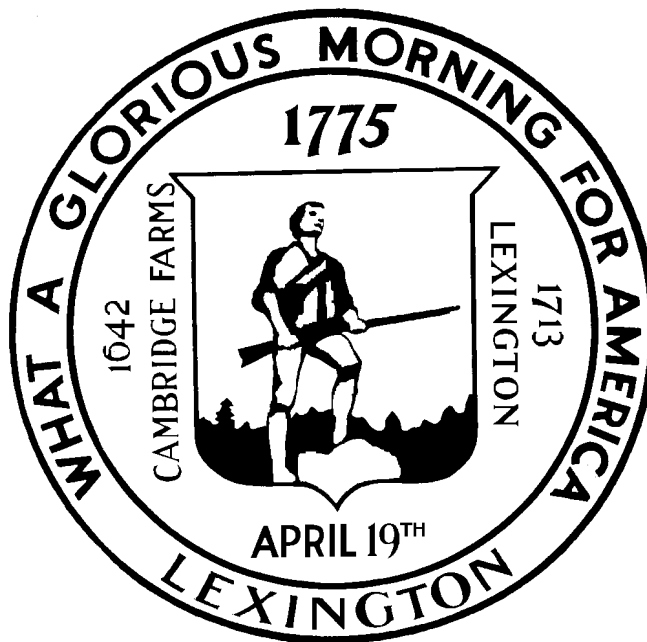


TOWN OF LEXINGTON, MASSACHUSETTS



FISCAL YEAR 2010
RECOMMENDED BUDGET &
FINANCING PLAN
MARCH 2, 2009



Town of Lexington Organizational Chart

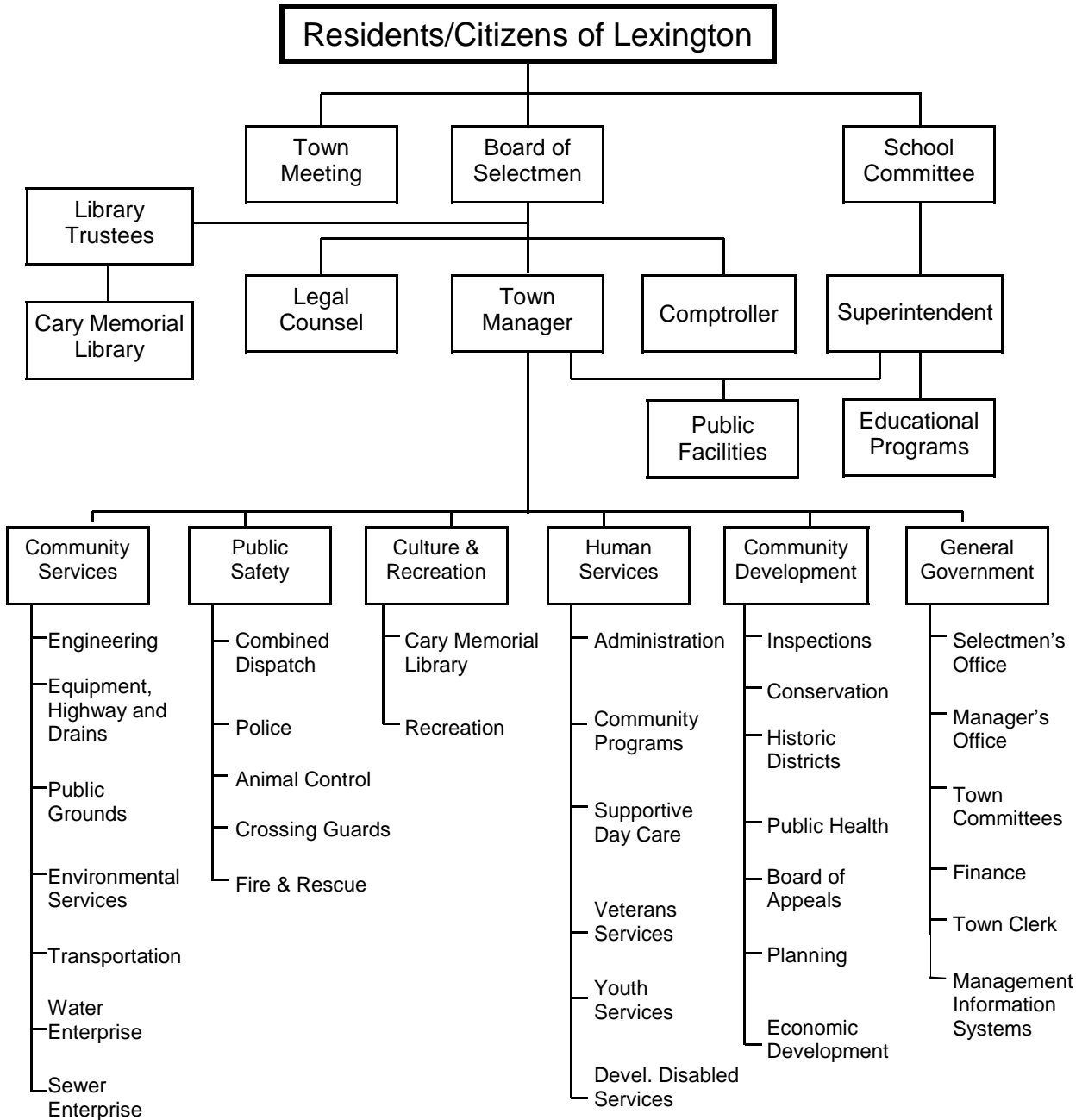


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The budget document outlines the Town's Fiscal year 2010 (FY2010) financial plan as recommended by the Board of Selectmen. Both the operating and capital budgets are contained in this document. The effective period of this budget is from July 1, 2009 to June 30, 2010.



Budget-In-Brief

Report of the Town Manager

The Budget Message is a letter to the Members of Town Meeting from the Town Manager in support of the enclosed budget recommendations. The letter provides an overview of the operating and capital budget, identifies significant budget issues, and explains the Town Manager's rationale for budget recommendations.

Section I: Budget Overview

The Budget Overview contains several summary tables, which display the calendar of the FY 2010 budget process, a expenditure and revenue history, and a detailed summary of proposed appropriations for the coming fiscal year.

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Town of Lexington

Town Manager's Office

Carl F. Valente, Town Manager
Linda Crew Vine, Assistant Town Manager

Tel: (781) 862-0500 x276
Fax: (781) 861-2921

March 2, 2009

The Honorable Board of Selectmen, Appropriation Committee, Capital Expenditures Committee and Town Meeting Members:

The Board of Selectmen voted on February 25, 2009 to bring forward to Town Meeting this FY2010 Recommended Budget and Financing Plan.

The Code of the Town of Lexington, Section 90-13, requires the Selectmen to submit their proposed budget for the upcoming Fiscal Year four weeks prior to the date when the Annual Town Meeting is scheduled to consider it. It is anticipated that Town Meeting will begin its deliberations on this budget on March 30, 2009.

As I conclude my fourth budget for the Town of Lexington, I want to acknowledge the many boards and committees, staff and citizens who participated in this process. Singling out specific individuals to thank would diminish what was a team effort. The diversity of opinion, problem solving perspective and commitment to community continues to be a true pleasure to experience. Lexington is well served by the many officials who contributed to this budget recommendation and I greatly appreciate the leadership and vision that has been exemplified throughout the budget process.

Sincerely,

Carl F. Valente

Carl F. Valente
Town Manager

Report of the Town Manager



FISCAL YEAR 2010 RECOMMENDED BUDGET AND FINANCING PLAN

REPORT OF THE TOWN MANAGER

The fiscal year 2010 general fund budget totals \$139,467,683, an increase of \$4,613,065 or 3.4 percent over the fiscal year 2009 adopted budget. The recommended budget is balanced and will not require a Proposition 2 ½ override vote. The Board of Selectmen has voted to bring forward to Town Meeting the budget reflected in this FY2010 Recommended Budget and Financing Plan.

Overview of the FY2010 Recommended Budget and Financing Plan

In light of the state of the economy, anticipated reductions in State Aid and the Town's increasing fixed costs, the Board of Selectmen held the first of five financial summits with the School Committee, Appropriation Committee and Capital Expenditures Committee in October 2008 to begin working on the fiscal year 2010 budget. At the fifth financial summit on February 25, the Board of Selectmen approved the FY2010 recommended budget.

A number of events took place between the first and last financial summit. The Superintendent of School's budget proposal was presented to the School Committee on December 10, 2008. On January 12, 2009 the Town Manager presented the initial budget recommendation for the municipal departments. At that time, the overall budget shortfall was \$2,242,943. Based on the Town's established revenue-sharing model, the Municipal portion of this shortfall was approximately \$386,000 and the School Department portion was \$1,867,000. As more accurate budgetary information became available, and through proposed budget efficiencies, staffing changes and fee increases, the Selectmen and School Committee were able to eliminate this shortfall and now present a balanced budget, as summarized below, to the Town's financial committees and Town Meeting.

	FY2009	FY2010		
	Budget	Recommended	Change \$	Change %
Education	\$ 65,924,737	\$ 68,669,847	\$ 2,745,110	4.16%
Shared Expenses	\$ 40,201,720	\$ 41,775,141	\$ 1,573,420	3.91%
Municipal	\$ 25,688,411	\$ 26,526,287	\$ 837,876	3.26%
<i>Subtotal Operating</i>	\$ 131,814,868	\$ 136,971,274	\$ 5,156,407	3.91%
Capital-Cash Funding Only	\$ 1,520,750	\$ 1,545,719	\$ 24,969	1.64%
Other	\$ 1,519,000	\$ 950,690	\$ (568,310)	-37.41%
Total General Fund	\$ 134,854,618	\$ 139,467,683	\$ 4,613,065	3.42%
Projected Revenue	\$ 134,854,618	\$ 139,467,683	\$ 4,613,065	3.42%
Surplus/(Deficit)	\$0	\$0		

Selectmen's Budget Principles

In developing the annual operating budget, the Board of Selectmen continued to adhere to the following principles in order to preserve the Town's financial condition:

1. Recurring revenues, not reserves or one-time revenues, should support operating expenses and debt service.
2. Debt will not be used to fund current operating expenditures.

FISCAL YEAR 2010 RECOMMENDED BUDGET AND FINANCING PLAN

3. Adequate reserves and contingency funds will be budgeted, based on the overall recommendations of the Ad hoc Financial Policy Committee as adopted by the Board of Selectmen.
4. Sufficient funds for building maintenance will be budgeted to properly maintain facilities and equipment as well as foster energy conservation.
5. Payments in-lieu-of-taxes (PILOT) from the water and sewer enterprise funds to the general fund will be eliminated, continuing a policy established by the Board of Selectmen in FY2007 to phase out PILOT payments by FY2010.
6. The operating and capital budgets will strive to maintain the core services currently provided, and recognize that changes in service demands may require that additional resources be provided in certain areas.
7. The budget should strive to maintain the core services and staff that were restored by the voters with the passage of Questions 3 and 4 of the June 2006 Proposition 2 ½ override and Question 1 of the June 2007 Proposition 2 ½ override.

The FY2010 Operating Budget

While the Town's FY2010 operating budget has many complexities, certain matters deserve specific attention:

I. Financing Plan:

Revenue Allocation Model: It has been the Town's practice to share Town revenues between the municipal departments and School Department. Based on a model developed by the Town Manager and Superintendent of Schools and accepted by the Board of Selectmen, School Committee and financial committees, projected revenues are allocated such that after shared expenses are funded, 71.5 percent of all general fund revenues are allocated to the School Department and 28.5 percent are allocated to the municipal departments.

Revenue Sources:

The property tax remains the Town's primary revenue source, comprising 82 percent of total revenues. Residential property values make up 87 percent of the total assessed value in Lexington. Residential property owners, however, pay only 78 percent of total property taxes, as a result of the tax classification model adopted by the Board of Selectmen. Due to the strong commercial real estate market of the last two years, there has been a slight shift in the Town's tax levy, with commercial and industrial property owners paying a greater share of the Town's overall tax burden.

State Aid, which is estimated at 6.5 percent of total revenues, is also an important source of revenue. Due to the state of the national and State economy and sharply declining tax revenue, the Legislature authorized Governor Patrick to make a mid-year reduction in State Aid for fiscal year 2009. The Governor's budget proposal for fiscal year 2010 calls for an additional reduction in State Aid. Since the Legislature will not likely vote a fiscal year 2010 budget until after the close of Town Meeting, the Town's recommended budget assumes a 9 percent or \$900,000 reduction in State Aid. This assumed reduction is being made up by the use of Free Cash.

- #### **II. Expenditures:**
- Overall, the FY2010 School Department budget is increasing by 3.95 percent and the municipal budget by 3.26 percent. Approximately \$3.6 million of Free Cash, inclusive of the \$900,000 referenced above, is being recommended to support the operating budget. Other

FISCAL YEAR 2010 RECOMMENDED BUDGET AND FINANCING PLAN

highlights include:

- a. **Health Insurance for Employees and Retirees:** The Town currently contributes 80-85 percent towards the health insurance premium for employees and retirees. The health insurance budget for employees and retirees is expected to increase by \$526,759 or 2.6 percent in fiscal year 2010. This modest increase, however, is masking significant increases in health insurance rates. Overall, the estimated premiums for the Town's Blue Cross products are increasing by 9.5 percent. Premiums for the Harvard Pilgrim products are increasing by 12 percent. The budget, however, is increasing by just 2.6 percent for the following reasons: 1) The School Department is reducing the number of benefit-eligible positions, saving approximately \$552,000 in FY2010; and 2) The FY09 health insurance budget overstated the number of retirees taking the Town's health insurance plan. As a result, the percentage increase for the FY2010 budget is less because the Town over budgeted in FY09 by approximately \$1,000,000. This additional appropriation will close to Free Cash at the end of FY09 or may be appropriated by Town Meeting for some other purpose.

The Town's health insurance benefits program is currently a subject of collective bargaining between the Town and the Employee Health Insurance Coalition. The Coalition is comprised of representatives from each Municipal and School collective bargaining unit plus one retiree representative. The Town Manager is required to negotiate with the Coalition to make any change to health or dental insurance benefits. A 70 percent weighted vote of the Coalition is needed to approve any change, as is a majority vote of the Board of Selectmen. It is anticipated that, in the absence of changes in the Town's health insurance program, future budgets will reflect continued health benefit increases at a rate greater than the overall increase in the Consumer Price Index, given the nature of health care.

- b. **Utilities/Fuel:** The budgets for electricity, gasoline and other utility increases are projected to decrease in FY2010. The Town participates in a regional purchasing consortium for gasoline and heating oil and has long-term contracts for the purchase of natural gas and electricity. This provides competitive prices and budget stability for the Town. Utility costs for FY2010 are expected to decrease by 8 percent, partially due to declining rates. More importantly, however, is the progress made by the Facilities Department to improve the energy efficiency of the Town's buildings. Electricity consumption in the school buildings has decreased by 14 percent from 2006 to 2008, saving approximately \$250,000. With the Clarke Middle School new natural gas heating system, an additional net savings in energy costs of \$80,000 is projected.

	FY 2009	FY 2010		
	Adjusted	Recommended	Change \$	Chg. %
Electricity	\$ 2,354,723	\$ 2,203,665	\$ (151,058)	-6.4%
Heating Oil	\$ 581,470	\$ 352,540	\$ (228,930)	-39.4%
Natural Gas	\$ 772,578	\$ 947,693	\$ 175,115	22.7%
Diesel/Gasoline	\$ 432,741	\$ 306,817	\$ (125,924)	-29.1%
TOTAL	\$ 4,141,512	\$ 3,810,715	\$ (330,797)	-8.0%

- III. **Budgeted Reserves:** Following the last downturn in the economy in the 2001-2003 period, the Board of Selectmen became increasingly concerned about the Town's lack of financial reserves to bridge the budget gap that occurs when a recession is upon us. In addition, Lexington had not

FISCAL YEAR 2010 RECOMMENDED BUDGET AND FINANCING PLAN

been building reserves to fund its unfunded liabilities (e.g., post employment health benefits), which could impact its flexibility in managing the Town finances during a recessionary period. In response to these concerns, the Board appointed an ad hoc Financial Policy Committee in 2005 to examine and propose comprehensive financial policies to address operational needs, catastrophic and emergency reserves, maintenance of assets and unfunded liabilities. This Committee's recommendations may be found on the Town's website <http://www.lexingtonma.gov/finance.cfm>. The resulting policy recommendations adopted by the Selectmen call for rebuilding financial reserves and addressing the Town's unfunded liabilities over a multi-year period. After three years of building the Town's Stabilization Fund, the balance in this fund is approximately \$6,700,000. The fiscal year 2010 budget, however, does not provide for any additional contribution to this reserve. The Town's goal had been to build a Stabilization fund of \$8.5 to \$9.5 million (2008 dollars), an amount sufficient to make up three years of revenue shortfalls that typically occur during an economic slowdown. The economic downturn is now upon us and the Town anticipates having to draw down its Stabilization Fund in future years. On a positive note, for the second consecutive year, the budget includes a recommendation to set aside \$440,690 for post-employment benefits (i.e., retiree health care) bringing the total in this reserve to approximately \$950,000. The Town's unfunded liability for this retiree benefit is approximately \$100 million, based on a 30-year funding schedule. Lastly, the FY2010 budget includes a recommendation to add an additional \$350,000 to the existing balance of the Special Education Stabilization fund, bringing the total to approximately \$700,000 if approved by Town Meeting.

The FY2010 Capital Budget

The recommended Capital Budget will provide for maintenance, replacement and improvements to our buildings, infrastructure and equipment. Time has proven that deferring capital improvements ultimately results in higher repair and replacement costs in the future. Warrant Articles 11-19 represent the capital portion of this year's budget. For fiscal year 2010, a total capital budget of \$10.6 million is proposed. This is a decrease of approximately \$2 million over the fiscal year 2009 capital budget. \$822,450 of Free Cash is being recommended to support the capital budget. The remainder for the capital budget is being funded through the issuance of debt, Community Preservation Act funds, Water/Sewer Retained Earnings, sale of assets and State grants. A summary of the Town's debt service for all capital projects previously approved by Town Meeting is shown in the following section.

Debt/Debt Service

The Town of Lexington has maintained a Aaa credit rating for a number of years. Moody's Investors Service recently reaffirmed this credit rating in February when the Town issued long-term debt that sold at a 2 percent interest rate. This strong credit rating is due largely to the very strong demographic characteristics of the Town. A "triple A" rating is the highest credit rating a municipality can receive and allows the Town to borrow funds at the most favorable interest rates. Approximately 16 Massachusetts' cities and towns maintain the Aaa rating. Below is an historical summary of the Town's debt service. More detailed debt service schedules can be found in Section 11 of this Recommended Budget and Financing Plan.

FISCAL YEAR 2010 RECOMMENDED BUDGET AND FINANCING PLAN

Annual Debt Service	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010 Projected
General Fund	\$ 3,490,750	\$ 3,720,061	\$ 3,798,137	\$ 4,017,541	\$ 4,471,432
Prop. 2 1/2 Excluded	\$ 4,943,313	\$ 5,027,256	\$ 5,272,874	\$ 5,632,643	\$ 5,879,524
Water	\$ 213,150	\$ 398,671	\$ 490,833	\$ 850,350	\$ 1,108,100
Sewer	\$ 275,950	\$ 351,643	\$ 473,256	\$ 569,971	\$ 633,497
Recreation	\$ 100,000	\$ 268,000	\$ 103,917	\$ 106,200	\$ 132,600
Total Debt Service	\$ 9,023,163	\$ 9,765,631	\$ 10,139,017	\$ 11,176,705	\$ 12,225,153
Total Revenues	\$ 127,216,691	\$ 143,478,786	\$ 152,344,315	\$ 157,423,868	\$ 163,126,074
Debt Serv. % of Revenues	7.09%	6.81%	6.66%	7.10%	7.49%

History of Proposition 2 ½ Overrides and Debt Exclusions in Lexington

While the FY2010 budget, as presented, can be balanced without a Proposition 2 ½ Override, below is a history of Overrides and Debt Exclusions election results in Lexington:

NR: none requested

<u>Fiscal Year</u>	<u>Override</u>	<u>Debt Exclusion</u>
2010	NR	NR
2009	NR	NR
2008 - approved	\$4,636,987	\$27,500,000 (DPW facility)
2007 - approved	\$1,858,435	NR
2007 – <i>not approved</i>	\$3,166,166	NR
2006	NR	NR
2005 - approved	\$4,224,340	NR
2004 - <i>not approved</i>	\$4,957,000	NR
2003 - approved	NR	\$42,550,000 (schools, roads, Lincoln Park)
2002	NR	NR
2001 - approved	\$3,440,829	NR
2000 - approved	NR	\$52,235,000 (school building projects)
1999 - <i>not approved</i>	NR	\$68,200,000
1998	NR	NR
1997	NR	NR
1996 - approved	\$1,500,000	NR
1995	NR	NR
1994	NR	NR
1993 - approved	\$2,718,092	NR
1992	NR	NR
1991 - approved	\$1,097,829	NR
1990	NR	NR
1989 - approved	NR	\$11,000,000 (Pine Meadows Golf Course)

Elderly/Low Income Property Tax Relief

The Board of Selectmen continues to examine various options to provide property tax relief to our low income and elderly residents. Currently, the Town is able to provide the following options:

1. Senior Service Program – Qualified property owners over the age of 60 can work for the Town and receive up to \$1,000 toward their property tax bills.
2. Property Tax Deferral-Interest Rate Reduction – As a result of 2006 State legislation, Town Meeting voted to decrease the interest rate charged for elderly residents who choose to defer

FISCAL YEAR 2010 RECOMMENDED BUDGET AND FINANCING PLAN

payment of their property taxes. The rate for FY2010 will be less than 1 percent, down from 1.66 percent in FY2009.

3. Property Tax Deferral-Qualifying Income Level - The Town has received special legislation to increase the income limits for residents over 65 years of age who wish to defer their property taxes. Currently, only seniors who earn less than \$40,000 qualify for this program. Article 34 will include a recommendation to Town Meeting to increase the qualifying income levels for the Property Tax Deferral program.
4. Increase in the Property Tax Exemption Limits – At the 2006 Annual Town Meeting, the Town voted to double the amount of the property tax exemption for certain qualifying residents, to \$1,000.
5. The Town provides a 30 percent discount on water and sewer rates to qualified low-income residents.

Collective Bargaining

With the exception of two bargaining groups, the Town has not settled collective bargaining contracts with its unions for FY2010. Further, for FY08-09, the Town is currently in negotiations with the Lexington Police Association. Also for this period, the Fire Union has filed for arbitration with the Joint Labor-Management Commission, having rejected the Town's financial package after numerous negotiating sessions.

The budget for fiscal year 2010 includes amounts that, in the best estimate of the Town Manager and Superintendent of Schools, may be required for collective bargaining contract renewals. That being said, Town officials are very mindful of the current economic situation and will take that into account during negotiations.

The Town Manager is also negotiating with the Employee Health Insurance Coalition to modify the Town's health insurance program for FY2010. In FY08, deductibles and co-pays were increased by a modest amount and the Town's contribution for the Blue Cross Network Blue plan decreased from 87 to 85 percent. Over the two-year period of this Coalition agreement, the Town savings from these changes were approximately \$1,100,000.

Tax Rate Estimate

It has been customary to provide an unofficial estimate of the tax rate that might result if the financial plans presented in this report are adopted and the assumptions with respect to State aid prove reasonably accurate. Without assuming any change in assessed valuations for Fiscal Year 2010, a residential tax rate of \$13.31 is estimated compared to the tax rate of \$12.97/\$1,000 of valuation for Fiscal Year 2009.

The following table provides a summary of components of the property tax bill for a home assessed at \$608,000, which is the median residential property value in Lexington.

FISCAL YEAR 2010 RECOMMENDED BUDGET AND FINANCING PLAN

MEDIAN RESIDENTIAL TAX BILL	FY2007	FY2008	FY2009	FY2010
Base property tax	\$6,918	\$7,328	\$7,515	\$7,515
Allowable 2.5% increase	--	--	--	\$188
Proposition 2½ debt exclusion	375	378	384	\$438
Community Preservation Act surcharge	186	196	198	\$203
Total tax bill	\$7,523	\$7,958	\$8,097	\$8,344

Notes: Assumes no change in the residential/commercial tax shift.

Assumes no change in total valuation by class of property (residential, commercial/industrial, personal property).

Additional Information

The remainder of this document provides additional information on various aspects of the Town's budget. In addition, the School Committee, Appropriation Committee and Capital Expenditures Committee will be providing separate documents, reports and recommendations. Further questions may also be directed to the Town Manager's Office, Assistant Town Manager for Finance or Budget Officer.

Section I: Budget Overview

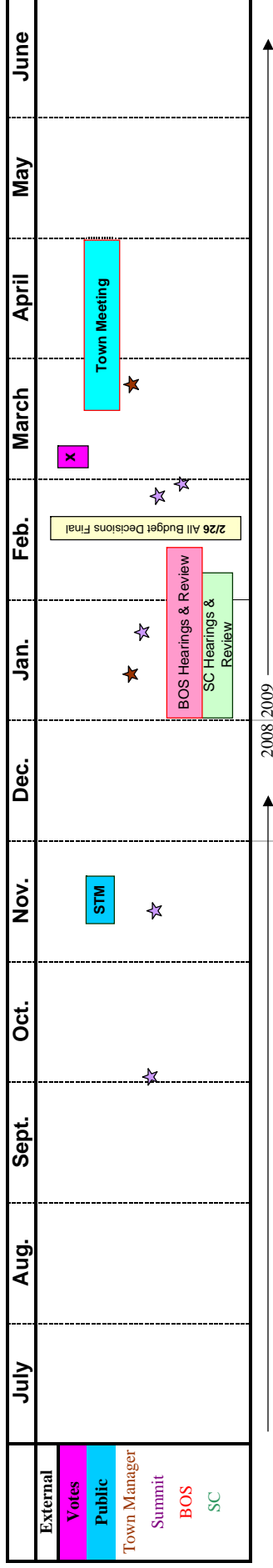




Town of Lexington - FY 2010 Budget Schedule & Process

The Town of Lexington operates under state statutes and the Town Charter as amended to establish the Selectmen-Town Manager form of government. The legislative body of Lexington is the representative Town Meeting comprised of approximately 200 elected Town Meeting Members. Town Meeting has the sole authority to appropriate funds for the operating and capital projects. Lexington's annual budget is initially proposed by the Town Manager, reviewed and recommended by the Board of Selectmen, and then fully adopted by Town Meeting action.

Budget Schedule



Significant Dates

September 2008

Distribution of Materials to Departments

October 2008

★ Summit I - Financial Indicators & Projections - Discuss Guidelines & Drivers

November 2008

★ Summit II - Revenue Model & Revised Projections

December 2008

Submittal of FY 2010 Superintendent's Recommended Budget to SC

January 2009

★ Submittal of FY 2010 Town Manager's Preliminary Budget to BOS

★ Summit III - Revenue Split, Expense Review & Gap Defining

School Committee - Public Hearings on Budget

February 2009

BOS - Review of Budget

School Committee - Public Hearings on Budget

★ Summit IV - Progress Report/Official Approval of FY 2009 Rec'd Budgets (Municipal/Schools)

★ Summit V Budget Decisions & Deliberations concluded

March 2009

Budget Electronic Distribution

★ Municipal Election

Town Meeting Commences

★ FY 2010 Recommended Budget Presented to Town Meeting

April 2009

Town Meeting

July 2009

Start of FY 2010

September 9th

October 1st

November 12th

December 10th

January 12th

January 15th

January

Early February
Early February
February 24th
February 26th

March 2nd
March 2nd
March 23rd
March 30th

April

July 1, 2009

Summary of Revenues & Expenditures

The summary provided below shows revenues & expenses for the Town of Lexington FY 2008-2010. This summary reflects actual results of FY 2008, adjusted figures from FY 2009 and the recommendations of the Town Manager & Superintendent for FY 2010.

Revenue Summary

	FY2008 Actual		FY2009 Recap		FY2010 Projected	
Tax Levy	\$	104,879,746	\$	110,705,521	\$	114,759,106
State Aid	\$	9,064,275	\$	9,963,453	\$	9,058,898
Local Receipts	\$	12,189,265	\$	9,395,065	\$	9,770,000
Available Funds	\$	4,216,097	\$	5,620,168	\$	6,053,619
Revenue Offsets	\$	(1,897,006)	\$	(2,540,476)	\$	(1,836,461)
Enterprise Funds (Indirect)	\$	1,752,885	\$	1,710,887	\$	1,662,522
Total General Fund	\$	130,205,261	\$	134,854,618	\$	139,467,683

General Fund Expense Summary

Education						
Lexington Public Schools	\$	60,193,779	\$	64,414,139	\$	66,958,293
Minuteman Reg. School	\$	1,194,216	\$	1,510,598	\$	1,711,554
<i>sub-total Education</i>	\$	61,387,995	\$	65,924,737	\$	68,669,847
Municipal	\$	25,651,592	\$	25,688,411	\$	26,526,287
Shared Expenses						
Benefits & Insurance	\$	23,425,240	\$	26,782,252	\$	27,890,276
Debt (within-levy)	\$	3,572,204	\$	4,017,541	\$	4,471,432
Reserve Fund	\$	-	\$	532,500	\$	550,000
Facilities	\$	8,994,689	\$	8,869,428	\$	8,863,432
<i>sub-total Shared Expenses</i>	\$	35,992,133	\$	40,201,720	\$	41,775,141
Capital						
Cash Capital	\$	1,355,000	\$	1,520,750	\$	1,545,719
<i>sub-total Capital</i>	\$	1,355,000	\$	1,520,750	\$	1,545,719
Other						
Stabilization Fund	\$	1,000,000	\$	1,000,000	\$	-
Other	\$	390,000	\$	519,000	\$	950,690
<i>sub-total Other</i>	\$	1,390,000	\$	1,519,000	\$	950,690
Total General Fund	\$	125,776,720	\$	134,854,618	\$	139,467,683
Surplus/(Deficit)	\$	4,428,541	\$	(0)	\$	(0)

Other Expenses						
Revolving Funds	\$	923,529	\$	2,117,630	\$	2,168,530
Grants	\$	122,732	\$	122,732	\$	161,168
CPA	\$	1,428,699	\$	2,978,386	\$	2,667,028
Enterprise Funds (Direct)						
Water	\$	5,549,471	\$	6,487,028	\$	6,686,570
Wastewater (Sewer)	\$	6,658,544	\$	7,062,609	\$	7,704,170
Recreation	\$	1,430,700	\$	1,676,083	\$	1,725,605
Cash Capital	\$	25,000	\$	85,305	\$	111,000
<i>sub-total Enterprise Funds</i>	\$	13,663,715	\$	15,311,025	\$	16,227,344
Exempt Debt						
Municipal	\$	3,927,422	\$	3,081,223	\$	2,974,264
School	\$	1,445,451	\$	2,551,420	\$	2,905,259
<i>sub-total Exempt Debt</i>	\$	5,372,874	\$	5,632,643	\$	5,879,523
Total Other Expenses	\$	21,511,549	\$	26,162,416	\$	27,103,593
Total Expenses	\$	147,288,269	\$	161,017,033	\$	166,571,277

