>	<b>-63.14%</b>
<b>c. Annual Report - Expenses</b>						
	6,000	6,000	6,000	6,000	0	0.00%
<b>d. Accounting and Auditing</b>						
	50,000	50,000	50,000	50,000	0	0.00%
<i>* FY2010 budget for 1 election, 1 Town Meeting</i>						

## Appendix B Budgets

<b>3 TOWN MANAGER</b>	2007	2008	2009	2010	\$ change	% change
Personnel Services	429,113	439,615	464,138	485,971	21,833	4.70%
Expenses	32,750	36,300	41,300	31,300	(10,000)	-24.21%
SUB TOTAL	461,863	475,915	505,438	517,271	11,833	2.34%
Water/Sewer Enterprise Fund	(41,913)	(43,590)	(45,334)	(97,732)	(52,398)	
TOTAL	<b>419,950</b>	<b>432,325</b>	<b>460,104</b>	<b>419,539</b>	(40,565)	-8.82%
	7.57%	2.95%	6.43%	-8.82%		
<u>Detail of Personnel Services:</u>						
Town Manager	145,656	154,526	154,526	159,182	4,656	3.01%
Deputy Town Manager	100,814	102,314	107,934	111,186	3,252	3.01%
Purchasing Officer	67,675	70,212	76,906	79,223	2,317	3.01%
Exec Sec'y/Admin Ass't	50,053	50,053	52,843	59,729	6,886	13.03%
Management Analyst	17,664	17,664	10,100	10,000	(100)	-0.99%
Web Content Manager *	28,527	28,527	40,118	44,012	3,894	9.71%
BASE SALARY + STEPS	410,389	423,296	442,427	463,332	20,905	4.73%
Longevity & benefits	18,724	16,319	21,711	22,639	928	4.27%
TOTAL PERSONNEL SERVICES	429,113	439,615	464,138	485,971	21,833	4.70%
<i>* includes communications stipend</i>						

<b>4 PERSONNEL</b>	2007	2008	2009	2010	\$ change	% change
Personnel Services	159,690	201,312	211,552	191,514	(20,038)	-9.47%
Expenses	18,650	23,650	26,750	36,450	9,700	36.26%
SUB TOTAL	178,340	224,962	238,302	227,964	(10,338)	-4.34%
Water/Sewer Enterprise Fund	(5,767)	(5,998)	(6,238)	(12,212)	(5,974)	
Health insurance offset	0	(39,736)	(41,951)	(43,215)	(1,264)	
TOTAL	<b>178,340</b>	<b>179,228</b>	<b>190,113</b>	<b>172,537</b>	(17,576)	-9.25%
	1.60%	0.50%	6.07%	-9.25%		
<u>Detail of Personnel Services:</u>						
Director of Personnel	77,818	79,318	82,156	86,177	4,021	4.89%
Personnel Technician (2)(3)(3)(2)	79,472	119,208	125,853	103,113	(22,740)	-18.07%
BASE SALARY + STEPS	157,290	198,526	208,009	189,290	(18,719)	-9.00%
Longevity	2,400	2,786	3,543	2,224	(1,319)	-37.23%
TOTAL PERSONNEL SERVICES	159,690	201,312	211,552	191,514	(20,038)	-9.47%

<b>5 INFORMATION TECHNOLOGY</b>	2007	2008	2009	2010	\$ change	% change
Personnel Services	<i>New department organization</i>		418,514	433,665	15,151	3.62%
Expenses			163,930	168,220	4,290	2.62%
SUB TOTAL			582,444	601,885	19,441	3.34%
Water/Sewer Enterprise Fund			(56,631)	(115,367)	(58,736)	
TOTAL			<b>525,813</b>	<b>486,518</b>	(39,295)	-7.47%
					(0)	
<u>Detail of Personnel Services:</u>						
Chief Technology Officer			100,000	105,000		
Mgr of Software Development	83,425	84,960	90,131	92,847	2,716	3.01%
Production Coordinator	77,818	77,818	82,156	84,631	2,475	3.01%
Senior Programmer	57,392	57,392	60,886	62,720	1,834	3.01%
Programmer	50,053	50,053	53,100	54,699	1,599	3.01%
Data Processing Admin Ass't *	21,358	21,358	22,549	23,228	679	3.01%
BASE SALARY + STEPS	290,046	291,581	408,822	423,125	14,303	3.50%
Overtime			1,000	1,000	0	0.00%
Longevity			8,692	9,540	848	9.76%
TOTAL PERSONNEL SERVICES			418,514	433,665	15,151	3.62%
<b>Note: this is a new department, previously in the Comptroller's and School budget</b>						
<i>* 1/2 in this department, 1/2 in the Comptroller's</i>						



## Appendix B Budgets

<b>6</b>	<b>COMPTROLLER</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
	Personnel Services			319,236	329,916	10,680	3.35%
	Expenses			109,584	109,624	40	0.04%
	SUB TOTAL			428,820	439,540	10,720	2.50%
	Water/Sewer Enterprise Fund			(44,377)	(38,677)	5,700	
	TOTAL			<b>384,443</b>	<b>400,863</b>	16,420	4.27%
					4.27%	0	
	<u>Detail of Personnel Services:</u>						
	Comptroller	101,021	102,521	108,237	111,497	3,260	3.01%
	Data Processing Admin Ass't *	21,358	21,358	22,549	23,228	679	3.01%
	Assistant Comptroller	53,318	55,318	60,886	62,720	1,834	3.01%
	Junior Accountant	39,841	39,841	42,223	43,329	1,106	2.62%
	Principal Account Clerk	36,387	36,387	38,416	39,573	1,157	3.01%
	Telephone Operator (2 PT)	48,637	37,436	40,043	41,250	1,207	3.01%
	BASE SALARY + STEPS	300,562	292,861	312,354	321,597	9,243	2.96%
	Overtime	1,000	1,000	0	0	0	
	Longevity	13,954	13,552	6,882	8,319	1,437	20.88%
	TOTAL PERSONNEL SERVICES	315,516	307,413	319,236	329,916	10,680	3.35%
	<b>Note: the Comptroller's budget previously included staff now in the Information Technology Department</b>						
	* 1/2 in this department, 1/2 in Information Technology						

<b>7</b>	<b>TREASURER-COLLECTOR</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
	Personnel Services	499,095	499,899	528,592	544,749	16,157	3.06%
	Expenses	107,667	119,417	118,336	106,454	(11,882)	-10.04%
	Out-of-State Travel	1,864	2,500	2,500	3,000	500	20.00%
	SUB TOTAL	608,626	621,816	649,428	654,203	4,775	0.74%
	Water/Sewer Enterprise Fund	(66,323)	(68,976)	(71,735)	(70,282)	1,453	
	TOTAL	<b>542,303</b>	<b>552,840</b>	<b>577,693</b>	<b>583,921</b>	6,228	1.08%
		-8.03%	1.94%	4.50%	1.08%		
	<u>Detail of Personnel Services:</u>						
	Treasurer	82,366	82,366	86,958	89,578	2,620	3.01%
	Ass't Treasurer/Collector	63,492	63,492	67,357	69,386	2,029	3.01%
	Analyst			48,000	52,897	4,897	10.20%
	Clerical (9)(9)(7)(7)	316,647	316,646	289,252	295,566	6,314	2.18%
	BASE SALARY + STEPS	462,505	462,504	491,567	507,427	15,860	3.23%
	Overtime	15,000	15,000	15,000	15,000	0	0.00%
	Deputy Tax Collection Program	15,000	15,000	15,000	15,000	0	0.00%
	Longevity	6,590	7,395	7,025	7,322	297	4.23%
	TOTAL PERSONNEL SERVICES	499,095	499,899	528,592	544,749	16,157	3.06%

<b>8</b>	<b>POSTAGE</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
	Personnel Services	23,848	24,270	25,696	28,193	2,497	9.72%
	Expenses	139,548	142,724	150,899	150,871	(28)	-0.02%
	SUB TOTAL	163,396	166,994	176,595	179,064	2,469	1.40%
	Water/Sewer Enterprise Fund	(15,914)	(16,551)	(17,213)	(31,861)	(14,648)	
	TOTAL	<b>147,482</b>	<b>150,443</b>	<b>159,382</b>	<b>147,203</b>	(12,179)	-7.64%
		-1.71%	2.01%	5.94%	-7.64%		
	<u>Detail of Personnel Services:</u>						
	Output Media Handler	22,848	23,270	25,696	27,977	2,281	8.88%
	BASE SALARY + STEPS	22,848	23,270	25,696	27,977	2,281	8.88%
	Overtime	1,000	1,000	0	0	0	
	Longevity	0	0	0	216	216	
	TOTAL PERSONNEL SERVICES	23,848	24,270	25,696	28,193	2,497	9.72%

## Appendix B Budgets

<b>9 BOARD OF ASSESSORS</b>	2007	2008	2009	2010	\$ change	% change
Personnel Services	258,769	259,421	273,870	282,035	8,165	2.98%
Expenses	25,800	26,800	27,400	27,400	0	0.00%
TOTAL	<b>284,569</b>	<b>286,221</b>	<b>301,270</b>	<b>309,435</b>	8,165	2.71%
	-1.34%	0.58%	5.26%	2.71%		
<u>Detail of Personnel Services:</u>						
Director of Assessments	93,545	93,545	98,759	101,736	2,977	3.01%
Office Manager	53,996	53,996	57,006	58,723	1,717	3.01%
Data Collector	45,279	45,279	47,803	49,243	1,440	3.01%
Sr. Clerk Typist (1 FT + 1 PT) (1+1) (1+1) (1+1)	43,107	43,259	46,752	48,664	1,912	4.09%
Board Members (3)	15,600	15,600	15,600	15,600	0	0.00%
BASE SALARY + STEPS	251,527	251,679	265,920	273,966	8,046	3.03%
Overtime	2,500	2,500	2,500	2,500	0	0.00%
Longevity	4,742	5,242	5,450	5,569	119	2.18%
TOTAL PERSONNEL SERVICES	258,769	259,421	273,870	282,035	8,165	2.98%

<b>10 LEGAL</b>	2007	2008	2009	2010	\$ change	% change
Personnel Services	340,128	342,399	369,716	370,081	365	0.10%
Expenses - Legal	106,698	106,696	106,696	138,351	31,655	29.67%
SUB TOTAL	446,826	449,095	476,412	508,432	32,020	6.72%
Water/Sewer Enterprise Fund	(15,131)	(15,736)	(16,365)	(94,024)	(77,659)	
TOTAL	<b>431,695</b>	<b>433,359</b>	<b>460,047</b>	<b>414,408</b>	(45,639)	-9.92%
	6.96%	0.39%	6.16%	-9.92%		
<u>Detail of Personnel Services:</u>						
Town Counsel	114,013	114,013	120,369	112,500	(7,869)	-6.54%
Benefits Atty./Workers' Compensation Agent	100,240	101,740	120,369	123,995	3,626	3.01%
Administrative Assistant/Claims Coordinator	53,996	53,996	57,006	58,724	1,718	3.01%
Legal Secretaries (1 FT+1 PT) (1+1) (1+1) (1+1)	60,013	60,662	64,754	67,462	2,708	4.18%
BASE SALARY + STEPS	328,262	330,411	362,498	362,681	183	0.05%
Longevity	11,866	11,988	7,218	7,400	182	2.52%
TOTAL PERSONNEL SERVICES	340,128	342,399	369,716	370,081	365	0.10%

<b>11 TOWN CLERK</b>	2007	2008	2009	2010	\$ change	% change
Personnel Services	193,214	195,257	207,477	205,710	(1,767)	-0.85%
Expenses	27,700	26,700	26,700	26,339	(361)	-1.35%
TOTAL	<b>220,914</b>	<b>221,957</b>	<b>234,177</b>	<b>232,049</b>	(2,128)	-0.91%
	4.34%	0.47%	5.51%	-0.91%		
<u>Detail of Personnel Services:</u>						
Town Clerk	72,054	72,054	76,071	78,363	2,292	3.01%
Ass't Town Clerk	43,906	43,906	46,579	47,982	1,403	3.01%
Other Clerks (2FT&1PT)	69,253	71,498	76,787	71,426	(5,361)	-6.98%
BASE SALARY + STEPS	185,213	187,458	199,437	197,771	(1,666)	-0.84%
Overtime	3,500	3,000	3,000	1,500	(1,500)	-50.00%
Longevity	4,501	4,799	5,040	6,439	1,399	27.76%
TOTAL PERSONNEL SERVICES	193,214	195,257	207,477	205,710	(1,767)	-0.85%

## Appendix B Budgets

<b>12 BOARD OF REGISTRARS</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
Personnel Services	43,187	45,887	50,416	44,173	(6,243)	-12.38%
Expenses	15,900	15,900	15,500	14,600	(900)	-5.81%
<b>TOTAL</b>	<b>59,087</b>	<b>61,787</b>	<b>65,916</b>	<b>58,773</b>	<b>(7,143)</b>	<b>-10.84%</b>
	1.37%	4.57%	6.68%	-10.84%		
<u>Detail of Personnel Services:</u>						
Registrar	1,500	1,500	1,500	1,500	0	0.00%
Registrars of Voters (PT)	1,500	1,500	1,500	1,500	0	0.00%
Moderator	500	500	500	500	0	0.00%
Assistant Registrar of Voters	36,387	36,387	38,416	39,573	1,157	3.01%
Ass't Registrars (PT)(0)	0	2,500	5,000	0	(5,000)	-100.00%
BASE SALARY + STEPS	39,887	42,387	46,916	43,073	(3,843)	-8.19%
Overtime	3,000	3,000	3,000	600	(2,400)	-80.00%
Longevity	300	500	500	500	0	0.00%
<b>TOTAL PERSONNEL SERVICES</b>	<b>43,187</b>	<b>45,887</b>	<b>50,416</b>	<b>44,173</b>	<b>(6,243)</b>	<b>-12.38%</b>

<b>13 PARKING</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
Personnel Services	71,221	71,221	75,308	77,525	2,217	2.94%
Expenses	19,545	19,545	23,935	28,935	5,000	20.89%
<b>TOTAL</b>	<b>90,766</b>	<b>90,766</b>	<b>99,243</b>	<b>106,460</b>	<b>7,217</b>	<b>7.27%</b>
	4.21%	0.00%	9.34%	7.27%		
<u>Detail of Personnel Services:</u>						
Parking Clerk	17,165	17,165	18,122	18,668	546	3.01%
Data Input Operator/Clerk	52,556	52,556	55,486	57,157	1,671	3.01%
BASE SALARY + STEPS	69,721	69,721	73,608	75,825	2,217	3.01%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	500	500	700	700	0	0.00%
<b>TOTAL PERSONNEL SERVICES</b>	<b>71,221</b>	<b>71,221</b>	<b>75,308</b>	<b>77,525</b>	<b>2,217</b>	<b>2.94%</b>

<b>14 PLANNING &amp; COMMUNITY DEV'T</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
Personnel Services	228,376	234,512	254,780	263,826	9,046	3.55%
Expenses	4,870	4,870	6,570	6,570	0	0.00%
<b>SUB TOTAL</b>	<b>233,246</b>	<b>239,382</b>	<b>261,350</b>	<b>270,396</b>	<b>9,046</b>	<b>3.46%</b>
Central School Allocation	(19,842)	(20,586)	(22,548)	(23,228)	(680)	
Comm Dev Block Grant	(7,010)	(7,014)	(7,536)	(7,759)	(223)	
Con. Comm. Fees & Fines Account	(3,000)	(3,000)	(3,000)	(3,000)	0	
<b>TOTAL</b>	<b>203,394</b>	<b>208,782</b>	<b>228,266</b>	<b>236,409</b>	<b>8,143</b>	<b>3.57%</b>
	-1.82%	2.65%	9.33%	3.57%		
<u>Detail of Personnel Services:</u>						
Director	96,345	96,345	103,515	106,579	3,064	2.96%
Ass't Director	65,229	68,945	75,517	79,223	3,706	4.91%
Conservation Commission Administrator	23,324	24,197	26,510	27,305	795	3.00%
Administrative Aide	39,684	41,171	45,097	46,455	1,358	3.01%
BASE SALARY + STEPS	224,582	230,658	250,639	259,562	8,923	3.56%
Longevity	3,794	3,854	4,141	4,264	123	2.97%
<b>TOTAL PERSONNEL SERVICES</b>	<b>228,376</b>	<b>234,512</b>	<b>254,780</b>	<b>263,826</b>	<b>9,046</b>	<b>3.55%</b>

## Appendix B Budgets

<b>15 REDEVELOPMENT BOARD</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
Personnel Services	51,102	51,278	53,846	54,337	491	0.91%
Purchase of Services						
Redevelopment Board Expenses	9,750	9,750	9,750	9,750	0	0.00%
Gibbs Expenses	226,900	256,900	256,900	278,900	22,000	8.56%
Parmenter Expenses *	66,800	90,800	15,000	15,000	0	0.00%
Crosby Expenses *	70,300	105,000	15,000	15,000	0	0.00%
Dallin Library Expenses	6,100	0	5,000	5,000	0	0.00%
SUB TOTAL	430,952	513,728	355,496	377,987	22,491	6.33%
Central School Allocation	(23,201)	(23,201)	(24,273)	(24,519)	(246)	
TOTAL	<b>407,751</b>	<b>490,527</b>	<b>331,223</b>	<b>353,468</b>	22,245	6.72%
	-0.02%	20.30%	-32.48%	6.72%		
<u>Detail of Personnel Services:</u>						
Building Craftsman	45,802	45,978	48,546	49,037	491	1.01%
BASE SALARY + STEPS	45,802	45,978	48,546	49,037	491	1.01%
Overtime	5,000	5,000	5,000	5,000	0	0.00%
Longevity	300	300	300	300	0	0.00%
TOTAL PERSONNEL SERVICES	51,102	51,278	53,846	54,337	491	0.91%

\* Starting in FY 2009, tenants pay energy costs directly

<b>16 ZONING BOARD OF APPEALS</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
Personnel Services	17,865	18,193	19,208	19,787	579	3.01%
Expenses	4,103	4,103	4,103	4,103	0	0.00%
TOTAL	<b>21,968</b>	<b>22,296</b>	<b>23,311</b>	<b>23,890</b>	579	2.48%
	-4.16%	1.49%	4.55%	2.48%		
<u>Detail of Personnel Services:</u>						
Members	0	0	0	0	0	
Principal Clerk (PT)	17,865	18,193	19,208	19,787	579	3.01%
BASE SALARY + STEPS	17,865	18,193	19,208	19,787	579	3.01%
Longevity	0	0	0	0	0	
TOTAL PERSONNEL SERVICES	17,865	18,193	19,208	19,787	579	3.01%

## Appendix B Budgets

17	PUBLIC WORKS	2007	2008	2009	2010	\$ change	% change
	<b>All Public Works</b>						
	Personnel Services	3,384,364	3,477,138	3,438,572	3,548,728	110,156	3.20%
	Expenses	4,199,374	4,270,109	4,465,717	4,203,310	(262,407)	-5.88%
	SUB TOTAL	7,583,738	7,747,247	7,904,289	7,752,038	(152,251)	-1.93%
	Water/Sewer Enterprise Fund	(927,216)	(941,265)	(978,915)	(814,573)	164,342	
	Other offsets and transfers	(160,000)	(150,000)	(150,000)	(150,000)	0	
	TOTAL	<b>6,496,522</b>	<b>6,655,982</b>	<b>6,775,374</b>	<b>6,787,465</b>	12,091	0.18%
		2.36%	2.45%	1.79%	0.18%		
	<i>For fiscal year 2010, the Director of Public Works is hereby authorized to transfer funds within this budget.</i>						
	<b>a. Administration</b>						
	Personnel Services	409,861	411,725	419,458	431,663	12,205	2.91%
	Expenses	13,700	13,700	17,400	19,800	2,400	13.79%
	SUB TOTAL	423,561	425,425	436,858	451,463	14,605	3.34%
	Water/Sewer Enterprise Fund	(196,716)	(204,585)	(212,768)	(132,439)	80,329	
	TOTAL	<b>226,845</b>	<b>220,840</b>	<b>224,090</b>	<b>319,024</b>	94,934	42.36%
		-0.41%	-2.65%	1.47%	42.36%		
	Detail of Personnel Services:						
	Director of Public Works	108,618	108,618	108,000	111,254	3,254	3.01%
	Assistant Director of Public Works	72,845	72,845	76,906	79,223	2,317	3.01%
	Office Manager	52,556	52,556	55,755	57,435	1,680	3.01%
	Administrative Asst.	40,756	40,756	43,025	44,324	1,299	3.02%
	Sr. Building Custodian	38,875	39,025	41,196	42,450	1,254	3.04%
	Head bookkeeper	36,387	36,387	38,416	39,573	1,157	3.01%
	Principal clerk / typist	35,072	36,387	40,145	41,355	1,210	3.01%
	BASE SALARY + STEPS	385,109	386,574	403,443	415,614	12,171	3.02%
	Longevity	4,152	4,551	4,615	4,649	34	0.74%
	Overtime & Out of Grade Pay	20,600	20,600	11,400	11,400	0	0.00%
	TOTAL PERSONNEL SERVICES	409,861	411,725	419,458	431,663	12,205	2.91%
	<b>b. Engineering</b>						
	Personnel Services	230,746	258,165	269,256	287,687	18,431	6.85%
	Expenses	20,700	20,600	18,700	18,300	(400)	-2.14%
	SUB TOTAL	251,446	278,765	287,956	305,987	18,031	6.26%
	Water/Sewer Enterprise Fund	(154,500)	(160,680)	(167,107)	(178,118)	(11,011)	
	Warrant Article Charges	0	0	0	0	0	
	TOTAL	<b>96,946</b>	<b>118,085</b>	<b>120,849</b>	<b>127,869</b>	7,020	5.81%
		0.69%	21.80%	2.34%	5.81%		
	Detail of Personnel Services:						
	Town Engineer	67,449	84,960	86,454	92,398	5,944	6.88%
	Junior Civil Engineer (2)(2)(2)(2)	105,943	107,856	115,964	119,458	3,494	3.01%
	Eng. Div. Mgr. / Sr. Civil Engineer	45,907	57,949	59,238	67,187	7,949	13.42%
	BASE SALARY + STEPS	219,299	250,765	261,656	279,043	17,387	6.64%
	Longevity	5,447	1,400	1,600	2,644	1,044	65.25%
	Overtime	6,000	6,000	6,000	6,000	0	0.00%
	TOTAL PERSONNEL SERVICES	230,746	258,165	269,256	287,687	18,431	6.85%