Program Summary

A	B	C	D	E	F	G	(G-D)	(G/D)					
ELEMENT	DESCRIPTION	2008 Actual	2009 Adjusted	2010 Mgr. Rec'd	Selectmen Add/Del	2010 Recommended	Change \$	Change %					
Operating Budget- General Fund Expenses													
Program 1000: Education													
1100 Lexington Public Schools	\$	60,193,779	\$	64,414,139	\$	68,015,286	\$	(1,056,993)	\$	66,958,293	\$	2,544,154	3.95%
1200 Regional Schools	\$	1,194,216	\$	1,510,598	\$	1,800,000	\$	(88,446)	\$	1,711,554	\$	200,956	13.30%
Total Education	\$	61,387,995	\$	65,924,737	\$	69,815,286	\$	(1,145,439)	\$	68,669,847	\$	2,745,110	4.16%
Program 2000: Shared Expenses													
2110 Contributory Retirement	\$	3,381,300.27	\$	3,446,236.00	\$	3,643,396.00	\$	-	\$	3,643,396	\$	197,160	5.72%
2120 Non-Contributory Retirement	\$	41,218.31	\$	42,000.00	\$	42,000.00	\$	-	\$	42,000	\$	-	0.00%
2130 Employee Insurance	\$	18,965,998.27	\$	22,140,749.00	\$	23,819,212.00	\$	(944,754)	\$	\$22,874,458	\$	\$733,709	-17.96%
2140 Unemployment Insurance	\$	147,694.48	\$	100,000.00	\$	150,000.00	\$	117,300	\$	267,300	\$	167,300	167.30%
2150 Workers' Compensation	\$	311,102.17	\$	306,625.00	\$	351,625.00	\$	-	\$	351,625	\$	45,000	14.68%
2160 Property & Liability Insurance	\$	573,838.26	\$	608,240.00	\$	611,497.00	\$	-	\$	611,497	\$	3,257	0.54%
2170 Uninsured Losses	\$	4,088.00	\$	138,402.00	\$	100,000.00	\$	-	\$	100,000	\$	(38,402)	-27.75%
sub-total 2100 Benefits		\$23,425,240		\$26,782,252		\$28,717,730		(\$827,454)		\$27,890,276		\$ 1,108,024	4.14%
2210 Payment on Funded Debt	\$	2,833,980	\$	3,110,000	\$	3,622,390	\$	-	\$	3,622,390	\$	512,390	16.48%
2220 Interest on Funded Debt	\$	696,227	\$	663,723	\$	660,650	\$	-	\$	660,650	\$	(3,073)	-0.46%
2230 Temporary Borrowing	\$	41,997	\$	243,818	\$	188,393	\$	-	\$	188,393	\$	(55,425)	-22.73%
sub-total 2200 Debt Services	\$	3,572,204	\$	4,017,541	\$	4,471,432	\$	-	\$	4,471,432	\$	453,892	11.30%
2310 Reserve Fund	\$	-	\$	532,500	\$	550,000	\$	-	\$	550,000	\$	17,500	3.29%
sub-total 2300 Operating Articles	\$	-	\$	532,500	\$	550,000	\$	-	\$	550,000	\$	17,500	3.29%
2400 Facilities	\$	8,994,689	\$	8,869,428	\$	8,932,703	\$	(69,271)	\$	8,863,432	\$	(5,996)	-0.07%
Total Shared Expenses	\$	35,992,133	\$	40,201,720	\$	42,671,866	\$	(896,725)	\$	41,775,141	\$	1,573,420	3.91%
Program 3000: Public Works													
3100-3500 DPW Personal Services	\$	3,303,096	\$	3,162,037	\$	3,200,625	\$		\$	3,200,625	\$	38,588	1.22%
3100-3500 DPW Expenses	\$	5,183,585	\$	4,612,678	\$	4,783,243	\$	(50,500)	\$	4,732,743	\$	120,065	2.60%
Total Public Works	\$	8,486,681	\$	7,774,715	\$	7,983,868	\$	(50,500)	\$	7,933,368	\$	158,653	2.04%
Program 4000: Public Safety													
4100 Law Enforcement Personal Services	\$	4,706,271	\$	4,797,795	\$	4,836,757	\$	(37,000)	\$	4,799,757	\$	1,962	0.04%
4100 Law Enforcement Expenses	\$	485,964	\$	491,676	\$	500,169	\$	(31,541)	\$	468,628	\$	(23,048)	-4.69%
sub-total 4100 Law Enforcement	\$	5,192,235	\$	5,289,471	\$	5,336,926	\$	(68,541)	\$	5,268,385	\$	(21,086)	-0.40%
4200 Fire Personal Services	\$	4,130,153	\$	4,268,656	\$	4,355,320	\$	44,798	\$	4,400,118	\$	131,462	3.08%
4200 Fire Expenses	\$	519,969	\$	479,436	\$	470,988	\$	(620)	\$	470,368	\$	(9,068)	-1.89%
sub-total 4200 EMS/Fire	\$	4,650,122	\$	4,748,092	\$	4,826,308	\$	44,178	\$	4,870,486	\$	122,394	2.58%
Total Public Safety	\$	9,842,357	\$	10,037,563	\$	10,163,234	\$	(24,363)	\$	10,138,871	\$	101,308	1.01%
Program 5000: Culture & Recreation													
5100 Library Personal Services	\$	1,548,077	\$	1,608,985	\$	1,702,930	\$	-	\$	1,702,930	\$	93,945	5.84%
5100 Library Expenses	\$	454,119	\$	249,700	\$	249,400	\$	-	\$	249,400	\$	(300)	-0.12%
	\$	2,002,196	\$	1,858,685	\$	1,952,330	\$	-	\$	1,952,330	\$	93,645	5.04%
Total Culture & Recreation	\$	2,002,196	\$	1,858,685	\$	1,952,330	\$	-	\$	1,952,330	\$	93,645	5.04%
Program 6000: Human Services													
6000 Human Services Personal Services	\$	363,822	\$	444,653	\$	409,285	\$		\$	409,285	\$	(35,368)	-7.95%
6000 Human Services Expenses	\$	227,530	\$	211,088	\$	176,578	\$	(5,000)	\$	171,578	\$	(39,510)	-18.72%
	\$	591,352	\$	655,741	\$	585,863	\$	(5,000)	\$	580,863	\$	(74,878)	-11.42%
Total Human Services	\$	591,352	\$	655,741	\$	585,863	\$	(5,000)	\$	580,863	\$	(74,878)	-11.42%

Program Summary

A	B	C	D	E	F	G	(G-D)	(G/D)
ELEMENT	DESCRIPTION	2008 Actual	2009 Adjusted	2010 Mgr. Rec'd	Selectmen Add/Del	2010 Recommended	Change \$	Change %
<u>Program 7000: Community Development</u>								
7100 Comm. Devel. Personal Services	\$	700,533	\$ 868,255	\$ 896,277	\$ (12,499)	\$ 883,778	\$ 15,523	1.79%
7100 Comm. Devel. Expenses	\$	100,640	\$ 100,797	\$ 123,397	\$ (7,000)	\$ 116,397	\$ 15,601	15.48%
<i>sub-total 7100 Comm. Dev.</i>	\$	<i>801,173</i>	\$ <i>969,051</i>	\$ <i>1,019,674</i>	\$ <i>(19,499)</i>	\$ <i>1,000,175</i>	\$ <i>31,124</i>	<i>3.21%</i>
7200 Planning Personal Services	\$	204,039	\$ 214,942	\$ 227,280	\$ -	\$ 227,280	\$ 12,338	5.74%
7200 Planning Expenses	\$	7,015	\$ 49,859	\$ 9,850	\$ -	\$ 9,850	\$ (40,009)	-80.24%
<i>sub-total 7200 Planning</i>	\$	<i>211,054</i>	\$ <i>264,801</i>	\$ <i>237,130</i>	\$ -	\$ <i>237,130</i>	\$ <i>(27,671)</i>	<i>-10.45%</i>
7300 Economic Devel. Personal Service	\$	109,151	\$ 92,212	\$ 86,000	\$ -	\$ 86,000	\$ (6,212)	-6.74%
7300 Economic Devel. Expenses	\$	144,089	\$ 14,166	\$ 6,666	\$ -	\$ 6,666	\$ (7,500)	-52.94%
<i>sub-total 7300 Eco. Dev.</i>	\$	<i>253,240</i>	\$ <i>106,378</i>	\$ <i>92,666</i>	\$ -	\$ <i>92,666</i>	\$ <i>(13,712)</i>	<i>-59.68%</i>
Total Community Development	\$	1,265,467	\$ 1,340,230	\$ 1,349,470	\$ (19,499)	\$ 1,329,971	\$ (10,259)	-0.77%
<u>Program 8000: General Government</u>								
8110 Selectmen Personal Services	\$	68,527	\$ 78,048	\$ 81,612	\$ -	\$ 81,612	\$ 3,564	4.57%
8110 Selectmen Expenses	\$	71,910	\$ 73,870	\$ 75,825	\$ -	\$ 75,825	\$ 1,955	2.65%
8120 Legal	\$	414,619	\$ 350,000	\$ 375,000	\$ -	\$ 375,000	\$ 25,000	7.14%
8130 Town Report	\$	6,495	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ -	0.00%
<i>sub-total 8100 Board of Selectmen</i>	\$	<i>561,552</i>	\$ <i>508,918</i>	\$ <i>539,437</i>	\$ -	\$ <i>539,437</i>	\$ <i>30,519</i>	<i>6.00%</i>
8210-8220 Town Manager Personal Service	\$	506,997	\$ 511,131	\$ 537,875	\$ -	\$ 537,875	\$ 26,744	5.23%
8210-8220 Town Manager Expenses	\$	347,893	\$ 199,750	\$ 188,500	\$ 11,352	\$ 199,852	\$ 102	0.05%
8230 Salary Transfer Account	\$	-	\$ 495,491	\$ 1,083,000	\$ (80,000)	\$ 1,003,000	\$ 507,509	102.43%
<i>sub-total 8200 Town Manager</i>	\$	<i>854,890</i>	\$ <i>1,206,372</i>	\$ <i>1,809,375</i>	\$ <i>(68,648)</i>	\$ <i>1,740,727</i>	\$ <i>534,355</i>	<i>44.29%</i>
8310 Appropriations Committee	\$	543	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%
8320 Misc. Towns and Committees	\$	3,449	\$ 4,700	\$ 4,700	\$ -	\$ 4,700	\$ -	0.00%
8330 Public Celebrations Committee	\$	28,964	\$ 29,500	\$ 30,000	\$ -	\$ 30,000	\$ 500	1.69%
<i>sub-total 8300 Town Committees</i>	\$	<i>32,957</i>	\$ <i>35,700</i>	\$ <i>36,200</i>	\$ -	\$ <i>36,200</i>	\$ <i>500</i>	<i>1.40%</i>
8400 Finance Personal Services	\$	990,601	\$ 1,055,828	\$ 1,063,734	\$ -	\$ 1,063,734	\$ 7,906	0.75%
8400 Finance Expenses	\$	260,005	\$ 282,490	\$ 301,328	\$ -	\$ 301,328	\$ 18,838	6.67%
<i>sub-total 8400 Finance</i>	\$	<i>1,250,606</i>	\$ <i>1,338,318</i>	\$ <i>1,365,062</i>	\$ -	\$ <i>1,365,062</i>	\$ <i>26,744</i>	<i>2.00%</i>
8500 Town Clerk Personal Services	\$	255,525	\$ 290,031	\$ 269,513	\$ -	\$ 269,513	\$ (20,518)	-7.07%
8500 Town Clerk Expenses	\$	124,890	\$ 106,114	\$ 84,000	\$ -	\$ 84,000	\$ (22,114)	-20.84%
<i>sub-total 8500 Town Clerk</i>	\$	<i>380,415</i>	\$ <i>396,145</i>	\$ <i>353,513</i>	\$ -	\$ <i>353,513</i>	\$ <i>(42,632)</i>	<i>-10.76%</i>
8600 MIS Personal Services	\$	69,126	\$ 198,090	\$ 211,043	\$ -	\$ 211,043	\$ 12,953	6.54%
8600 MIS Expenses	\$	313,993	\$ 337,933	\$ 344,902	\$ -	\$ 344,902	\$ 6,969	2.06%
<i>sub-total 8600 MIS</i>	\$	<i>383,119</i>	\$ <i>536,023</i>	\$ <i>555,945</i>	\$ -	\$ <i>555,945</i>	\$ <i>19,922</i>	<i>3.72%</i>
Total General Government	\$	3,463,539	\$ 4,021,476	\$ 4,659,532	\$ (68,648)	\$ 4,590,884	\$ 569,408	14.16%
Total Municipal	\$	25,651,592	\$ 25,688,411	\$ 26,694,297	\$ (168,010)	\$ 26,526,287	\$ 837,876	3.26%
<u>Capital</u>								
Capital Requests (Cash-GF)	\$	655,000	\$ 842,000	\$ 850,000	\$ -	\$ 850,000	\$ 8,000	0.95%
Capital Requests (Cash-Other)	\$	50,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Building Envelope Set Aside	\$	150,000	\$ 153,750	\$ 157,594	\$ -	\$ 157,594	\$ 3,844	2.50%
Streets Set Aside	\$	500,000	\$ 525,000	\$ 538,125	\$ -	\$ 538,125	\$ 13,125	2.50%
Total Capital	\$	1,355,000	\$ 1,520,750	\$ 1,545,719	\$ -	\$ 1,545,719	\$ 24,969	1.64%
<u>Other</u>								
Stabilization Fund	\$	1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ (1,000,000)	-100.00%
Senior Tax Work-Off Program	\$	40,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ -	0.00%
Brookhaven	\$	-	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)	-100.00%
SPED Reserve	\$	350,000	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ 350,000	0.00%
Post-Employment Benefits (OPEB)	\$	-	\$ 400,000	\$ 440,690	\$ -	\$ 440,690	\$ 40,690	10.17%
Warrant Articles	\$	-	\$ 24,000	\$ -	\$ 115,000	\$ 115,000	\$ 91,000	379.17%
Total Other Articles	\$	1,390,000	\$ 1,519,000	\$ 835,690	\$ 115,000	\$ 950,690	\$ (568,310)	-37.41%
General Fund Total	\$	125,776,720	\$ 134,854,618	\$ 141,562,857	\$ (2,095,174)	\$ 139,467,683	\$ 4,613,066	3.42%

Program Summary

A	B	C	D	E	F	G	(G-D)	(G/D)
ELEMENT	DESCRIPTION	2008 Actual	2009 Adjusted	2010 Request	Selectmen's Add/Del	2010 Recommended	Change \$	Change %
Enterprise Articles								
3600	Water Enterprise	\$ 5,549,471	\$ 6,487,028	\$ 6,686,570		\$ 6,686,570	\$ 199,542	3.08%
3700	Sewer Enterprise	\$ 6,658,544	\$ 7,062,609	\$ 7,704,170		\$ 7,704,170	\$ 641,561	9.08%
5200	Recreation Enterprise	\$ 1,430,700	\$ 1,676,083	\$ 1,725,605		\$ 1,725,605	\$ 49,522	2.95%
	Capital Operating	\$ 25,000	\$ 85,305	\$ 25,000		\$ 111,000	\$ 25,695	30.12%
Total Recreation Funds (Oper. Exp. Of		\$ 13,663,715	\$ 15,311,025	\$ 16,141,344	\$ 16,227,344	\$ 16,227,344	\$ 916,319	5.98%
Revolving Funds								
1100	School Bus Transportation	\$ 149,988	\$ 830,000	\$ 830,000	\$ -	\$ 830,000	\$ -	0.00%
2400	Public Facilities Revolving Fund	\$ -	\$ 191,000	\$ 150,000	\$ -	\$ 150,000	\$ (41,000)	-21.47%
3320	Tree (DPW-Forestry)	\$ 4,468	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	0.00%
3330	Burial Container (DPW-Cemeta	\$ 21,579	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -	0.00%
3420	Compost Operations (DPW-Rec	\$ 241,022	\$ 224,148	\$ 283,162	\$ -	\$ 283,162	\$ 59,014	26.33%
3420	MHHP Operations	\$ 144,727	\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ -	0.00%
6120	Council of Aging Programs	\$ 67,420	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -	0.00%
7140	Health Programs	\$ 7,000	\$ 7,000	\$ 10,000	\$ -	\$ 10,000	\$ 3,000	42.86%
8140	Lexington Community Televisic	\$ 287,325	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ -	0.00%
7320	Liberty Ride	\$ -	\$ 125,630	\$ 165,368	\$ -	\$ 165,368	\$ 39,738	31.63%
Total Revolving Finds		\$ 923,529	\$ 2,107,778	\$ 2,168,530	\$ -	\$ 2,168,530	\$ 60,752	2.88%
Community Preservation Act (CPA)								
CPA Capital		\$ 1,441,199	\$ 2,923,386	\$ 2,517,028	\$ -	\$ 2,517,028	\$ (406,358)	-13.90%
CPA Other (Projects & Admin.)		\$ 50,000	\$ 130,000	\$ 150,000	\$ -	\$ 150,000	\$ 20,000	15.38%
Total CPA		\$ 1,491,199	\$ 3,053,386	\$ 2,667,028	\$ -	\$ 2,667,028	\$ (386,358)	-12.65%
Grants								
Grants & Subsidies		\$ 134,112	\$ 173,390	\$ 124,168	\$ 37,000	\$ 161,168	\$ (12,222)	-7.05%
Total Grants		\$ 134,112	\$ 173,390	\$ 124,168	\$ 37,000	\$ 161,168	\$ (12,222)	-7.05%
Exempt Debt								
Municipal		\$ 3,927,422	\$ 3,081,223	\$ 2,974,264	\$ -	\$ 2,974,264	\$ (106,959)	-3.47%
School		\$ 1,445,451	\$ 2,551,420	\$ 2,905,259	\$ -	\$ 2,905,259	\$ 353,839	13.87%
Total Exempt Debt		\$ 5,372,873	\$ 5,632,643	\$ 5,879,523	\$ -	\$ 5,879,523	\$ 246,880	4.38%
Reconciliation								
Education		\$ 61,387,995	\$ 65,924,737	\$ 69,815,286	\$ -	\$ 68,669,847	\$ 2,745,110	4.16%
Shared Expenses		\$ 35,992,133	\$ 40,201,720	\$ 42,671,866	\$ -	\$ 41,775,141	\$ 1,573,420	3.91%
Municipal		\$ 25,651,592	\$ 25,688,411	\$ 26,694,297	\$ (168,010)	\$ 26,526,287	\$ 837,876	3.26%
Capital		\$ 1,355,000	\$ 1,520,750	\$ 1,545,719	\$ -	\$ 1,545,719	\$ 24,969	1.64%
Other		\$ 1,390,000	\$ 1,519,000	\$ 835,690	\$ 115,000	\$ 950,690	\$ (568,310)	-37.41%
Enterprise		\$ 13,663,715	\$ 15,311,025	\$ 16,141,344	\$ -	\$ 16,227,344	\$ 916,319	5.98%
Revolving Funds & Grants		\$ 1,057,641	\$ 2,281,168	\$ 2,292,698	\$ -	\$ 2,329,698	\$ 48,530	2.13%
CPA		\$ 1,491,199	\$ 3,053,386	\$ 2,667,028	\$ -	\$ 2,667,028	\$ (386,358)	-12.65%
Exempt Debt		\$ 5,372,873.00	\$ 5,632,643.00	\$ 5,879,523.00	\$ -	\$ 5,879,523	\$ 246,880	0.00%
Totals		\$ 147,362,148	\$ 161,132,840	\$ 168,543,451	\$ (53,010)	\$ 166,571,277	\$ 5,438,437	3.38%

Section II: Revenues



Section II: Revenues

The summary below presents gross and net general fund revenues. The FY09 revenues presented are those reflected in the Tax Rate Recapitulation Sheet submitted to the Department of Revenue for the certification of the FY09 tax rate. Gross General Fund Revenues include all revenues projected as available for use in FY2010. Net General Fund Revenues are gross revenues less revenues set-aside to fund designated expenses. In FY2010, Gross Revenues are projected to increase by approximately \$4.74 million, or 3.51%, while Net Revenues are projected to increase by approximately \$5.17 million, or 3.92%.

General Fund Revenue Summary	FY07 Actual	FY08 Actual	FY 2009 Recap	FY2010 Projected	FY 09-10 Change	
					\$	%
Property Tax Levy	\$ 96,010,528	\$ 104,879,746	\$ 110,778,389	\$ 114,759,106	\$ 3,980,717	3.59%
State Aid	\$ 8,304,953	\$ 9,064,275	\$ 9,963,453	\$ 9,058,898	\$ (904,555)	-9.08%
Local Receipts	\$ 12,910,086	\$ 12,189,265	\$ 9,395,065	\$ 9,770,000	\$ 374,935	3.99%
Available Funds	\$ 4,763,000	\$ 4,216,097	\$ 5,620,168	\$ 6,053,619	\$ 433,451	7.71%
Revenue Offsets	\$ (1,465,774)	\$ (1,897,006)	\$ (2,540,476)	\$ (1,836,461)	\$ 704,015	-27.71%
Enterprise Receipts	\$ 1,772,313	\$ 1,752,885	\$ 1,710,887	\$ 1,662,522	\$ (48,365)	-2.83%
Gross General Fund Revenues	\$122,295,105	\$ 130,205,261	\$ 134,927,485	\$ 139,467,683	\$4,540,198	3.36%
Less - Revenues Set-Aside for Designated Expenses	\$ 3,931,000	\$ 2,395,000	\$ 3,015,750	\$ 2,381,409	\$ (634,341)	-21.03%
Net General Fund Revenues	\$118,364,105	\$ 127,810,261	\$ 131,911,735	\$ 137,086,274	\$5,174,539	3.92%

Detailed Description:

Property Tax Levy: The increase in property tax levy of \$3.98 million or 3.59 percent is based on the statutory increase in the tax levy allowed under Proposition 2 1/2 plus estimated new growth (increase in the tax levy due to new construction) of \$1.9 million.

State Aid: FY2010 state aid is projected to decrease by approximately \$905,000, or 9%, from its FY09 level. This projection reflects a \$900,000 cut in non-categorical, unrestricted state aid, which is comprised of a \$629,624 reduction in unrestricted aid called for in the Governor's proposed FY2010 budget plus an additional \$270,376 as a hedge against additional cuts in aid that might be recommended by the House and/or the Senate in their proposed 2010 budgets. Note that this recommendation does not include any estimate of revenue to would be distributed to the Town if the Legislature adopts the Governor's proposal to add 1% each to the state meals tax and state rooms tax.

Local Receipts: Local receipts are shown above as increaseing by approximately \$375,000, or 3.99%, from FY09 estimates reflected on the FY09 Tax Rate Recapitulation Sheet submitted to the Department of Revenue for the certification of the FY09 tax rate. This is somewhat of an artificial change as the FY09 base reflects reductions in local receipts to absorb surplus revenue not needed to balance the FY09 budget. In fact, the true estimated net reduction in local receipts is approximately \$380,000. This is a net change primarily driven by the following. First, is a decrease in anticipation of the affects of the economic downturn: a \$306,000 decrease in the estimate of motor vehicle excise. Second is the reclassification of \$143,000 in Liberty Ride revenues as revolving fund revenues pursuant to the creation of the Liberty Ride/Tourism revolving fund at the 2008 annual town meeting. Third is the elimination of \$187,500 in water and sewer fund payments-in-lieu of taxes (FY09 was the final year of a multi-year phase-out of these payments pursuant to the 2005 decision of the Selectmen to eliminate this program). Finally, is an increase of \$43,000 in fees and charges voted by the Selectmen as measures to balance the FY2010 budget and \$75,000 in additional ambulance fee receipts as a result of the proposed daytime staffing of the second ambulance.

Generally, local receipt projections are based on the average revenue received in each category for the prior five-year period.

Available Funds: Available Funds are projected to increase by approximately \$433,000 or 7.7% . On a net basis (i.e., funds available to support recurring operating budget costs), Available Funds are projected to increase by approximately \$129,800, or 3.8%. This category includes the parking meter and cemetery fund balances available for appropriation, free cash, overlay surplus, special Stabilization Funds (e.g. Lexpress/Transportation Demand Management and School Bus Transportation/Avalon Bay funds), Insurance Proceeds subject to appropriation, and Proceeds from the Sale of Assets. The largest component of FY2010 Available Funds is general fund undesignated fund balance (free cash). Certified free cash as of 7/1/08 is \$5,481,717. Of this amount, 200,000 is set-aside to cover unanticipated FY09 costs. Of the residual balance, it is proposed that \$2,741,027 be used to support the FY2010 operating budget. This does not include the \$900,000 in free cash applied to offset anticipated cuts in state aid. Other proposed uses of free cash are described below under Revenues Set Aside for Designated Expenses.

Section II: Revenues

Revenue Offsets: Revenue Offsets represent the set-aside of a portion of projected revenues needed for particular purposes including (1) components of state aid (Public Library aid and School Lunch reimbursements) that are distributed as Cherry Sheet aid, but in fact are categorical grants that are not available to support general fund operations; (2) cherry sheet assessments - estimated charges to be levied by the Commonwealth to cover the costs of state and regional services provided to the Town; (3) the Assessor's Overlay account which covers the cost of abatements and exemptions granted to property taxpayers; and, (4) potential snow and ice deficits.

Revenue Offsets are shown as decreasing by approximately \$699,000 or 27.5%. The drop is attributable to the changes in Overlay from \$1.27 million in FY09 to \$750,000 in FY2010. The FY2009 amount is funded with one-time revenue from FY09 new growth on newly taxable poles and wires that must be held in the Overlay account until litigation on the taxing of this infrastructure is concluded. In addition, FY09 offsets also include \$497,000 in funds to cover the FY08 snow and ice deficit. The FY2010 offsets includes only \$300,000 to offset any FY09 snow and ice deficit that might be generated.

Enterprise Receipts: This category represents transfers from enterprise funds to the general fund to cover general fund expenditures that support the operations of the water, sewer, and recreation departments. The approximately \$621,500, or 3.6% decrease in FY 2009 is due to a decrease in water and sewer indirects. The reduction in water and sewer indirects reflects year 3 of a 6 year plan to bring indirects in line with revised estimates of indirect costs.

Revenues Set Aside for Designated Expenses: This represents components of Gross General Fund Revenues that are set aside to finance non-operating budget expenses. The amount proposed for FY2010 and their financing sources are: \$440,690 (free cash) to be used for supplemental funding of the OPEB account; \$850,000 (\$822,450 from free cash and \$27,550 from proceeds from the sale of real estate) to be applied to cash capital; \$350,000 (free cash) to be used for supplemental funding of the SPED reserve; \$538,125 (tax levy) for the Street Reconstruction program funded in the 2001 override, \$157,594 (tax levy) for the Building Envelope capital program funded in the 2006 override, and \$45,000 (tax levy) for the Senior Work-Off program.

SECTION II: REVENUES

Table 1: Property Tax Levy

	FY 2008 Recap	FY 2009 Recap	FY 2010 Projected	FY 09-10 Change	
				\$	%
Tax Levy	\$ 96,012,202	\$ 104,879,746	\$ 110,106,445	\$ 5,226,699	4.98%
Prop. 2.5%	\$ 2,400,305	\$ 2,621,994	\$ 2,752,661	\$ 130,667	4.98%
New Growth	\$ 2,485,650	\$ 3,276,649	\$ 1,900,000	\$ (1,376,649)	-42.01%
Override	\$ 3,981,589	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 104,879,746	\$ 110,778,389	\$ 114,759,106	\$ 3,980,717	3.59%

Table 2: State Aid

	FY 2008 Cherry Sheet	FY 2009 Recap	FY 2010 Projected	FY 09-10 Change	
				\$	%
Chapter 70	\$ 6,740,205	\$ 7,601,057	\$ 7,601,057	\$ -	0.00%
Charter School Reimbursement	\$ -	\$ 13,861	\$ -	\$ (13,861)	-100.00%
Lottery, Beano, Charity Games	\$ 1,907,409	\$ 1,907,409	\$ 1,362,869	\$ (544,540)	-28.55%
Police Career Incentive	\$ 237,868	\$ 258,718	\$ 190,082	\$ (68,636)	-26.53%
Veterans' Benefits & Exemptions	\$ 116,059	\$ 117,851	\$ 115,264	\$ (2,587)	-2.20%
Offsets (School Lunch & Library)	\$ 62,734	\$ 64,557	\$ 60,002	\$ (4,555)	-7.06%
Potential Additional Local Aid Reductions	\$ -	\$ -	\$ (270,376)	\$ (270,376)	0.00%

sub-Total (Cherry Sheet)	\$ 9,064,275	\$ 9,963,453	\$ 9,058,898	\$ (904,555)	-9.08%
School Construction (MSBA)	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 9,064,275	\$ 9,963,453	\$ 9,058,898	\$ (904,555)	-9.08%

Table 3: Local Receipts

	FY 2008 Actual	FY 2009 Recap	FY 2010 Projected	FY 09-10 Change	
				\$	%
Motor Vehicle Excise Tax	\$ 3,758,043	\$ 3,534,967	\$ 3,646,000	\$ 111,033	3.14%
Other Excise	\$ 294,217	\$ 427,969	\$ 496,000	\$ 68,031	15.90%
Penalties & Interest	\$ 317,016	\$ 267,000	\$ 285,000	\$ 18,000	6.74%
PILOT's	\$ 803,593	\$ 631,000	\$ 454,000	\$ (177,000)	-28.05%
Rentals	\$ 338,597	\$ 192,000	\$ 228,000	\$ 36,000	18.75%
Departmental-Schools	\$ 415,914	\$ 261,258	\$ 292,000	\$ 30,742	11.77%
Departmental-Municipal	\$ 1,685,125	\$ 1,476,871	\$ 1,673,000	\$ 196,129	13.28%
Licenses & Permits	\$ 1,920,467	\$ 1,474,000	\$ 1,560,000	\$ 86,000	5.83%
Special Assessments	\$ 128,963	\$ 43,000	\$ 27,000	\$ (16,000)	-37.21%
Fines & Forfeits	\$ 370,368	\$ 337,000	\$ 359,000	\$ 22,000	6.53%
Investment Income	\$ 1,666,272	\$ 750,000	\$ 750,000	\$ -	0.00%
Miscellaneous Non-Recurring	\$ 490,690	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 12,189,265	\$ 9,395,065	\$ 9,770,000	\$ 374,935	3.99%

Table 4: Available Funds

	FY 2008 Appropriated	FY 2009 Recap	FY 2010 Projected	FY 09-10 Change	
				\$	%
Parking	\$ 350,000	\$ 325,000	\$ 325,000	\$ -	0.00%
Cemetery	\$ 100,000	\$ 120,000	\$ 120,000	\$ -	0.00%
Health Trust Fund					
Free Cash	\$ 3,543,097	\$ 4,860,766	\$ 5,281,717	\$ 420,951	8.66%
Brookhaven	\$ -	\$ 50,000	\$ -	\$ (50,000)	-100.00%
Insurance Proceeds	\$ -	\$ 138,402	\$ 52,387	\$ (86,015)	-62.15%
Overlay Surplus	\$ 100,000	\$ -	\$ 104,965	\$ 104,965	0.00%
Proceeds from the Sale of Assets	\$ -	\$ -	\$ 27,550	\$ 27,550	0.00%
TDM Receipts (Lexpress)	\$ 58,000	\$ 61,000	\$ 72,000	\$ 11,000	18.03%
School Bus Stabilization Fund	\$ 65,000	\$ 65,000	\$ 70,000	\$ 5,000	7.69%
Subtotal	\$ 4,216,097	\$ 5,620,168	\$ 6,053,619	\$ 433,451	7.71%

SECTION II: REVENUES

Table 5: Revenue Offsets	FY 2008 Recap	FY 2009 Recap	FY 2010 Projected	FY 09-10 Change	
				\$	%
Cherry Sheet Assessments	\$ (695,146)	\$ (701,893)	\$ (726,459)	\$ (24,566)	3.50%
Cherry Sheet Offsets					
School Lunch	\$ (20,745)	\$ (19,986)	\$ (20,744)	\$ (758)	0.00%
Public Libraries	\$ (41,989)	\$ (44,571)	\$ (39,258)	\$ 5,313	0.00%
Overlay (abatements) ¹	\$ (1,139,126)	\$ (1,276,988)	\$ (750,000)	\$ 526,988	-41.27%
Snow Deficit	\$ -	\$ (497,038)	\$ (300,000)	\$ 197,038	-39.64%
Subtotal	\$ (1,897,006)	\$ (2,540,476)	\$ (1,836,461)	\$ 704,015	-27.71%

Table 6: Enterprise Receipts	FY 2008 Appropriated	FY 2009 Recap	FY 2010 Projected	FY 09-10 Change	
				\$	%
Water	\$ 859,728	\$ 820,952	\$ 782,176	\$ (38,776)	-4.72%
Wastewater (Sewer)	\$ 737,309	\$ 714,536	\$ 691,763	\$ (22,773)	-3.19%
Recreation	\$ 155,848	\$ 175,399	\$ 188,583	\$ 13,184	7.52%
Subtotal	\$ 1,752,885	\$ 1,710,887	\$ 1,662,522	\$ (48,365)	-2.83%
Gross General Fund Revenues	\$ 130,205,261	\$ 134,927,485	\$ 139,467,683	\$ 4,540,198	3.36%
Revenues Set Aside for Designated Expenses	\$ 2,395,000	\$ 3,015,750	\$ 2,381,409	\$ (634,341)	-21.03%
Total - General Fund Available for Appropriation	\$ 127,810,261	\$ 131,911,735	\$ 137,086,274	\$ 5,174,539	3.92%

¹ FY09 overlay is higher than FY2010 because it includes an amount related to the new growth on newly taxable poles and wires that must be held in the overlay account until litigation on the taxing of this infrastructure is resolved.

Section III: Education

Program 1000



Lexington Public Schools
Minuteman Regional School

Section III: Program 1000: Education

This section includes detailed information about the FY 2010 Operating Budget & Financing Plan for education. It includes:

- 1100 Lexington Public Schools III-2
- 1200 Minuteman Regional School III-6

Mission: The vision of the Lexington Public Schools is Excellent, Efficient, and Effective Schools which serve three core purposes; Academic Excellence, Caring and Respectful Relationships and Continuous Improvement.

Our Vision in Action... Its Impact on Teaching and Learning

- ☑ Full-Day Kindergarten
- ☑ Increased K-5 Literacy and Mathematics Instruction
- ☑ Tiered Instructional Interventions (K-12)
 - K-5 Literacy and Mathematics (general and Sped)
 - 6-8 Mathematics
 - 6-12 Guided Study Program
 - 9-12 Reading
- ☑ K-12 Curriculum Reviews in Mathematics, PE/Wellness, and Science
- ☑ New K-5 Diversity Curriculum
- ☑ Integration of PE/Wellness Program
- ☑ Focused Professional Development That Impacts Student Learning (e.g., PLCs, data driven instruction, common planning, common formative assessments, ELL training for 133 classroom teachers, Teachers As Scholars, Primary Source, Project Alliance, New Teacher Mentoring Program, EDCO)
- ☑ Improved and Expanded Services for English Language Learners (196 students in 2006, 301 students in 2008)
- ☑ New Middle School Mandarin Program
- ☑ Middle School Curriculum Mapping
- ☑ Achievement Gap Task Force
- ☑ Improved Student Performance (SATs and Grade 10 Mathematics MCAS)
- ☑ Expanded In-District Special Education Programs
 - Higher quality programs (academic, social, and emotional)
 - Cost-effective
 - Fewer out-of-district placements (111 in FY 08 to 93 in FY 10)
- ☑ Administrative Training in Supervision and Evaluation

Budget Overview: The Superintendent's FY 2010 Recommended Budget was presented to the School Committee on December 10, 2008. An Executive Summary of the School Committee voted budget can be found at <http://lps.lexingtonma.org/businessandfinance.html>.

The schools' budget was submitted as a level service budget. For purposes of clarification, a level service budget is defined as the funds necessary to replicate the current level of services provided and meet all legal requirements, including current collective bargaining requirements and special education laws.

The Superintendent built the recommended budget using the following guidelines: (approved by the School Committee on September 22, 2008):

- 1) Continue the current level of services with the understanding that the School Committee will consider equal-cost substitutions in the recommended budget with all assumptions clearly defined.
- 2) Ensure all legal mandates will be met.
- 3) Ensure professional staffing guidelines will be met.
- 4) Continue to identify alternatives that will provide services in more cost-effective ways (e.g., build more in-house capacity to avoid some special education out-of-district costs, reduce energy consumption, reduce special education transportation costs per rider, find less expensive means of purchasing some products).
- 5) Maintain capital assets in order to support the instructional program, protect the physical assets of the Town of Lexington, and ensure the health and safety of our students.
- 6) Identify ways to reduce the budget, if there are not sufficient monies available to fund a level-service budget.

School Committee Budget:

Since no two school budgets can ever be exactly the same, a level-service budget is based on the following assumptions:

- A. No new programs are recommended
- B. Current class size guidelines are maintained
- C. Special education legal requirements are funded
- D. Contractual requirements are funded (e.g. union contracts, transportation contracts)
- E. Instructional expense budgets are only adjusted unless legally required. School and department budgets are equalized based on per pupil spending for K-5 and 6-8 schools.

Major goals of the level-services budget:

- 1) Meet State, Federal, and Local Revenue Challenges
 - a. A 10% decrease in State Chapter 70 funding for education is projected (\$900,000)
 - b. No change in federal special education funding is projected (0% increase)
 - c. A \$194,855 decrease in special education circuit breaker funds is projected
- 2) Meet All Collective Bargaining Obligations
- 3) Fund Required Special Education Services Adequately
- 4) Provide Effective Education for all Students
 - a. Continue the district's commitment to academic excellence (e.g., data-driven instruction, high standards, regular education intervention, and Professional Learning Communities)
 - b. Continue the district's commitment to the social and emotional well-being of our students
 - c. Continue the district's commitment to the curriculum review processes

- d. Continue to provide targeted professional development with very limited funds

Budget Recommendation:

The School Committee voted an adjusted level service budget for 2009-2010, as submitted on February 25, 2009, of is \$66,958,293, an increase of \$ 2,544,554 or 3.95% over the FY09 ATM budget.

FY 09 Budget	\$ 64,414,139
Recommended Increase	<u>\$ 2,544,154</u>
FY 10 Budget	\$ 66,958,293
Percent Increase	3.95%

Major Changes to the FY 10 School Budget

Salaries & Wages \$ 1,518,615

- Collective Bargaining Increases (to be negotiated)
- Step Increases
- Lane Changes
- Special Education Assistants and ABA Tutors
- Reduction in benefit eligible positions

Expenses \$1,025,539

- Special Education Tuitions \$752,511
- Transportation (Special Education) \$39,551
- Substitute Teachers (\$42,000 shifted from the Curriculum Dept.) \$98,825
- Legal Expenses \$71,207
- Other 63,445

Total Request	\$2,544,154
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Revisions or updates to this budget will be located at:

<http://lps.lexingtonma.org/businessandfinance.html>

1100 Lexington Public Schools

Town of Lexington, Massachusetts

Budget Summary

Funding Sources	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 59,777,865	\$ 64,124,881	\$ 67,722,566	\$ 66,665,573	\$ 2,540,692	3.96%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fees & Charges	\$ 415,914	\$ 289,258	\$ 292,720	\$ 292,720	\$ 3,462	1.20%
Total 1100 Lexington Public Schools	\$ 60,193,779	\$ 64,414,139	\$ 68,015,286	\$ 66,958,293	\$ 2,544,154	3.95%

Appropriation Summary	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Recommended	FY 2010 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 49,786,874	\$ 54,407,961	\$ 56,720,875	\$ 55,926,576	\$ 1,518,615	2.79%
Expenses	\$ 10,406,905	\$ 10,006,178	\$ 11,294,411	\$ 11,031,717	\$ 1,025,539	10.25%
Total 1100 Lexington Public Schools	\$ 60,193,779	\$ 64,414,139	\$ 68,015,286	\$ 66,958,293	\$ 2,544,154	3.95%

Level-Service Requests	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Recommended	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 1100 Lexington Public Schools	\$ 60,193,779	\$ 64,414,139	\$ 68,015,286	\$ 66,958,293	\$ 2,544,154	3.95%
Total 1100 Lexington Public Schools	\$ 60,193,779	\$ 64,414,139	\$ 68,015,286	\$ 66,958,293	\$ 2,544,154	3.95%

1200 Minuteman Regional School

Town of Lexington, Massachusetts

Budget Overview: The Regional School subprogram provides funding to operate the Minuteman Science-Technology High School. Minuteman Tech is a regional school, located in Lexington and Lincoln, which provides technical and academic education for students primarily in grades 9-12 from the 16-town Minuteman district.

Minuteman Tech's programs include courses in biotechnology, environmental technology, computer programming, printing, commercial art, cosmetology, child care, carpentry, drafting, auto body repair and welding, as well as four-year academic and college preparatory programs. In addition, adults can pursue a variety of continuing education programs at Minuteman.

Lexington's enrollment at Minuteman High School, as of October 1 is:

	<u>2007</u>	<u>2008</u>	
High School Students-Full Time	67	59	
High School Students-Part Time	<u>7</u>	<u>5.5</u>	(FTE's)
Subtotal	74	64.5	
Middle School Students (73)	<u>6.17</u>	<u>3.41</u>	(FTE's)
Total	87.17	67.91	

(Note: The program for Middle School students may be transitioned to a fee based program in FY2010 and will, therefore, not impact the assessment.)

1200 Minuteman Regional School

Program: Education
Town of Lexington, Massachusetts

Appropriated/Authorized Staffing:

No staff charged to this budget.

Budget Recommendations

The FY 2010 recommended budget reflects a \$200,956 or 13.30% increase over the FY09 budget. This is an estimated assessment.

1200 Minuteman Regional School

Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 1,194,216	\$ 1,510,598	\$ 1,800,000	\$ 1,711,554	\$ 200,956	13.30%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 1200 Minuteman	\$ 1,194,216	\$ 1,510,598	\$ 1,800,000	\$ 1,711,554	\$ 200,956	13.30%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 1,194,216	\$ 1,510,598	\$ 1,800,000	\$ 1,711,554	\$ 200,956	13.30%
Total 1200 Minuteman	\$ 1,194,216	\$ 1,510,598	\$ 1,800,000	\$ 1,711,554	\$ 200,956	13.30%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 1200 Minuteman Regional School	\$ 1,194,216	\$ 1,510,598	\$ 1,800,000	\$ 1,711,554	\$ 200,956	13.30%
Total 1200 Minuteman	\$ 1,194,216	\$ 1,510,598	\$ 1,800,000	\$ 1,711,554	\$ 200,956	13.30%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	\$ 1,194,216	\$ 1,510,598	\$ 1,800,000	\$ 1,711,554	\$ 200,956	13.30%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 1,194,216	\$ 1,510,598	\$ 1,800,000	\$ 1,711,554	\$ 200,956	13.30%
Total 1200 Minuteman	\$ 1,194,216	\$ 1,510,598	\$ 1,800,000	\$ 1,711,554	\$ 200,956	13.30%

Section IV: Shared Expenses

Program 2000



Employee Benefits
Debt Service
Reserve Fund
Public Facilities

Section IV: Program 2000: Shared Expenses

This section includes detailed information about the FY 2010 Operating Budget & Financing Plan for shared expenses. It includes:

- | | |
|--------------------------|-------|
| • 2100 Employee Benefits | IV-2 |
| • 2200 Debt Service | IV-7 |
| • 2300 Reserve Fund | IV-11 |
| • 2400 Public Facilities | IV-15 |

2100 Employee Benefits

Town of Lexington, Massachusetts

Mission: To provide and manage a comprehensive benefits program for Town and School employees and retirees.

Budget Overview: Included in the Employee Benefits program are costs for the Town's pension assessment, workers' compensation, property and casualty insurance, unemployment insurance, health, dental and life insurance benefits and the Medicare tax, which the Town pays for all Town and School Department employees hired after 1986.

Employee Benefits is comprised of the following:

- Contributory Retirement Assessment: The assessment of the Lexington Retirement System levied to the town to finance a portion of retirement benefits of Town and non-teaching school employees. This assessment is issued pursuant to Massachusetts General Laws (MGL) Chapter 32 and is based on an actuarial valuation of the funding obligations of the Lexington Retirement System.
- Non-Contributory Retirement: for the cost of benefits for employees who retired prior to the creation of the contributory retirement system.
- Health Benefits: for the Town's annual contribution to finance: (1) the cost of health insurance for active Town and School Department employees, and retirees; (2) the cost of dental insurance for active Town and School Department employees, and retirees; (3) the cost of life insurance for active Town and School Department employees; and (4) the Town's 1.45% share of Medicare tax for all employees hired after 1986.

All aspects of health Insurance benefits, including plan providers, plan design and employer/employee contribution rates are subjects of collective bargaining in all Massachusetts municipalities. Pursuant to MGL Chapter 32B, Section 19, certain municipalities, including Lexington, have adopted what is referred to as Coalition Bargaining for the purpose of bargaining health insurance benefits. The Coalition is comprised of representatives of each Town and School collective bargaining unit plus a retiree representative. The Town Manager is required to negotiate with the Coalition to make any change to health and dental insurance benefits. A 70 percent weighted vote of the Coalition is needed to approve any change.

- Unemployment: for the cost of unemployment payments for eligible employees separated from Town or School Department employment.
- Workers' Compensation: for medical costs incurred by employees injured on the job and for "stop loss" insurance to mitigate the Town's exposure to such costs.

2100 Employee Benefits*Town of Lexington, Massachusetts*

- Property and Liability Insurance: for the cost of premiums for policies that: (1) protect the Town against property loss and damage; (2) insure the Town's vehicles; and, (3) cover the Town against liability claims.
- Uninsured Losses: for a reserve to cover the Town for uninsured losses; primarily to finance the deductibles contained in our various insurance policies.

Departmental Initiatives:

1. Resume negotiations with the Employee Health Insurance Coalition for a new agreement, to be effective for FY2010.

Authorized/Appropriated Staffing

Staff support is provided through the Town Manager Office, Human Resources and Finance Department. Portions of the salaries of three employees are charged to the health insurance trust fund and general liability insurance budget.

Budget Recommendations:

The FY 2010 recommended budget represents a \$1,108,024, or 4.14% increase over the FY09 adjusted budget.

Recommended Budget: The significant changes in this budget include:

1. A 5.72 percent increase in Contributory Retirement based on the FY2010 pension assessment adopted by the Lexington Retirement Board;
2. A 2.57 percent increase in the health insurance budget which reflects an underlying 9.8 percent projection of health insurance costs across all plans, an estimated \$552,000 decrease due to the proposed consolidation of certain part-time, benefit-eligible school department positions, an increase to fund the benefits of two new firefighters to staff the 2nd ambulance, and the addition of 55 subscribers (new retiree subscribers and active employees currently not enrolled in the Town's plan subscribing in the future);
3. A 15.93 percent increase in the Town's contribution for Medicare Tax based on FY08 actual costs, anticipated FY2010 increases in salaries for cost of living and step increases, and the replacement of employees not subject to Medicare Tax deductions (hired prior to 1986) with new employees who are subject to the tax;
4. A 11.65 percent increase in dental insurance costs based on a projected 8 percent

2100 Employee Benefits

increase in premium, plus an assumed increase of 55 subscribers;

5. A 48.11 percent decrease in life insurance costs based on FY08 actual experience;
6. A 167.3 percent increase in unemployment costs based on FY08 actual experience and the estimated costs of unemployment insurance due to the proposed elimination of certain part-time, benefit-eligible school department positions;
7. A 14.68 percent increase in Workers' Compensation costs based on our FY08 actual experience and the continuation of efforts to build a reserve balance of this continuing balance account;
8. A 0.54 percent increase in the costs of property and liability insurance that reflects the net interaction of reductions in premium resulting from a recent competitive procurement of coverage and the assumption that premiums will increase 10% next fiscal year; and
9. A 27.75 percent decrease in the budget for uninsured losses. The FY08 budget was \$50,000. The initial FY09 proposal was to fund this budget at \$75,000 pursuant to ongoing efforts to build a reserve in this continuing balance account. The final FY09 budget reflected the appropriation of insurance claim reimbursements that became available due to a number of claims in FY08. Notwithstanding the large increase in FY09, the FY2010 budget of \$100,000 reflects the recommendation of the Ad Hoc Fiscal Policy Committee to increase this budget annually to build a reserve.

2100 Employee Benefits

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$23,002,727	\$25,313,410	\$28,281,021	\$ 27,445,684	\$ 2,132,274	8.42%
Enterprise Funds (Indirects)	\$ 393,908	\$ 437,421	\$ 401,919	\$ 409,802	\$ (27,619)	-6.31%
Directed Funding (Revolving Funds)	\$ 28,605	\$ 31,421	\$ 34,790	\$ 34,790	\$ 3,369	10.72%
Total 2100 Employee Benefits	\$23,425,240	\$25,782,252	\$28,717,730	\$ 27,890,276	\$ 2,108,024	8.18%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 25,127	\$ 25,779	\$ 26,488	\$ 26,488	\$ 709	2.75%
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$23,400,113	\$25,756,473	\$28,691,242	\$ 27,863,788	\$ 2,107,315	8.18%
Total 2100 Employee Benefits	\$23,425,240	\$25,782,252	\$28,717,730	\$ 27,890,276	\$ 2,108,024	8.18%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 2110 Contributory Retirement	\$ 3,381,300	\$ 3,446,236	\$ 3,643,396	\$ 3,643,396	\$ 197,160	5.72%
Total 2120 Non-Contributory Retirement	\$ 41,218	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	0.00%
Total 2130 Medicare	\$ 889,954	\$ 855,624	\$ 991,761	\$ 991,889	\$ 136,265	15.93%
Total 2130 Health Insurance	\$17,344,579	\$20,473,125	\$21,946,774	\$ 20,999,884	\$ 526,759	2.57%
Total 2130 Dental Insurance	\$ 710,262	\$ 772,000	\$ 859,922	\$ 861,930	\$ 89,930	11.65%
Total 2130 Life Insurance	\$ 21,204	\$ 40,000	\$ 20,755	\$ 20,755	\$ (19,245)	-48.11%
Total 2140 Unemployment Insurance	\$ 147,694	\$ 100,000	\$ 150,000	\$ 267,300	\$ 167,300	167.30%
Total 2150 Workers Compensation	\$ 311,102	\$ 306,625	\$ 351,625	\$ 351,625	\$ 45,000	14.68%
Total 2160 Property & Liability Insurance	\$ 573,838	\$ 608,240	\$ 611,497	\$ 611,497	\$ 3,257	0.54%
Total 2170 Uninsured Losses	\$ 4,088	\$ 138,402	\$ 100,000	\$ 100,000	\$ (38,402)	-27.75%
Total 2100 Employee Benefits	\$23,425,240	\$26,782,252	\$28,717,730	\$ 27,890,276	\$ 1,108,024	4.14%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 25,127	\$ 25,779	\$ 26,488	\$ 26,488	\$ 709	0.00%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Compensation	\$ 25,127	\$ 25,779	\$ 26,488	\$ 26,488	\$ 709	0.00%
Contractual Services	\$23,400,113	\$26,756,473	\$28,691,242	\$ 27,863,788	\$ 1,107,315	4.14%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$23,400,113	\$26,756,473	\$28,691,242	\$ 27,863,788	\$ 1,107,315	4.14%
Total 2100 Employee Benefits	\$23,425,240	\$26,782,252	\$28,717,730	\$ 27,890,276	\$ 1,108,024	4.14%

2100 Employee Benefits

Program: Shared Expenses
Town of Lexington, Massachusetts

Focus on: Health Benefits – Line Item 2130

In the process of developing the FY2010 recommended health insurance budget, it was discovered that the model that was used to develop prior years' recommendations was double-counting a class of subscribers resulting in appropriation requests higher than needed. Consequently, despite an underlying assumption that health insurance costs will increase 9.8 percent, the recommended FY2010 budget of \$21.00 million reflects only a 2.6 percent increase when compared to the current year's budget due to this modeling correction and the elimination of certain part-time, benefit-eligible school department positions.

The cost of health insurance continues to be a major concern for the Town of Lexington, as is the case with all public and private organizations in this region and across the country. In the context of Coalition Bargaining, the Town will continue its discussions with Town employees, School employees and retirees to identify opportunities to moderate increases in future health insurance costs.

The table below shows the number of employees and retirees enrolled in the Town's health insurance program as well as a breakout of costs among town employees, school employees and retirees:

	FY2008 Actual	FY2009 Budget ¹	FY2010 Projected ²	% Increase FY2009 to FY2010
Subscribers				
<u>Town</u>				
Individual	66	71	71	0.0%
Family	194	196	198	1.0%
subtotal	260	267	269	0.7%
<u>School</u>				
Individual	322	353	333	-5.7%
Family	517	506	478	-5.5%
subtotal	839	859	811	-5.6%
Retirees	1001	991	991	0.0%
Total	2100	2117	2071	-2.2%
<u>Budget</u>				
Town	\$ 2,977,132	\$ 3,373,198	\$ 3,907,950	15.9%
School	\$ 8,888,906	\$ 9,697,449	\$ 10,544,514	8.7%
Retirees	\$ 5,478,541	\$ 5,912,702	\$ 6,547,420	10.7%
Total	\$ 17,344,579	\$ 18,983,350	\$ 20,999,884	10.6%

¹ The FY2009 health insurance budget was approved in the amount of \$20,473,125. \$18,983,350 reflects projected FY2009 spending through June 30, 2009 based on costs incurred to date and projected costs based on current subscriber counts.

² The FY2010 health insurance budget is based on: 1) the November, 2008 census of participants; 2) the proposed addition of two subscribers representing two new firefighters to staff a 2nd ambulance; 3) the proposed reduction of 48 part-time, benefit-eligible school department positions; 4) a projection of 55 new participants next year; and 5) a 9.8% increase in health care costs. While the projected budget reflects the cost of the net change in subscribers, the subscriber counts do not include the projected 55 new participants. The breakout of the projected 55 new participants is 5 new individual plan subscribers, 35 new family plan subscribers, and 15 new retiree plan subscribers. The projected growth in subscribers is driven in large part in anticipation of current employees losing coverage on their spouse's plans due to the economic downturn.

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2200 Debt Service

Town of Lexington, Massachusetts

Mission: To manage the issuance of debt at a level that that will: (1) protect the existing capital assets of the Town and finance new capital initiatives; (2) effect a balance between operating budget and capital budget needs; and (3) seek to maintain the Town's Aaa bond rating.

Budget Overview:

The Town's debt service is a function of debt authorized by Town Meeting, to be financed within the limits of Proposition 2 ½ (non-exempt debt), and debt authorized by Town referendum and Town Meeting, to be financed outside the limits of Proposition 2 ½ (exempt debt).

The debt service budget finances general fund¹ costs of:

- Actual annual payments on bonds for principal and interest and payments on bond anticipation notes (BANs) for interest for debt that has been authorized and issued;
- Estimated annual payments on bonds for principal and interest and payments on bond anticipation notes (BANs) for interest for debt that has been authorized and will be issued in FY2010;
- Estimated costs of issuing new debt as proposed in the FY2010 capital budget;
- Estimated cost of interest on abatements of property taxes.

¹ Debt service for water, sewer and fee-based recreation capital projects is shown in elements 3610, 3710 and 5200 respectively.

2200 Debt Service

Program: Shared Expenses
Town of Lexington, Massachusetts

Authorized/Appropriated Staffing

There is no direct staff charged to this line-item. Management of debt is a joint effort of the Town Manager's Office and the Finance Department.

2200 Debt Service

Town of Lexington, Massachusetts

Budget Recommendations²:

The FY2010 recommended budget represents an increase of \$700,773 or 7.26 percent over the FY09 Budget for all exempt and non-exempt debt service. Non-exempt debt service is increasing by \$453,892, or 11.30 percent and exempt debt service is increasing by \$246,881, or 4.38 percent.

Of the recommended non-exempt debt service, \$70,340 is attributable to estimated short-term debt service for \$3.126 million in proposed capital projects included in the recommended FY2010 capital budget (see page XI-4). This amount would grow to an estimated \$ 714,925 in FY2011 upon the conversion of the short-term financing to long-term debt (See Section XI of this budget document).

The increase in exempt debt service reflects a combination of declining exempt debt previously authorized and issued and the estimated new debt service to finance the final phases of the DPW Facility project.

² Exempt Debt is shown for informational purposes only as it is not subject to appropriation per the Department of Revenue.

2200 Debt Service

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 8,945,078	\$ 9,650,183	\$ 10,350,956	\$ 10,350,956	\$ 700,773	7.26%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 2200 Debt Service	\$ 8,945,078	\$ 9,650,183	\$ 10,350,956	\$ 10,350,956	\$ 700,773	7.26%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 8,945,078	\$ 9,650,183	\$ 10,350,956	\$ 10,350,956	\$ 700,773	7.26%
Total 2200 Debt Service	\$ 8,945,078	\$ 9,650,183	\$ 10,350,956	\$ 10,350,956	\$ 700,773	7.26%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 2210 Within-Levy Principal	\$ 2,833,980	\$ 3,110,000	\$ 3,622,390	\$ 3,622,390	\$ 512,390	16.48%
Total 2220 Within Levy Interest	\$ 696,227	\$ 663,723	\$ 660,650	\$ 660,650	\$ (3,073)	-0.46%
Total 2230 Temporary Borrowing	\$ 41,997	\$ 243,818	\$ 188,393	\$ 188,393	\$ (55,425)	-22.73%
Total 2200 Within-Levy Debt Service	\$ 3,572,204	\$ 4,017,541	\$ 4,471,432	\$ 4,471,432	\$ 453,892	11.30%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 2210 Exempt Debt Principal	\$ 3,789,162	\$ 3,564,593	\$ 3,936,714	\$ 3,936,714	\$ 372,121	10.44%
Total 2220 Exempt Debt Interest	\$ 1,365,630	\$ 1,887,572	\$ 1,872,542	\$ 1,872,542	\$ (15,030)	-0.80%
Total 2230 Exempt Debt Temporary Borrowing	\$ 218,082	\$ 180,478	\$ 70,267	\$ 70,267	\$ (110,211)	-61.07%
Total 2200 Exempt Debt Service	\$ 5,372,874	\$ 5,632,643	\$ 5,879,524	\$ 5,879,524	\$ 246,881	4.38%

Total Debt Service	\$ 8,945,078	\$ 9,650,183	\$ 10,350,956	\$ 10,350,956	\$ 700,773	7.26%
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Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	\$ 8,945,078	\$ 9,650,183	\$ 10,350,956	\$ 10,350,956	\$ 700,773	7.26%
Utilities				\$ -	\$ -	0.00%
Supplies				\$ -	\$ -	0.00%
Small Capital				\$ -	\$ -	0.00%
Expenses	\$ 8,945,078	\$ 9,650,183	\$ 10,350,956	\$ 10,350,956	\$ 700,773	7.26%
Total 2200 Debt Service	\$ 8,945,078	\$ 9,650,183	\$ 10,350,956	\$ 10,350,956	\$ 700,773	7.26%

Subprogram: 2300 Reserve Fund

Program: Shared Expenses

Town of Lexington FY 2010 Program Budget

Mission: To provide for extraordinary and unforeseen expenses.

Budget Overview: The Reserve fund is under the jurisdiction of the Appropriation Committee and provides for extraordinary and unforeseen expenses such as snow removal, legal services, public safety overtime and special education costs.

Departmental Initiatives: As recommended by the Financial Policy Review Committee, to increase the amount of the reserve fund to a level that will be equal to the historical amount of extraordinary and unforeseen expenses, as a percentage of the General Fund operating budget.

Subprogram: 2300 Reserve Fund

Program: Shared Expenses

Town of Lexington FY 2010 Program Budget

Authorized/Appropriated Staffing

There is no direct staff charged to this line-item. Staff support is provided through the Town Manager and Finance departments.

Subprogram: 2300 Reserve Fund

Program: Shared Expenses

Town of Lexington FY 2010 Program Budget

Budget Recommendations:

The FY2010 budget recommendation represents an increase of \$17,500 to \$550,000, over the FY09 Adjusted Budget. In past years, while Lexington's operating budget has grown, this reserve for unforeseen and extraordinary contingencies has not kept pace. The Financial Policy Review Committee recognized the need for this budgetary change. Increasing the Reserve Fund to \$550,000 is another step in building sufficient contingency funds into the budget without having to rely upon permanent reserves and free cash.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

Focus on: Reserves

The Reserve Fund is just one of numerous reserves built into the FY2010 Town Manager's Recommended Budget. Other recommended reserves include:

- \$440,690 for funding the Town's OPEB (Other Post-Employment Benefits) liability.
- \$350,000 to supplement the \$350,000 set-aside in FY2008 to fund a SPED (Special Education) Reserve to alleviate unpredictable increases in SPED costs.
- \$100,000 for uninsured losses (for the purpose of paying the Town's deductible and for uninsured losses).

Subprogram: 2300 Reserve Fund**Budget Summary**

Funding Sources (All Funds)	FY 2008 Actual ¹	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 469,868	\$ 532,500	\$ 550,000	\$ 550,000	\$ 17,500	3.29%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -		\$ -	0.00%
Fees & Charges	\$ -	\$ -	\$ -		\$ -	0.00%
Total 2300 Reserve Fund	\$ 469,868	\$ 532,500	\$ 550,000	\$ 550,000	\$ 17,500	3.29%

Appropriation Summary (All Funds)	FY 2008 Actual ¹	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 469,868	\$ 532,500	\$ 550,000	\$ 550,000	\$ 17,500	3.29%
Total 2300 Reserve Fund	\$ 469,868	\$ 532,500	\$ 550,000	\$ 550,000	\$ 17,500	3.29%

Level-Service Requests (All Funds)	FY 2008 Actual ¹	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 2310 Reserve Fund	\$ 469,868	\$ 532,500	\$ 550,000	\$ 550,000	\$ 17,500	3.29%
Total 2300 Reserve Fund	\$ 469,868	\$ 532,500	\$ 550,000	\$ 550,000	\$ 17,500	3.29%

Object Code Summary (All Funds)	FY 2008 Actual ¹	FY 2009 Adjusted	FY2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	\$ -	\$ 532,500	\$ 550,000	\$ 550,000	\$ 17,500	3.29%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ -	\$ 532,500	\$ 550,000	\$ 550,000	\$ 17,500	3.29%
Total 2300 Reserve Fund	\$ -	\$ 532,500	\$ 550,000	\$ 550,000	\$ 17,500	3.29%

¹ \$469,868 represents the amount budgeted for the FY2008 Reserve Fund. No spending is shown under the Object Code Summary because no spending is posted to the Reserve Fund. Transfers are made from the Reserve Fund but actual spending is reflected in the budgets into which Reserve Fund Transfers are made.

Mission: The mission of the Department of Public Facilities is to manage the efficient operation and maintenance of Town Buildings, preserve the facility and equipment assets of the Town, and plan and implement Capital improvements. This mission will be accomplished through establishing appropriate services in support of building users, fostering continuous improvement in delivery of services, and by establishing a five-year Capital plan in collaboration with the Permanent Building Committee and other Town committees.

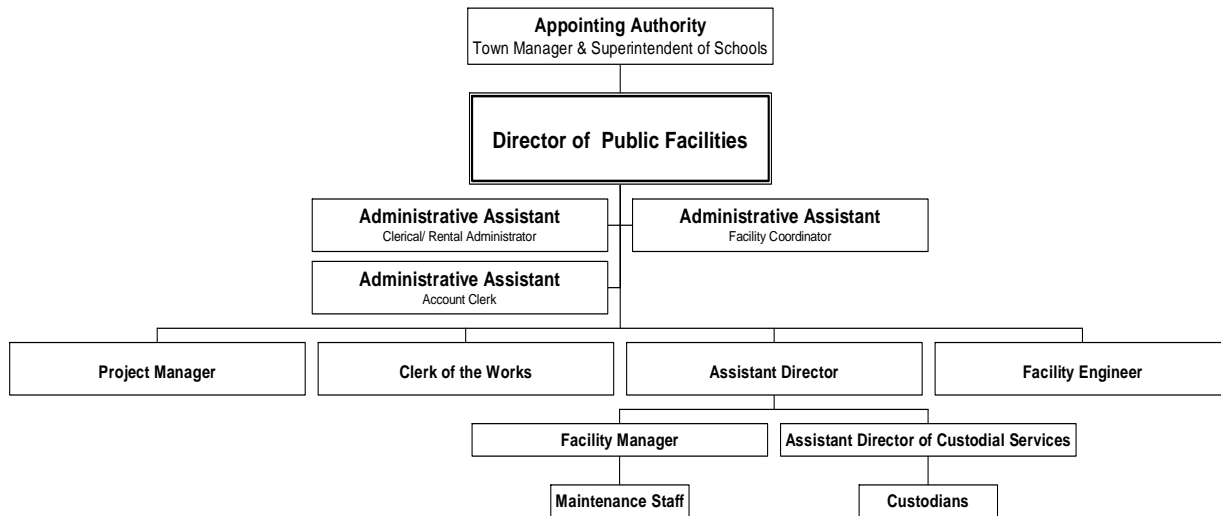
Budget Overview: The Department of Public Facilities (DPF) is responsible for the coordination and care of all Town-owned buildings inclusive of those under the control of the Board of Selectmen, Town Manager, Library Trustees and School Committee. The primary areas of service includes custodial care and cleaning, building maintenance and repair (including preventative maintenance), utilities, and landscaping and grounds (school buildings only). The DPF administrative staff develops and implements the programs that provide services for the Town buildings. In addition, the DPF Capital Budget and the Rental Revolving Fund are managed by the staff.

Departmental Initiatives:

- 1) Implement equipment preventive maintenance program for all Municipal and School buildings.
- 2) Support Town-wide goals on facility energy efficiency.
- 3) Continue standardization of a Green cleaning program.

2400 Public Facilities

Program: Shared Expenses
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Element 2410: School Facilities			
Maintenance Staff	9	9	8
Custodian	46	46	44
Sub-total FTE	55	55	52
Sub-total FTE FT/PT	55FT/0PT	55FT/0PT	52FT/0PT
Element 2420: Municipal Facilities			
Superintendent	1	0	0
Forman	1	1	1
Technician	1	1	1
Custodian	5.4	5.4	5.4
Sub-total FTE	8.4	7.4	7.4
Sub-total FTE FT/PT	8FT/1PT	7FT/1PT	7FT/1PT
Element 2430: Shared Facilities			
Administrative Asst - Facility Coordinator	1	1	1
Administrative Asst - Clerical/ Rental Administrator	0	0.5	1
Administrative Asst - Account Clerk	0	0	1
Director of Public Facilities	1	1	1
Assistant Director of Public Facilities	1	1	1
Assistant Director of Custodial Services	1	1	1
Project Manager	0	1	1
Clerk of the Works	0	1	0
Facility Manager	1	1	1
Facility Engineer	0	1	1
Sub-total FTE	5	8.5	9
Sub-total FTE FT/PT	5FT/0PT	8FT/1PT	9FT/0PT
Total FTE	68.4	70.9	68.4
Total Full/Part Time	68FT/1PT	70FT/2PT	68FT/1PT

Notes:

Administrative Assistant for Clerical/ Rental Administrator is full time, 50% of wages funded from Rental Revolving Fund
Administrative Assistant - Account Clerk function was previously supplied by School Finance Department.
Clerk of the Works position is a contract position for construction of DPW building and funded from

Budget Recommendations:

The Department of Public Facilities budget is financed from two sources: the General Fund and the Rental Revolving Fund. The FY2010 recommended budget for all funds reflects a \$46,996 or 0.52% decrease over the FY09 budget. This is comprised of a 1.37% increase in compensation and a 1.79% decrease in expenses. The recommended general fund component of the budget reflects a \$5,996 or 0.07% decrease over the FY09 adjusted budget.

At the time of the preparation of this budget recommendation, a wage adjustment/collective bargaining agreement with departmental employees, except school custodial, staff has not been reached for FY2010. Therefore, no salary adjustments are included for those employees in this budget.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

- 1) Operations and maintenance of the new DPW building is included in the Municipal Facilities budget (\$100,064 utilities, \$12,000 cleaning).
- 2) The DPF Project Manager is added to Shared Facilities Administration to be funded from the general fund (in FY2009 this position was funded from various capital appropriations).

Program Improvement Requests submitted by Department:

1. School Landscaping Contract to include spring cleanup, mulching of beds, weeding, regularly scheduled mowing, and fall cleanup (net cost of \$27,835).