## Appendix B Budgets

C E M E T E R I E S	<b>c. Cemeteries</b>							
	Personnel Services	426,611	445,612	277,104	291,615	14,511	5.24%	
	Expenses	50,800	53,344	143,560	142,100	(1,460)	-1.02%	
	SUB TOTAL	477,411	498,956	420,664	433,715	13,051	3.10%	
	Xfer from Lots & Graves Fund (Art.70)	(160,000)	(150,000)	(150,000)	(150,000)	0		
		<b>317,411</b>	<b>348,956</b>	<b>270,664</b>	<b>283,715</b>	13,051	4.82%	
		-5.76%	9.94%	-22.44%	4.82%			
	<b>Detail of Personnel Services:</b>							
	Supervisor	45,907	49,901	63,017	64,915	1,898	3.01%	
	Working Foreman	44,491	44,662	0	48,567	48,567		
Motor Equip. Operator (4.5)(4)(3.5)(2.5)	180,572	157,582	150,158	112,247	(37,911)	-25.25%		
Principal clerk	31,919	36,387	38,416	39,573	1,157	3.01%		
Laborers (3)(4)(0)(0)	96,677	131,447	0	0	0			
BASE SALARY + STEPS	399,566	419,979	251,591	265,302	13,711	5.45%		
Longevity	4,500	3,088	1,713	2,513	800	46.70%		
Overtime & Out of Grade Pay	22,545	22,545	23,800	23,800	0	0.00%		
TOTAL PERSONNEL SERVICES	426,611	445,612	277,104	291,615	14,511	5.24%		
P R O P E R T I E S	<b>d. Properties/Natural Resources</b>							
	Personnel Services	873,842	892,224	834,391	864,344	29,953	3.59%	
	Expenses	337,200	340,700	324,857	303,700	(21,157)	-6.51%	
	Field maintenance	40,000	40,000	40,000	40,000	0	0.00%	
	TOTAL	<b>1,251,042</b>	<b>1,272,924</b>	<b>1,199,248</b>	<b>1,208,044</b>	8,796	0.73%	
		4.26%	1.75%	-5.79%	0.73%			
	<b>Detail of Personnel Services:</b>							
	Operations Manager	68,632	68,632					
	Forestry Supervisor	54,921	54,921	58,264	62,720	4,456	7.65%	
	Working Foreman, Tree Climber	44,491	44,662	47,147	48,567	1,420	3.01%	
Parks Maint. Supervisor	54,921	54,921	58,264	62,720	4,456	7.65%		
Working Foreman	42,557	42,720	47,147	48,567	1,420	3.01%		
Motor Equip. Operator (6)(6)(7)(6)	185,245	217,632	269,811	243,078	(26,733)	-9.91%		
Park Maint. Craftsman (4)(4)(4)(4)	148,574	156,121	164,784	169,799	5,015	3.04%		
Tree Climber (2)	76,211	78,700	85,524	83,980	(1,544)	-1.81%		
Tree Warden Stipend				5,000				
Ground Maint Workers (4)(3)(1)(2)	137,028	103,104	36,289	74,794	38,505	106.11%		
BASE SALARY + STEPS	812,580	821,412	767,230	799,225	31,995	4.17%		
Longevity	13,762	13,312	9,661	10,619	958	9.92%		
Overtime, Doubletime & Out of Grade Pay	47,500	57,500	57,500	54,500	(3,000)	-5.22%		
TOTAL PERSONNEL SERVICES	873,842	892,224	834,391	864,344	29,953	3.59%		

## Appendix B Budgets

### e. Sanitation/Highway Division

Personnel Services - Labor	1,147,079	1,170,201	1,304,552	1,330,995	26,443	2.03%
Sanitation expenses (detail below)	2,911,400	2,921,810	2,959,800	2,760,100	(199,700)	-6.75%
Other expenses	366,500	411,455	483,400	418,310	(65,090)	-13.47%
Removal of Ice & Snow	365,574	375,000	385,000	400,000	15,000	3.90%
SUB TOTAL	4,790,553	4,878,466	5,132,752	4,909,405	(223,347)	-4.35%
Water/Sewer Enterprise Fund	(451,000)	(451,000)	(469,040)	(369,189)	99,851	
TOTAL	<b>4,339,553</b>	<b>4,427,466</b>	<b>4,663,712</b>	<b>4,540,216</b>	(123,496)	-2.65%
	2.89%	2.03%	5.34%	-2.65%		

#### Sanitation expenses

S	Curbside collection	2,097,400	2,119,935	2,185,000	2,199,000	14,000	0.64%
A	Rubbish Disposal (tip fee)	1,360,000	1,337,875	1,322,800	1,107,200	(215,600)	-16.30%
N	Hazardous Waste (collection & disposal)	40,000	50,000	45,000	45,000	0	0.00%
I	Solid Fill Disposal	94,000	94,000	87,000	88,900	1,900	2.18%
T	SUB TOTAL (collection & disposal)	3,591,400	3,601,810	3,639,800	3,440,100	(199,700)	-5.49%
A	Transfer from Tip Fee Stab. Fund	(680,000)	(680,000)	(680,000)	(680,000)	0	
T	Recycling Grant	0	0	0	0		
I	TOTAL SANITATION EXPENSES	2,911,400	2,921,810	2,959,800	2,760,100	(199,700)	-6.75%

#### Detail of Personnel Services:

	Operations Manager *			82,280	79,608	(2,672)	-3.25%
&	Sup. of Highway/Water/Sewer	67,449	59,306	63,017	67,187	4,170	6.62%
	Supervisor of Highway	59,401	59,401	60,886	62,720	1,834	3.01%
H	Public Works Foreman	54,921	54,921	57,982	59,729	1,747	3.01%
I	Foreman (2)(2)(2)(2)	91,604	91,956	93,647	96,466	2,819	3.01%
G	Working Foreman, Mason	42,556	42,720	45,101	46,458	1,357	3.01%
H	Mason	35,859	35,997	41,092	44,036	2,944	7.16%
W	Motor Equip Oper. (12)(12)(12)(12)	453,169	462,491	483,308	508,768	25,460	5.27%
A	Sign Painter	40,352	40,507	42,762	44,036	1,274	2.98%
Y	Carpenter	40,352	40,507	42,762	44,036	1,274	2.98%
S	Dispatcher	38,875	39,025	41,196	42,450	1,254	3.04%
	Laborer (2)(2)(2)(2)	68,514	68,736	72,578	74,794	2,216	3.05%
	Temporary/Seasonal Laborers	75,000	75,000	75,000	56,250	(18,750)	-25.00%
	BASE SALARY + STEPS	1,068,052	1,070,567	1,201,611	1,226,538	24,927	2.07%
	Longevity	12,576	13,184	19,141	20,657	1,516	7.92%
	Overtime & Doubletime	60,000	80,000	80,000	80,000	0	0.00%
	Out of Grade Pay	6,451	6,450	3,800	3,800	0	0.00%
	TOTAL PERSONNEL SERVICES	1,147,079	1,170,201	1,304,552	1,330,995	26,443	2.03%

\* Tree warden stipend moved to Natural Resources budget

### f. Motor Equipment Repair

M	Personnel Services	296,225	299,211	333,811	342,424	8,613	2.58%
T	Expenses	93,500	93,500	93,000	101,000	8,000	8.60%
R	SUB TOTAL	389,725	392,711	426,811	443,424	16,613	3.89%
E	Water/Sewer Enterprise Fund	(125,000)	(125,000)	(130,000)	(134,827)	(4,827)	
Q	TOTAL	<b>264,725</b>	<b>267,711</b>	<b>296,811</b>	<b>308,597</b>	11,786	3.97%
		-1.30%	1.13%	10.87%	3.97%		

#### Detail of Personnel Services:

U	Supervisor of Motor Equip. Repair	54,921	54,921	58,264	62,720	4,456	7.65%
I	Working Foreman Motor Equip. Repair	45,802	45,978	48,546	50,008	1,462	3.01%
P	Motor Equip Repairman (4)(4)(4)(4)	173,805	176,915	186,771	188,860	2,089	1.12%
	BASE SALARY + STEPS	274,528	277,814	293,581	301,588	8,007	2.73%
R	Longevity	4,697	4,397	4,230	4,836	606	14.33%
E	Overtime & Out of Grade Pay	17,000	17,000	36,000	36,000	0	0.00%
P	TOTAL PERSONNEL SERVICES	296,225	299,211	333,811	342,424	8,613	2.58%

### g. Street Lighting

	2007	2008	2009	2010	\$ change	% change
TOTAL	<b>441,175</b>	<b>409,000</b>	<b>418,893</b>	<b>418,893</b>	0	0.00%
	76.47%	-7.29%	2.42%	0.00%		

## Appendix B Budgets

<b>18 COMMUNITY SAFETY</b>		<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
<b>All Community Safety</b>							
Personnel Services		10,435,712	10,506,658	10,790,254	11,677,768	887,514	8.23%
Expenses		775,775	814,025	850,480	815,780	(34,700)	-4.08%
SUB TOTAL		11,211,487	11,320,683	11,640,734	12,493,548	852,814	7.33%
Water/Sewer Enterprise Fund		(51,388)	(53,444)	(55,582)	0	55,582	
School reimbursement			(31,956)	(30,788)	(30,788)	0	
TOTAL		<b>11,160,099</b>	<b>11,235,283</b>	<b>11,554,364</b>	<b>12,462,760</b>	908,396	7.86%
		0.73%	0.67%	2.84%	7.86%	0	176.83%
<b>a. Administration</b>							
Personnel Services		339,459	343,148	373,299	378,265	4,966	1.33%
Expenses		0	0	0	0		
TOTAL		<b>339,459</b>	<b>343,148</b>	<b>373,299</b>	<b>378,265</b>	4,966	1.33%
		0.51%	1.09%	8.79%	1.33%	(0)	-84.86%
<b>Detail of Personnel Services:</b>							
Police Chief		120,294	120,341	127,049	130,877	3,828	3.01%
Fire Chief		91,416	91,416	105,000	111,163	6,163	5.87%
Clerical (3)(3)(3)(3)		119,908	123,723	132,587	126,289	(6,298)	-4.75%
Paid Holidays		0	0	0	0		
BASE SALARY + STEPS		331,618	335,480	364,636	368,329	3,693	1.01%
Overtime		500	500	500	500	0	0.00%
Longevity		7,341	7,168	8,163	9,436	1,273	15.59%
TOTAL		339,459	343,148	373,299	378,265	4,966	1.33%
		5.79%	1.60%	9.97%	10.23%		
<b>b. Police Services</b>							
Personnel Services		4,773,512	4,825,098	4,996,621	5,396,171	399,550	8.00%
Expenses		474,475	496,475	521,980	481,980	(40,000)	-7.66%
TOTAL		5,247,987	<b>5,321,573</b>	<b>5,518,601</b>	<b>5,878,151</b>	359,550	6.52%
School Reimbursement (1/2 school resource officer)			(31,956)	(30,788)	(30,788)	0	
TOTAL		<b>5,247,987</b>	<b>5,289,617</b>	<b>5,487,813</b>	<b>5,847,363</b>	359,550	6.55%
		1.94%	0.79%	3.75%	6.55%		
<b>Detail of Personnel Services:**</b>							
Captains (3)(3)(3)(3)		278,775	278,775	295,740	295,740	0	0.00%
Lieutenants (8)(8)(8)(8)		682,147	682,147	712,786	705,800	(6,986)	-0.98%
Sergeants (9)(9)(9)(9)		641,557	626,774	616,581	691,556	74,975	12.16%
Patrolmen (42)(43)(44)(40)		2,436,468	2,496,959	2,583,999	2,248,806	(335,193)	-12.97%
Parking Control Officers (4)(4)(4)(4)		65,560	68,531	77,333	78,402	1,069	1.38%
Senior Clerk		22,772	22,803	24,074	24,799	725	3.01%
Detention Attendant/Clerk		36,602	36,650	40,145	41,355	1,210	3.01%
Animal Control Officer		38,394	39,315	43,064	46,024	2,960	6.87%
BASE SALARY + STEPS		4,202,275	4,251,954	4,393,723	4,132,482	(261,241)	-5.95%
Longevity and Weekend Differential		116,237	118,144	109,877	96,353	(13,524)	-12.31%
Overtime		250,000	250,000	288,021	288,000	(21)	-0.01%
Paid Holidays		165,000	165,000	165,000	165,000	0	0.00%
School Credits		5,000	5,000	5,000	5,000	0	0.00%
Court Time		35,000	35,000	35,000	35,000	0	0.00%
Salary increase / contractual					674,336		
TOTAL PERSONNEL SERVICES		4,773,512	4,825,098	4,996,621	5,396,171	399,550	8.00%