Program Improvement Requests Recommended for Funding: None

2400 Public Facilities

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 8,994,689	\$ 8,813,272	\$ 8,875,946	\$ 8,836,209	\$ 22,937	0.26%
Enterprise Funds (Indirects)	\$ -	\$ 56,156	\$ 56,757	\$ 27,223	\$ (28,933)	-51.52%
Revolving Fund	\$ -	\$ 191,000	\$ 150,000	\$ 150,000	\$ (41,000)	-21.47%
Public Facilities Rental Revolving Fund	\$ -	\$ 191,000	\$ 150,000	\$ 150,000	\$ (41,000)	-21.47%
Total 2400 Public Facilities	\$ 8,994,689	\$ 9,060,428	\$ 9,082,703	\$ 9,013,432	\$ (46,996)	-0.52%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 3,060,937	\$ 3,641,604	\$ 3,691,511	\$ 3,691,511	\$ 49,907	1.37%
Expenses	\$ 5,933,752	\$ 5,418,824	\$ 5,391,192	\$ 5,321,921	\$ (96,903)	-1.79%
Total 2400 Public Facilities	\$ 8,994,689	\$ 9,060,428	\$ 9,082,703	\$ 9,013,432	\$ (46,996)	-0.52%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 2410 Education Facilities	\$ 7,973,242	\$ 7,119,336	\$ 6,938,492	\$ 6,861,862	\$ (257,474)	-3.62%
Total 2410 Municipal Facilities	\$ 1,021,447	\$ 1,330,247	\$ 1,463,414	\$ 1,470,773	\$ 140,526	10.56%
Total 2430 Shared Facilities	\$ -	\$ 610,845	\$ 680,797	\$ 680,797	\$ 69,952	11.45%
Total 2400 Public Facilities	\$ 8,994,689	\$ 9,060,428	\$ 9,082,703	\$ 9,013,432	\$ (46,996)	-0.52%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 2,965,043	\$ 3,452,132	\$ 3,461,911	\$ 3,461,911	\$ 9,779	0.28%
Overtime	\$ 95,894	\$ 189,472	\$ 229,600	\$ 229,600	\$ 40,128	21.18%
Compensation	\$ 3,060,937	\$ 3,641,604	\$ 3,691,511	\$ 3,691,511	\$ 49,907	1.37%
Contractual Services	\$ 1,436,159	\$ 1,340,978	\$ 1,432,678	\$ 1,432,678	\$ 91,700	6.84%
Utilities	\$ 3,575,147	\$ 3,618,203	\$ 3,494,371	\$ 3,414,140	\$ (204,063)	-5.64%
Supplies	\$ 833,774	\$ 342,343	\$ 351,643	\$ 362,603	\$ 20,260	5.92%
Small Capital	\$ 88,673	\$ 117,300	\$ 112,500	\$ 112,500	\$ (4,800)	-4.09%
Expenses	\$ 5,933,752	\$ 5,418,824	\$ 5,391,192	\$ 5,321,921	\$ (96,903)	-1.79%
Total 2400 Public Facilities	\$ 8,994,689	\$ 9,060,428	\$ 9,082,703	\$ 9,013,432	\$ (46,996)	-0.52%

Appropriations Summary (General Fund Only)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 3,060,937	\$ 3,450,604	\$ 3,541,511	\$ 3,541,511	\$ 90,907	2.63%
Expenses	\$ 5,933,752	\$ 5,418,824	\$ 5,391,192	\$ 5,321,921	\$ (96,903)	-1.79%
Total 2400 Public Facilities	\$ 8,994,689	\$ 8,869,428	\$ 8,932,703	\$ 8,863,432	\$ (5,996)	-0.07%

Appropriations Summary (Non- General Fund)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ 191,000	\$ 150,000	\$ 150,000	\$ (41,000)	-21.47%
Total 2400 Public Facilities Building Rental Revolving Fund	\$ -	\$ 191,000	\$ 150,000	\$ 150,000	\$ (41,000)	-21.47%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 2400 Public Facilities	\$ -	\$ 191,000	\$ 150,000	\$ 150,000	\$ (41,000)	-21.47%

Section V: Department of Public Works

Program 3000



DPW Oversight
Highway
Parks and Grounds
Environmental Services
Transportation
Water Enterprise
Sewer Enterprise

Section V: Program 3000: Department of Public Works

This section includes detailed information about the FY 2010 Operating Budget & Financing Plan for the Department of Public Works. It includes:

- | | |
|-------------------------------|------|
| • 3100 DPW Oversight | V-2 |
| • 3200 Highway | V-6 |
| • 3300 Public Grounds | V-10 |
| • 3400 Environmental Services | V-14 |
| • 3500 Transportation | V-18 |
| • 3600 Water Enterprise | V-22 |
| • 3700 Sewer Enterprise | V-26 |

3100 DPW Oversight

Mission: The DPW Oversight provides executive direction and leadership to all aspects of the Department of Public Works by promoting best management practices, administering Town policies and providing engineering support to other DPW divisions and Town departments. DPW Oversight also oversees the street light program.

Budget Overview

DPW Oversight includes Administration, Operations, Engineering and Street Lighting. DPW Oversight staff plans, manages, coordinates, schedules and directs the department's activities. The duties of this staff include preparing budgets, monitoring expenditures, developing bid specifications for DPW procurements, responding to citizens' questions and concerns, evaluating work performance, performing inspections, managing projects, and scheduling work assignments.

Staff works with various committees including the Permanent Building Committee, Center Committee, Sidewalk Committee, Capital Expenditures Committee, Energy Committee, Electric Utility Ad-Hoc Committee, and Bike Advisory Committee.

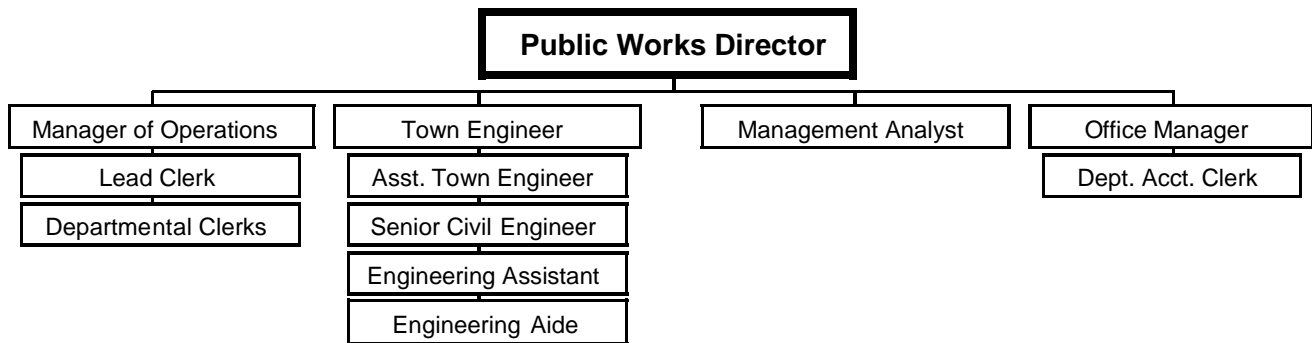
Departmental Initiatives:

1. Move into the new DPW Facility while maintaining smooth operations.
2. Continue the American Public Works Association self-assessment portion of the Accreditation process.
3. Re-evaluate the Operations and Administration office assignments and functions and implement changes.
4. Complete, under Phase 2 NPDES, a stormwater regulation to comply with the Town's EPA NPDES stormwater permit.
5. Identify and quantify sources of surface water pollution within the Town, and assist the Conservation and Health Departments in setting of priorities for remedies. This is an additional requirement of Phase 2 NPDES.
6. Continue to work with the Energy Committee and Lighting Options Committee to find energy savings for streetlights.
7. Continue to proactively maintain a cost effective street-lighting system, which reduces outage frequency and down time and provides safety along Lexington's roadways.
8. Develop a plan to standardize the types of lights used, taking into consideration energy efficiency, useful life and aesthetics. This plan also includes replacing incandescent light bulbs with compact fluorescent light bulbs. To date, over 670 lights have been replaced.

3100 DPW Oversight

Program: Department of Public Works

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Element 3110: DPW Administration					
Director of Public Works	1	1	1	1	1
Manager of Operations	0	1	1	1	1
Management Analyst	0.6	0.6	0.6	0.6	0.6
Office Manager	1	1	1	1	1
Administrative Assistant	0	0	0	0	0
Department Lead Clerk	1	1	1	1	1
Department Account Clerk	2	2.6	2.6	2.6	2.6
sub-total FTE	5.6	7.2	7.2	7.2	7.2
sub-total FT/PT	5FT/1 PT	6FT/2 PT	6FT/2 PT	6FT/2 PT	6FT/2 PT
Element 3120: Engineering					
Town Engineer	1	1	1	1	1
Assistant Town Engineer	1	1	1	1	1
Senior Civil Engineer	1	1	1	1	1
Engineering Assistant	3	3	3	3	3
Engineering Aide	0.7	0.7	0.7	0.7	0.7
sub-total FTE	6.7	6.7	6.7	6.7	6.7
sub-total FT/PT	6 FT/1 PT	6 FT/1 PT	6 FT/1 PT	6 FT/1 PT	6 FT/1 PT
Total FTE	12.3	13.9	13.9	13.9	13.9
Total Full/Part Time	11 FT/2 PT	12FT/2 PT	12FT/2 PT	12FT/2 PT	12FT/2 PT

3100 DPW Oversight

Program: Department of Public Works

Town of Lexington, Massachusetts

Budget Recommendations:

The FY 2010 recommended budget reflects a \$10,603 or 0.76% increase over the FY09 budget. This is comprised of a 1.76% increase in compensation and a 1.37% decrease in expenses. At the time of the preparation of this budget recommendation, a wage adjustment/collective bargaining agreement with the staff assigned to this program has not been reached for FY2010. No salary adjustments, therefore, are included for employees in this budget.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$16,706 increase in compensation as the result of salary steps and contractual increases.
2. \$6,103 increase in expenses, which comes from an decrease in the projected cost of electricity and supplies to operate and maintain the streetlights

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

3100 DPW Oversight

Program: Department of Public Works

Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 877,909	\$ 1,023,883	\$ 1,030,474	\$ 1,018,133	(5,750.34)	-0.56%
Enterprise Funds (Indirects)	\$ 384,798	\$ 370,330	\$ 374,292	\$ 381,633	11,303.34	3.05%
Fees & Charges	\$ 3,301	\$ 3,000	\$ 3,050	\$ 8,050	5,050.00	168.33%
Parking Fund	\$ -	\$ -	\$ -	\$ -	-	0.00%
Charges for Service	\$ 3,301	\$ 3,000	\$ 3,050	\$ 8,050	5,050.00	168.33%
Total 3100 DPW Oversight	\$ 1,266,008	\$ 1,397,213	\$ 1,407,816	\$ 1,407,816	10,603	0.76%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 882,844	\$ 950,299	\$ 967,005	\$ 967,005	16,706	1.76%
Expenses	\$ 383,164	\$ 446,914	\$ 440,811	\$ 440,811	(6,103)	-1.37%
Total 3100 DPW Oversight	\$ 1,266,008	\$ 1,397,213	\$ 1,407,816	\$ 1,407,816	10,603	0.76%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 3110 DPW Administration	\$ 464,340	\$ 498,922	\$ 508,641	\$ 508,641	9,719	1.95%
Total 3120 Engineering	\$ 484,031	\$ 526,605	\$ 533,592	\$ 533,592	6,987	1.33%
Total 3130 Street Lighting	\$ 317,636	\$ 371,686	\$ 365,583	\$ 365,583	(6,103)	-1.64%
Total 3100 DPW Oversight	\$ 1,266,008	\$ 1,397,213	\$ 1,407,816	\$ 1,407,816	10,603	0.76%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 869,092	\$ 931,382	\$ 948,088	\$ 948,088	16,706	1.79%
Overtime	\$ 13,753	\$ 18,917	\$ 18,917	\$ 18,917	-	0.00%
Personal Services	\$ 882,844	\$ 950,299	\$ 967,005	\$ 967,005	16,706	1.76%
Contractual Services	\$ 112,060	\$ 135,117	\$ 135,817	\$ 135,817	700	0.52%
Utilities	\$ 234,177	\$ 272,987	\$ 267,134	\$ 267,134	(5,853)	-2.14%
Supplies	\$ 36,926	\$ 36,850	\$ 36,000	\$ 36,000	(850)	-2.31%
Small Capital	\$ -	\$ 1,960	\$ 1,860	\$ 1,860	(100)	-5.10%
Expenses	\$ 383,164	\$ 446,914	\$ 440,811	\$ 440,811	(6,103)	-1.37%
Total 3100 DPW Oversight	\$ 1,266,008	\$ 1,397,213	\$ 1,407,816	\$ 1,407,816	10,603	0.76%

Mission: The Highway Division maintains the town streets, sidewalks and storm water management inlets, providing for the safe movement of vehicular traffic. The Division performs minor construction repairs, removes snow and ice from streets, installs traffic signs and lane or line markers and supervises the work of contractual service providers who perform repairs, cleaning and maintenance work. In addition, the Road Machinery Division ensures that the Town's fleet is operational and well maintained by providing a repair, maintenance and fuel management program.

Budget Overview: The Highway Division includes Highway Maintenance, Road Machinery and Snow Removal.

Highway Maintenance is responsible for all public streets, sidewalks, town parking lots, drains and brooks, performing minor construction repairs, installing traffic signs and lane or line markers, and cleaning catch basins.

Road Machinery is responsible for the repair and preventive maintenance of 160 vehicles, rolling stock and equipment.

Snow Removal is responsible for removing snow and treating 126 lane miles of roads and 58 miles of sidewalks.

Highway Division employees work with and provide staff support to the Sidewalk and Center Committees.

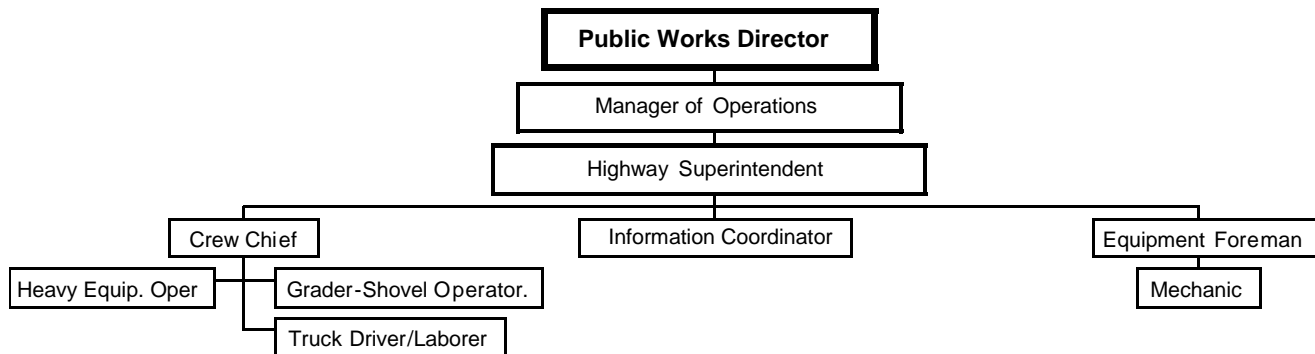
Departmental Initiatives:

1. Develop a plan to respond to customer requests and complaints in a more efficient manner.
2. Develop a comprehensive drainage maintenance program.
3. Establish good procedures and practices in new DPW Facility mechanic's shop.
4. Review efficiency and cost-effectiveness of contracting out vs. in-house repairs of vehicles.

3200 Highway

Program: Department of Public Works

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Element 3210: Highway Maintenance					
Manager of Operations / Supt. Of Highways	1	0	0	0	0
Supt. of Equipment, Highways & Drains	0	1	1	1	1
Crew Chief	3	3	3	3	2
Laborer-Truck Driver	0	0	0	0	1
Heavy Equipment Operators/Painters	7	7	7	7	4
Leadman	0	0	0	0	3
Grader-Shovel Operator	1	1	1	1	1
Information Coordinator	1	1	1	1	1
Seasonal Laborer	1.2	1.2	1.2	1.2	1.2
sub-total FTE	14.2	14.2	14.2	14.2	14.2
sub-total FT/PT	13 FT/2 PT	13 FT/2 PT	13 FT/2 PT	13 FT/2 PT	13 FT/2 PT
Element 3220: Road Machinery					
Equipment Foreman	1	1	1	1	1
Mechanic	3	3	3	3	3
sub-total FTE	4	4	4	4	4
sub-total FT/PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT
Element 3310: Parks Division					
Superintendent of Public Grounds	1	1	1	1	1
Crew Chief	4	4	4	4	4
Leadman	2	2	2	2	2
Heavy Equipment Operator	6	6	6	8	8
Light Equipment Operator	0	0	0	0	0
Laborer-Truck Driver	2	2	2	0	0
sub-total FTE	15	15	15	15	15
sub-total FT/PT	15 FT/0 PT	15 FT/0 PT	15 FT/0 PT	15 FT/0 PT	15 FT/0 PT

Budget Recommendations:

The FY 2010 recommended budget reflects a \$166,465 or 7.25% increase over the FY09 adjusted budget. This is comprised of a 0.17% increase in compensation and a 12.06% increase in expenses. It continues to include \$63,150 of salary for a Highway Superintendent that was funded by the FY2007 override. At the time of the preparation of this budget recommendation, a collective bargaining agreement with the DPW Union has not been reached for FY2010. No salary adjustments, therefore, are included for employees in this bargaining unit.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$1,559 increase in compensation for steps and contractual settlements.
2. \$44,718 increase in expenses relating to the cost of maintaining the town's catch basin.
3. \$60,000 increase in expenses due to an increase in the cost of salt and sand.
4. \$86,598 decrease in the cost of gasoline and diesel fuel due to the recent reduction in prices.
5. A \$25,000 increase in the snow removal budget related to the cost of the sidewalk snow removal program.
6. \$100,000 for brook restoration work required under the new DEP stormwater regulations.

Program Improvement Requests submitted by Department:

1. \$100,000 for brook restoration work required under the new DEP stormwater regulations.
2. \$8,000 for snow removal of the Minuteman Bike Way.

Program Improvement Requests Recommended for Funding:

1. \$100,000 for brook restoration work required under the new DEP stormwater regulations.

3200 Highway

Program: Department of Public Works

Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 2,794,421	\$ 1,922,049	\$ 2,135,342	\$ 2,078,038	\$ 155,989	8.12%
Enterprise Funds (Indirects)	\$ 355,690	\$ 343,241	\$ 346,913	\$ 353,717	\$ 10,476	3.05%
Fees & Charges	\$ 30,000	\$ 31,983	\$ 31,983	\$ 31,983	\$ -	0.00%
Parking Fund	\$ 30,000	\$ 31,983	\$ 31,983	\$ 31,983	\$ -	0.00%
Total 3200 Highway	\$ 3,180,111	\$ 2,297,273	\$ 2,514,238	\$ 2,463,738	\$ 166,465	7.25%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 1,263,145	\$ 930,204	\$ 931,763	\$ 931,763	\$ 1,559	0.17%
Expenses	\$ 1,916,966	\$ 1,367,069	\$ 1,582,475	\$ 1,531,975	\$ 164,906	12.06%
Total 3200 Highway	\$ 3,180,111	\$ 2,297,273	\$ 2,514,238	\$ 2,463,738	\$ 166,465	7.25%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 3210 Highway Maintenance	\$ 900,951	\$ 923,492	\$ 1,076,861	\$ 1,076,861	\$ 153,369	16.61%
Total 3220 Road Machinery	\$ 629,020	\$ 726,856	\$ 705,452	\$ 649,432	\$ (77,424)	-10.65%
Total 3230 Snow Removal	\$ 1,650,140	\$ 646,925	\$ 731,925	\$ 737,445	\$ 90,520	13.99%
Total 3200 Highway	\$ 3,180,111	\$ 2,297,273	\$ 2,514,238	\$ 2,463,738	\$ 166,465	7.25%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 910,049	\$ 811,728	\$ 813,287	\$ 813,287	\$ 1,559	0.19%
Overtime	\$ 353,095	\$ 118,476	\$ 118,476	\$ 118,476	\$ -	0.00%
Personal Services	\$ 1,263,145	\$ 930,204	\$ 931,763	\$ 931,763	\$ 1,559	0.17%
Contractual Services	\$ 904,994	\$ 477,720	\$ 661,148	\$ 553,148	\$ 75,428	15.79%
Utilities	\$ 194,962	\$ 296,152	\$ 252,054	\$ 209,554	\$ (86,598)	-29.24%
Supplies	\$ 758,082	\$ 539,697	\$ 615,773	\$ 615,773	\$ 76,076	14.10%
Small Capital	\$ 58,928	\$ 53,500	\$ 53,500	\$ 53,500	\$ -	0.00%
Expenses	\$ 1,916,966	\$ 1,367,069	\$ 1,582,475	\$ 1,531,975	\$ 164,906	12.06%
Total 3200 Highway	\$ 3,180,111	\$ 2,297,273	\$ 2,514,238	\$ 2,463,738	\$ 166,465	7.25%

3300 Public Grounds

Mission: The Public Grounds Division, working with other Town Departments, user groups and concerned citizens, support various Town services and recreational opportunities that help to preserve the Town's green character and open spaces and promote public safety. It also serves bereaved families and provides well-maintained cemetery grounds.

Budget Overview: The Public Grounds Division is comprised of the Parks, Forestry and Cemetery functions.

The Parks staff maintain 9 parks, 12 playgrounds, 28 conservation areas, 41 athletic fields, 12 school grounds, 4 tennis facilities, 3 historical sites, the pool and reservoir complexes and the Town's bicycle, fitness and conservation trails totaling approximately 630 acres. Lexington's athletic fields are used by many groups, which puts excessive demands on these facilities. This past year a new turf program was implemented at the on one of the soccer fields and the center track field leading to a marked improvement of the safety and playability of these fields.

The Forestry staff maintain approximately 10,000 street trees, an undetermined number of trees on Park and Conservation lands and numerous shrub bed plantings on park, cemetery, school and conservation properties and along right-of-ways.

The Cemetery staff is responsible for the administration and maintenance of four cemeteries including 21.5 acres in Westview, 6.9 acres in Munroe, 1.28 in Colonial and .5 acres in Robbins.

Staff works with the Recreation, Tree and Bike committees.

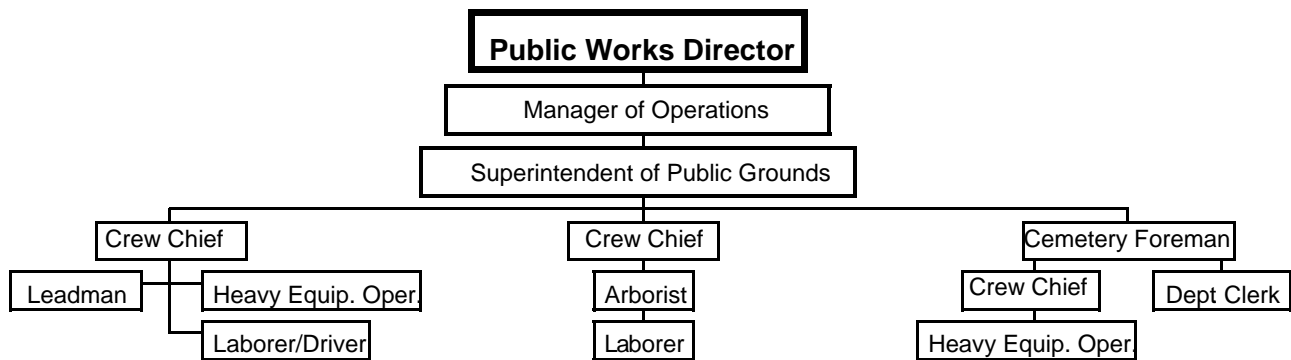
Departmental Initiatives:

1. Continue the implementation of a proactive park maintenance program to provide safe, well-maintained, aesthetically pleasing park, athletic field and public grounds areas.
2. Continue the turf management program to improve at least one turf area per year.
3. Develop a program to plant at least seventy trees per year in the Town Right-of Ways and park and public grounds areas, subject to funding.
4. Continue the implementation of a proactive tree maintenance program to minimize hazard trees and perform timely tree pruning to promote good tree health, safety and aesthetics.
5. Complete the irrigation systems on existing turf areas.
6. Plan for future expansion for the Westview Cemetery and coordinate the Cemetery restorations projects at the other three cemeteries.

3300 Public Grounds

Program: Department of Public Works

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Element 3310: Parks Division					
Superintendent of Public Grounds	1	1	1	1	1
Crew Chief	4	4	4	4	4
Leadman	2	2	2	2	2
Heavy Equipment Operator	6	6	6	8	8
Light Equipment Operator	0	0	0	0	0
Laborer-Truck Driver	2	2	2	0	0
sub-total FTE	15	15	15	15	15
sub-total FT/PT	15 FT/0 PT	15 FT/0 PT	15 FT/0 PT	15 FT/0 PT	15 FT/0 PT
Element 3320: Forestry Division					
Crew Chief	1	1	1	1	1
Senior Arborist	3	2	2	2	2
Tree Climber	0	1	1	1	1
sub-total FTE	4	4	4	4	4
sub-total FT/PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT
Element 3330: Cemetery Division					
Cemetery Foreman	1	1	1	1	1
Crew Chief	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Department Clerk	1	1	1	1	1
Seasonal Laborer	0	0	0	0	0
sub-total FTE	4	4	4	4	4
sub-total FT/PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT

Budget Recommendations:

The FY 2010 recommended budget reflects a \$34,276 or 2.42% increase over the FY09 budget for the General Fund and Revolving Funds. This is comprised of a 1.34% increase in compensation and a 6.90% increase in expenses. This budget continues to include \$5,000 in salaries and expenses (tree planting) that were funded by the FY2007 override. At the time of the preparation of this budget recommendation, a collective bargaining agreement with the DPW Union has not been reached for FY2010. No salary adjustments, therefore, are included for employees in this bargaining unit.

Recommended Budget: The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$ 15,326 increase in compensation for steps and contractual settlements.
2. \$5,350 increase in expenses due to the increased cost of materials and services, specifically seed and fertilizer.
3. \$14,000 for the planting of street trees.

Program Improvement Requests submitted by Department:

1. \$24,000 for the planting of street trees.

Program Improvement Requests Recommended for Funding:

1. \$14,000 (of \$24,000 request) for the planting of street trees.

3300 Public Grounds

Program: Department of Public Works

Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 895,607	\$ 1,016,668	\$ 1,048,644	\$ 1,048,644	\$ 31,976	3.15%
Enterprise Funds (Indirects)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
Fees & Charges	\$ 133,803	\$ 123,000	\$ 125,300	\$ 125,300	\$ 2,300	1.87%
Fees	\$ 133,803	\$ 123,000	\$ 125,300	\$ 125,300	\$ 2,300	1.87%
Directed Funding	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0.00%
Cemetery Trust	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0.00%
Revolving Funds	\$ 49,557	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.00%
Burial Containers	\$ 42,430	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
Tree	\$ 7,127	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
Total 3300 Public Grounds	\$ 1,278,967	\$ 1,414,668	\$ 1,448,944	\$ 1,448,944	\$ 34,276	2.42%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 1,025,877	\$ 1,139,850	\$ 1,155,176	\$ 1,155,176	\$ 15,326	1.34%
Expenses	\$ 253,090	\$ 274,818	\$ 293,768	\$ 293,768	\$ 18,950	6.90%
Total 3300 Public Grounds	\$ 1,278,967	\$ 1,414,668	\$ 1,448,944	\$ 1,448,944	\$ 34,276	2.42%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 3310 Parks Division	\$ 774,240	\$ 862,740	\$ 872,292	\$ 872,292	\$ 9,552	1.11%
Total 3320 Forestry	\$ 223,869	\$ 260,959	\$ 276,628	\$ 276,628	\$ 15,669	6.00%
Total 3330 Cemetery	\$ 280,858	\$ 290,969	\$ 300,024	\$ 300,024	\$ 9,055	3.11%
Total 3300 Public Grounds	\$ 1,278,967	\$ 1,414,668	\$ 1,448,944	\$ 1,448,944	\$ 34,276	2.42%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 926,124	\$ 1,072,373	\$ 1,087,699	\$ 1,087,699	\$ 15,326	1.43%
Overtime	\$ 99,753	\$ 67,477	\$ 67,477	\$ 67,477	\$ -	0.00%
Personal Services	\$ 1,025,877	\$ 1,139,850	\$ 1,155,176	\$ 1,155,176	\$ 15,326	1.34%
Contractual Services	\$ 119,209	\$ 107,930	\$ 109,130	\$ 109,130	\$ 1,200	1.11%
Utilities	\$ 15,013	\$ 30,888	\$ 30,688	\$ 30,688	\$ (200)	-0.65%
Supplies	\$ 113,847	\$ 128,500	\$ 147,350	\$ 147,350	\$ 18,850	14.67%
Small Capital	\$ 5,021	\$ 7,500	\$ 6,600	\$ 6,600	\$ (900)	-12.00%
Expenses	\$ 253,090	\$ 274,818	\$ 293,768	\$ 293,768	\$ 18,950	6.90%
Total 3300 Public Grounds	\$ 1,278,967	\$ 1,414,668	\$ 1,448,944	\$ 1,448,944	\$ 34,276	2.42%

Appropriations Summary (General Fund Only)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 1,025,877	\$ 1,139,850	\$ 1,155,176	\$ 1,155,176	\$ 15,326	1.34%
Expenses	\$ 227,043	\$ 219,818	\$ 238,768	\$ 238,768	\$ 18,950	8.62%
Total 3300 Public Grounds	\$ 1,252,920	\$ 1,359,668	\$ 1,393,944	\$ 1,393,944	\$ 34,276	2.52%

Appropriations Summary (Non- General Fund)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 26,047	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.00%
Total 3320 Forestry Revolving Fund	\$ 4,468	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
Total 3330 Cemetery Revolving Fund	\$ 21,579	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
Total 3300 Public Grounds	\$ 26,047	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.00%

3400 Environmental Services

Mission: The Environmental Services Division manages the solid waste generated by residents and at Town facilities. The Division also educates residents in ways to reduce the solid waste they generate, accelerate recycling and composting efforts and reduce the toxicity of the waste stream.

Budget Overview: The Environmental Services Division includes Refuse Collection, Recycling and Refuse Disposal.

Refuse collection is the curbside collection of non-recyclable residential solid waste and the separate collection of large appliances and yard waste. In FY2008, the Town entered into a new contract with JRM Hauling and Recycling Inc. for the collection and transportation of solid waste.

Recycling is the curbside collection of recyclable products, management of yard waste operations at the Hartwell Avenue Compost Facility, operation of the Minuteman Household Hazardous Products regional facility and drop-off collections of televisions, computer monitors and other electronics (CRT's) and corrugated cardboard. In FY2008, the Town entered into a new contract with JRM Hauling and Recycling Inc. for the collection and transportation of recyclables.

Refuse disposal is the disposal of the Town's solid waste. The Town is currently under contract with Wheelabrator in North Andover for this service. This contract ends in 2010.

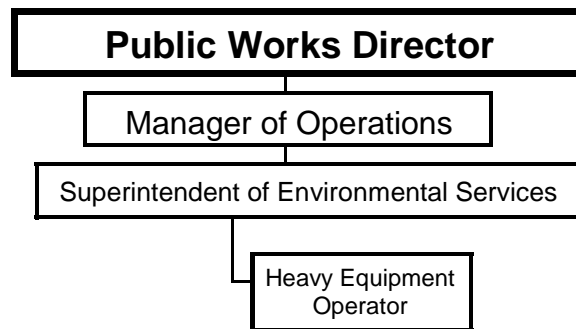
Departmental Initiatives:

1. Continue monitoring the "Visible Recyclables Ban".
2. Comply with DEP mercury waste regulations.
3. Examine economic feasibility of automated curbside refuse collection.
4. Finalize Business Plan for the Lexington Compost Facility.
5. Expand recycling options in municipal and school buildings.
6. Explore recycling access for businesses.
7. Examine economic feasibility of single-stream (no separation of materials) recycling collection.

3400 Environmental Services

Program: Department of Public Works

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Recommended
Element 3420: Recycling (Compost Facility)					
Superintendent of Environmental Services	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Seasonal	0	0	0.4	0.4	0.7
Total FTE	2	2	2.4	2.4	2.7
Total FT/PT	2 FT/0 PT	2 FT/0 PT	2 FT/1 PT*	2 FT/1 PT*	2 FT/1 PT*

Notes:

*Positions paid out of DPW Compost Operations Revolving Fund.

3400 Environmental Services**Budget Recommendations:**

The FY 2010 recommended budget reflects a \$14,105 or 0.54% decrease over the FY09 budget (all funds). The Environmental Services program is comprised of the General and two Revolving funds. The General fund experienced a 3.32% decrease in expenses. It continues to include the \$72,000 in expenses (curbside yard waste collection program) that were funded by the FY2007 override. The Revolving funds, which funds the Town's composting facility and hazardous waste program, increased by \$57,767 or 13.47%. This is due to an increase in the debt service for a new front end loader. At the time of the preparation of this budget recommendation, collective bargaining agreements with employees in this department have not been reached for FY2010. No salary adjustments, therefore, are included for employees in this bargaining unit.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$76,150 decrease in expenses due to a decrease in the tipping fees and a projected decrease in the amount of trashed generated.
2. \$57,767 increase in debt service, which is due to FY 2010 being the first year of the payment of principal on compost facility equipment.