## Appendix B Budgets

c. Fire Service									
F I R E  S E R V I C E  S U P P O R T	Personnel Services		4,711,286	4,723,555	4,759,691	5,224,523	464,832	9.77%	
	Expenses		267,400	298,450	305,100	310,400	5,300	1.74%	
		SUB TOTAL		4,978,686	5,022,005	5,064,791	5,534,923	470,132	9.28%
	Water/Sewer Enterprise Fund		(51,388)	(53,444)	(55,582)	0	55,582		
		TOTAL		<b>4,927,298</b>	<b>4,968,561</b>	<b>5,009,209</b>	<b>5,534,923</b>	525,714	10.49%
				0.11%	0.84%	0.82%	10.49%		
	Detail of Personnel Services: **								
		Deputy Chief/Shift Commander (5)(4)(5)(5)		374,765	297,412	373,296	404,320	31,024	8.31%
		Captain (6)(7)(6)(6)		389,820	454,540	389,820	422,322	32,502	8.34%
		Lieutenant (15)(15)(15)(15)		845,115	845,115	845,115	919,110	73,995	8.76%
	Firefighter (49)(50)(50)(50)		2,423,564	2,423,564	2,418,639	2,630,354	211,715	8.75%	
		BASE SALARY + STEPS	4,033,264	4,020,631	4,026,870	4,376,106	349,236	8.67%	
	Longevity		107,106	104,178	112,175	120,263	8,088	7.21%	
	Weekend Differential		45,630	44,460	44,460	44,460	0	0.00%	
	Overtime		246,000	275,000	296,900	345,000	48,100	16.20%	
	Holidays		132,000	132,000	132,000	143,220	11,220	8.50%	
	School Credits		116,686	116,686	116,686	137,749	21,063	18.05%	
	EMT Pay		21,100	21,100	21,100	48,225	27,125	128.55%	
	Captains Working as Chief Officers		9,500	9,500	9,500	9,500	0	0.00%	
		TOTAL PERSONNEL SERVICES	4,711,286	4,723,555	4,759,691	5,224,523	464,832	9.77%	
d. Support Services									
	Personnel Services		611,455	614,857	660,643	678,809	18,166	2.75%	
	Expenses		33,900	19,100	23,400	23,400	0	0.00%	
		TOTAL	<b>645,355</b>	<b>633,957</b>	<b>684,043</b>	<b>702,209</b>	18,166	2.66%	
			-3.82%	-1.77%	7.90%	2.66%			
Detail of Personnel Services:									
	Master Mechanic		57,392	56,355	60,886	62,720	1,834	3.01%	
	Motor Equipment Repairman		44,491	41,301	45,330	47,638	2,308	5.09%	
	Lead Dispatcher		45,802	48,825	53,740	55,359	1,619	3.01%	
	Communications Dispatcher (9)		351,875	356,697	387,826	401,858	14,032	3.62%	
		BASE SALARY + STEPS	499,560	503,178	547,782	567,575	19,793	3.61%	
	Holiday Pay		23,915	23,915	23,915	23,915	0	0.00%	
	Differential		1,750	1,750	1,750	1,750	0	0.00%	
	Overtime & Out-of-Grade Pay		77,060	77,060	77,060	77,060	0	0.00%	
	Longevity		9,170	8,954	10,136	8,509	(1,627)	-16.05%	
		TOTAL PERSONNEL SERVICES	611,455	614,857	660,643	678,809	18,166	2.75%	

*Note: dispatchers were reclassified in FY 2008*

19 INSPECTIONS	2007	2008	2009	2010	\$ change	% change	
Personnel Services	312,190	315,742	367,892	352,598	(15,294)	-4.16%	
Expenses *	12,600	12,600	18,300	12,300	(6,000)	-32.79%	
	SUB TOTAL	324,790	328,342	386,192	(21,294)	-5.51%	
			(35,000)				
	TOTAL	<b>324,790</b>	<b>328,342</b>	<b>351,192</b>	<b>364,898</b>	13,706	3.90%
		-1.49%	1.09%	6.96%	3.90%		
Detail of Personnel Services:							
Director of Inspectional Services	87,722	87,722	92,613	95,402	2,789	3.01%	
Wire Inspector	67,449	67,449	71,555	73,711	2,156	3.01%	
Local Building Inspector	57,392	57,392	60,886	62,720	1,834	3.01%	
Plumbing & Gas Inspector	51,267	53,190	58,544	62,569	4,025	6.88%	
Zoning Assistant	34,688	35,988	39,420	41,355	1,935	4.91%	
	BASE SALARY + STEPS	298,518	301,741	323,018	335,757	12,739	3.94%
Longevity	5,672	6,001	7,874	8,841	967	12.28%	
Overtime *	8,000	8,000	37,000	8,000	(29,000)	-78.38%	
	TOTAL PERSONNEL SERVICES	312,190	315,742	367,892	352,598	(15,294)	-4.16%

## Appendix B Budgets

<b>20 EDUCATION</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
a. Instructional Service Programs	17,020,018	17,372,540	17,891,053	18,497,845	606,792	3.39%
b. Special Education & Pupil Services	4,562,257	5,028,302	5,340,283	5,996,416	656,133	12.29%
c. Instructional Support Programs	1,027,735	1,085,067	1,115,449	1,083,335	(32,114)	-2.88%
d. Management Services	3,619,074	3,658,884	3,721,000	3,671,000	(50,000)	-1.34%
e. Operation/Maintenance Programs	5,447,673	5,460,865	5,497,585	5,422,000	(75,585)	-1.37%
f. Student Out of Dist Tuition & Trans	3,685,986	4,169,945	4,313,501	3,760,000	(553,501)	-12.83%
<b>TOTAL</b>	<b>35,362,743</b>	<b>36,775,603</b>	<b>37,878,871</b>	<b>38,430,596</b>	<b>551,725</b>	<b>1.46%</b>
	3.16%	4.00%	3.00%	1.46%		
Federal stimulus *				(914,048)		
IDEA funds *				(749,327)		
<b>TOTAL APPROPRIATION</b>				<b>36,767,221</b>		

\* Funds are allocated directly to schools without appropriation

<b>21 LIBRARIES</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
Personnel Services	1,299,863	1,322,740	1,381,828	1,454,799	72,971	5.28%
Expenses	466,300	488,350	517,160	519,870	2,710	0.52%
<b>TOTAL</b>	<b>1,766,163</b>	<b>1,811,090</b>	<b>1,898,988</b>	<b>1,974,669</b>	<b>75,681</b>	<b>3.99%</b>
	1.84%	2.54%	4.85%	3.99%		
<u>Detail of Personnel Services:</u>						
Library Director	87,722	87,722	92,613	95,402	2,789	3.01%
Ass't Director	65,193	66,497	66,497	70,897	4,400	6.62%
Head of Adult Services	57,693	58,847	58,847	62,742	3,895	6.62%
Head of Children's Services	57,693	58,847	58,847	62,742	3,895	6.62%
Head of Technical Services	51,511	52,542	52,542	56,019	3,477	6.62%
Head of Circulation	46,500	48,244	52,843	54,435	1,592	3.01%
Branch Librarian/Technical Librarian (2)	103,022	97,070	105,084	118,761	13,677	13.02%
Adult Service Librarians (2)(2)(2)(3)	92,392	95,098	95,098	152,085	56,987	59.92%
Children's Librarian (2 PT)	46,617	47,549	47,549	31,253	(16,296)	-34.27%
Adult Service Librarians (4 PT)(4PT)(4PT)(3PT)	105,400	108,038	105,234	76,225	(29,009)	-27.57%
Senior Library Ass'ts (9)	322,125	327,900	350,881	365,705	14,824	4.22%
Senior Library Ass'ts (2 PT)	33,988	35,262	38,627	40,442	1,815	4.70%
Library Ass'ts (PT)(6)	72,331	74,184	81,263	84,664	3,401	4.19%
Principal Clerk/Bookkeeper	39,737	39,736	41,951	43,215	1,264	3.01%
Senior Clerk Typist (PT)	14,827	15,383	16,849	17,357	508	3.02%
Custodians (2 PT)	29,340	29,423	31,974	33,960	1,986	6.21%
Pages (PT)	47,041	54,009	55,744	55,744	0	0.00%
<b>BASE SALARY + STEPS</b>	<b>1,273,132</b>	<b>1,296,351</b>	<b>1,352,443</b>	<b>1,421,648</b>	<b>69,205</b>	<b>5.12%</b>
Overtime	10,800	10,800	10,800	10,800	0	0.00%
Night Time Differential	1,082	1,080	1,080	1,080	0	0.00%
Longevity	14,849	14,509	17,505	21,271	3,766	21.51%
<b>TOTAL PERSONNEL SERVICES</b>	<b>1,299,863</b>	<b>1,322,740</b>	<b>1,381,828</b>	<b>1,454,799</b>	<b>72,971</b>	<b>5.28%</b>

## Appendix B Budgets

22	HEALTH AND HUMAN SERVICES	2007	2008	2009	2010	\$ change	% change
	<b>All Health and Human Services</b>						
	Personnel Services	418,911	414,532	446,925	467,325	20,400	4.56%
	Expenses	167,853	197,953	209,707	298,142	88,435	42.17%
	TOTAL	<b>586,764</b>	<b>612,485</b>	<b>656,632</b>	<b>765,467</b>	108,835	16.57%
		5.74%	4.38%	7.21%	16.57%		
	<b>a. Health and Human Services</b>						
	Personnel Services	237,022	233,687	254,622	268,737	14,115	5.54%
	Expenses	19,604	19,704	21,754	22,145	391	1.80%
	TOTAL	<b>256,626</b>	<b>253,391</b>	<b>276,376</b>	<b>290,882</b>	14,506	5.25%
		-1.72%	-1.26%	9.07%	5.25%		
A	Detail of Personnel Services:						
D	Director of Health and Human Services	75,006	77,818	83,957	86,432	2,475	2.95%
M	Health Compliance Officer	54,921	51,391	56,291	60,161	3,870	6.87%
I	Principal Clerk & Secretary	32,582	33,804	38,694	41,355	2,661	6.88%
N	Public Health Nurse	19,679	19,674	20,770	21,402	632	3.04%
	Health Comp Officer / Sealer (PT)	25,111	26,052	28,536	29,396	860	3.01%
	Health Comp Officer (PT)	25,111	24,198	25,552	28,826	3,274	12.81%
	BASE SALARY + STEPS	232,410	232,937	253,800	267,572	13,772	5.43%
	Longevity	4,612	750	822	1,165	343	41.73%
	TOTAL PERSONNEL SERVICES	237,022	233,687	254,622	268,737	14,115	5.54%
	<i>Note: Human Services Administration was merged with the Board of Health in July 2006.</i>						
	<b>b. Veterans' Services</b>						
V	Personnel Services	50,053	50,053	53,631	55,246	1,615	3.01%
E	Expenses	143,258	173,258	183,303	271,322	88,019	48.02%
T	TOTAL	<b>193,311</b>	<b>223,311</b>	<b>236,934</b>	<b>326,568</b>	89,634	37.83%
R		18.39%	15.52%	6.10%	37.83%		
A	Detail of Personnel Services:						
N	Director of Veterans' Services	50,053	50,053	53,100	54,699	1,599	3.01%
S	BASE SALARY + STEPS	50,053	50,053	53,100	54,699	1,599	3.01%
	Longevity	0	0	531	547	16	3.01%
	TOTAL PERSONNEL SERVICES	50,053	50,053	53,631	55,246	1,615	3.01%
	<i>Note: veteran's expenses increased due to number of vets from Iraq conflict</i>						
	<b>c. Council on Aging</b>						
	Personnel Services	131,836	130,792	138,672	143,342	4,670	3.37%
	Expenses	4,991	4,991	4,650	4,675	25	0.54%
	TOTAL	<b>136,827</b>	<b>135,783</b>	<b>143,322</b>	<b>148,017</b>	4,695	3.28%
		4.85%	-0.76%	5.55%	3.28%		
C	Detail of Personnel Services:						
O	Executive Secretary	67,449	67,449	71,555	73,711	2,156	3.01%
A	Social Worker (PT)*	28,792	30,479	31,779	32,738	959	3.02%
	Senior Clerk-Stenographer	24,950	24,950	26,342	27,136	794	3.01%
	Nurse *	8,609	5,922	6,922	7,339	417	6.02%
	BASE SALARY + STEPS	129,800	128,800	136,598	140,924	4,326	3.17%
	Longevity	2,036	1,992	2,074	2,418	344	16.59%
	TOTAL PERSONNEL SERVICES	131,836	130,792	138,672	143,342	4,670	3.37%
	<i>* Represents the Town portion only. These positions are partially funded by State grants.</i>						