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

3400 Environmental Services

Program: Department of Public Works

Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 2,207,381	\$ 2,164,622	\$ 2,092,750	\$ 2,092,750	\$ (71,872)	-3.32%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revolving Funds	\$ 426,370	\$ 429,000	\$ 486,767	\$ 486,767	\$ 57,767	13.47%
Composting Operations	\$ 281,643	\$ 254,000	\$ 311,767	\$ 311,767	\$ 57,767	22.74%
MHHP Operations	\$ 144,727	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	0.00%
Total 3400 Environmental Services	\$ 2,633,751	\$ 2,593,622	\$ 2,579,517	\$ 2,579,517	\$ (14,105)	-0.54%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 2,633,751	\$ 2,593,622	\$ 2,579,517	\$ 2,579,517	\$ (14,105)	-0.54%
Total 3400 Environmental Services	\$ 2,633,751	\$ 2,593,622	\$ 2,579,517	\$ 2,579,517	\$ (14,105)	-0.54%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 3410 Refuse Collection	\$ 798,668	\$ 725,000	\$ 725,000	\$ 725,000	\$ -	0.00%
Total 3420 Recycling	\$ 1,218,926	\$ 1,203,672	\$ 1,265,717	\$ 1,265,717	\$ 62,045	5.15%
Total 3430 Refuse Disposal	\$ 616,157	\$ 664,950	\$ 588,800	\$ 588,800	\$ (76,150)	-11.45%
Total 3400 Environmental Services	\$ 2,633,751	\$ 2,593,622	\$ 2,579,517	\$ 2,579,517	\$ (14,105)	-0.54%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 123,023	\$ 121,160	\$ 125,334	\$ 125,334	\$ 4,174	3.45%
Overtime	\$ 17,159	\$ 17,133	\$ 20,133	\$ 20,133	\$ 3,000	0.00%
Personal Services	\$ 140,182	\$ 138,293	\$ 145,467	\$ 145,467	\$ 7,174	5.19%
Contractual Services	\$ 2,432,627	\$ 2,363,644	\$ 2,320,850	\$ 2,320,850	\$ (42,794)	-1.81%
Utilities	\$ 179	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ 32,158	\$ 56,800	\$ 32,900	\$ 32,900	\$ (23,900)	-42.08%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 2,464,963	\$ 2,420,444	\$ 2,353,750	\$ 2,353,750	\$ (66,694)	-2.76%
Benefits	\$ 28,605	\$ 29,852	\$ 28,605	\$ 28,605	\$ (1,247)	
Debt	\$ -	\$ 5,033	\$ 51,695	\$ 51,695	\$ 46,662	927.12%
Total 3400 Total Environmental Serv.	\$ 2,633,751	\$ 2,593,622	\$ 2,579,517	\$ 2,579,517	\$ (14,105)	-0.54%

Appropriations Summary (General Fund Only)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
Expenses	\$ 2,248,001	\$ 2,164,622	\$ 2,092,750	\$ 2,092,750	\$ (71,872)	-3.32%
Total 3400 Total Environmental Serv.	\$ 2,248,001	\$ 2,164,622	\$ 2,092,750	\$ 2,092,750	\$ (71,872)	-3.32%

Appropriations Summary (Non- General Fund)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 140,182	\$ 138,293	\$ 145,467	\$ 145,467	\$ 7,174	5.19%
Total 3420 DPW Compost Operation	\$ 140,182	\$ 138,293	\$ 145,467	\$ 145,467	\$ 7,174	5.19%
Expenses	\$ 216,962	\$ 255,822	\$ 261,000	\$ 261,000	\$ 5,178	2.02%
Total 3420 DPW Compost Operation	\$ 72,235	\$ 80,822	\$ 86,000	\$ 86,000	\$ 5,178	6.41%
Total 3420 Minuteman Household Hazardous Products	\$ 144,727	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	0.00%
Benefits	\$ 28,605	\$ 29,852	\$ 28,605	\$ 28,605		
Total 3420 DPW Compost Operation	\$ 28,605	\$ 29,852	\$ 28,605	\$ 28,605		
Debt	\$ -	\$ 5,033	\$ 51,695	\$ 51,695	\$ 46,662	927.12%
Total 3420 DPW Compost Operation	\$ -	\$ 5,033	\$ 51,695	\$ 51,695	\$ 46,662	927.12%
Total 3400 Total Environmental Serv.	\$ 385,750	\$ 429,000	\$ 486,767	\$ 486,767	\$ 57,767	13.47%

Mission: The Transportation Services Office provides transportation and parking services to local businesses and neighborhoods. Services emphasize the needs of seniors, students and persons with special needs.

Budget Overview: The Transportation Office includes Lexpress and the Parking Operations in Lexington Center.

The Lexpress neighborhood mini-bus system is funded through several sources. Of the \$516,702 request for Lexpress in FY 2010, \$270,702 comes from the tax levy. Additional funding for Lexpress includes an MBTA subsidy of \$80,000, estimated fare revenue of \$94,000, and Transportation Demand Management funds of \$72,000. This budget reflects 9,008 hours of community mini-bus service. FY2010 will be the third year of a three-year contract with Joseph's Transportation & Limousine to provide Lexpress service.

Parking Operations includes the management and operation of the three town parking lots, including the Depot Square lot, and the Lexington Center parking permit program. It includes the Town Hall parking program and coordination of the traffic safety functions between Town departments. The Transportation Coordinator serves as staff liaison to the Traffic Safety Advisory Committee.

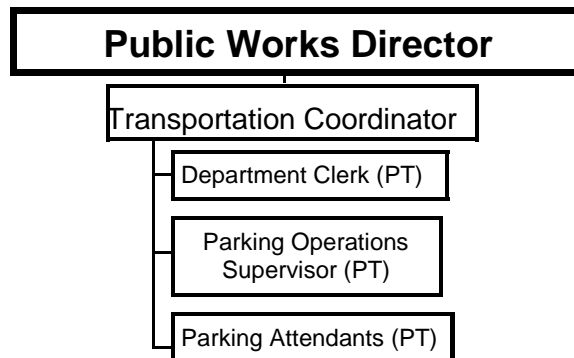
Transportation staff work with the Transportation Advisory Committee, Traffic Safety Advisory Committee, and the Traffic Mitigation Group.

Departmental Initiatives:

1. Increase ridership on Lexpress.
2. Promote community awareness of Lexpress routes.
3. Continue to adapt Lexpress service to the needs of the community.
4. Improve Lexpress customer service, especially in view of the relocation of DPW office staff support.
5. Publicize regional transportation options.
6. Maintain a viable mix of long-term and short-term parking in the Center Business District.
7. Promote community awareness of the Center parking permit program.
8. Continue to encourage usage of lot behind NSTAR building.

3500 Transportation

Program: Department of Public Works
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Element 3610: Lexpress					
Transportation Coordinator	1	1	0.5	0.5	0.5
Municipal Clerk	0.6	0.6	0.3	0.3	0.3
sub-total FTE	1.6	1.6	0.8	0.8	0.8
sub-total FT/PT	1 FT/1 PT	1 FT/1 PT	1 FT/1 PT	1 FT/1 PT	1 FT/1 PT
Element 3620: Parking Operations					
Transportation Coordinator	0	0	0.5	0.5	0.5
Municipal Clerk	0	0	0.3	0.3	0.3
Parking Attendant Supervisor	0.5	0.5	0.5	0.5	0.4
Parking Attendant	2.2	2.2	2.2	2.2	2.3
sub-total FTE	2.7	2.7	3.5	3.5	3.5
sub-total FT/PT	0 FT/5 PT	0 FT/5 PT	0 FT/8 PT	0 FT/8 PT	0 FT/8 PT
Total FTE	4.3	4.3	4.3	4.3	4.3
Total FT/PT	1 FT/6 PT	1 FT/6 PT	1 FT/9 PT	1 FT/9 PT	1 FT/9 PT

3500 Transportation

Program: Department of Public Works
Town of Lexington, Massachusetts

Budget Recommendations:

The FY 2010 recommended budget reflects a \$19,181 or 3.02% increase over the FY09 budget. This is comprised of a 3.53% increase in compensation and a 2.87% increase in expenses. It continues to include \$50,000 in expenses (Lexpress operations) that were funded by the FY2007 override. At the time of the preparation of this budget recommendation, a collective bargaining agreement with the staff assigned to this program has not been reached for FY2010. No salary adjustments, therefore, are included for employees in this budget.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$4,997 due to contractual increases and staff wage step increases
2. \$13,479 increase in expenses related to Lexpress contractual services

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

3500 Transportation

Program: Department of Public Works
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 246,262	\$ 277,590	\$ 272,771	\$ 272,771	\$ (4,819)	-1.74%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fees & Charges	\$ 167,547	\$ 142,000	\$ 166,000	\$ 166,000	\$ 24,000	16.90%
Lexpress Fares	\$ 91,458	\$ 81,000	\$ 94,000	\$ 94,000	\$ 13,000	16.05%
TDM Allocation	\$ 76,089	\$ 61,000	\$ 72,000	\$ 72,000	\$ 11,000	18.03%
Parking Meter Fund	\$ 125,832	\$ 136,349	\$ 136,349	\$ 136,349	\$ -	0.00%
Grants (MBTA)	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
Total 3500 Transportation	\$ 619,641	\$ 635,939	\$ 655,120	\$ 655,120	\$ 19,181	3.02%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 131,230	\$ 141,684	\$ 146,681	\$ 146,681	\$ 4,997	3.53%
Expenses	\$ 488,411	\$ 494,255	\$ 508,439	\$ 508,439	\$ 14,184	2.87%
Total 3500 Transportation	\$ 619,641	\$ 635,939	\$ 655,120	\$ 655,120	\$ 19,181	3.02%

Level-Service Requests	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 3510 Lexpress	\$ 497,179	\$ 501,711	\$ 516,702	\$ 516,702	\$ 14,991	2.99%
Total 3520 Parking Operations	\$ 122,462	\$ 134,228	\$ 138,418	\$ 138,418	\$ 4,190	3.12%
Total 3500 Transportation	\$ 619,641	\$ 635,939	\$ 655,120	\$ 655,120	\$ 19,181	3.02%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 131,230	\$ 141,684	\$ 146,681	\$ 146,681	\$ 4,997	3.53%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Compensation	\$ 131,230	\$ 141,684	\$ 146,681	\$ 146,681	\$ 4,997	3.53%
Contractual Services	\$ 483,749	\$ 488,305	\$ 503,039	\$ 503,039	\$ 14,734	3.02%
Utilities	\$ 3,305	\$ 4,550	\$ 4,000	\$ 4,000	\$ (550)	-12.09%
Supplies	\$ 1,357	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.00%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 488,411	\$ 494,255	\$ 508,439	\$ 508,439	\$ 14,184	2.87%
Total 3500 Transportation	\$ 619,641	\$ 635,939	\$ 655,120	\$ 655,120	\$ 19,181	3.02%

Appropriations Summary (General Fund Only)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 131,230	\$ 141,684	\$ 146,681	\$ 146,681	\$ 4,997	3.53%
Expenses	\$ 408,411	\$ 414,255	\$ 428,439	\$ 428,439	\$ 14,184	3.42%
Total 3500 Transportation	\$ 539,641	\$ 555,939	\$ 575,120	\$ 575,120	\$ 19,181	3.45%

Appropriations Summary (Non- General Fund)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
Expenses	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
Total 3510 Lexpress Grant	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
Total 3500 Transportation	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%

3600 Water Enterprise

Mission: The Water/Sewer Division provides safe drinking water by regular monitoring and testing of water and maintaining and improving the water system infrastructure.

Budget Overview: The Water Division budget is comprised of Water Operations, Massachusetts Water Resources Authority (MWRA) purchases and Indirect Support from the General Fund.

The Water Operations maintains and repairs the water system that delivers water to Lexington homes and businesses through 154 miles of water mains, 1500 fire hydrants and two water towers that store 3.24 million gallons of water. The Town has a three-block inclining rate structure to encourage water conservation. As a customer uses more water, the water rate increases. Customers are billed twice per year. The Town also sells water to the Town of Bedford at the MWRA wholesale, plus with a small administrative fee.

The MWRA provides water to Lexington and greater Boston.

Indirect support from the General Fund reflects Water Enterprise Fund expenses (benefits, insurance, engineering support) that are appropriated in the General Fund. The Water Enterprise Fund, therefore, reimburses the General Fund for these expenses through an indirect cost transfer. In FY07, a \$500,000 Payment in Lieu of Tax (PILOT) began to be reduced by \$125,000 annually by the Board of Selectmen with the intention of eliminating the PILOT in four years. The FY2010 Water Operating Expenses request, therefore, has been decreased by \$125,000 for the fourth year of this four-year PILOT reduction. The Indirect Support from the Water Enterprise Fund to the General Fund has also been reduced by \$ 38,776 to more accurately reflect the true costs of this General Fund support.

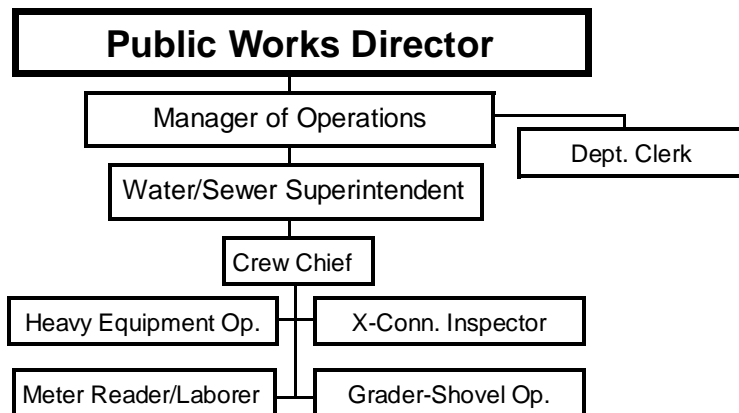
Departmental Initiatives:

1. Continue with the Hydrant Maintenance Program.
2. Complete the Town wide meter change out by installing the last 660 new meters that replace ones that cannot be read electronically. This will all but eliminate "incorrect" readings and customers having to send in postcard readings.
3. Recertify two employees in Backflow/Cross-Connection Devices, and plan and implement a Backflow Testing Program for the 2776 irrigation meters that have been installed.
4. Reduce the amount of Pit Meters in Town and change out the manual reads on the ones that cannot be eliminated.
5. Update all the "paper tie cards" for GIS implementation.

3600 Water Enterprise

Program: Department of Public Works

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Superintendent of Water & Sewer	0.5	0.5	0.5	0.5	0.5
Crew Chief	2	2	2	2	2
Grader-Shovel Operator	1	1	1	1	1
Leadman/Cross Connector Inspector	2	2	2	2	2
Heavy Equipment Operator	3	3	3	4	4
Department Clerk	0	0.2	0.2	0.2	0.2
Meter Reader/Laborer	2	2	2	1	1
Total FTE	10.5	10.7	10.7	10.7	10.7
Total FT/PT	10 FT/1 PT	10 FT/2 PT	10 FT/2 PT	10 FT/2 PT	10 FT/2 PT

Budget Recommendations:

The FY 2010 recommended budget reflects a \$160,766, or 2.20%, increase over the FY09 budget. This is comprised of a 5.49 percent increase in compensation for potential cost of living adjustments, step increases and funds for part-time administrative assistance, a 27.09 percent decrease in expenses, and a 30.31 percent increase in debt service. The MWRA water assessment, the largest part of this budget, is estimated to increase by 0.75 percent. This is a preliminary estimate issued by the MWRA in February. The final assessment will be approved by the MWRA Board of Directors in June.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. A \$125,000 decrease in expenses related to the Board of Selectmen's policy to phase out payment-in-lieu-of-taxes from the Water Enterprise Fund to the General Fund.
2. A \$34,119 or 0.75 percent increase in the MWRA assessment attributable to the purchase of less water due to a high rainfall year in 2008 (assessment period).
3. A \$38,776 decrease in the indirect cost payment from the Water Enterprise Fund to the General Fund. This is the result of the Finance Department analyzing water division indirect costs and bringing the payment in line with actual costs.
4. A \$226,412 increase in debt service for previously authorized capital projects, including the funds share of debt service costs for the DPW Facility, and for projects proposed in Section XI, the Capital Section of this Budget and Financing Plan.
5. A \$21,000 increase for part-time administration billing support.

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

3600 Water Enterprise

Program: Department of Public Works

Town of Lexington, Massachusetts

Budget Summary

Funding Sources	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ -	\$ -	\$ -	-	0.00%
Enterprise Funds	\$ 6,893,939	\$ 7,307,980	\$ 8,212,039	\$ 7,468,746	160,766	2.20%
User Charges	\$ 6,625,589	\$ 7,103,980	\$ 8,005,039	\$ 7,261,746	157,766	2.22%
Connection Fees	\$ -	\$ -	\$ -	\$ -	-	0.00%
Investment Income	\$ 83,038	\$ 70,000	\$ 73,000	\$ 73,000	3,000	4.29%
Fees & Charges	\$ 185,312	\$ 134,000	\$ 134,000	\$ 134,000	-	0.00%
Total 3600 Water Enterprise	\$ 6,893,939	\$ 7,307,980	\$ 8,212,039	\$ 7,468,746	160,766	2.20%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 574,104	\$ 606,952	\$ 607,202	\$ 640,290	33,338	5.49%
Expenses	\$ 499,291	\$ 463,845	\$ 338,180	\$ 338,180	(125,665)	-27.09%
Debt Service	\$ 358,301	\$ 850,350	\$ 1,233,718	\$ 1,108,100	257,750	30.31%
MMRA	\$ 4,117,775	\$ 4,565,881	\$ 5,250,763	\$ 4,600,000	34,119	0.75%
Indirects	\$ 859,728	\$ 820,952	\$ 782,176	\$ 782,176	(38,776)	-4.72%
Total 3600 Water Enterprise	\$ 6,409,199	\$ 7,307,980	\$ 8,212,039	\$ 7,468,746	160,766	2.20%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 3610 Water Operations	\$ 1,431,696	\$ 1,921,147	\$ 2,179,100	\$ 2,086,570	165,423	8.61%
Total 3620 MMRA	\$ 4,117,775	\$ 4,565,881	\$ 5,250,763	\$ 4,600,000	34,119	0.75%
Indirects	\$ 859,728	\$ 820,952	\$ 782,176	\$ 782,176	(38,776)	-4.72%
Total 3600 Water Enterprise	\$ 6,409,199	\$ 7,307,980	\$ 8,212,039	\$ 7,468,746	160,766	2.20%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 436,289	\$ 485,441	\$ 485,691	\$ 516,349	30,908	6.37%
Overtime	\$ 137,815	\$ 121,511	\$ 121,511	\$ 123,941	2,430	2.00%
Personal Services	\$ 574,104	\$ 606,952	\$ 607,202	\$ 640,290	33,338	5.49%
Contractual Services	\$ 389,192	\$ 254,445	\$ 127,360	\$ 127,360	(127,085)	-49.95%
Utilities	\$ 5,023	\$ 3,700	\$ 5,320	\$ 5,320	1,620	43.78%
Supplies	\$ 99,144	\$ 185,700	\$ 185,500	\$ 185,500	(200)	-0.11%
Small Capital	\$ 5,931	\$ 20,000	\$ 20,000	\$ 20,000	-	0.00%
Expenses	\$ 499,290	\$ 463,845	\$ 338,180	\$ 338,180	(125,665)	-27.09%
Debt Service	\$ 358,301	\$ 850,350	\$ 1,233,718	\$ 1,108,100	257,750	30.31%
MMRA	\$ 4,117,775	\$ 4,565,881	\$ 5,250,763	\$ 4,600,000	34,119	0.75%
Indirects	\$ 859,728	\$ 820,952	\$ 782,176	\$ 782,176	(38,776)	-4.72%
Total 3600 Water Enterprise	\$ 6,409,198	\$ 7,307,980	\$ 8,212,039	\$ 7,468,746	160,766	2.20%

3700 Sewer Enterprise

Mission: The Sewer Division ensures the proper and safe discharge of wastewater through the operation of pumping stations and by maintaining and improving the wastewater system infrastructure.

Budget Overview: The Sewer Division budget is comprised of Wastewater Operations, Massachusetts Water Resources Authority (MWRA) purchases and Indirect Support from the General Fund.

The Sewer Division maintains the wastewater system that serves 99 percent of Town residences and businesses through 34 miles of trunk lines, 119 miles of street lines and 9,524 service connections. There are also nine sewage-pumping stations operated by the Sewer Division. The Town has a three-block inclining rate structure to encourage conservation. Customer sewer usage is based on water usage.

The MWRA provides wastewater treatment to Lexington and greater Boston at the Deer Island treatment facility.

Indirect Support from the General Fund reflects Wastewater Enterprise Fund expenses (benefits, insurance, engineering support) that are appropriated in the General Fund. The Wastewater Enterprise Fund, therefore, reimburses the General Fund for these expenses through an indirect cost transfer. In FY07, a \$250,000 Payment In Lieu of Taxes (PILOT) began to be reduced by \$62,500 annually by the Board of Selectmen with the intention of eliminating the PILOT in four years. The FY 2010 Wastewater Operating Expenses request has also been decreased by \$62,500 for the fourth year of this four-year PILOT elimination. The Indirect Support from the Wastewater Enterprise Fund to the General Fund has also been reduced by \$22,773 to more accurately reflect the true costs of this General Fund support

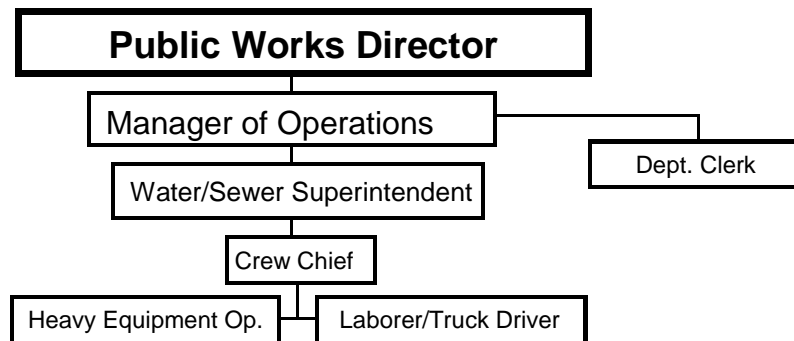
Departmental Initiatives:

1. Continue to rehab and refurbish the 9 pump stations and bring them up to OSHA standards.
2. Clear and repair access routes to all sewer easements.
3. Prioritize and repair problem areas.
4. Continue pipe flushing program and root removal in problem areas.
5. Initiate an educational program for the Town as to the costs and problems created by Inflow and Infiltration.

3700 Sewer Enterprise

Program: Department of Public Works

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Superintendent of Water & Sewer	0.5	0.5	0.5	0.5	0.5
Crew Chief	1	1	1	1	1
Foreman	0	0	0	0	0
Heavy Equipment Operator	2	2	2	2	2
Department Clerk		0.2	0.2	0.2	0.2
Seasonal Clerk	0	0	0	0.4	0.4
Seasonal Laborer	0	0	0	0.3	0.3
Total FTE	3.5	3.7	3.7	4.4	4.4
Total FT/PT	3 FT	3 FT	3 FT	3 FT/4 PT	3 FT/4 PT

Explanatory Notes:

Seasonal Clerk works out of the Engineering Office but is funded by Sewer Enterprise.

3700 Sewer Enterprise

Program: Department of Public Works

Town of Lexington, Massachusetts

Budget Recommendations:

The FY2010 recommended budget reflects a \$618,788 or 7.96% increase over the FY09 budget. The MWRA water assessment, the largest part of this budget, is estimated to increase by 11.01 percent. This is a preliminary estimate issued by the MWRA in February. The final assessment will be approved by the MWRA Board of Directors in June. Other budget changes include a 7.23 percent increase in compensation for potential cost of living adjustments, step increases and funds for part-time administrative assistance, a 22.04% decrease in expenses, and a 11.15% increase in debt service.

Recommended Budget: This is a level-service budget. The significant changes include:

1. A \$62,500 decrease in expenses related to the Board of Selectmen's policy to phase out payment-in-lieu-of-taxes from the Wastewater Enterprise Fund to the General Fund. FY 2010 is the last year of Wastewater Enterprise Fund PILOTS.
2. An estimated \$644,791 or 11.01 percent increase in the MWRA assessment. This projected increase is greater than the prior years estimates of 10 percent. This is due to the reduction in State aid to the MWRA for debt service.
3. A \$22,773 decrease in the indirect cost payment from the Wastewater Enterprise Fund to the General Fund. This is the result of the Finance Department analyzing sewer (wastewater) division indirect costs and bringing this payment in line with actual costs.
4. A \$63,526 increase for debt service for previously authorized capital projects, including the funds share of debt service costs for the DPW Facility, and for projects proposed in Section XI, the Capital Section of this Budget and Financing Plan.
5. A \$9,000 increase for part-time administrative billing support.

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

3700 Sewer Enterprise

Program: Department of Public Works

Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Enterprise Funds	\$ 8,103,011	\$ 7,777,145	\$ 8,753,560	\$ 8,395,933	\$ 618,788	7.96%
User Charges	\$ 7,674,061	\$ 7,577,145	\$ 8,528,560	\$ 8,170,933	\$ 593,788	7.84%
Connection Fees	\$ 238	\$ -	\$ -	\$ -	\$ -	0.00%
Investment Income	\$ 88,769	\$ 81,375	\$ 85,000	\$ 85,000	\$ 3,625	4.45%
Fees & Charges	\$ 339,943	\$ 118,625	\$ 140,000	\$ 140,000	\$ 21,375	18.02%
Total 3700 Sewer Enterprise	\$ 8,103,011	\$ 7,777,145	\$ 8,753,560	\$ 8,395,933	\$ 618,788	7.96%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 224,349	\$ 251,864	\$ 255,987	\$ 270,073	\$ 18,209	7.23%
Expenses	\$ 330,076	\$ 385,565	\$ 322,600	\$ 300,600	\$ (84,965)	-22.04%
Debt Service	\$ 473,256	\$ 569,971	\$ 749,720	\$ 633,497	\$ 63,526	11.15%
MMVRA	\$ 5,630,863	\$ 5,855,209	\$ 6,733,490	\$ 6,500,000	\$ 644,791	11.01%
Indirects	\$ 753,950	\$ 714,536	\$ 691,763	\$ 691,763	\$ (22,773)	-3.19%
Total 3700 Sewer Enterprise	\$ 7,412,494	\$ 7,777,145	\$ 8,753,560	\$ 8,395,933	\$ 618,788	7.96%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 3710 Sewer Operations	\$ 1,027,681	\$ 1,207,400	\$ 1,328,307	\$ 1,204,170	\$ (3,230)	-0.27%
Total 3720 MMVRA	\$ 5,630,863	\$ 5,855,209	\$ 6,733,490	\$ 6,500,000	\$ 644,791	11.01%
Indirects	\$ 753,950	\$ 714,536	\$ 691,763	\$ 691,763	\$ (22,773)	-3.19%
Total 3700 Sewer Enterprise	\$ 7,412,494	\$ 7,777,145	\$ 8,753,560	\$ 8,395,933	\$ 618,788	7.96%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 174,215	\$ 199,067	\$ 203,190	\$ 216,220	\$ 17,153	8.62%
Overtime	\$ 50,134	\$ 52,797	\$ 52,797	\$ 53,853	\$ 1,056	2.00%
Personal Services	\$ 224,349	\$ 251,864	\$ 255,987	\$ 270,073	\$ 18,209	7.23%
Contractual Services	\$ 203,207	\$ 176,765	\$ 126,100	\$ 126,100	\$ (50,665)	-28.66%
Utilities	\$ 103,330	\$ 139,800	\$ 140,700	\$ 118,700	\$ (21,100)	-15.09%
Supplies	\$ 21,604	\$ 50,500	\$ 37,300	\$ 37,300	\$ (13,200)	-26.14%
Small Capital	\$ 1,935	\$ 18,500	\$ 18,500	\$ 18,500	\$ -	0.00%
Expenses	\$ 330,076	\$ 385,565	\$ 322,600	\$ 300,600	\$ (84,965)	-22.04%
Debt Service	\$ 473,256	\$ 569,971	\$ 749,720	\$ 633,497	\$ 63,526	11.15%
MMVRA	\$ 5,630,863	\$ 5,855,209	\$ 6,733,490	\$ 6,500,000	\$ 644,791	11.01%
Indirects	\$ 753,950	\$ 714,536	\$ 691,763	\$ 691,763	\$ (22,773)	-3.19%
Total 3700 Sewer Enterprise	\$ 7,412,494	\$ 7,777,145	\$ 8,753,560	\$ 8,395,933	\$ 618,788	7.96%

Section VI: Public Safety

Program 4000

Law Enforcement
Fire & Rescue



Section VI: Program 4000: Public Safety

This section includes detailed information about the FY 2010 Operating Budget & Financing Plan for public safety. It includes:

- 4100 Law Enforcement VI-2
- 4200 Fire & Rescue VI-6

4100 Law Enforcement

Town of Lexington, Massachusetts

Mission: The Lexington Police Department provides public safety services to enhance the quality of life in Lexington. A complement of police officers, detectives, dispatchers and support staff work in a coordinated manner to effectively intervene in emergencies, promote traffic safety, suppress crime, reduce fear and deliver services to the community through a variety of prevention, problem solving and law enforcement programs.

Budget Overview: The Police Department is comprised of seven divisions: Administration, Patrol and Enforcement, Parking Operations, Investigations, Dispatch, Animal Control and Crossing Guards. The Police Department responds to approximately 11,000 calls for service and over 900 reported crimes annually.

The Administration division is comprised of 11 full time employees which includes: the Chief and two Captains who oversee administrative and operational functions including budget, planning, training, personnel administration, public affairs and policy development; four Lieutenants who each lead a team/workgroup consisting of patrol officers, dispatchers and a supervisor that collectively provide 24/7 policing services; an office manager and two clerks who handle records management, accounting and payroll, and traffic and parking administration; three part-time cadets who provide administrative support; and a mechanic who purchases, equips and maintains the vehicle fleet and other specialized equipment.

The Patrol and Enforcement division is comprised of 33 officers (27 FTE patrol officers and six supervisors) responsible for responding to a variety of critical front-line services 24/7 including intervening in emergencies, promoting traffic safety and suppressing crime.

The Parking Operations division is comprised of a civilian parking control officer (PCO) who, through the enforcement of parking regulations, is responsible for ensuring that parking spaces are turned over on a regular basis and that roadways are not obstructed.

The Investigations division is comprised of eight detectives responsible for investigative and prevention programming which includes: two specialized detectives, a family services detective, a narcotics investigator assigned to the Suburban Middlesex Drug Task Force (from eight communities), and three detectives assigned as School Resource Officers to the Middle Schools, Senior High School and Minuteman Regional High School.

The Dispatch division is comprised of nine civilian dispatchers responsible for directing the proper resources to over 15,000 calls that require a police, fire or medical unit response.

The Animal Control division, working in collaboration with the Health Department, is comprised of one part-time civilian animal control officer (ACO) responsible for regulations governing the ownership, health and wellbeing of animals in the community, including 2300 dogs.

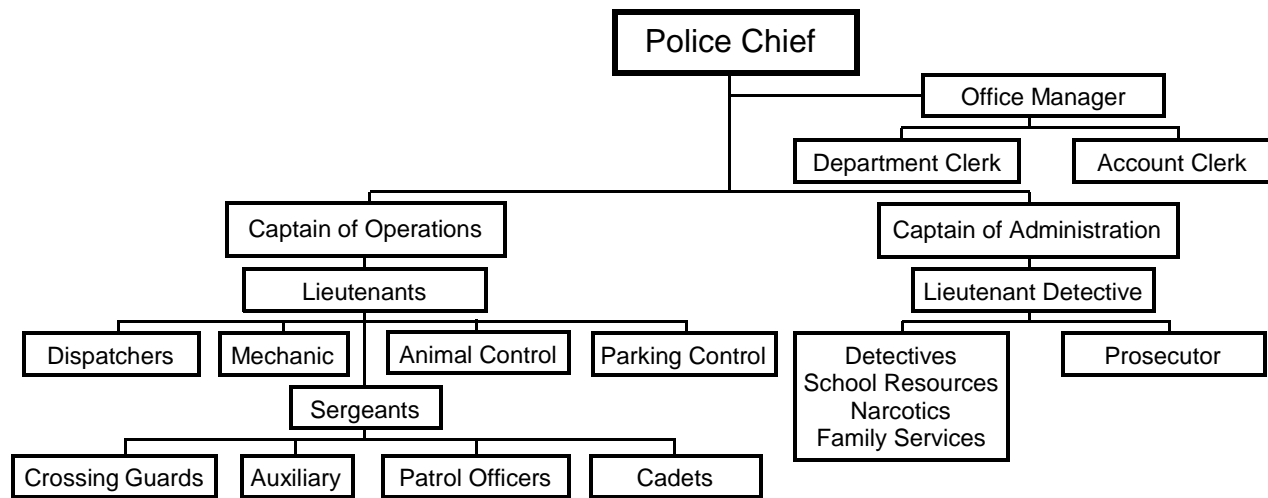
The School Crossing guard program has 16 part-time civilian members who cover 14-school crossings during the school year.

Departmental Initiatives:

1. With the retirement of Chief Casey, prepare for a major leadership transition.
2. A space needs study will be conducted for the police station, if advanced by Town Meeting.
3. Consolidate policies and procedures with ultimate goal of achieving Accreditation.