23	RETIREMENT	2007	2008	2009	2010	\$ change	% change
	Contributory Pensions	6,773,552	7,022,886	7,303,801	7,181,006	(122,795)	-1.68%
	Water/Sewer Offset	(496,689)	(505,947)	(526,185)	(742,397)	(216,212)	
	Non-Contributory Pensions	219,590	189,777	173,895	156,687	(17,208)	-9.90%
	TOTAL	<b>6,496,453</b>	<b>6,706,716</b>	<b>6,951,511</b>	<b>6,595,296</b>	(356,215)	-5.12%
		2.39%	3.24%	3.65%	-5.12%		

## Appendix B Budgets

24 INSURANCE *	2007	2008	2009	2010	\$ change	% change
Personnel Services	0	0	0	0	0	
Total insurance costs	14,826,000	15,706,425	17,508,009	18,795,190	1,287,181	7.35%
SUB TOTAL	14,826,000	15,706,425	17,508,009	18,795,190	1,287,181	7.35%
Water/Sewer Enterprise Fund	(400,000)	(532,000)	(545,354)	(538,145)	7,209	
Other offsets	(169,058)	(164,540)	(192,415)	(237,334)	(44,919)	
TOTAL	<b>14,256,942</b>	<b>15,009,885</b>	<b>16,770,240</b>	<b>18,019,711</b>	1,249,471	7.45%
	12.91%	5.28%	11.73%	7.45%	(0)	-36.47%
<i>For fiscal year 2010, the Town Manager is hereby authorized to transfer funds within this budget.</i>						
Group Health	13,385,000	14,100,000	15,849,484	16,968,215	1,118,731	7.06%
Group Life	70,000	70,000	72,100	72,100	0	0.00%
Medicare	550,000	625,000	675,000	750,000	75,000	11.11%
Flexible Benefit Plan	1,000	800	800	800	0	0.00%
Workers' Compensation	390,000	490,000	490,000	490,000	0	0.00%
TOTAL GROUP HEALTH	14,396,000	15,285,800	17,087,384	18,281,115	1,193,731	6.99%
Liability insurance	55,000	50,000	50,000	50,000	0	0.00%
Indemnity insurance	275,000	270,625	270,625	270,625	0	0.00%
Unemployment insurance	100,000	100,000	100,000	193,450	93,450	93.45%
TOTAL INSURANCE	14,826,000	15,706,425	17,508,009	18,795,190	1,287,181	7.35%
<b>Insurance cost allocations</b>						
Municipal Building Trust Fund	(41,250)	(20,625)	(20,625)	(20,625)	0	
Recreation Enterprise Fund	(41,289)	(50,677)	(46,361)	(67,100)	(20,739)	
Veteran's Memorial Rink Enterprise Fund	(53,108)	(44,500)	(48,407)	(50,000)	(1,593)	
Youth Services Enterprise Fund	(33,411)	(48,738)	(62,022)	(68,609)	(6,587)	
Contributory retirement	0	0	(15,000)	(31,000)	(16,000)	
SUB TOTAL	(169,058)	(164,540)	(192,415)	(237,334)	(44,919)	
<b>* All funds required to be paid for post employment benefits shall be transferred by the Comptroller, as needed, from this budget to the OPEB account established by Chapter 161 of the Acts of 2005 and Article 44 of the 2008 Annual Town Meeting for the purpose of paying OPEB costs from said fund.</b>						

25 RESERVE FUND	2007	2008	2009	2010	\$ change	% change
TOTAL	<b>350,000</b>	<b>400,000</b>	<b>450,000</b>	<b>600,000</b>	150,000	33.33%
	0.00%	14.29%	12.50%	33.33%		

## Appendix B Budgets

<b>A WATER AND SEWER</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
<b>EXPENSES</b>						
Personnel Services	2,106,995	2,165,901	2,193,390	2,426,374	232,984	10.62%
Expenses	11,379,464	11,673,156	11,910,909	12,345,033	434,124	3.64%
Capital Outlay & Debt Service	4,209,618	3,418,898	1,178,276	1,611,848	433,572	36.80%
<b>TOTAL EXPENSES</b>	<b>17,696,077</b>	<b>17,257,955</b>	<b>15,282,575</b>	<b>16,383,255</b>	1,100,680	7.20%
	21%	-2%	-11.45%	7.20%		
<b>REVENUES</b>						
User Charges	7,659,056	9,386,218	9,575,068	10,328,929	753,861	7.87%
Shift of Debt to Tax Rate	6,156,286	5,593,112	5,593,112	5,593,112	0	0.00%
Use of Reserves	47,735	453,625	0	287,809	287,809	
MWRA Loan	1,000,000	1,000,000	0	0	0	
Interest Income/Miscellaneous	15,000	15,000	99,497	96,524	(2,973)	-2.99%
Real Estate Tax Liens	70,000	70,000	65,000	76,881	11,881	18.28%
Total Water Recon Sewer & Sewer Facilities	748,000	740,000	0	0	0	
Proceeds from sale of bonds	2,000,000	0	0	0	0	
<b>TOTAL REVENUES</b>	<b>17,696,077</b>	<b>17,257,955</b>	<b>15,332,677</b>	<b>16,383,255</b>	1,050,578	6.85%
	19%	-2%	-11.16%	6.85%		
<b>FUND INCREASE (DECREASE)</b>	<b>0</b>	<b>0</b>	<b>50,102</b>	<b>0</b>		
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Administration	42,716	42,716	45,797	47,155	1,358	2.97%
Clerical	38,684	38,684	41,340	44,736	3,396	8.21%
Labor	1,519,406	1,558,445	1,570,569	1,582,585	12,016	0.77%
Retirement	496,689	516,556	526,184	742,398	216,214	41.09%
Unemployment Compensation	2,500	2,500	2,500	2,500	0	0.00%
Workers' compensation	7,000	7,000	7,000	7,000	0	0.00%
<b>TOTAL PERSONNEL SERVICES</b>	<b>2,106,995</b>	<b>2,165,901</b>	<b>2,193,390</b>	<b>2,426,374</b>	<b>232,984</b>	<b>10.62%</b>
<u>Water Operating Expenses Detail</u>						
Maintenance of Water Distribution System	222,800	310,800	296,400	316,700	20,300	6.85%
Maintenance of Plant	85,000	87,000	62,500	39,750	(22,750)	-36.40%
M.W.R.A. Assessment	3,840,039	3,633,779	3,846,352	3,893,882	47,530	1.24%
Great Meadows	4,000	4,000	4,000	4,000	0	0.00%
<b>TOTAL WATER EXPENSES</b>	<b>4,151,839</b>	<b>4,035,579</b>	<b>4,209,252</b>	<b>4,254,332</b>	<b>45,080</b>	<b>1.07%</b>
<u>Sewer Operating Expenses Detail</u>						
Maintenance of Sanitary Sewer System	102,500	137,000	221,000	221,000	0	0.00%
Maintenance of Storm Sewer System	26,000	32,500	27,500	27,500	0	0.00%
M.W.R.A. Assessment	6,244,292	6,539,655	6,481,828	6,818,476	336,648	5.19%
<b>TOTAL SEWER EXPENSES</b>	<b>6,372,792</b>	<b>6,709,155</b>	<b>6,730,328</b>	<b>7,066,976</b>	<b>336,648</b>	<b>5.00%</b>
<u>Indirect Expenses</u>						
Indirect Charges	784,833	928,422	971,329	1,023,725	52,396	5.39%
Rates Uncollectable	70,000	0	0	0	0	
<b>TOTAL INDIRECT EXPENSES</b>	<b>854,833</b>	<b>928,422</b>	<b>971,329</b>	<b>1,023,725</b>	<b>52,396</b>	<b>5.39%</b>

## Appendix B Budgets

<b>B RECREATION</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ change</b>	<b>% change</b>
<b>EXPENSES</b>						
Personnel Services	341,165	315,754	297,509	288,035	(9,474)	-3.18%
Operating Expenses	229,503	284,883	328,507	329,836	1,329	0.40%
Capital Outlay	15,000	15,000	29,000	0	(29,000)	-100.00%
<b>TOTAL EXPENSES</b>	<b>585,668</b>	<b>615,637</b>	<b>655,016</b>	<b>617,871</b>	<b>(37,145)</b>	<b>-5.67%</b>
	-3%	5%	6.40%	-5.67%		
<b>REVENUES</b>						
User Fees and Charges	576,000	595,000	651,060	602,500	(48,560)	-7.46%
Miscellaneous	21,000	21,000	18,000	18,000	0	0.00%
<b>TOTAL REVENUES</b>	<b>597,000</b>	<b>616,000</b>	<b>669,060</b>	<b>620,500</b>	<b>(48,560)</b>	<b>-7.26%</b>
	-2%	3%	8.61%	-7.26%		
<b>FUND INCREASE (DECREASE)</b>	<b>11,332</b>	<b>363</b>	<b>14,044</b>	<b>2,629</b>	<b>(11,415)</b>	<b>-81.28%</b>
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Director of Recreation (.5)	33,725	42,500	45,770	47,121	1,351	2.95%
Recreation Supervisor	52,556	52,556	45,543	50,864	5,321	11.68%
Recreation Supervisor	52,556					
Principal Clerk-Stenographer (.5)(.5)(1.5)(1.25)	18,325	19,012	53,770	43,178	(10,592)	-19.70%
Recreation Coordinator	45,803	59,401			0	
Ass't Facility Supervisor	11,625					
Building Craftsman (.25)(.25)(.25)(.25)	8,660	8,985	10,968	11,722	754	6.87%
<b>SUB-TOTAL</b>	<b>223,250</b>	<b>182,454</b>	<b>156,051</b>	<b>152,885</b>	<b>(3,166)</b>	<b>-2.03%</b>
Temporary playground staff	114,000	132,300	140,808	135,000	(5,808)	-4.12%
Retirement	0	0	0	0		
Overtime	2,000	1,000	500	0	(500)	-100.00%
Longevity	1,915	0	150	150	0	0.00%
<b>TOTAL PERSONNEL SERVICES</b>	<b>341,165</b>	<b>315,754</b>	<b>297,509</b>	<b>288,035</b>	<b>(9,474)</b>	<b>-3.18%</b>
<u>Operating Expenses Detail</u>						
Office Supplies	2,500	2,500	3,000	2,000	(1,000)	-33.33%
Summer Equipment	5,000	0	0	0	0	
Utilities	15,000	30,000	33,000	25,000	(8,000)	-24.24%
Vehicle maintenance	1,000	1,000	2,000	500	(1,500)	-75.00%
Travel Allowance	8,215	1,706	1,596	2,896	1,300	81.45%
Health Insurance	41,288	50,677	46,361	67,100	20,739	44.73%
Recreation Programs	156,500	199,000	242,550	232,340	(10,210)	-4.21%
Reservoir beach renovations						
<b>TOTAL OPERATING EXPENSES</b>	<b>229,503</b>	<b>284,883</b>	<b>328,507</b>	<b>329,836</b>	<b>1,329</b>	<b>0.40%</b>

## Appendix B Budgets

<b>C VETERANS' MEMORIAL RINK</b>	2007	2008	2009	2010	\$ change	% change
<b>EXPENSES</b>						
Personnel Services	203,249	191,022	205,801	221,827	16,026	7.79%
Operating Expenses	244,091	275,383	284,590	278,533	(6,057)	-2.13%
Capital Outlay	12,000	0	31,000	63,000	32,000	103.23%
<b>TOTAL EXPENSES</b>	<b>459,340</b>	<b>466,405</b>	<b>521,391</b>	<b>563,360</b>	41,969	8.05%
	2%	2%	11.79%	8.05%		
<b>REVENUES</b>						
Public Skating	45,000	45,792	47,000	47,000	0	0.00%
Rentals	321,400	326,846	333,000	342,000	9,000	2.70%
Concession Stand	40,000	35,000	43,000	40,000	(3,000)	-6.98%
Miscellaneous	53,200	61,174	100,073	138,000	37,927	37.90%
<b>TOTAL REVENUES</b>	<b>459,600</b>	<b>468,812</b>	<b>523,073</b>	<b>567,000</b>	43,927	8.40%
	0%	2%	11.57%	8.40%		
<b>FUND INCREASE (DECREASE)</b>	<b>260</b>	<b>2,407</b>	<b>1,682</b>	<b>3,640</b>		
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Personnel Services:						
Administration	176,911	141,022	154,501	167,900	13,399	8.67%
Clerical, Skatguards (temp)	20,000	46,000	47,150	49,777	2,627	5.57%
Retirement & Overtime	6,000	4,000	4,000	4,000	0	0.00%
Longevity	338	0	150	150	0	0.00%
<b>TOTAL PERSONNEL SERVICES</b>	<b>203,249</b>	<b>191,022</b>	<b>205,801</b>	<b>221,827</b>	<b>16,026</b>	<b>7.79%</b>
<u>Operating Expenses Detail</u>						
Office Supplies	2,500	2,500	2,000	2,000	0	0.00%
Other Supplies	6,000	6,000	6,500	6,500	0	0.00%
Utilities (Electricity & Gas)	108,600	140,000	140,000	140,000	0	0.00%
Repairs	6,000	6,000			0	
Security	6,000	6,000	6,500	6,500	0	0.00%
Marketing		1,500	750	1,500	750	100.00%
Refrigeration	14,000	16,000	13,000	10,000	(3,000)	-23.08%
Zamboni fuel and maintenance	4,000	4,000	4,000	3,000	(1,000)	-25.00%
First Aid	0	0	0		0	
Liability Insurance	13,383	13,383	13,383	13,383	0	0.00%
Health Insurance	53,108	44,500	48,407	50,000	1,593	3.29%
Concession Stand	20,000	25,000	30,000	22,000	(8,000)	-26.67%
Otherwise Unclassified	10,500	10,500	20,050	23,650	3,600	17.96%
<b>TOTAL OPERATING EXPENSES</b>	<b>244,091</b>	<b>275,383</b>	<b>284,590</b>	<b>278,533</b>	<b>(6,057)</b>	<b>-2.13%</b>

## Appendix B Budgets

<b>D COUNCIL ON AGING</b>	2007	2008	2009	2010	\$ change	% change
<b>TRANSPORTATION</b>						
EXPENSES						
Personnel Services	71,339	70,677	75,193	76,933	1,740	2.31%
Operating Expenses	44,500	32,100	34,350	34,200	(150)	-0.44%
Capital Outlay	0	0	0	0		
TOTAL EXPENSES	<b>115,839</b>	<b>102,777</b>	<b>109,543</b>	<b>111,133</b>	1,590	1.45%
	5%	-11%	6.58%	1.45%		
REVENUES						
Transfer from CoA Reserve Fund	42,889	29,365	3,010	16,006	12,996	431.76%
Dial-A-Ride-Taxi fees	11,000	12,000	11,000	7,800	(3,200)	-29.09%
CDBG	47,850	67,983	67,983	62,850	(5,133)	-7.55%
Vans	14,500	5,900	27,600	18,480	(9,120)	-33.04%
Donation				10,000	10,000	
TOTAL REVENUES	<b>116,239</b>	<b>115,248</b>	<b>109,593</b>	<b>115,136</b>	5,543	5.06%
	5%	-1%	-4.91%	5.06%		
FUND INCREASE (DECREASE)	<b>400</b>	<b>12,471</b>	<b>50</b>	<b>4,003</b>	3,953	7906.00%



## Appendix B Budgets

E YOUTH SERVICES DIVISION	2007	2008	2009	2010	\$ change	% change
<b>EXPENSES</b>						
Personnel Services	256,684	480,587	416,453	303,085	(113,368)	-27.22%
Expenses	44,836	57,488	69,972	75,509	5,537	7.91%
TOTAL EXPENSES	<b>301,520</b>	<b>538,075</b>	<b>486,425</b>	<b>378,594</b>	(107,831)	-22.17%
	4%	78%	-9.60%	-22.17%		
<b>REVENUES</b>						
Client Fees	10,000	10,000	20,000	5,000	(15,000)	-75.00%
Medicaid	30,000	30,000	12,832	20,000	7,168	55.86%
Intergovernmental	65,000	285,000	160,000	60,000	(100,000)	-62.50%
TOTAL REVENUES	<b>105,000</b>	<b>325,000</b>	<b>192,832</b>	<b>85,000</b>	(107,832)	-55.92%
	0%	210%	-40.67%	-55.92%		
FUND INCREASE (DECREASE)	<b>(196,520)</b>	<b>(213,075)</b>	<b>(293,593)</b>	<b>(293,594)</b>	(1)	
<i>(Deficit to be funded through General Fund)</i>						
<u>Personnel Services Detail</u>						
Director, Youth Services (1)(1)(1)(PT)		49,184	51,926	53,491	1,565	3.01%
Principal Clerk & Stenographer (1)(1)(1)(PT)			38,025	40,145	(7,061)	-17.59%
Group coordinator (PT)	37,712	57,392	60,592	49,934	(10,658)	-17.59%
Princ. Clinical Social worker (2 PT)(PT)(PT)(PT)	75,424	37,715	39,818	35,667	(4,151)	-10.42%
Psychiatrist (PT)	45,500	45,500	45,000	45,500	500	1.11%
Princ. Clinical Social worker (PT)	24,596	24,597	25,968	0	0	0.00%
Princ. Clinical Social worker (PT)			12,118	0	(12,118)	-100.00%
Psychologist (PT)	32,240	32,053	37,801	40,400	2,599	6.88%
Social Worker (PT)	37,712	37,715	39,818	41,015	1,197	3.01%
Longevity	3,500	3,800	5,057	3,995	(1,062)	-21.00%
TOTAL YOUTH SERVICES	256,684	325,980	358,243	303,085	(55,158)	-15.40%
<b>SCHOOL COUNSELING</b>						
Director, Youth Services (PT)		12,296	9,486	0	(9,486)	-100.00%
Group coordinator (PT)		3,280	0	0		
Princ. Clinical Social worker (PT)		11,478	0	0		
Social Worker (PT)		13,118	8,856	0	(8,856)	-100.00%
Princ. Clinical Social worker (PT)		11,478	8,856	0	(8,856)	-100.00%
Princ. Clinical Social worker (PT)		22,957	17,712	0	(17,712)	-100.00%
Social Worker/Psychologist (4 PT)(4 PT)(3 PT)		80,000	13,300	0	(13,300)	-100.00%
TOTAL SCHOOL COUNSELING		154,607	58,210	0	(58,210)	-100.00%
TOTAL PERSONNEL SERVICES		480,587	416,453	303,085	(113,368)	-27.22%
<u>Operating Expenses Detail</u>						
Billing	4,000	4,000	4,000	4,000	0	0.00%
Management Consulting	1,000	1,000	1,000	950	(50)	-5.00%
Office Supplies	1,000	1,000	1,000	1,000	0	0.00%
Car Allowance	4,775	2,000	1,000	0	(1,000)	-100.00%
Health Insurance & Retirement	33,411	48,738	62,022	68,609	6,587	10.62%
Unclassified	650	750	950	950	0	0.00%
TOTAL OPERATING EXPENSES	44,836	57,488	69,972	75,509	5,537	7.91%

**APPENDIX C  
SUMMARY OF FINANCE COMMITTEE RECOMMENDATIONS  
FISCAL YEAR 2010**

**REVENUES**

**PROPERTY TAX DETAIL**

FY 2008 levy limit	74,281,665
+2.5%	1,857,039
New growth	350,000
Debt exclusions	2,697,768
less MSBA payments	(1,672,226)
MWRA debt	5,593,112
<b>TOTAL PROPERTY TAX</b>	<b>83,107,358</b>

**SCHOOL REIMBURSEMENT DETAIL exempt debt**

Bishop	322,764
Brackett	347,518
Hardy	480,888
Pierce	521,056
Refinancing savings	0
<b>TOTAL MSBA PAYMENTS</b>	<b>1,672,226</b>

**LOCAL RECEIPTS DETAIL**

Motor Vehicle Excise tax	3,700,000
Penalties & Interest	140,000
In Lieu of Tax	7,600
Fees	1,095,000
Other excise	120,000
Dept Revenue: Schools	180,000
Dept Revenue: Library	60,000
Dept Revenue: Cemetery	300,000
Dept Revenue: Other	160,000
Licenses & Permits	1,122,000
Symmes permits	0
Special Assessments	3,000
Fines & Forfeits	60,000
Interest	425,000
Rental Income	831,000
Medicare Part D	375,000
<b>TOTAL LOCAL RECEIPTS</b>	<b>8,578,600</b>

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

**RECEIPTS**

<b>Education</b>	
Chapter 70	6,229,294
School Construction	2,540,434
Charter Tuition Assessment Reimbui	31,821
<b>Offset Receipts</b>	
School Lunch Assistance	20,783
School Choice Receiving Tuition	0
<b>Total Education</b>	<b>8,822,332</b>
<b>General Government</b>	
Lottery	
Casino fees	
Additional Assistance	
Total unrestricted gen'l gov't	6,391,552
Police Career Incentive	138,529
Veterans' Benefits	226,998
Exemptions: Vets, blind, Elderly, etc.	187,014
<b>Offset Receipts</b>	
Public Libraries	34,173
<b>Total General Government</b>	<b>6,978,266</b>
<b>Total Estimated Receipts</b>	<b>15,800,598</b>

**ASSESSMENTS**

<b>State Assessments and Charges</b>	
Retired Employee's Health Insurance	1,588
Air Pollution Districts	12,586
Metropolitan Area Planning Council	12,210
RMV Non-Renewal Surcharge	43,800
<b>Total Assess. &amp; Charges</b>	<b>70,184</b>
<b>Transportation Authorities</b>	
MBTA	2,527,027
Boston Metro. Transit District	818
<b>Total MBTA Assessment</b>	<b>2,527,845</b>
<b>Annual Charges Against Receipts</b>	
Special Education	1,959
<b>Total Annual Charges</b>	<b>1,959</b>
<b>Tuition Assessments</b>	
School Choice Sending Tuition	0
Charter School Sending Tuition	39,088
<b>Total Tuition Assessments</b>	<b>39,088</b>
<b>Total Estimated Charges</b>	<b>2,639,076</b>
<b>NET LOCAL AID</b>	<b>13,161,522</b>