4100 Law Enforcement

Program: Public Safety
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Police Chief	1	1	1	1	1
Captain of Operations	1	1	1	1	1
Captain of Administration	1	1	1	1	1
Police Lieutenants	4	4	4	4	4
Police Sergeants	6	6	6	6	6
Police Officers	27	27	27	27	27
Cadets - 3 part-time	1.63	1.63	1.63	1.63	1.63
Parking Control Officer	1	1	1	1	1
Lieutenant Detective	1	1	1	1	1
Detectives	2	2	2	2	2
Family Services Officer	1	1	1	1	1
School Resource Officer	2	3	3	3	3
Narcotics Investigator	1	1	1	1	1
Dispatcher	9	9	9	9	9
Office Manager	1	1	1	1	1
Department Clerk	1	1	1	1	1
Department Account Clerk	0	1	1	1	1
Mechanic	1	1	1	1	1
Animal Control - 1 part-time	0	0.54	0.54	0.54	0.54
Crossing Guards - 16 part-time	0	0	0	3.43	3.43
FTE Total	61.63	64.17	64.17	67.6	67.6
FT - PT Total	59(FT)/3(PT) 60(FT)/3(PT) 62(FT)/4(PT) 62(FT)/20(PT) 62(FT)/20(PT)				

Explanatory Notes:

Overall staff changes from FY2003 to FY2009:

5 police officer positions cut from 53 to 48
 1 dispatcher position added going from 8 to 9
 1/2 animal control officer (ACO) position cut (from full-time to part-time). ACO budget transferred to the Police from Community Development in FY2007. Position is retained PT.
 2 PT cadet positions cut from 5 to 3 (remaining 3 cadets - hours cut from 30 to 19)
 1 Department Account Clerk restored in FY2007
 16 PT Crossing Guards transferred from School to Police budget effective FY2009

Budget Recommendations:

The FY2010 recommended budget reflects a \$15,914 or 0.30% increase over the FY09 budget. This is comprised of a 0.81% increase in compensation and a 4.61% decrease in expenses. At the time of the preparation of this budget recommendation, collective bargaining agreements with the Lexington Patrol Association (Patrolmen, Sergeants & Detectives), I.P.B.O. Local #501 (Superior Officers), A.F.S.C.M.E. Local #1703 (Dispatchers), L.M.M.A and L.M.E.A. have not been reached for FY2010. In addition, the Lexington Patrol Association and A.F.S.C.M.E. 1703 have not settled for FY2008 and FY2009. No salary adjustments, therefore, are included for employees in these bargaining units.

In addition, the Department received a \$52,000 grant, in FY 2010, from the Commonwealth of Massachusetts to be spent on the Town's dispatching services. \$37,000 has been allocated to fund Dispatch wages, as shown in the adjacent page. The remaining funds will be used to purchase non-recurring materials relating to the department's dispatching operations.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$1,376 increase for Motorola radio maintenance fees.
2. \$2,940 cost to provide on-line in-service training.
3. \$20,000 in compensation to more fully staff the Center Officer position.

Program Improvement Requests submitted by Department:

1. \$54,934 for supervisory overtime for weekend nights
2. \$9,646 overtime increase for quarterly police-fire-dispatch debriefing meetings
3. \$47,640 to purchase two hybrid vehicles to replace older unmarked cruisers
4. \$20,644 to implement a full-time Animal Control Officer
5. \$38,245 for overtime to backfill a Monday-Friday daytime desk officer
6. \$35,114 to hire one new police officer to concentrate on traffic enforcement
7. \$54,369 for overtime to more fully staff the center officer position.

Program Improvement Requests Recommended for Funding:

1. \$20,000 (of \$54,369 request) or overtime to more fully staff the center officer position.

4100 Law Enforcement

Program: Public Safety
Town of Lexington, Massachusetts

Budget Summary

Funding Sources	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$3,965,811	\$3,978,603	\$4,656,753	\$4,588,212	\$609,609	15.32%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
Fees & Charges	\$587,883	\$630,105	\$629,515	\$629,515	\$(590)	-0.09%
Fees	\$77,696	\$100,510	\$94,990	\$94,990	\$(5,520)	-5.49%
Fines & Forfeitures	\$143,298	\$130,049	\$134,920	\$134,920	\$4,871	3.75%
Licenses & Permits	\$2,713	\$2,631	\$2,690	\$2,690	\$59	2.24%
State Education Incentive Reimbursement	\$220,008	\$240,247	\$240,247	\$240,247	\$ -	0.00%
Parking Meter Fund	\$144,168	\$156,668	\$156,668	\$156,668	\$ -	0.00%
Grants (Dispatch)	\$ -	\$ -	\$ -	\$37,000	\$37,000	100.00%
Grants (Minuteman)*	\$50,658	\$50,658	\$50,658	\$50,658	\$ -	0.00%
Total 4100 Law Enforcement	\$5,192,235	\$5,289,471	\$5,336,926	\$5,305,385	\$15,914	0.30%

Appropriation Summary	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Compensation	\$4,706,271	\$4,797,795	\$4,836,757	\$4,836,757	\$38,962	0.81%
Expenses	\$485,964	\$491,676	\$500,169	\$468,628	\$(23,048)	-4.69%
Total 4100 Law Enforcement	\$5,192,235	\$5,289,471	\$5,336,926	\$5,305,385	\$15,914	0.30%

Level-Service Requests	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 4110 Police Administration	\$1,071,864	\$1,139,375	\$1,155,390	\$1,144,310	\$4,935	0.43%
Total 4120 Patrol & Enforcement	\$2,804,429	\$2,745,095	\$2,767,339	\$2,751,966	\$6,871	0.25%
Total 4130 Parking Operations	\$74,599	\$70,849	\$70,849	\$70,849	\$ -	0.00%
Total 4140 Investigations	\$685,082	\$615,604	\$624,711	\$620,247	\$4,643	0.75%
Total 4150 Dispatch	\$530,861	\$555,155	\$557,466	\$557,466	\$2,311	0.42%
Total 4160 Animal Control	\$25,408	\$28,653	\$29,380	\$28,756	\$103	0.36%
Total 4170 Crossing Guards**	\$ -	\$134,740	\$131,791	\$131,791	\$(2,949)	-2.19%
Total 4100 Law Enforcement	\$5,192,241	\$5,289,471	\$5,336,926	\$5,305,385	\$15,914	0.30%

Object Code Summary	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$4,210,545	\$4,239,014	\$4,257,976	\$4,257,976	\$18,962	0.45%
Overtime	\$495,726	\$558,781	\$578,781	\$578,781	\$20,000	3.58%
Compensation	\$4,706,271	\$4,797,795	\$4,836,757	\$4,836,757	\$38,962	0.81%
Contractual Services	\$91,916	\$121,202	\$134,643	\$125,518	\$4,316	3.56%
Utilities	\$116,309	\$120,302	\$115,353	\$92,938	\$(27,364)	-22.75%
Supplies	\$144,305	\$131,208	\$131,208	\$131,208	\$ -	0.00%
Small Capital	\$133,434	\$118,964	\$118,964	\$118,964	\$ -	0.00%
Expenses	\$485,964	\$491,676	\$500,169	\$468,628	\$(23,048)	-4.69%
Total 4100 Law Enforcement	\$5,192,235	\$5,289,471	\$5,336,925	\$5,305,385	\$15,914	0.30%

Appropriations Summary (General Fund Only)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$4,706,271	\$4,797,795	\$4,836,757	\$4,799,757	\$1,962	0.04%
Expenses	\$485,964	\$491,676	\$500,169	\$468,628	\$(23,048)	-4.69%
Total 4100 Police	\$5,192,235	\$5,289,471	\$5,336,926	\$5,268,385	\$(21,086)	-0.40%

Appropriations Summary (Non- General Fund)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ -	\$ -	\$37,000	\$37,000	100.00%
4150 Dispatch Grant	\$ -	\$ -	\$ -	\$37,000	\$37,000	100.00%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 4100 Police	\$ -	\$ -	\$ -	\$37,000	\$37,000	100.00%

*Minuteman Tech "Grant" shifted to local receipts effective FY 2009 for improved accounting.

**4170 Crossing Guards was budgeted under Line-Item 1100, Lexington Public Schools thru FY 2008. This item is appropriated under line-item 4100 Law Enforcement, starting in FY 2009.

4200 Fire & Rescue

Mission: The Lexington Fire & Rescue Department protects the lives and property of the community from emergencies involving fire, medical, hazardous material, and environmental causes. This is accomplished through public education, code management and by responding to emergency events.

Budget Overview: The Fire & Rescue Department is comprised of the five divisions: Administration, Fire Prevention, Fire Suppression, Emergency Medical Services and Emergency Management.

The Administration division is responsible for developing policies and procedures, training, inventory control, financial and budgetary oversight and managing the day-to-day operations of the Department.

The Fire Prevention division is responsible for fire code enforcement activities, public education, plan reviews, permit applications and approvals, flammable/combustible liquid storage approval and regulatory enforcement of blasting applications and permits.

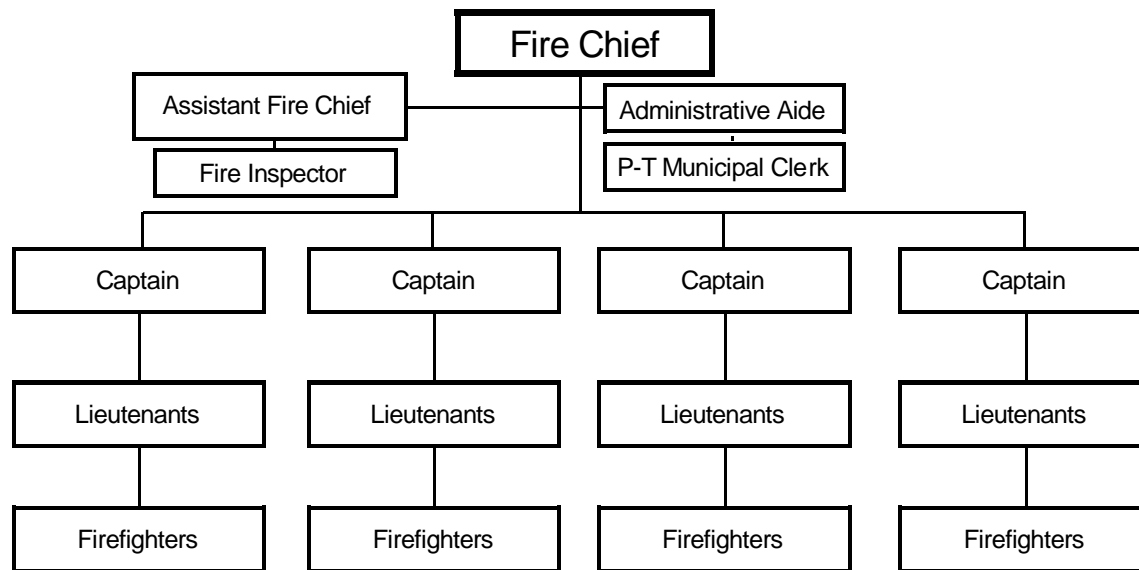
The Fire Suppression division is staffed 24/7, operating out of two stations and responding to emergency calls including: fire suppression, motor vehicle accidents, EMS support, hazardous material responses, vehicle extrication and water related incidents.

The Emergency Medical Services division operates in conjunction with the Fire Suppression division, staffing one ambulance, primarily at the Advanced Life Support level. The second ambulance is available to operate at the ALS level when the ladder truck is in quarters, but this requires this vehicle to be taken out of service. These vehicles respond annually to over 2,500 calls for assistance.

The Emergency Management division is responsible for communications with FEMA and MEMA as well as reviewing and commenting on numerous Town-wide emergency operation plans. The Chief serves as the Emergency Management Director and the department's administrative staff serves as support to this division.

Departmental Initiatives:

1. Continue the Headquarters design/engineering process.
2. Operate the new Fire Engine at an ALS level.
3. Continue the removal of overhead fire alarm cables as the Town moves to a wireless fire alarm system.



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Fire Chief	1	1	1	1	1
Assistant Fire Chief	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Fire Inspector	0	1	1	1	1
Fire Captain	4	4	4	4	4
Fire Lieutenants	8	8	8	8	8
Firefighters/Paramedics	40	40	40	40	42
Municipal Clerk	0	0	0.54	0.54	0.54
FTE Total	55	56	56.54	56.54	58.54
Full-Time/Part-time Total	55 FT / 0 PT	56 FT / 0 PT	56 FT / 1 PT	56FT/1PT	58FT/1PT

Budget Recommendations:

The FY2010 Town Manager's recommended budget reflects a \$122,394 or 2.58% increase over the FY09 adjusted budget. This is comprised of a 3.08% increase in compensation and a 1.89% decrease in expenses. At the time of the preparation of this budget recommendation, a collective bargaining agreement with I.A.F.F. Local #1403, the Firefighters Union, has not been reached for fiscal years 2008, 2009 and 2010. No salary adjustments, therefore, are included for employees in this bargaining unit.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$7,205 for salary step increases and other contractual adjustments.
2. \$8,250 increase in expenses related to the cost of equipment service and repairs.
3. \$12,638 decrease in expenses related to lower diesel fuel costs.
4. \$124,257 increase in compensation to hire two paramedics to staff the second ambulance. (Note: this cost, plus benefit-related costs reflected in Program 2100-Employee Benefits, will be offset by an estimated \$75,000 of additional ambulance receipts in FY 2010 resulting from the operation of the second ambulance.)

Program Improvement Requests submitted by Department:

1. \$124,257 in order to hire two paramedics to staff the second ambulance Monday-Friday from 8:00am to 6:00 pm
2. \$77,797 for the purpose of hiring an Assistant Chief to coordinate operations and training.
3. \$16,181 to promote four firefighters to the position of lieutenant in order to supervise ladder company operations.

Program Improvement Requests Recommended for Funding:

1. \$124,257 in order to hire two paramedics to staff the second ambulance Monday-Friday from 8:00am to 6:00 pm

4200 Fire & Rescue

Program: Public Safety
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 3,788,070	\$ 3,912,092	\$ 3,923,598	\$ 3,957,776	\$ 45,684	1.17%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fees & Charges	\$ 862,053	\$ 836,000	\$ 902,710	\$ 912,710	\$ 76,710	9.18%
Ambulance Fees	\$ 833,855	\$ 768,000	\$ 851,000	\$ 851,000	\$ 83,000	10.81%
Other Fees	\$ 2,775	\$ 36,000	\$ 17,550	\$ 17,550	\$ (18,450)	-51.25%
Licenses & Permits	\$ 25,423	\$ 32,000	\$ 34,160	\$ 44,160	\$ 12,160	38.00%
Total 4200 Fire/EMS	\$ 4,650,122	\$ 4,748,092	\$ 4,826,308	\$ 4,870,486	\$ 122,394	2.58%

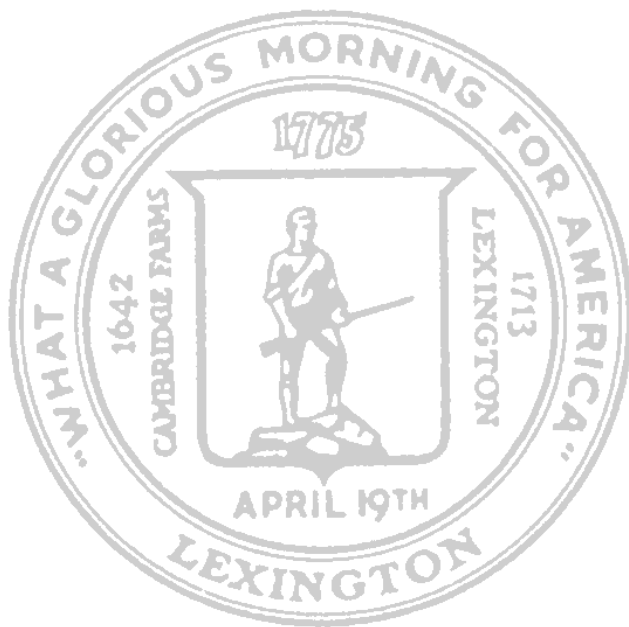
Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 4,130,153	\$ 4,268,656	\$ 4,355,320	\$ 4,400,118	\$ 131,462	3.08%
Expenses	\$ 519,969	\$ 479,436	\$ 470,988	\$ 470,368	\$ (9,068)	-1.89%
Total 4200 Fire/EMS	\$ 4,650,122	\$ 4,748,092	\$ 4,826,308	\$ 4,870,486	\$ 122,394	2.58%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 4210 Fire Administration	\$ 290,836	\$ 278,762	\$ 249,339	\$ 248,719	\$ (30,043)	-10.78%
Total 4220 Fire Prevention	\$ 152,449	\$ 185,034	\$ 184,046	\$ 184,046	\$ (988)	-0.53%
Total 4230 Fire Suppression	\$ 4,107,148	\$ 4,137,956	\$ 4,249,086	\$ 4,293,884	\$ 155,928	3.77%
Total 4240 Emergency Medical Services	\$ 94,833	\$ 136,340	\$ 131,837	\$ 131,837	\$ (4,503)	-3.30%
Total 4250 Emergency Management	\$ 4,857	\$ 10,000	\$ 12,000	\$ 12,000	\$ 2,000	20.00%
Total 4200 Fire/EMS	\$ 4,650,122	\$ 4,748,092	\$ 4,826,308	\$ 4,870,486	\$ 122,394	2.58%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 3,442,067	\$ 3,543,068	\$ 3,629,732	\$ 3,674,530	\$ 131,462	3.71%
Overtime	\$ 688,086	\$ 725,588	\$ 725,588	\$ 725,588	\$ -	0.00%
Personal Services	\$ 4,130,153	\$ 4,268,656	\$ 4,355,320	\$ 4,400,118	\$ 131,462	3.08%
Contractual Services	\$ 240,286	\$ 230,635	\$ 239,750	\$ 239,750	\$ 9,115	3.95%
Utilities	\$ 50,979	\$ 61,564	\$ 48,926	\$ 48,306	\$ (13,258)	-21.54%
Supplies	\$ 168,137	\$ 130,363	\$ 128,112	\$ 128,112	\$ (2,251)	-1.73%
Small Capital	\$ 60,567	\$ 56,874	\$ 54,200	\$ 54,200	\$ (2,674)	-4.70%
Expenses	\$ 519,969	\$ 479,436	\$ 470,988	\$ 470,368	\$ (9,068)	-1.89%
Total 4200 Fire/EMS	\$ 4,650,122	\$ 4,748,092	\$ 4,826,308	\$ 4,870,486	\$ 122,394	2.58%

Section VII: Culture and Recreation

Program 5000



Cary Memorial Library
Recreation Enterprise

Section VII: Program 5000: Culture & Recreation

This section includes detailed information about the FY 2010 Operating Budget & Financing Plan for culture & recreation services. It includes:

- 5100 Cary Memorial Library VII-2
- 5200 Recreation Enterprise VII-6

5100 Cary Memorial Library

Mission: Cary Memorial Library offers the Lexington community:

- Resources, programs and services that promote lifelong learning, recreation and cultural enrichment.
- Materials in a variety of formats, meaningful to a culturally and educationally diverse population of all ages.
- A knowledgeable and helpful staff to connect users to all library resources.
- A place to connect with one another within the Library and a means to connect with others outside its walls.

Budget Overview: Cary Memorial Library is comprised of three divisions: General and Technical Services, Adult Services and Children's Services.

General and Technical Services includes the administrative functions of the library and one bibliographic services employee.

Adult Services includes library staff for the adult section of the library and related library materials.

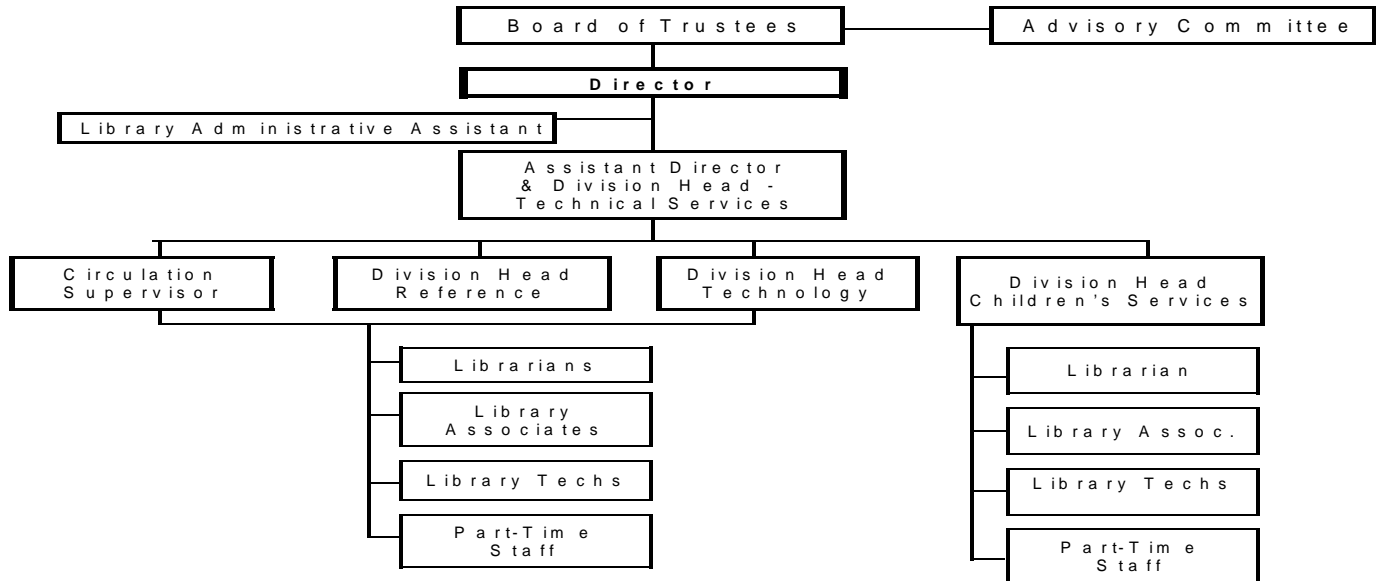
Children's Services reflects library staff for the children's section of the library and related library materials.

Departmental Initiatives:

1. To provide a variety of rich, historical and current print and electronic resources for the public, the Library will continue to meet MBLC standards for municipal appropriations, library materials budget and minimum hours open.
2. To promote the love of reading in order to encourage a community of lifelong learners, the Library will take appropriate steps to further the cooperation among library staff, Lexington school librarians, and Lexington preschool and child care centers.
3. To connect library users with the information they need, the Library will increase its efforts to partner with other community organization in sponsoring speakers and special events.
4. To serve as a physical as well as virtual "commons": informational, cultural and social, the Library will continue to work with Trustees and Town to evaluate and increase the usability of the Stone Building.
5. To utilize appropriate technology to maintain, enhance and extend library services both within the library and beyond, the Library will develop plans to enable patrons outside the library to participate in and receive transmission of library programs, events, discussion groups and collection updates via appropriate emerging technologies.
6. To provide a welcoming environment to all, the Library will develop at least one new initiative to collaborate with local businesses to enhance the Library's presence as a core tenant of downtown Lexington.

5100 Cary Memorial Library

Program: Culture & Recreation
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Library Director	1	1	1	1	1
Assistant Library Director	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Head of Reference Services	1	1	1	1	1
Head of Technology	1	1	1	1	1
Head of Children's Services	1	1	1	1	1
Circulation Supervisor	1	1	1	1	1
Librarian	7.7	7.7	8.5	9	9
Library Associate	3.6	3.6	3	2	2
Library Technician	14.1	14.1	13.9	13.6	14.6
Adult Pages	1.3	1.3	1.3	1.3	1.3
Student Pages	0.6	0.6	0.6	0.6	0.6
Total FTE	34.3	34.3	34.3	34.5	34.5
Total FT/PT	25(FT)/23 (PT)	25(FT)/23 (PT)	25(FT)/23 (PT)	26(FT)/22 (PT)	26(FT)/22 (PT)

Explanatory Notes:

On May 20th, 2008 a recommendation was made to reorganize library staffing to accommodate two program improvement requests that were submitted as part of the FY 2009 Library Budget.

Requested Budget Changes:

FY2009 Program Improvement Request #2 was for part-time Program Coordinator.

FY2009 Program Improvement Request #3 was for part-time enhanced Audio-Visual Support.

This was accomplished by:

One full-time Library Associate and one part-time Reference Librarian retired during FY2008.

Evaluation of the vacancies, combined with current need and available funds, prompted the Administration to ask for approval of two staff changes:

Replace the part-time Reference Librarian with a full-time Reference Librarian/Program Coordinator

Leave the Library Associate's position unfilled and hire a Library Technician with specific audiovisual responsibilities

5100 Cary Memorial Library

Program: Culture & Recreation
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2010 Town Manager's recommended budget reflects a \$93,645 or 5.04% increase over the FY09 budget. This is comprised of a 5.84% increase in compensation and an 0.12% decrease in expenses. It continues to include \$120,000 that was funded by the FY2007 override to maintain Sunday hours at the main Library. At the time of the preparation of this budget recommendation, a collective bargaining agreement with C.M.L.S.A., Local 4828, the library union, has not been reached for FY2010. No salary adjustments, therefore, are included for employees in this bargaining unit.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$93,945 increase in salaries for step increases and other contractual adjustments.
2. \$ 2,800 decrease in expenses due to the transferring of responsibility of the Library alarm and HVAC contracts to the Facilities Department.

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

5100 Cary Memorial Library

Program: Culture & Recreation
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 2,002,196	\$ 1,858,685	\$ 1,952,330	\$ 1,952,330	\$ 93,645	5.04%
Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 5100 Library	\$ 2,002,196	\$ 1,858,685	\$ 1,952,330	\$ 1,952,330	\$ 93,645	5.04%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 1,548,077	\$ 1,608,985	\$ 1,702,930	\$ 1,702,930	\$ 93,945	5.84%
Expenses	\$ 454,119	\$ 249,700	\$ 249,400	\$ 249,400	\$ (300)	-0.12%
Total 5100 Library	\$ 2,002,196	\$ 1,858,685	\$ 1,952,330	\$ 1,952,330	\$ 93,645	5.04%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 5110 General & Technical Services	\$ 634,293	\$ 412,055	\$ 421,500	\$ 421,500	\$ 9,445	2.29%
Total 5120 Adult Library	\$ 1,040,389	\$ 1,101,330	\$ 1,170,900	\$ 1,170,900	\$ 69,570	6.32%
Total 5130 Children's Library	\$ 327,514	\$ 345,300	\$ 359,930	\$ 359,930	\$ 14,630	4.24%
Total 5100 Library	\$ 2,002,196	\$ 1,858,685	\$ 1,952,330	\$ 1,952,330	\$ 93,645	5.04%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,514,949	\$ 1,573,885	\$ 1,665,930	\$ 1,665,930	\$ 92,045	5.85%
Overtime	\$ 33,127	\$ 35,100	\$ 37,000	\$ 37,000	\$ 1,900	5.41%
Personal Services	\$ 1,548,076	\$ 1,608,985	\$ 1,702,930	\$ 1,702,930	\$ 93,945	5.84%
Contractual Services	\$ 71,814	\$ 77,400	\$ 74,600	\$ 74,600	\$ (2,800)	-3.62%
Utilities	\$ 239,197	\$ 9,000	\$ 10,000	\$ 10,000	\$ 1,000	11.11%
Supplies	\$ 111,142	\$ 128,800	\$ 130,300	\$ 130,300	\$ 1,500	1.16%
Small Capital	\$ 31,967	\$ 34,500	\$ 34,500	\$ 34,500	\$ -	0.00%
Expenses	\$ 454,120	\$ 249,700	\$ 249,400	\$ 249,400	\$ (300)	-0.12%
Total 5100 Library	\$ 2,002,196	\$ 1,858,685	\$ 1,952,330	\$ 1,952,330	\$ 93,645	5.04%

5200 Recreation Enterprise

Mission: The Lexington Recreation Department provides affordable, quality programs that are educational, fun and rewarding. The Recreation Department promotes participation by all Lexington citizens in facilities that are safe, accessible and well maintained.

Budget Overview: Since 1991, the Lexington Recreation Department has operated as an Enterprise Fund whereby program and facility fees cover 100% of the cost of operations. As such, the Recreation Department operating budget may increase or decrease year to year to meet changes in enrollment and facility use demands. The Recreation Director, through the Recreation Committee, proposes fees for approval by the Board of Selectmen. The Recreation operating budget supports staff who manage and deliver recreation programs along with the supplies needed to operate those programs. Revenue generated through the Recreation Enterprise (Recreation and Pine Meadows Golf Club) help fund Capital Improvement Projects and financially supports the services provided to Recreation by the Department of Public Works, Division of Public Grounds. It also covers \$100,000 towards the Lincoln Park debt and an indirect payment of \$100,000 to Public Works and \$88,583 to General Government for employee benefits.

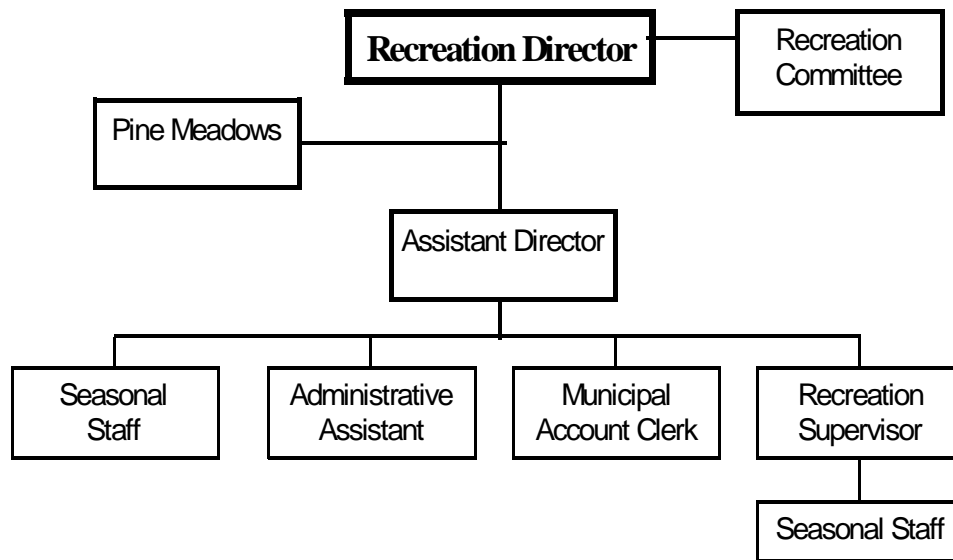
The Lexington Recreation Department offers a wide variety of leisure and recreational opportunities for individuals of all ages and abilities. General recreation program areas include: Summer Camps, Summer Youth Clinics and Classes, Tennis, Aquatics, Youth and Adult Programs and Youth and Adult Leagues. Recreation staff plan, schedule and coordinate recreation activities and special events using facilities such as: Schools, Cary Hall, Playgrounds, Tennis and Basketball Courts, Playing Fields, the Pool Complex, the Old Reservoir, Pine Meadows Golf Club, the Jack Eddison Memorial Bikeway, Teresa & Roberta Lee Fitness-Nature Path and other Hiking/Nature Trails.

Departmental Initiatives:

1. Research the feasibility of implementing an on-line registration system for recreational programs;
2. Manage active recreation construction projects (Park Drive Bathroom Renovation, Old Reservoir Improvement Project, Bowman School Athletic Field Improvement Project, Pine Meadows Improvement Project, Marrett Road Stormwater Mitigation Project, Center Recreation Complex Drainage and Field Renovation Project, West Lexington Greenway Master Plan); and
3. Review and Revise Department Performance Measurement System.

5200 Recreation Enterprise

Program: Culture & Recreation
Town of Lexington, Massachusetts



Note: Pine Meadows staffing is provided via a contractual service. Oversight provided by the Recreation Director.

Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Recreation Director	1	1	1	1	1
Assistant Director	1	1	1	1	1
Municipal Clerk	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Recreation Supervisor	1	1	1	1	1
Seasonal (Part Time)	175+/-	175+/-	175+/-	175+/-	175+/-
Total FTE	5.0 FTE + Sea.	5.0 FTE + Sea.	5.0 FTE + Sea.	5.0 FTE + Sea.	5.0 FTE + Sea.
Total	5(FT)/»175(PT)	5(FT)/»175(PT)	5(FT)/»175(PT)	5(FT)/»175(PT)	5(FT)/»175(PT)

Budget Recommendations:

The FY2010 recommended budget reflects a \$62,706 or 3.39% increase over the FY09 budget. This is comprised of a 3.99% increase in compensation, 0.13% decrease in expenses, 24.86% increase in debt service and a 7.52% increase in indirect costs.

Recommended Budget: The recommended budget is a level-service budget with the exception of Program Improvement Requests shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$29,000 decrease in expenses due to the removal of a one-time cost for a new vehicle.
2. \$8,050 increase in Contractual Services due to an increase in the cost of services provided by vendors.
3. \$11,270 decrease in expenses related to Custodial Details.
4. \$13,184 increase in the indirect cost contribution to General Government for employee benefits.
5. \$26,400 increase in debt associated with the Valley Tennis Court Reconstruction.
6. \$21,156 increase in expenses related to the purchase of landscaping equipment at Pine Meadows.
7. \$12,823 increase in expenses in order to implement the on-line recreation system.