**APPROPRIATIONS**

**BUDGETS (Article 53)**

<b>Town Manager</b>	
3 Town Manager	419,539
4 Personnel	172,537
5 Information Technology	486,518
10 Legal	414,408
14 Planning & Comm. Dev't,	236,409
15 Redevelopment Board	353,468
17a DPW - Admin.	319,024
17b DPW - Engineering	127,869
17c DPW - Cemeteries	283,715
17d DPW - Prop. / Nat. Resources	1,208,044
17e DPW - Highways / Sanitation	4,540,216
17f DPW - Motor Equip. Repair	308,597
17g DPW - Street Lighting	418,893
18a Pub Safety - Admin	378,265
18b Pub Safety - Police	5,847,363
18c Pub Safety - Fire	5,534,923
18d Pub Safety - Support	702,209
19 Inspections	364,898
21 Libraries	1,974,669
22a Health & Human Services	290,882
22b Veterans Services	326,568
22c Council on Aging	148,017
<b>Total Town Manager</b>	<b>24,857,031</b>
<b>Board of Selectmen</b>	
2 Selectmen (n/i elections)	254,823
6 Comptroller	400,863
13 Parking	106,460
16 Zoning Board	23,890
<b>Total Selectmen</b>	<b>786,036</b>
<b>Town Clerk</b>	
11 Town Clerk	232,049
12 Board of Registrars	58,773
<b>Total Town Clerk</b>	<b>290,822</b>
<b>Retirement</b>	
Pensions - contributory	6,438,609
Pensions - non-contrib	156,687
23 Total Pensions	<b>6,595,296</b>
<b>Fixed Budgets</b>	
24 Insurance	18,019,711
8 Postage	147,203
2b Elections (Selectmen)	46,000
25 Reserve Fund	600,000
<b>Total Fixed Budgets</b>	<b>18,812,914</b>
1 Finance Committee	10,778
7 Treasurer	583,921
9 Board of Assessors	309,435
20 Total School Budget	38,430,596
<b>TOTAL BUDGETS</b>	<b>90,676,829</b>

**WARRANT ARTICLES**

<b>TOTAL BUDGETS</b>	
41 Total Budgets	90,676,829
42 Capital Plan	8,107,764
<b>RESERVES</b>	
72 Override stabilization fund	0
<b>OTHER WARRANT ARTICLES</b>	
37 Collective bargaining	0
38 Future collective bargaining	0
40 Positions reclassification	4,366
44 Minuteman Regional School	3,090,368
46 Flags on graves of veterans	5,000
46 Veteran's, Mem., Patriot's Day	5,667
47 Disability Commission	3,000
47 Historic District Commission	5,100
47 Historical Commission	2,160
47 Human Rights Commission	4,500
47 Recycling Committee	3,000
48 Indemnification, medical costs	9,764
48 Legal defense	0
48 Out-of-state travel	3,000
55 Sr. Citizen work program	7,500
56 Minuteman Sr. Services	10,145
57 Revaluation	70,000
59 Water bodies	15,000
61 Retiree health insurance (OPEB)	498,313
<b>TOTAL OTHER ARTICLES</b>	<b>3,736,883</b>
<b>TOTAL WARRANT ARTICLES</b>	<b>102,521,476</b>

**ENTERPRISE FUNDS**

**A. WATER & SEWER**

Budget	3,035,324
Capital	1,611,848
Assessment	10,712,358
Indirect charges	1,023,725
Total Expenses	16,383,255
Total Revenues	16,383,255
<b>Net Increase (Decrease)</b>	<b>0</b>

**B. RECREATION**

Budget	617,871
Capital	0
Total Expenses	617,871
Total Revenues	620,500
<b>Net Increase (Decrease)</b>	<b>2,629</b>

**C. VETERANS' MEMORIAL RINK**

Budget	500,360
Capital	63,000
Total Expenses	563,360
Total Revenues	567,000
<b>Net Increase (Decrease)</b>	<b>3,640</b>

**D. COUNCIL ON AGING TRANSPORTATION**

Budget	111,133
Total Revenues	115,136
<b>Total Revenues</b>	<b>4,003</b>

**E. YOUTH SERVICES**

Budget	378,594
Total Revenues	85,000
<b>Net Increase (Decrease)</b>	<b>(293,594)</b>
<i>Deficit to be made up from general funds.</i>	

**ENTERPRISE FUND SUMMARY**

Budget	4,643,282
Capital	1,674,848
Assessment	10,712,358
Indirect charges	1,023,725
Total Expenses	18,054,213
Total Revenues	17,770,891
<b>Net Increase (Decrease)</b>	<b>(283,322)</b>

**SUMMARY**

**SUMMARY OF REVENUES**

Property Tax Levy	83,015,706
Symmes tax receipts	91,652
Local Aid Receipts	15,800,598
Local Receipts	8,578,600
Federal stimulus	914,048
IDEA funds	749,327
Override stabilization fund	2,742,376
Use of free cash	1,497,907
Overlay reserve	500,000
<b>TOTAL REVENUES</b>	<b>113,890,214</b>

**SUMMARY OF EXPENDITURES**

Town budgets	52,246,233
School budget	38,430,596
Capital plan	8,107,764
Warrant articles	3,736,883
Youth Services deficit	293,594
MBTA assessment	2,527,845
MWRA debt service	5,593,112
Educ. & Library offset receipts	54,956
Charter/choice tuitions	39,088
Other state assessments	72,143
Reserve for court judgements	100,000
Revenue deficit	496,348
Symmes debt services	91,652
Snow & ice deficit	1,300,000
Overlay	800,000
<b>TOTAL EXPENDITURES</b>	<b>113,890,214</b>

**REVENUES LESS EXPENDITURES**

<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>
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## Appendix D Five Year Financial Plan 2006-2010 and Projections

FIVE YEAR PLAN							
	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>I REVENUE</b>							
A. State Aid	14,790,887	15,600,746	15,972,745	15,568,470	13,260,164	13,260,164	13,260,164
School Construction Aid	2,332,555	2,289,282	2,546,280	2,540,434	2,540,434	2,540,434	2,540,434
Federal Stimulus Funds					914,048	914,048	
IDEA Funds					749,327	749,327	
B. Local Receipts	8,448,336	8,172,024	8,614,200	9,096,226	8,578,600	8,300,600	8,300,600
C. Free Cash	1,614,155	2,084,695	954,736	2,191,622	1,497,907	1,000,000	1,000,000
D. Overlay Reserve Surplus	400,000	400,000	500,000	500,000	500,000	400,000	400,000
E. Property Tax	73,525,801	76,778,350	78,813,376	80,946,007	83,107,358	85,239,801	87,468,424
F. Override Stabilization Fund	0				2,742,376	958,884	
<b>TOTAL REVENUES</b>	101,111,734	105,305,097	107,401,337	110,842,759	113,890,214	113,363,258	112,969,621
<b>II APPROPRIATIONS</b>							
A. Operating Budgets							
School	34,280,903	35,363,743	36,775,603	37,678,871	36,767,221	38,304,091	39,836,254
Fed. Stimulus & IDEA Funds					1,663,375	1,663,375	
<b>Net School Budget</b>							
Minuteman	2,573,834	2,893,035	3,276,622	3,767,871	38,430,596	39,967,466	
Town	19,289,018	19,880,738	20,926,813	21,068,306	21,181,091	22,028,335	3,342,542
Expenses	7,996,769	8,434,905	8,722,073	9,050,185	9,061,913	9,398,239	22,909,468
<b>Less Offsets:</b>							
Enterprise Fund/Other	1,486,247	1,535,102	1,843,186	1,765,318	1,642,237	1,707,926	1,776,244
Tip Fee Stabilization Fund	400,000	680,000	680,000	680,000	680,000	680,000	680,000
<b>Net Town Budget</b>	<b>25,399,540</b>	<b>26,100,541</b>	<b>27,125,700</b>	<b>27,673,173</b>	<b>27,939,767</b>	<b>29,038,708</b>	<b>30,202,087</b>
MMRA Debt Shift	5,475,486	5,593,112	5,593,112	5,593,112	5,593,112	5,593,112	5,593,112
B. Capital budget							
Exempt Debt Service	3,231,757	3,143,808	3,114,096	2,868,118	2,697,768	2,618,094	2,529,197
Non-Exempt Service	4,075,799	3,950,037	4,431,942	4,584,862	4,907,303	4,590,090	4,622,012
Cash	707,110	917,458	806,708	856,000	755,740	651,917	711,000
Minus Capital Carry Forward			(91,372)		(253,047)	(300,000)	
<b>Total Capital</b>	<b>8,014,666</b>	<b>8,011,303</b>	<b>8,352,746</b>	<b>8,217,608</b>	<b>8,107,644</b>	<b>7,560,101</b>	<b>7,868,209</b>
C. Pensions	6,345,069	6,496,453	6,706,716	6,683,342	6,595,296	7,122,920	7,692,753
D. Insurance	12,259,672	14,082,511	15,009,885	16,513,306	18,006,577	19,267,037	20,615,730
E. State Assessments	2,543,085	2,605,385	2,629,142	2,664,742	2,639,076	2,703,045	2,770,621
F. Offset Aid - Library & School	497,260	75,461	79,064	79,977	72,143	54,956	54,956
G. Overlay Reserve	902,675	1,194,924	651,772	566,909	800,000	600,000	600,000
H. Other	499,606	413,733	206,000	973,996	1,988,000	1,188,000	1,188,000
I. Warrant Articles	2,319,938	374,896	894,975	604,090	646,515	591,798	591,798
J. Override Stabilization Fund		2,100,000	100,000	440,220	0		
<b>TOTAL APPROPRIATIONS</b>	101,111,734	105,305,097	107,401,337	110,842,759	113,890,214	116,901,125	120,356,057
<b>BALANCE</b>	(0)	(0)	(0)	0	0	(3,537,867)	(7,386,435)

<b>Reserve Balances</b>							
Free Cash	3,179,389	1,221,870	1,554,736	1,818,787	1,497,907	1,000,000	1,000,000
Stabilization Fund	2,215,051	2,375,252	2,532,547	2,589,822	2,693,415	2,801,152	2,913,198
Override Stabilization Fund	2,064,528	4,247,109	4,428,747	3,701,260	958,884	0	0
Tip Fee Stabilization Fund	3,429,498	3,545,977	3,007,817	2,552,890	1,975,006	1,374,006	748,966
Municipal Bldg Ins. Trust Fund	549,105	674,406	680,757	540,373	561,988	584,467	607,846
<b>TOTAL:</b>	11,437,571	12,064,614	12,204,603	11,203,132	7,687,200	5,759,625	5,270,010
% of General Fund Revenue	11%	11%	11%	10.1%	6.7%	5.1%	4.7%