Program Improvement Requests submitted by Department:

1. \$21,156 to replace a piece of landscaping equipment (GreensKing IV Mower) at Pine Meadows.
2. \$12,823 to implement the on-line recreation system.

Program Improvement Requests Recommended for Funding:

1. \$21,156 to replace a piece of landscaping equipment (GreensKing IV Mower) at Pine Meadows.
2. \$12,823 to implement the on-line recreation system.

5200 Recreation Enterprise

Program: Culture & Recreation
Town of Lexington, Massachusetts

Budget Summary

Funding Source (All Funds)	FY 2008 Actual	FY 2009 Appropriated	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Enterprise Funds	\$ 1,869,230	\$ 1,851,482	\$ 1,915,942	\$ 1,914,188	\$ 62,706	3.39%
User Charges	\$ 981,104	\$ 1,091,482	\$ 1,020,552	\$ 1,020,552	\$ (70,930)	-6.50%
Golf User Charges	\$ 757,178	\$ 750,000	\$ 805,390	\$ 805,390	\$ 55,390	7.39%
Bond Premiums & Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Investment Income	\$ 130,948	\$ 10,000	\$ 90,000	\$ 88,246	\$ 78,246	782.46%
Total 5200 Recreation	\$ 1,869,230	\$ 1,851,482	\$ 1,915,942	\$ 1,914,188	\$ 62,706	3.39%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Appropriated	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 550,252	\$ 611,794	\$ 636,190	\$ 636,190	\$ 24,396	3.99%
Expenses	\$ 880,280	\$ 958,089	\$ 958,569	\$ 956,815	\$ (1,274)	-0.13%
Debt Service	\$ 168	\$ 106,200	\$ 132,600	\$ 132,600	\$ 26,400	24.86%
Indirect Costs** (Trans. to Gen. Fund)	\$ 155,848	\$ 175,399	\$ 188,583	\$ 188,583	\$ 13,184	7.52%
Total 5200 Recreation	\$ 1,586,548	\$ 1,851,482	\$ 1,915,942	\$ 1,914,188	\$ 62,706	3.39%

Level-Service Requests	FY 2008 Actual	FY 2009 Appropriated	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 5210 Recreation	\$ 940,421	\$ 1,159,885	\$ 1,189,441	\$ 1,188,469	\$ 28,584	2.46%
Total 5220 Pine Meadows	\$ 490,279	\$ 516,198	\$ 537,918	\$ 537,136	\$ 20,938	4.06%
Indirect Costs	\$ 155,848	\$ 175,399	\$ 188,583	\$ 188,583	\$ 13,184	7.52%
Total 5200 Recreation	\$ 1,586,548	\$ 1,851,482	\$ 1,915,942	\$ 1,914,188	\$ 62,706	3.39%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Appropriated	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 550,252	\$ 611,794	\$ 636,190	\$ 636,190	\$ 24,396	3.99%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 550,252	\$ 611,794	\$ 636,190	\$ 636,190	\$ 24,396	3.99%
Contractual Services	\$ 766,198	\$ 783,251	\$ 790,254	\$ 790,254	\$ 7,003	0.89%
Utilities	\$ 34,719	\$ 52,393	\$ 55,449	\$ 53,695	\$ 1,302	2.48%
Supplies	\$ 76,054	\$ 85,095	\$ 83,360	\$ 83,360	\$ (1,735)	-2.04%
Small Capital	\$ 3,309	\$ 37,350	\$ 29,506	\$ 29,506	\$ (7,844)	-21.00%
Expenses	\$ 880,280	\$ 958,089	\$ 958,569	\$ 956,815	\$ (1,274)	-0.13%
Debt Services	\$ 168	\$ 106,200	\$ 132,600	\$ 132,600	\$ 26,400	24.86%
Indirects	\$ 155,848	\$ 175,399	\$ 188,583	\$ 188,583	\$ 13,184	7.52%
Total 5200 Recreation	\$ 1,586,548	\$ 1,851,482	\$ 1,915,942	\$ 1,914,188	\$ 62,706	3.39%

Appropriations Summary (General Fund Only)	FY 2008 Actual	FY 2009 Appropriated	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 5200 Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Appropriations Summary (Non- General Fund)	FY 2008 Actual	FY 2009 Appropriated	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 550,252	\$ 611,794	\$ 636,190	\$ 636,190	\$ 24,396	3.99%
Expenses	\$ 880,280	\$ 958,089	\$ 958,569	\$ 956,815	\$ (1,274)	-0.13%
Debt Service	\$ 168	\$ 106,200	\$ 132,600	\$ 132,600	\$ 26,400	24.86%
Indirect Costs** (Trans. to Gen. Fund)	\$ 155,848	\$ 175,399	\$ 188,583	\$ 188,583	\$ 13,184	7.52%
Total 5200 Recreation	\$ 1,586,548	\$ 1,851,482	\$ 1,915,942	\$ 1,914,188	\$ 62,706	3.39%

**Indirect costs are broken down as follows: \$100,000 payment to DPW Parks Division (Subprogram 3300) and \$88,583 for benefits for the 5 full-time employees of the recreation department.

Section VIII: Human Services

Program 6000

Senior Services
Youth Services
Family Services



Section VIII: Program 6000: Human Services

This section includes detailed information about the FY 2010 Operating Budget & Financing Plan for social services. It includes:

- 6100-6200 Community Program, Supportive Day Care, Human/Veterans Administration Youth Services, Senior Services, and Developmental Disabled Support VIII-2

6100-6200 Human Services

Town of Lexington, Massachusetts

Mission: The Lexington Human Services Department works to ensure the provision of core social services, including direct services to residents, promoting health and well being, advocacy, financial support, educational and support programs, cultural outreach, and recreational programs for residents of all ages and backgrounds. In collaboration with Town and school departments, community groups, and government agencies, the Lexington Human Services Department is committed to providing leadership in identifying unmet needs and working to provide appropriate programs and services. We are dedicated to the delivery of services in a professional manner that respect the dignity of all individuals served.

Budget Overview: FY2010 will be the first full operating year for the newly created Human Services Department. The reorganization of this Department has resulted in the development of a "clinical team" model to provide caring and professional delivery of services to the Lexington community. The program divisions are:

Family/Human Services: Provides coordination of social and mental health services to families and adults. Coordinates services with the Veteran's Agent.

Senior Services: Provides coordination of services to the senior community, including oversight of all aspects of the Lexington Senior Center and the Adult Supportive Day Care Program.

Youth Services: Provides planning and coordination of services to youth.

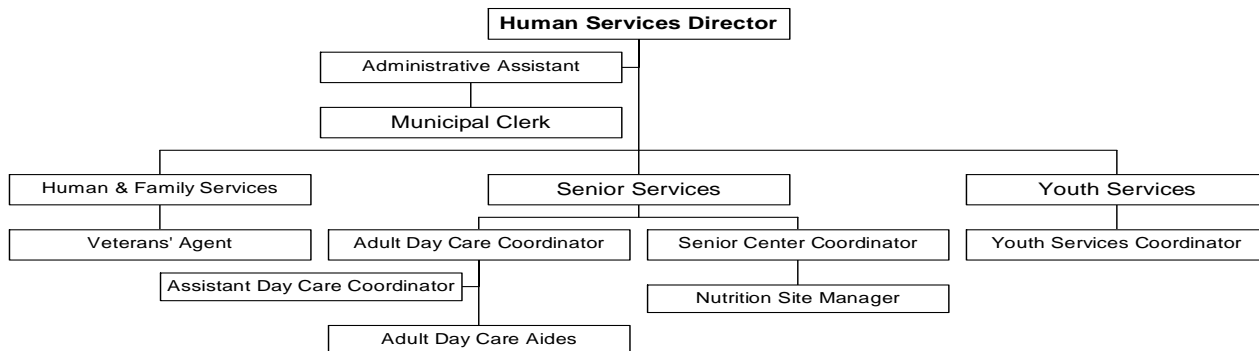
In June 2008, the Council on Aging subcommittee completed its review of the Supportive Day Care Program and presented its recommendations to the Board of Selectmen. Due to continued decrease in attendance, it was decided to return to a four day per week schedule, effective September 2008. Trends in attendance and fee structure are currently being evaluated.

Departmental Initiatives:

1. Continue to evaluate the Adult Supportive Day Program, including financial, fee structure, attendance trends, programming, marketing and outreach to determine best operating practices.
2. Assessment of the function and interactions of the Community Boards (Council on Aging, Friends of the Council on Aging, Human Services Committee and Youth Services Committee) with the Department of Human Services with the goal of creating open and meaningful discussion and collaboration in determining service needs for Lexington residents.
3. Strengthen interdepartmental collaboration in the provision of Human Services in the Town of Lexington.
4. Provide a warm and welcoming Senior Center hosting educational, social and recreational activities to serve the needs of a diverse senior population.

6100-6200 Human Services

Program: Human Services
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Director of Human Services	1	1	1	1	1
Senior Services Assistant Director	1	1	1	1	1
Human Service Assistant Director	-	-	-	-	0.8
Youth Services Assistant Director	1	1	1	1	1
Program Coordinator*	0	0	0	1	1
Social Services Nurse**	0.8	0.8	0.8	0.8	0.5
Administrative Assistant	1	1	1	1	1
Municipal Clerk (Part Time)	0.5	0.5	0.5	0.5	0.5
Veterans Agent (Part Time)	0.2	0.2	0.2	0.2	0.2
Adult Day Care Coordinator	1	1	1	1	1
Assistant Day Care Coordinator	1	1	1	1	0.8
Department Account Clerk***	-	0.5	0.5	0.5	0
Day Care Aides (Part Time)	2 @ 0.5	3 @ 0.5	3 @ .5	3 @ .5	1 @ .5 / 1 @ .4285
Total FTE	8.5 FTE	9.5 FTE	9.5 FTE	10.5 FTE	9.73 FTE

Total FT/PT 6 (FT) / 5 (PT) 6 (FT) / 7 (PT) 6 (FT) / 7 (PT) 7 (FT) / 7 (PT) 6(FT) / 7 (PT)

Explanatory Notes:

Staffing reflects the reorganization of the Social Services's Department to the Human Services Department which began implementation in FY09. This new staffing model adds the position of Human Services Assistant Director and changes the position of Social Services Coordinator to Senior Services Assistant Director. The program/outreach coordinator position will work under the direction of the Assistant Director of Senior and Assistant Director of Youth Services.

* Program Coordinator - Former Social Services Coordinator

** Social Services Nurse- For FY 2010 the nurse is being funding as a contractual position. Staff is evaluating the future method of funding this position.

*** Department Account Clerk (Day Care) - position is eliminated

Budget Recommendations:

The FY2010 recommended budget reflects a \$78,703 or 9.98% decrease over the FY09 adjusted budget. This is comprised of a 10.42% decrease in compensation and a 8.53% decrease in expenses.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$51,363 decrease in compensation due to the reorganization of the department staff and reducing the Supportive Day care from five to four days.
2. \$60,000 decrease in expenses related to transportation for the Supportive Day Care Program.
3. \$8,000 increase in expenses due to the contracting of the Health Services Nurse.

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

6100-6200 Human Services*Town of Lexington, Massachusetts***Budget Summary**

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 436,095	\$ 399,270	\$ 403,933	\$ 398,933	\$ (338)	-0.08%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Veteran Benefits Reimbursement	\$ 6,666	\$ 17,130	\$ 17,130	\$ 17,130	\$ -	0.00%
Community Program Revolving Fund	\$ 67,420	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
Available Funds	\$ 202,703	\$ 296,986	\$ 218,621	\$ 218,621	\$ (78,365)	-26.39%
Grants	\$ 54,112	\$ 57,645	\$ 53,821	\$ 53,821	\$ (3,824)	-6.63%
Supportive Day Care Fees	\$ 148,591	\$ 239,341	\$ 164,800	\$ 164,800	\$ (74,541)	-31.14%
Total 6100-6200 Human Services	\$ 712,884	\$ 813,386	\$ 739,684	\$ 734,684	\$ (78,703)	-9.68%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 410,934	\$ 492,718	\$ 441,356	\$ 441,356	\$ (51,363)	-10.42%
Expenses	\$ 301,950	\$ 320,668	\$ 298,328	\$ 293,328	\$ (27,340)	-8.53%
Total 6100-6200 Human Services	\$ 712,884	\$ 813,386	\$ 739,684	\$ 734,684	\$ (78,703)	-9.68%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 6110 Administration	\$ 209,913	\$ 171,741	\$ 166,012	\$ 161,012	\$ (10,729)	-6.25%
Total 6120 Community Programs	\$ 93,294	\$ 156,205	\$ 128,688	\$ 128,688	\$ (27,517)	-17.62%
Total 6130 Supportive Day Care	\$ 232,236	\$ 282,135	\$ 191,274	\$ 191,274	\$ (90,861)	-32.20%
Total 6210 Human Services and Veterans Admin.	\$ 67,917	\$ 74,631	\$ 70,871	\$ 70,871	\$ (3,760)	-5.04%
Total 6220 Services for Youth	\$ 32,250	\$ 56,942	\$ 73,728	\$ 73,728	\$ 16,786	29.48%
Total 6230 Senior Services	\$ 63,672	\$ 56,893	\$ 94,272	\$ 94,272	\$ 37,379	65.70%
Total 6240 Developmentally Disabled	\$ 13,602	\$ 14,839	\$ 14,839	\$ 14,839	\$ -	0.00%
Total 6100-6200 Human Services	\$ 712,884	\$ 813,386	\$ 739,684	\$ 734,684	\$ (78,702)	-9.68%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 410,934	\$ 492,718	\$ 441,356	\$ 441,356	\$ (51,362)	-10.42%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 410,934	\$ 492,718	\$ 441,356	\$ 441,356	\$ (51,362)	-10.42%
Contractual Services	\$ 228,674	\$ 281,541	\$ 254,383	\$ 249,383	\$ (32,158)	-11.42%
Utilities	\$ 49,623	\$ 8,566	\$ 8,884	\$ 8,884	\$ 318	3.71%
Supplies	\$ 23,653	\$ 30,561	\$ 32,861	\$ 32,861	\$ 2,300	7.53%
Small Capital	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ 2,200	100.00%
Expenses	\$ 301,950	\$ 320,668	\$ 298,328	\$ 293,328	\$ (27,340)	-8.53%
Total 6100-6200 Human Services	\$ 712,884	\$ 813,386	\$ 739,684	\$ 734,684	\$ (78,702)	-9.68%

Appropriations Summary (General Fund Only)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 363,822	\$ 444,653	\$ 409,285	\$ 409,285	\$ (35,368)	-7.95%
Expenses	\$ 227,530	\$ 211,088	\$ 176,578	\$ 171,578	\$ (39,510)	-18.72%
Total 6100-6200 Human Services	\$ 591,352	\$ 655,741	\$ 585,863	\$ 580,863	\$ (74,878)	-11.42%

Appropriations Summary (Non- General Fund)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 54,112	\$ 55,065	\$ 39,071	\$ 39,071	\$ (15,994)	70.95%
Total 6120 Community Programs	\$ -	\$ 9,653	\$ 9,653	\$ 9,653	\$ -	0.00%
Total 6130 Supportive Services Grant	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
Total 6210 Human Services Grant	\$ 17,866	\$ 19,206	\$ -	\$ -	\$ (19,206)	-100.00%
Total 6230 Senior Services Grant	\$ 29,246	\$ 19,206	\$ 22,418	\$ 22,418	\$ 3,212	16.72%
Expenses	\$ 67,420	\$ 102,580	\$ 114,750	\$ 114,750	\$ 12,170	11.86%
Total 6120 Community Programs Grant	\$ -	\$ 2,580	\$ 2,500	\$ 2,500	\$ (80)	-3.10%
Total 6120 Council on Aging Revolving Fund	\$ 67,420	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
Total 6230 Senior Services Grant	\$ -	\$ -	\$ 12,250	\$ 12,250	\$ 12,250	100.00%
Total 6100-6200 Human Services	\$ 121,532	\$ 157,645	\$ 153,821	\$ 153,821	\$ (3,824)	-2.43%

Section IX: Community Development

Program 7000

Community Development
Planning
Economic Development



Section IX: Program 7000: Community Development

This section includes detailed information about the FY 2010 Operating Budget & Financing Plan for community development. It includes:

- 7100 Community Development IX-2
- 7200 Planning IX-6
- 7300 Economic Development IX-10

Mission: The Office of Community Development protects the health and safety of residents through the enforcement of public health, building code, zoning, and land-use laws, bylaws and regulations. The Department integrates several different regulatory services, including building, conservation, health, historic districts, and zoning board of appeals. By consolidating these various operations into a single department, the Town is able to streamline code enforcement, outreach and educational activities related to commercial, residential and public development.

Budget Overview: The Community Development Department is comprised of the following four divisions: Building and Zoning, Regulatory Support, Conservation and Health.

The Building and Zoning Division is responsible for enforcing the State building, electrical, gas, mechanical, and plumbing codes, the local zoning code, and Architectural Access Board Regulations.

The Regulatory Support Division is responsible for providing administrative support to the Building, Conservation, and Health divisions and to the Community Development Department boards and commissions, including the Zoning Board of Appeals and Historic Districts Commission.

The Conservation Division is responsible for administering and enforcing the State and local wetland protection codes and the State Stormwater Management Regulations, managing over 1,300 acres of Town-owned conservation land, and providing outreach and education concerning natural and watershed resources.

The Health Division is responsible for enforcing State and local health codes, administering health screening and vaccination programs, evaluating community health needs and developing intervention programs to prevent disease and disability.

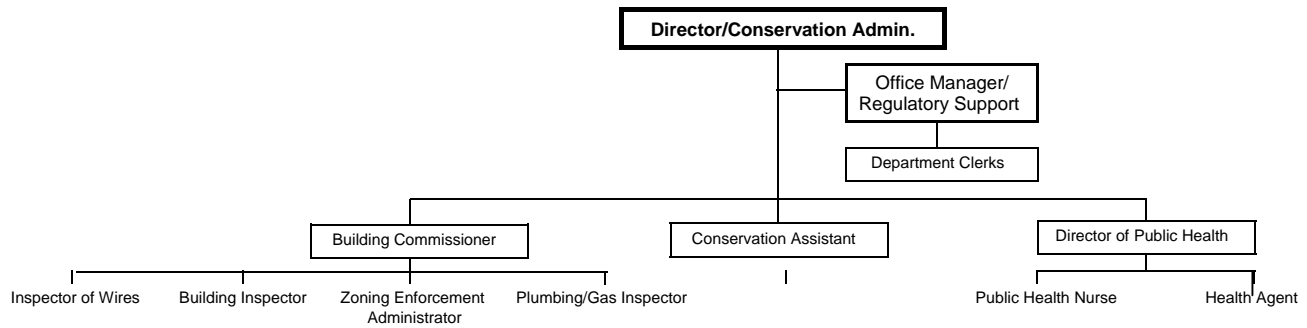
Departmental Initiatives:

1. Implement the Laserfiche Document Imaging software.
2. Expand microfilming and scanning programs to other divisions within the department.
3. Develop and adopt an electronic records management submissions format policy for permit filings, plans, and other documents that will be incorporated into the new Laserfiche Document Imaging Program (with Planning and Town Clerk Departments).
4. Increase public outreach and education to homeowners and contractors regarding the Community Development Department functions and permitting processes through the town website.
5. Continue pandemic flu planning.
6. Prepare and implement land management plans for each conservation area.
7. Develop a watershed stewardship program in collaboration with DPW.

7100 Office of Community Development

Program: Community Development

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Building Commissioner	1	1	1	1	1
Electrical Inspector	1	1	1.2	1.2	1.1
Building Inspector	1.13	1.13	1.13	2.13	2
Zoning Enforcement Administrator	0.46	1	1	1	1
Plumbing/Gas/Mechanical Inspector	1	1	1.2	1.2	1.2
Sealer of Weights and Measures	0.22	0.22	0.11	0	0
Office Manager	1	1	1	1	1
Department Clerk	2	3	3	3	3
Community Development Department Director*	1	1	1	1	1
Conservation Assistant	1	1	1	1	1
Public Health Director	1	1	1	1	1
Health Agent	1	1	1	1	1
Public Health Nurse	0.34	0.71	0.71	0.71	0.6**
Animal Control Officer	0.54	0	0	0	0
sub-total FTE	12.69	14.06	14.35	15.24	14.90
sub-total FT/PT	11 FT/5 PT	13 FT/3 PT	13 FT/5 PT	14 FT/5 PT	15FT/3PT

*Conservation Administrator

Explanatory Notes:

Part-time Electrical and Plumbing Inspectors were appropriated in FY 2008.

Sealer of Weights and Measures Services were transferred to Building Contractual Services in FY 2009 .

The Part-time Animal Control Officer was transferred to the Police Department budget in FY 2007.

The additional Full-Time Building Inspector was appropriated as of January 1, 2009.

**The Full-Time Public Health Nurse is shared between Lexington (.6) and Belmont (.4) per Nursing Services Agreement executed in FY 2009.

Budget Recommendations:

The FY2010 recommended budget reflects a \$34,124 or 3.50% increase over the FY09 adjusted budget. This is comprised of a 1.79% increase in compensation and a 17.26% increase in expenses.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$28,022 increase in compensation attributable to step increases and overtime increases per existing collective bargaining agreements and full-year funding for the new Building Inspector position added in January 2009.
2. \$10,000 for microfilming and scanning of conservation records, to be partially funded through a filing fee surcharge.

Program Improvement Requests submitted by Department:

1. \$10,000 for microfilming and scanning of conservation records, to be partially funded through a filing fee surcharge.
2. \$43,334 in order to hire a full-time clerk.

Program Improvement Requests Recommended for Funding:

1. \$10,000 for microfilming and scanning of conservation records, to be partially funded through a filing fee surcharge.

7100 Office of Community Development

Program: Community Development

Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ (1,006,623)	\$ (408,551)	\$ (416,536)	\$ (456,035)	\$ (47,484)	11.62%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Health Department Revolving Fund	\$ 7,000	\$ 7,000	\$ 10,000	\$ 10,000	\$ 3,000	42.86%
Fees & Charges	\$ 1,807,796	\$ 1,377,602	\$ 1,436,210	\$ 1,456,210	\$ 78,608	5.71%
Departmental Fees	\$ 42,212	\$ 52,602	\$ 52,360	\$ 72,360	\$ 19,758	37.56%
Licenses & Permits	\$ 1,765,584	\$ 1,325,000	\$ 1,383,850	\$ 1,383,850	\$ 58,850	4.44%
Total 7100 Community Development	\$ 808,173	\$ 976,051	\$ 1,029,674	\$ 1,010,175	\$ 34,124	3.50%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 700,533	\$ 868,255	\$ 896,277	\$ 883,778	\$ 15,523	1.79%
Expenses	\$ 107,640	\$ 107,797	\$ 133,397	\$ 126,397	\$ 18,601	17.26%
Total 7100 Community Development	\$ 808,173	\$ 976,051	\$ 1,029,674	\$ 1,010,175	\$ 34,124	3.50%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 7110 Building & Zoning	\$ 357,110	\$ 425,966	\$ 469,758	\$ 458,258	\$ 32,292	7.58%
Total 7120 Regulatory Support	\$ 159,433	\$ 176,765	\$ 188,337	\$ 181,337	\$ 4,572	2.59%
Total 7130 Conservation	\$ 132,457	\$ 149,024	\$ 158,845	\$ 157,845	\$ 8,821	5.92%
Total 7140 Health	\$ 159,173	\$ 224,297	\$ 212,735	\$ 212,735	\$ (11,562)	-5.15%
Total 7100 Community Development	\$ 808,173	\$ 976,051	\$ 1,029,674	\$ 1,010,175	\$ 34,124	3.50%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 699,481	\$ 856,582	\$ 884,058	\$ 872,558	\$ 15,977	1.87%
Overtime	\$ 1,052	\$ 11,673	\$ 12,220	\$ 11,220	\$ (453)	-3.88%
Personal Services	\$ 700,533	\$ 868,255	\$ 896,278	\$ 883,778	\$ 15,523	1.79%
Contractual Services	\$ 91,688	\$ 86,330	\$ 110,448	\$ 103,448	\$ 17,119	19.83%
Utilities	\$ 2,884	\$ 4,007	\$ 4,139	\$ 4,139	\$ 132	3.29%
Supplies	\$ 13,068	\$ 17,460	\$ 18,810	\$ 18,810	\$ 1,350	7.73%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 107,640	\$ 107,797	\$ 133,397	\$ 126,397	\$ 18,601	17.26%
Total 7100 Community Development	\$ 808,173	\$ 976,051	\$ 1,029,674	\$ 1,010,175	\$ 34,124	3.50%

Appropriations Summary (General Fund Only)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 700,533	\$ 868,255	\$ 896,277	\$ 883,778	\$ 15,523	1.79%
Expenses	\$ 100,640	\$ 100,797	\$ 123,397	\$ 116,397	\$ 15,601	15.48%
Total 7100 Community Development	\$ 801,173	\$ 969,051	\$ 1,019,674	\$ 1,000,175	\$ 31,124	3.21%

Appropriations Summary (Non- General Fund)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 7,000	\$ 7,000	\$ 10,000	\$ 10,000	\$ 3,000	42.86%
7140 Health Revolving Fund	\$ 7,000	\$ 7,000	\$ 10,000	\$ 10,000	\$ 3,000	42.86%
Total 7100 Community Development	\$ 7,000	\$ 7,000	\$ 10,000	\$ 10,000	\$ 3,000	42.86%

Mission: Guided by the Comprehensive Plan, the Planning Board and the Planning Office help residents to envision and work toward a community that serves the need of all its citizens and to manage growth and change to maintain the Town's character. Supported by the Planning Staff, the Board administers the Zoning By-law and reviews and permits applications for residential and commercial development.

Budget Overview: The Planning Department supports the Planning Board in the implementation of the Comprehensive Plan, the administration of the Subdivision Regulations, the determination of adequacy of unaccepted streets, the granting of special permits for residential development, and the review of planned development district proposals that go to Town Meeting. In addition, the staff engages in short and long term planning in regard to growth and development issues in Lexington, being active participants in various committees dealing with issues of transportation, affordable housing and economic development, as well as participating in regional and statewide initiatives. The planning staff participates on a regular basis on the Development Review Team, the Economic Development Advisory Committee, the Housing Partnership Board, the Transportation Management Group, and the HOME Consortium.

Departmental Initiatives:

1. Update Development Regulations.
2. Continue to study the commercial districts in order to proposed Zoning Bylaw changes that may enhance commercial development.
3. Explore affordable housing production options utilizing CPA and HOME funds.



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Planning Director	1	1	1	1	1
Department Clerk/Administrative Assistant	1	1	1	1	1
Planner	0.4	0.4	0.4	0.4	0.4
Senior Planner	1	1	1	1	1
Total FTE	3.4	3.4	3.4	3.4	3.4
Total FT/PT	3 (FT)/1 (PT)	3 (FT)/1 (PT)	3 (FT)/1 (PT)	3 (FT)/1 (PT)	3 (FT)/1 (PT)

Budget Recommendations:

The FY2010 recommended budget represents a decrease of \$27,671 or 10.45 percent over the FY2009 Budget. This is comprised of a 5.74% increase in compensation, and an 80.24% decrease in expenses.

In addition, the Planning Director submitted a Program Improvement request of \$100,000 (to be included as a separate Warrant Article) for the purpose of furthering economic development in the Town by implementing the proposed zoning changes for the CM District and supporting the continued work on changes to the CRO District that would mirror the work done for the Hartwell Avenue area. The consultants would be used to assist in:

- Developing a transitional traffic mitigation plan and establishing an appropriate level of contribution to the traffic mitigation fund (\$42,000);
- Drafting site plan review regulations (\$30,000); and,
- Developing concept sketches and data to be used at Town Meeting in support of zoning changes to the CRO district, including background traffic studies and projection of future traffic/transportation needs (\$28,000). This request will be funding through a separate warrant article and will not be part of the FY2010 Planning operating budget.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$12,338 increase for salary step increases and other contractual adjustments.
2. \$40,000 decrease in expenses due to a \$40,000 appropriation, to be used in the rezoning proposals for the Hartwell Avenue study, made at the FY November 2008 Special Town Meeting.
3. \$100,000 increase in expenses relating to consulting services for Hartwell Ave.

Program Improvement Requests submitted by Department:

1. \$100,000 increase in expenses relating to consulting services for Hartwell Ave. (See Above)
2. \$22,100 for salary of a part-time Housing Specialist.

Program Improvement Requests Recommended for Funding:

1. \$100,000 increase in expenses relating to consulting services for Hartwell Ave. (Article 9)

7200 Planning

Program: Community Development

Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 192,891	\$ 226,447	\$ 205,310	\$ 205,310	\$ (21,137)	-9.33%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
Directed Funding	\$ 18,163	\$ 38,354	\$ 31,820	\$ 31,820	\$ (6,534)	-17.04%
Fees	\$ 18,163	\$ 38,354	\$ 31,820	\$ 31,820	\$ (6,534)	-17.04%
Total 7200 Planning	\$ 211,054	\$ 264,801	\$ 237,130	\$ 237,130	\$ (27,671)	-10.45%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Service	\$ 204,039	\$ 214,942	\$ 227,280	\$ 227,280	\$ 12,338	5.74%
Expenses	\$ 7,015	\$ 49,859	\$ 9,850	\$ 9,850	\$ (40,009)	-80.24%
Total 7200 Planning	\$ 211,054	\$ 264,801	\$ 237,130	\$ 237,130	\$ (27,671)	-10.45%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 7200 Planning	\$ 211,054	\$ 264,801	\$ 237,130	\$ 237,130	\$ (27,671)	-10.45%
Total 7200 Planning	\$ 211,054	\$ 264,801	\$ 237,130	\$ 237,130	\$ (27,671)	-10.45%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 204,039	\$ 212,942	\$ 225,280	\$ 225,280	\$ 12,338	5.79%
Overtime	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Personal Service	\$ 204,039	\$ 214,942	\$ 227,280	\$ 227,280	\$ 12,338	5.74%
Contractual Services	\$ 3,979	\$ 46,550	\$ 6,650	\$ 6,650	\$ (39,900)	-85.71%
Utilities	\$ -	\$ 750	\$ 750	\$ 750	\$ -	0.00%
Supplies	\$ 3,036	\$ 2,559	\$ 2,450	\$ 2,450	\$ (109)	-4.26%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
Expenses	\$ 7,015	\$ 49,859	\$ 9,850	\$ 9,850	\$ (40,009)	19.76%
Total 7200 Planning	\$ 211,054	\$ 264,801	\$ 237,130	\$ 237,130	\$ (27,671)	-10.45%

7300 Economic Development

Mission: The Economic Development Office works to strengthen the Town's commercial tax base and promote the Town's historic sites. The Office provides comprehensive services to existing and prospective businesses and individuals to support and enhance the business climate in Lexington. The Economic Development Officer serves as a liaison to businesses providing information, technical assistance and help with meeting development regulations. The Liberty Ride and Battle Green Guides programs promote the historic sites and resources in Lexington.

Budget Overview: Economic Development budget is divided into three elements: the Economic Development Office, the Liberty Ride and the Battle Green Guides. These latter two programs are under the direction of the Tourism Committee.

The Economic Development Officer is tasked with strengthening the tax base and providing services to existing and prospective businesses. The Economic Development Office is supported by the Economic Development Advisory Committee.

The Liberty Ride is a fee-based trolley largely serving tourists visiting Lexington's and Concord's historic sites. It began operating in FY 2003, designed to spur economic development, improve the local tourism experience and further interest in the community's rich history. It has operated spring through fall for each of the last seven years. Since its inception, the program has been self-supporting; that is, revenues have been sufficient to offset costs. The 2008 Annual Town Meeting voted to restructure the Liberty Ride as a revolving fund program beginning in FY 2009. As a transition to a revolving fund program, a small amount of total spending continued to be paid for from the general fund, for purposes of establishing cash flow. In FY2010, the Liberty Ride operation will continue to be self-supporting from an operational standpoint and will also be self-supporting from a cash flow standpoint.

The Battle Green Guides provides official guides on the Battle Green for visitors to Lexington.

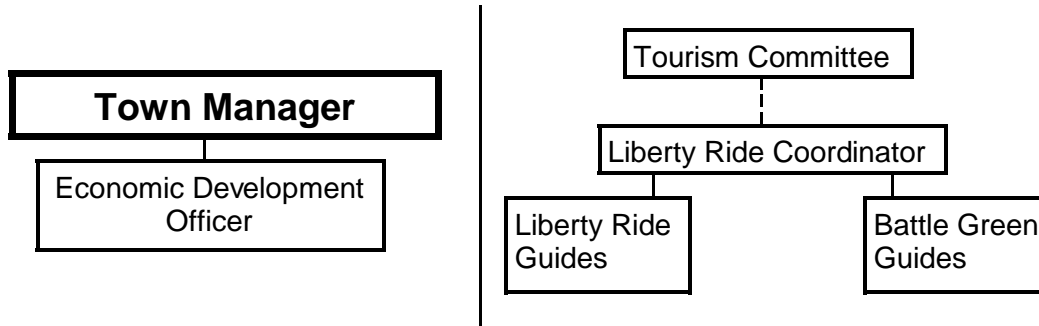
Departmental Initiatives:

1. Continue to implement the \$1,100,000 State MORE Grant for infrastructure improvements to Spring Street and Marrett Road.
2. Complete secondary infrastructure grant request for South Lexington infrastructure.
3. Complete a study of the zoned uses in the Center for potential changes.
4. Work with the Planning Board on zoning changes that will encourage long-term economic development primarily in the Hartwell Avenue area.
5. Continue to work with Beal Companies, Patriot Partners and other commercial development projects.
6. Complete evaluation of permitting process and create a permitting guide for commercial businesses.