**Local aid : FY2009- 9 C cuts(\$920,103); FY2010- House Ways and Means numbers**

**Reduction in local receipts by \$517,626 from recap**

**Override Stabilization fund showing cash balance on 03/31/2009**

**Using projected Override Stabilization Fund revenue**

**Federal Stimulus Funds and IDEA Funds are not guaranteed for FY2011 and are subject to changes in Ch 70 formula**

**Increase in Snow and Ice Deficit(\$1,300,000) and reduction in Medicare Reimbursement in Warrant Article**

**APPENDIX E  
FY2010 "Cherry Sheet" Comparisons**

	FY2009	FY 2010	FY 2010	FY 2010	FY 2010	FY 2010	FY 2010	FY 2010	FY 2010	FY 2010	FY 2010	FY 2010	FY 2010
	Original w/o 9 C Cuts	Gov House 1 01/28/09	House Ways and Means 04/15/09	House W & M w/1/4 Quinn 05/05/09	House As Voted 05/05/09	House As Voted 05/05/09	House As Voted 05/05/09	Senate Ways & Means 05/15/09	Senate Final 05/22/09	FY2010 Difference Final Senate vs. Current Fin. Plan Est. 05/26/09			
Chapter 70 Tuition of State Wards/ Charter Tuition Assessment	6,229,294	6,229,294	6,229,294	6,229,294	6,229,294	6,229,294	6,229,294	6,104,708	6,104,708	(124,586)			
<b>Offset Items Reserve for Expenditure</b>	50,921	28,251	31,821	31,821	31,821	31,821	28,249	31,821	31,821	-			
School Lunch	19,261	20,783	20,783	20,783	20,783	20,783	20,783	20,783	20,783	-			
Sub-total All Education Items	<b>6,299,476</b>	6,278,328	6,281,898	6,281,898	6,281,898	6,281,898	6,153,740	6,157,312	6,157,312	(124,586)			
<b>General Government</b>						2009							
Distributions and Reimbursements	4,293,083												
Lottery, beano and Charity Games	657,315												
Gaming proceeds for Lottery Gap	4,491,775												
Additional Assistance	9,442,173												
Unrestricted General Government aid(replaces Lottery Revenue from Meals Tax Increase	898,538	6,802,188	6,391,552	6,391,552	7,875,026	7,875,026	5,965,449	6,217,040	6,217,040	(174,512)			
Revenues from Rooms Tax Increase	174,300												
Police Career Incentive	320,199	207,755		138,529	122,515	122,515		49,006	49,006	(89,523)			
Urban Renewal projects													
Veterans benefits	177,113	226,998	226,998	226,998	226,998	226,998	187,680	187,680	187,680	(39,318)			
Exemptions: Vets, Blind and Surviving Spouse	111,588												
Exemptions: Vets, Blind, Surviving Spouses & Elderly	77,308	187,014	187,014	187,014	187,014	187,014	187,014	187,014	187,014	-			
Offset Item Reserve for Direct Expenditure													
Public Libraries	60,716	49,305	34,173	34,173	50,604	50,604	42,253	42,253	42,253	8,080			
Subtotal All General Government	<b>10,189,097</b>	8,546,098	6,839,737	6,978,266	8,462,157	8,462,157	6,382,396	6,682,993	6,682,993	(295,273)			
Federal Stimulus Appropriation				914,048	914,048	914,048	938,832	938,832	938,832	24,784			
<b>Total Estimated Receipts</b>	<b>16,488,573</b>	<b>14,824,426</b>	<b>13,121,635</b>	<b>14,174,212</b>	<b>15,658,103</b>	<b>15,658,103</b>	<b>13,474,968</b>	<b>13,779,137</b>	<b>13,779,137</b>	<b>(395,075)</b>			
Difference from prior fiscal year													
Lib and ed offsets	79,977	70,088	54,956	54,956	71,387	71,387	63,036	63,036	63,036	8,080			
<b>Without Federal Stim</b>	<b>16,488,573</b>	<b>14,824,426</b>	<b>13,121,635</b>	<b>13,260,164</b>	<b>14,744,055</b>	<b>14,744,055</b>	<b>12,536,136</b>	<b>12,840,305</b>	<b>12,840,305</b>	<b>(419,859)</b>			

Circuit breaker loss is approximately \$500,000, for a total reduction of state aid of \$919,859.

## Appendix F

### Override Stabilization Fund Analysis

In December 2008, town officials became aware that the Override Stabilization Fund, also known as the Fiscal Stability Fund had experienced significant declines in its market value. Subsequent to this discovery, there has been discussion and speculation as to how this occurred, who made what decisions and whether they were wise decisions.

To determine the facts surrounding the loss of value in the Override Stabilization Fund in a manner that is professional and not political, we have performed a review of the facts and circumstances surrounding the loss of asset value based on data obtained from the Treasurer and Comptroller. The purpose of this review is to provide the Finance Committee and interested parties with a basic set of facts, but not to politicize the facts by adding comments or commentary, so discussion has been limited to items that contain supporting documentation.

#### **Creation of the Override Stabilization Fund**

On June 20, 2005 Town Meeting voted unanimously to create an Override Stabilization Fund (“Override Fund”) under article 65, *Appropriation / Stabilization*. The fund was created because on June 11, 2005 town residents voted to increase property taxes on themselves under a five year budget stability plan (“5 Year Plan”). Under the 5 Year Plan, the town would implement a cap on the annual increase of expenditures for the next 5 fiscal years, raise more revenue in taxes than necessary during years one and two of the plan and use the excess money primarily in years four and five to offset budget shortfalls when expenditures exceeded revenue. In the period between receipt and expenditure, the excess tax revenue would be placed into the Override Fund.

#### **Control of Investment Decisions**

Per review of Article 65, the Override Fund was established pursuant to Chapter 40, Section 5B of the General Laws of the Commonwealth. Under this statute, the treasurer is the custodian of all money appropriated into the Override Fund by Town Meeting and has sole authority to direct its investment decisions, provided such investment decisions are made in accordance with the restrictions of section 5B, Chapter 40. No town board, committee, commission or official, including the Board of Selectman, Finance Committee, Comptroller and Town Manager can override the investment decisions of the Treasurer. Additionally, no decisions made by a Treasurer are irrevocable. The incumbent Treasurer has the authority to adopt or change the policies, procedure or investment decisions of the prior Treasurer.

#### **Investment Policy / Strategy**

The incumbent Treasurer has written and maintained an Investment Policy Statement, which was established in October 2007. The policy statement provides a high level overview of the Treasurer’s approach to both short-term and long-term investing, including a high level overview of what type of accounts he considers to be long term. In the Treasurer’s Investment Policy Statement, there is no specific mention of any fund, including the Override Stabilization Fund, but there is a general mention of the treatment of stabilization funds as noted by the quote below from the investment policy:

*Our definition of risk is not always the common one. Most investors define investment risk in terms of the volatility of short-term total returns. This definition is appropriate for funds with a very short-term time horizon, but inappropriate for perpetual funds such as Trust Funds and/or Stabilization Funds, and Scholarship Funds.*

Per review of the Treasurer’s investment policy statement and the actual deposit of appropriated money, the Override Fund was considered to be a long-term investment as it was invested in the town’s State Street Global Advisor’s account (SSGA), which is a mix of equities and fixed income investments. The money was not invested using the Treasurer’s short-term investment strategy, which per the Investment Policy Statement would be a strategy comprised of Certificates of Deposit, Money Market accounts and government obligations (such as Treasury bonds / notes).

**Expected Use of Money in the Override Fund**

To obtain perspective into the expected use of money from the Override Fund, a review was conducted of the Finance Committee’s Reports to Town Meeting and Finance Committee Budget Books from the approval of the 5 year plan in June 2005, to December 2009 when town officials first become aware of losses suffered in the Override Fund.

An important point in understanding the timeline for use of Override Funds is that the funds must be available for use on the first day of the fiscal year in which they will be used because they must comply with investment laws governing the general fund, which requires money to be in highly liquid investments. Because the SSGA account is not a highly liquid investment, liquidation from the SSGA trust funds into an account that is highly liquid must occur by July 1 of the year that the funds have been designated for use.

When the 5 Year Plan was recommended by the Board of Selectmen, School Committee and Finance Committee and approved by the voters and Town Meeting in June 2005, the plan called for the excess tax revenue collected in FY2006 and FY2007 to be deposited in the Override Fund and primarily used to offset budget deficits in FY2009 and FY2010. The schedule below summarizes the deposit and withdrawal schedules into the override fund as presented by the Finance Committee in their April 25, 2005 Report to Town Meeting:

<b>Transaction</b>	<b>Fiscal Year</b>	<b>Available Date</b>	<b>Amount</b>
Deposit	FY2006	7/1/2005	\$ 2,064,530
Deposit	FY2007	7/1/2006	\$ 1,492,063
Withdrawal	FY2008	7/1/2007	(\$ 187,317)
Withdrawal	FY2009	7/1/2008	(\$ 703,870)
Withdrawal	FY2010	7/1/2010	(\$ 2,491,600)
Remaining Balance		6/30/2010	\$ 173,805

Subsequent to passage of the initial 5 Year Plan, the Town Manager’s Office continued to update their projections. At certain points in time (most recently the Finance Committee’s Report to Town Meeting on April 28, 2008), the town projected a later date of use for Override Funds (7/1/2009). However, at no point in time did the date of liquidation of Override Funds in the Town Manager’s updated budget forecasts exceed 2.5 years.

**Investment in SSGA**

To understand the investments that the Override Fund is in at SSGA, a request was made for the investment summary of the SSGA account as of June 30, 2008. Because the account is passively managed and not actively traded, one month’s investment summary was deemed to be a reasonable basis for analysis as a significant change in holdings would not be expected.

The Town invests money from various funds, including Trust Funds and the Override Fund at SSGA in Common Trust Funds (CTF’s).

As of June 30, 2008 investments consisted of investments in four Common Trust Funds, as follows:

<b>Holding</b>	<b>Balance</b>
S&P 500 CTF (CM10)	\$7,401,785
Russell Small Cap (CM87)	\$3,147,314
Passive Bond Market Index CTF (CMX7)	\$ 8,446,529
MSCI EAFE Index CTF (ECTF)	\$ 2,127,907

It is important to note that a CTF is not a mutual fund. Important distinctions between a CTF and mutual fund are as follows:

CTF's have less regulation on them than mutual funds. CTF's were designed to be more agile and responsive to changes in the market than a mutual fund, which is why they do not have ticker symbols and are closed off to primarily larger institutional investors.

Investment in a CTF is limited to unit holders of the CTF, and not the general investing public. Generally, investors of CTF's are sophisticated investors who are looking to passively manage their money.

A CTF does not have a readily determinable market value, such as a ticker symbol for a mutual fund or shares of publicly traded common stock. An investor cannot determine the closing price of a CTF on any given day, and usually has to wait until after month end to get the monthly closing balance.

An investor cannot buy a put option for a CTF because it is not traded in an active market, unlike a mutual fund where an investor can put in a, "sell" order if the price per shares dips above or below a certain level.

In addition to the investment summary obtained above, a request was also made to the Comptroller for the monthly plan activity reports from the date of inception of the Override Fund (7/1/2005) through the most recent statement (4/30/2009). In examining the monthly plan activity statements provided by the Comptroller, which show gains and losses of each specific Town fund, it is evident that the investment strategy for each fund is different because each fund did not have proportional gain / loss from market volatility each month. As of the date of this memo, a determination had not been made as to the exact percentage allocation of the CTF's above to the Override Fund.

**Investment Performance**

To understand investment performance, a review was conducted of the monthly SSGA plan activity statements.

As summarized in the chart below, the investment strategy of the Override Fund at SSGA experienced moderate gains in FY2006 and significant gains in FY2007 through May 31, 2007 when the Override Fund reached their peak performance. Subsequent to May 31, 2007, the fund began experiencing loss of value, turning from a net gain to net loss in September 2008 and continuing to decline through February 2009. The fund has recovered in value since its low point in February 2009, as noted below.

<b>Date</b>	<b>Cost Basis</b>	<b>Fair Market Value</b>	<b>Change in Value</b>
12/31/2005	\$2,064,528	\$2,117,083	\$52,555
6/30/2006	\$2,064,528	\$2,166,520	\$101,992
12/31/2006	\$4,164,528	\$4,549,612	\$385,084
5/31/2007	\$4,164,528	\$4,819,242	\$654,714
6/30/2007	\$4,164,528	\$4,765,281	\$600,753
12/31/2007	\$4,264,528	\$4,667,366	\$402,383
6/30/2008	\$4,264,528	\$4,726,229	\$21,848
9/30/2008	\$4,704,748	\$3,972,007	(\$188,890)
10/31/2008	\$4,704,748	\$3,832,240	(\$732,741)
12/31/2008	\$4,704,748	\$3,969,045	(\$735,703)
2/28/2009	\$4,704,748	\$3,507,400	(\$1,197,348)
4/30/2009	\$4,704,748	\$3,958,224	(\$746,524)

**Legality of Investment**

The Commonwealth of Massachusetts has specific rules and restrictions that apply to a Treasurer’s ability to invest money from the Stabilization Fund. A request was made of town counsel to examine the investments in the Fund to determine if they were legally invested. After consulting with town counsel over this matter, town counsel obtained the listing of holdings in the SSGA Account (210 pages total) and concluded that she did not have the expertise in finance or investments to fairly perform this analysis.