7300 Economic Development

Program: Community Development

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Economic Development Officer	0	0	1	1	1
Battle Green Guides	Varies	Varies	Varies	Varies	Varies
Liberty Ride Coordinator	0.5	0.5	0.5	0.5	0.5
Liberty Ride Guides	Seasonal	Seasonal	Seasonal	Seasonal	Seasonal
Total FTE	.5+	.5+	1.5+	1.5+	1.5+

Budget Recommendations:

The FY2010 Town Manager's recommended budget reflects a \$26,027 or 11.22% increase over the FY09 budget. This is comprised of a 6.47% decrease in compensation and a 69.27% decrease in expense related to the General Fund as well as a 31.63% increase in the Liberty Ride Revolving Fund. In addition to these changes in the operating budget, \$15,000 has been recommended in a separate warrant Article to promote tourism activities.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$3,788 increase in general fund compensation for salary step increases and other adjustments.
2. \$15,028 decrease in general fund expenses is a result of reallocating all Liberty Ride expenses to the Liberty Ride Revolving Fund.
3. \$19,116 increase in revolving fund compensation for contractual and other adjustments.
4. \$9,000 increase in revolving fund expenses related to printing costs.
5. \$15,000 increase in expenses to support tourism activities.

Program Improvement Requests submitted by Department:

1. \$50,000 to support tourism activities

Program Improvement Requests Recommended for Funding:

1. \$15,000 (of \$50,000 request) to support tourism activities (Article 8)

7300 Economic Development

Program: Community Development

Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 137,312	\$ 105,627	\$ 91,916	\$ 91,916	\$ (13,711)	-12.98%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Battle Green Guide Fees	\$ 650	\$ 750	\$ 750	\$ 750	\$ -	0.00%
Directed Funding	\$ 115,278	\$ 125,630	\$ 165,368	\$ 165,368	\$ 39,738	31.63%
Liberty Ride Fares & Sales	\$ 91,458	\$ 102,962	\$ 131,554	\$ 131,554	\$ 28,592	27.77%
Liberty Ride Charter Sales	\$ 18,420	\$ 17,200	\$ 18,050	\$ 18,050	\$ 850	4.94%
Liberty Ride Donations	\$ 5,400	\$ 5,468	\$ 15,764	\$ 15,764	\$ 10,296	188.30%
Total 7300 Economic Development	\$ 253,240	\$ 232,007	\$ 258,034	\$ 258,034	\$ 26,027	11.22%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 109,151	\$ 119,102	\$ 132,056	\$ 132,056	\$ 12,954	10.88%
Expenses	\$ 144,089	\$ 112,905	\$ 125,978	\$ 125,978	\$ 13,073	11.58%
Total 7300 Eco. Development General Fund	\$ 253,240	\$ 232,007	\$ 258,034	\$ 258,034	\$ 26,027	11.22%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Requested	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 7310 Econ. Dev. Office	\$ 111,321	\$ 80,600	\$ 83,916	\$ 83,916	\$ 3,316	4.11%
Total 7320 Liberty Ride	\$ 133,384	\$ 143,129	\$ 165,368	\$ 165,368	\$ 22,239	15.54%
Total 7330 Battle Green Guides	\$ 8,536	\$ 8,278	\$ 8,750	\$ 8,750	\$ 472	5.70%
Total 7300 Eco. Development General Fund	\$ 253,240	\$ 232,007	\$ 258,034	\$ 258,034	\$ 26,027	11.22%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 109,151	\$ 119,102	\$ 132,056	\$ 132,056	\$ 12,954	10.88%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 109,151	\$ 119,102	\$ 132,056	\$ 132,056	\$ 12,954	10.88%
Contractual Services	\$ 139,268	\$ 106,039	\$ 116,562	\$ 116,562	\$ 10,523	9.92%
Utilities	\$ 846	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ 3,404	\$ 6,866	\$ 9,416	\$ 9,416	\$ 2,550	37.14%
Small Capital	\$ 571	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 144,089	\$ 112,905	\$ 125,978	\$ 125,978	\$ 13,073	11.58%
Total 7300 Economic Development	\$ 253,240	\$ 232,007	\$ 258,034	\$ 258,034	\$ 26,027	11.22%

Appropriations Summary (General Fund Only)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 109,151	\$ 92,212	\$ 86,000	\$ 86,000	\$ (6,212)	-6.74%
Expenses	\$ 144,089	\$ 14,166	\$ 6,666	\$ 6,666	\$ (7,500)	-52.94%
Total 7300 Economic Development	\$ 253,240	\$ 106,378	\$ 92,666	\$ 92,666	\$ (13,712)	-12.89%

Appropriations Summary (Non- General Fund)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ 26,890	\$ 46,056	\$ 46,056	\$ 19,166	71.28%
7320 Liberty Ride Revolving Fund	\$ -	\$ 26,890	\$ 46,056	\$ 46,056	\$ 19,166	71.28%
Expenses	\$ -	\$ 98,739	\$ 119,312	\$ 119,312	\$ 20,573	20.84%
7320 Liberty Ride Revolving Fund	\$ -	\$ 98,739	\$ 119,312	\$ 119,312	\$ 20,573	20.84%
Total 7300 Economic Development	\$ -	\$ 125,629	\$ 165,368	\$ 165,368	\$ 39,739	31.63%

Section X: General Government

Program 8000



Board of Selectmen
Town Manager
Town Committees
Finance
Town Clerk
Management Information Systems

Section X: Program 8000: General Government

This section includes detailed information about the FY 2010 Operating Budget & Financing Plan for general government. It includes:

- | | |
|---------------------------------------|------|
| • 8100 Board of Selectmen | X-2 |
| • 8200 Town Manager | X-6 |
| • 8300 Town Committees | X-10 |
| • 8400 Finance | X-14 |
| • 8500 Town Clerk | X-18 |
| • 8600 Management Information Systems | X-22 |

Mission: The Board of Selectmen, together with the Town Manager, represents the executive branch of the Town government. The Board consists of five members, elected for three-year terms. Selectmen serve without compensation. The Board acts as the Town's primary policy making body for a wide variety of issues affecting service delivery, finance and Town infrastructure. They provide oversight in matters of litigation, act as the licensing authority, enact rules and regulations regarding traffic control and are responsible for calling Town Meetings and approving the Town Meeting Warrant.

Budget Overview: This budget includes funding for the Selectmen's Office, Town Counsel, the Annual Town Report, and Public, Educational and Government (PEG) programming via LexMedia.

Day-to-day operation of the Selectmen's Office is under the direction of the Executive Clerk who assists the Selectmen and coordinate activities with the Town Manager's Office. The staff prepares the Annual and Special Town Meeting Warrants and assists the Selectmen in responding to questions and inquiries from the public. They also receive all contributions to Selectmen Gift Accounts, the Fund for Lexington, PTA Council Scholarship, Lexington Education Fund and all other Trustees of Public Trusts funds.

Staff manage the licensing and permitting process for the Board (the licensing authority). These licenses include alcoholic beverage, auctioneer, cable television, common victualler, entertainment, gasoline storage, innkeeper, lodging house, theater, Class I, II and III for the sale of used cars, vehicles for hire such as common carrier, limousine and taxi cab and automatic amusement machines.

Staff maintain over 300 Selectmen appointments to more than 40 committees. In addition, the Selectmen's Office notifies Lexington residents of all national, state and local elections.

Town Counsel represents the Town on all legal matters including litigation, contracts, drafting of Town bylaws and enforcement of bylaws through the Court system.

The Town Report is the official proceeding and activities of Town Government. It is required to be prepared annually under State law.

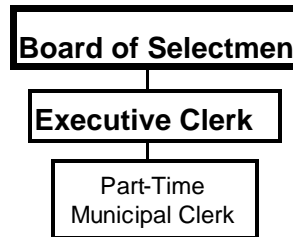
Lexington Community Television LexMedia provides Public, Educational and Government (PEG) Access services to Lexington. Currently LexMedia provides the PEG Access channel programming, equipment and facilities per a contract with the Town of Lexington.

Departmental Initiatives:

1. Develop a funding strategy for major road, intersection and sidewalk projects.
2. Consider proposals for enhancements of the Town's commercial base, including any zoning changes.
3. Continue the evaluation of Town sites for a multi-generational Community Center.
4. Provide input to the Library Trustees on the use of the Stone Building.

8100 Board of Selectmen

Program: General Government
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Executive Clerk	0.86	0.86	0.94	0.94	0.94
Part-Time Municipal Clerk (2 Positions)	0.54	0.54	0.56	0.56	0.56
Total FTE	1.40	1.40	1.50	1.50	1.50
Total FT/PT	0 FT/ 2 PT	0 FT/ 2 PT	0 FT/ 2 PT	0 FT/ 2 PT	0 FT/ 3PT

Explanatory Notes:

Executive Clerk is budgeted for 33 hours per week and Municipal Clerks are budgeted for up to 19 hours and vacation coverage for Executive Clerk.

Budget Recommendations:

The FY2010 recommended budget represents an increase of \$30,519, or 6 percent over the FY2009 general fund budget. This is comprised of a 4.57% increase in compensation and a 6.26% increase in expenses.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$1,500 increase in expenses related to the annual Town Audit.
2. \$25,000 increase in expenses for Legal Services.

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None.

8100 Board of Selectmen

Program: General Government
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 501,432	\$ 450,918	\$ 475,757	\$ 475,757	\$ 24,839	5.51%
Revolving Funds	\$ 278,325	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.00%
PEG TV/Cable Access	\$ 278,325	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.00%
Directed Funding	\$ 69,120	\$ 58,000	\$ 63,680	\$ 63,680	\$ 5,680	9.79%
Licenses & Permits	\$ 69,120	\$ 58,000	\$ 63,680	\$ 63,680	\$ 5,680	9.79%
Total 8100 Board of Selectmen	\$ 848,877	\$ 908,918	\$ 939,437	\$ 939,437	\$ 30,519	3.36%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 68,527	\$ 78,048	\$ 81,612	\$ 81,612	\$ 3,564	4.57%
Expenses	\$ 780,349	\$ 830,870	\$ 857,825	\$ 857,825	\$ 26,955	3.24%
Total 8100 Board of Selectmen	\$ 848,877	\$ 908,918	\$ 939,437	\$ 939,437	\$ 30,519	3.36%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 8110 Selectmen's Office	\$ 140,438	\$ 151,918	\$ 157,437	\$ 157,437	\$ 5,519	3.63%
Total 8120 Legal	\$ 414,619	\$ 350,000	\$ 375,000	\$ 375,000	\$ 25,000	7.14%
Total 8130 Town Report	\$ 6,495	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
Total 8140 PEG Programming	\$ 287,325	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.00%
Total 8100 Board of Selectmen	\$ 848,877	\$ 908,918	\$ 939,437	\$ 939,437	\$ 30,519	3.36%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 68,527	\$ 78,048	\$ 81,612	\$ 81,612	\$ 3,564	4.57%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 68,527	\$ 78,048	\$ 81,612	\$ 81,612	\$ 3,564	4.57%
Contractual Services	\$ 756,821	\$ 810,650	\$ 837,150	\$ 837,150	\$ 26,500	3.27%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ 19,376	\$ 20,220	\$ 20,675	\$ 20,675	\$ 455	2.25%
Small Capital	\$ 4,153	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 780,349	\$ 830,870	\$ 857,825	\$ 857,825	\$ 26,955	3.24%
Total 8100 Board of Selectmen	\$ 848,877	\$ 908,918	\$ 939,437	\$ 939,437	\$ 30,519	3.36%

Appropriations Summary (General Fund Only)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 68,527	\$ 78,048	\$ 81,612	\$ 81,612	\$ 3,564	4.57%
Expenses	\$ 493,024	\$ 430,870	\$ 457,825	\$ 457,825	\$ 26,955	6.26%
Total 8100 Board of Selectmen	\$ 561,552	\$ 508,918	\$ 539,437	\$ 539,437	\$ 30,519	6.00%

Appropriations Summary (Non- General Fund)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 287,325	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.00%
8140 Lexington Community Television	\$ 287,325	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.00%
Total 8100 Board of Selectmen	\$ 287,325	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.00%

Mission: The Board of Selectmen appoints the Town Manager who oversees the daily operations of all general government departments, implements the policies of the Board of Selectmen, proposes the annual operating and capital budget, and enforces Town bylaws and regulations. The Town Manager's authority and responsibilities are established in the Selectmen-Town Manager Act of 1968. The Town Manager's Office is also responsible for human resources, benefit administration and risk management.

Budget Overview: The Town Manager's Office is comprised of Administration and Human Resources.

Administration includes the day-to-day oversight for all general government departments, town-wide staff training and professional development, special projects and website management. This function also implements all decisions of Board of Selectmen and provides staff support to various Town committees.

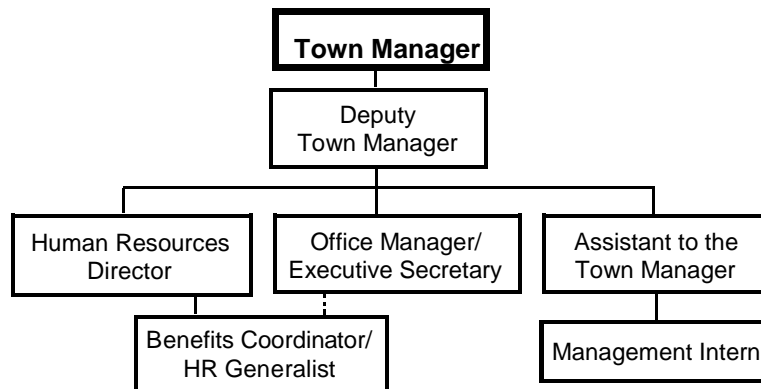
Human Resources includes personnel and, benefits administration, collective bargaining contract administration, workers compensation and unemployment benefits.

Departmental Initiatives:

1. Implement the new youth, family and senior service program model;
2. Create a multi-year professional development plan;
3. Plan for space reallocation in the Town Office Building;
4. Continue Town website enhancements; and
5. Negotiate collective bargaining agreements for all municipal unions, associations and the Employee/Retiree Health Insurance Coalition.

8200 Town Manager

Program: General Government
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Town Manager	1	1	1	1	1
Deputy Town Manager	1	1	1	1	1
Office Manager	1	1	1	1	1
Administrative Assistant	1	1	0	0	0
Benefits Coordinator/HR Generalist	0	0	1	1	1
Assistant to the Town Manager	1	1	1	1	1
Human Resources Director	0	1	1	1	1
Hearing Officers	0.06	0.12	0.12	0.12	0.12
Management Intern	1	1	1	1	1
Grantswriter	0.35	0	0	0	0
Total FTE	6.41	7.12	7.12	7.12	7.12
Total FT/PT	6 FT / 2 PT	7 FT / 2 PT	7 FT / 2 PT	7 FT / 2 PT	7FT / 2PT

Budget Recommendations:

The FY2010 recommended budget reflects a \$15,494 or 2.18% increase over the FY09 adjusted budget. This is comprised of a 5.23% increase in compensation and a 5.63% decrease in expenses. At the time of the preparation of this budget recommendation, no salary adjustments have been determined by the Board of Selectmen for the non-represented employees in this Department. Salary increases, therefore, are not included in this budget.

The Salary Adjustment Account, however, is for anticipated collective bargaining settlements, other wage increases and for compensated leave payments due certain employees at retirement. Once contract settlements are reached, funds are transferred from this account to the appropriate departmental budget upon a vote of the Board of Selectmen.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$26,744 for salary step increases and other salary adjustments.
2. \$4,000 decrease in Human Resources legal Services due to the adjustment made at the FY 2008 Special Town Meeting.

Program Improvement Requests submitted by Department:

1. \$16,500 for a Classification and Compensation Study for various municipal employees.
2. \$5,000 for Pre-employment physicals.
3. \$20,000 in compensation for the purpose of hiring a part-time administrative assistant.

Program Improvement Requests Recommended for Funding: None

8200 Town Manager

Program: General Government
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 766,566	\$ 677,198	\$ 690,753	\$ 700,762	\$ 23,564	3.48%
Enterprise Funds (Indirect)	\$ 34,978	\$ 17,683	\$ 17,872	\$ 18,223	\$ 540	3.05%
Available Funds	\$ 53,346	\$ 16,000	\$ 17,750	\$ 17,750	\$ 1,750	10.94%
Rentals	\$ 53,346	\$ 16,000	\$ 17,750	\$ 17,750	\$ 1,750	10.94%
Total 8200 Town Manager	\$ 854,890	\$ 710,881	\$ 726,375	\$ 736,735	\$ 25,854	3.64%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 506,997	\$ 511,131	\$ 537,875	\$ 537,875	\$ 26,744	5.23%
Expenses	\$ 347,893	\$ 199,750	\$ 188,500	\$ 198,860	\$ (890)	-0.45%
Total 8200 Town Manager	\$ 854,890	\$ 710,881	\$ 726,375	\$ 736,735	\$ 25,854	3.64%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 8210 Organizational Dir. & Admin.	\$ 512,019	\$ 535,546	\$ 556,706	\$ 556,706	\$ 21,160	3.95%
Total 8220 Human Resources	\$ 342,871	\$ 175,335	\$ 169,669	\$ 180,029	\$ 4,694	2.68%
Total 8200 Town Manager	\$ 854,890	\$ 710,881	\$ 726,375	\$ 736,735	\$ 25,854	3.64%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 506,997	\$ 511,131	\$ 537,875	\$ 537,875	\$ 26,744	5.23%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 506,997	\$ 511,131	\$ 537,875	\$ 537,875	\$ 26,744	5.23%
Contractual Services	\$ 327,694	\$ 167,850	\$ 156,050	\$ 166,410	\$ (1,440)	-0.86%
Utilities	\$ 480	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ 12,455	\$ 12,400	\$ 12,950	\$ 12,950	\$ 550	4.44%
Small Capital	\$ 7,264	\$ 19,500	\$ 19,500	\$ 19,500	\$ -	0.00%
Expenses	\$ 347,893	\$ 199,750	\$ 188,500	\$ 198,860	\$ (890)	-0.45%
Total 8200 Town Manager	\$ 854,890	\$ 710,881	\$ 726,375	\$ 736,735	\$ 25,854	3.64%

Budget Summary- Municipal Salary Adjustment (8230)

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ 495,491	\$ 1,083,000	\$ 1,003,000	\$ 507,509	102.43%
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 8200 Town Manager	\$ -	\$ 495,491	\$ 1,083,000	\$ 1,003,000	\$ 507,509	102.43%

Level Service Request (All Funds)	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 8230 Salary Adjustment	\$ -	\$ 495,491	\$ 1,083,000	\$ 1,003,000	\$ 587,509	102.43%
Total 8200 Town Manager	\$ -	\$ 495,491	\$ 1,083,000	\$ 1,003,000	\$ 507,509	102.43%

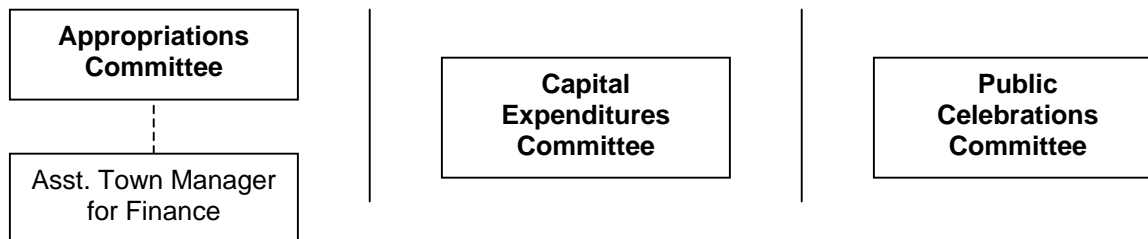
8300 Town Committees

Mission: Town Committees includes the Appropriation Committee, Capital Expenditures Committee, Public Celebrations Committee and various boards and committees appointed by the Board of Selectmen, Moderator and the Town Manager.

Budget Overview: The Town Committees budget provides limited funding for a variety of statutory and advisory committees that are an integral part of the operation of local government in Lexington. The financial committees, that is, the Appropriation Committee and the Capital Expenditures Committee, provide detailed financial review and analysis to Town Meeting. The Public Celebrations Committee plans the Town's annual celebrations, including parades on Veteran's, Memorial and Patriot's Day.

8300 Town Committees

Program: General Government
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

No direct staff are charged to this line-item. Limited staff support is provided through the Town Manager's Office and Finance Department.

8300 Town Committees

Program: General Government
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2010 recommended budget represents a \$500 or 1.40% increase over the FY 2009 budget.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$500 increase in the Public Celebration budget due to normal inflationary increases for the Patriot's Day events.

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

8300 Town Committees

Program: General Government
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 32,957	\$ 35,700	\$ 36,200	\$ 36,200	\$ 500	1.40%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Available Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 8300 Town Committees	\$ 32,957	\$ 35,700	\$ 36,200	\$ 36,200	\$ 500	1.40%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 32,957	\$ 35,700	\$ 36,200	\$ 36,200	\$ 500	1.40%
Total 8300 Town Committees	\$ 32,957	\$ 35,700	\$ 36,200	\$ 36,200	\$ 500	1.40%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 8310 Financial Committees	\$ 543	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
Total 8320 Misc. Boards & Committees	\$ 3,449	\$ 4,700	\$ 4,700	\$ 4,700	\$ -	0.00%
Total 8330 Public Celebrations	\$ 28,964	\$ 29,500	\$ 30,000	\$ 30,000	\$ 500	1.69%
Total 8300 Town Committees	\$ 32,957	\$ 35,700	\$ 36,200	\$ 36,200	\$ 500	1.40%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	\$ 2,704	\$ 4,500	\$ 4,000	\$ 4,000	\$ (500)	-11.11%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ 30,253	\$ 31,200	\$ 32,200	\$ 32,200	\$ 1,000	3.21%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 32,957	\$ 35,700	\$ 36,200	\$ 36,200	\$ 500	1.40%
Total 8300 Town Committees	\$ 32,957	\$ 35,700	\$ 36,200	\$ 36,200	\$ 500	1.40%

8400 Finance

Mission: The Finance Department is responsible for: (1) maintaining current and accurate records on all financial activities of the Town; (2) maintaining internal financial controls and facilitating the evaluation of the Town's financial condition; (3) insuring that the delivery of Town services is done in compliance with Massachusetts General Laws that govern municipal finance; (4) providing timely and accurate financial information to managers of Town services to facilitate the evaluation of the cost effectiveness and efficiency of Town programs; (5) providing timely and accurate financial information to Town boards and committees to facilitate policy deliberation and formulation; and (6) safeguarding the financial assets of the Town.

Budget Overview: The Finance Department is comprised of the following divisions: the Comptroller's Office, the Treasurer/Collector's Office, the Assessing Office and the Utility Billing Office.

The Comptroller's Office is responsible for maintaining the Town's general ledger (accounting), accounts payable, payroll, and centralized purchasing. The Comptroller's budget is also inclusive of funding for the Assistant Town Manager for Finance who oversees all financial operations of the Town, and the Budget Officer who, in concert with the Assistant Town Manager for Finance and the Town Manager, develops and monitors the annual capital and operating budgets.

The Treasurer/Collector's Office has three primary responsibilities: the collection and deposit of all Town taxes, fees and charges including property taxes, motor vehicle excise, utility billing and other local receipts (permit and license fees, fines, etc.); the management and investment of all revenues collected; and the issuance and servicing of debt.

The Assessing Office's primary function is the development of assessed values of real and personal property.

The Utility Division's primary function is the operation of the Town's utility billing system and the issuance of monthly and semi-annual water and sewer bills.

Departmental Initiatives:

Assessing:

1. Perform interim-year updates to property values and continue to pursue initiatives to identify annual growth in personal property.

Comptroller:

1. Transition to accounting for Trust Funds in the general ledger.

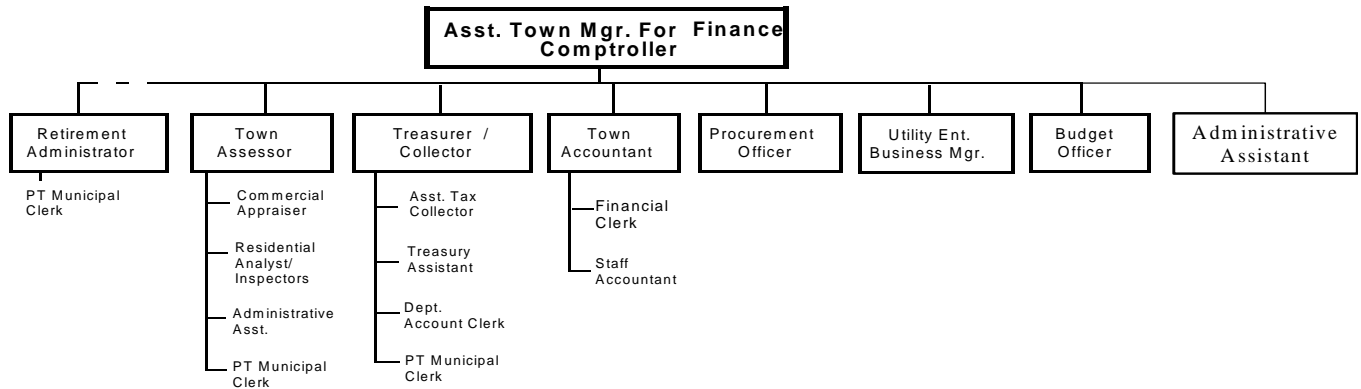
2. Implement electronic purchase order system.

3. Implement a general billing application for miscellaneous receivables.

8400 Finance

Treasurer/Collector:

1. Move unpaid water and sewer bills onto tax bills, preparatory to moving delinquent taxes (inclusive of unpaid utility charges) to tax title, thus insuring ultimate collection of past due utility bills.
2. Bid banking and bill printing services.



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
Element 8410: Comptroller					
Asst. Town Manager for Finance/Comptroller	1	1	1	1	1
Town Accountant	1	1	1	1	1
Staff Accountant	1	1	1	1	1
Chief Procurement Agent	1	1	1	1	1
Retirement Administrator ¹	0	0	0	0	0
Financial Clerk	1	1	1	1	1
Budget Officer	1	1	1	1	1
Administrative Support	---	---	---	0.4	0.4
sub-total FTE	6.00	6.00	6.00	6.40	6.40
sub-total FT/PT	6 FT / 0PT	6 FT / 0PT	6 FT / 0PT	6 FT / 1PT	6 FT / 1PT
Element 8420: Treasurer/Collector					
Treasurer/Collector	1	1	1	1	1
Financial Clerk	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Account Clerk	1	1	1	1	1
Municipal Clerk	0.46	0.46	0.46	0.46	0.46
sub-total FTE	4.46	4.46	4.46	4.46	4.46
sub-total FT/PT	4 FT/1 PT	4 FT/1 PT	4 FT/1 PT	4 FT/1 PT	4 FT/1 PT
Element 8430: Assessor					
Town Assessor	1	1	1	1	1
Residential Appraiser	1	1	1	1	1
Commercial Appraiser	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Property Inspector	1	1	1	1	1
Municipal Clerk	0.46	0.46	0.46	0.46	0.46
sub-total FTE	5.46	5.46	5.46	5.46	5.46
sub-total FT/PT	5FT/1 PT	5FT/1 PT	5FT/1 PT	5FT/1 PT	5FT/1 PT
Element 8440: Utility Billing					
Water/Sewer Enterprise Business Manager	0	1	1	1	1
Account Clerk	1	0	0	0	0
sub-total FTE	0.00	0.00	0.00	0.00	0.00
sub-total FT/PT	1 FT/0 PT	1 FT/0 PT	1 FT/0 PT	1 FT/0 PT	1 FT/0 PT
Total FTE	15.91	15.91	15.91	16.31	16.31
Total FT/PT	16 FT/2 PT	16 FT/2 PT	16 FT/2 PT	16 FT/3 PT	16 FT/3 PT

Explanatory Notes:

¹ Staff includes a fulltime Retirement Administrator and a part-time Administrative Assistant, paid for by Retirement Board eff. FY 2004

Budget Recommendations:

The FY2010 recommended budget represents an increase of \$26,744 or 2 percent increase over the FY2009 Budget. This is comprised of an increase of 0.75% in compensation and a 6.67% in expenses.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$7,906 increase for salary step increases and other contractual adjustments.
2. \$5,350 increase in expenses attributable to a mandatory survey of exempt property, to be performed by the Assessing department.
3. \$3,700 increase in expenses for the replacement of a photocopy machine.
4. \$4,600 increase in expenses relating to a projected increase in postage rates.

Program Improvement Requests submitted by Department:

1. \$40,000 in compensation and expenses for the purpose of hiring a full time clerk in the Assessing Department.
2. \$66,000 in compensation and expenses for the purpose of hiring a Residential Appraiser in the Assessing Department.
3. \$24,000 in expenses for the purpose of obtaining the services of an outside consultant to perform independent appraisals of properties going before the Appellate Tax Board.

Program Improvement Requests Recommended for Funding: None

8400 Finance

Program: General Government
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 895,602	\$ 996,530	\$ 1,021,082	\$ 1,014,923	\$ 18,393	1.85%
Enterprise Funds (Indirects)	\$ 323,096	\$ 311,788	\$ 313,981	\$ 320,139	\$ 8,351	2.68%
Fees & Charges	\$ 31,908	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
Charges for Services	\$ 31,908	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
Total 8400 Finance	\$ 1,250,606	\$ 1,338,318	\$ 1,365,062	\$ 1,365,062	\$ 26,744	2.00%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 990,601	\$ 1,055,828	\$ 1,063,734	\$ 1,063,734	\$ 7,906	0.75%
Expenses	\$ 260,005	\$ 282,490	\$ 301,328	\$ 301,328	\$ 18,838	6.67%
Total 8400 Finance	\$ 1,250,606	\$ 1,338,318	\$ 1,365,062	\$ 1,365,062	\$ 26,744	2.00%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 8410 Comptroller	\$ 491,844	\$ 552,646	\$ 550,134	\$ 550,134	\$ (2,512)	-0.45%
Total 8420 Treasurer/Collector	\$ 278,828	\$ 283,863	\$ 295,907	\$ 295,907	\$ 12,044	4.24%
Total 8430 Assessor	\$ 414,508	\$ 435,169	\$ 452,381	\$ 452,381	\$ 17,212	3.96%
Total 8440 Utility Billing	\$ 65,426	\$ 66,640	\$ 66,640	\$ 66,640	\$ -	0.00%
Total 8400 Finance	\$ 1,250,606	\$ 1,338,318	\$ 1,365,062	\$ 1,365,062	\$ 26,744	2.00%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 990,601	\$ 1,055,828	\$ 1,063,734	\$ 1,063,734	\$ 7,906	0.75%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 990,601	\$ 1,055,828	\$ 1,063,734	\$ 1,063,734	\$ 7,906	0.75%
Contractual Services	\$ 219,456	\$ 227,870	\$ 246,275	\$ 246,275	\$ 18,405	8.08%
Utilities	\$ (163)	\$ 1,695	\$ 1,249	\$ 1,249	\$ (446)	-26.28%
Supplies	\$ 39,410	\$ 52,925	\$ 53,804	\$ 53,804	\$ 879	1.66%
Small Capital	\$ 1,302	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 260,004	\$ 282,490	\$ 301,328	\$ 301,329	\$ 18,839	6.67%
Total 8400 Finance	\$ 1,250,606	\$ 1,338,318	\$ 1,365,062	\$ 1,365,062	\$ 26,744	2.00%

Mission: The Office of the Town Clerk serves as a primary provider of official documents for the Town through its work as the custodian of and recording office for the official Town records, issuing marriage licenses and recording vital statistics, issuing dog licenses, registering businesses and conducting the Town Census. The Town Clerk's Office conducts elections in conformance with State and local laws and, with the Board of Registrars, processes voter registrations and certifications.

Budget Overview: The four elements comprising the Office of the Town Clerk include Town Clerk Administration, Registration, Elections, and Archive & Records Management. The most significant changes in the requested FY2010 budget impact the Elections (8530) and Archives & Records Management (8540) elements.

Town Clerk Administration: Administration provides oversight and Town Clerk's office responsibilities including recording of vital records, recording of Planning, Appeals and Historic Districts Commission decisions, dog licensing, attestations, and overall office operations.

Registration: Primary components of the Registration element are comprised of voter registration processing, certification of candidate papers, initiative petitions, and conduct of municipal census.

Elections: Oversight of election administration, including staffing by election officers, police details, voting system operations and maintenance, and other related responsibilities for conduct of local and state elections.

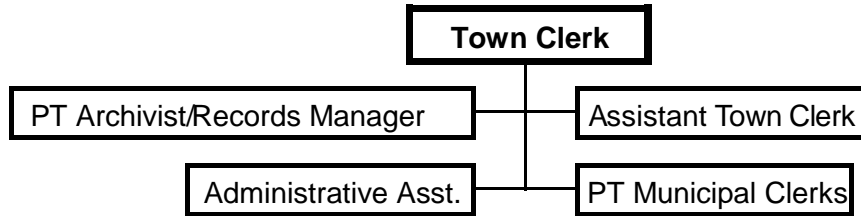
Archives & Records Management: Development and maintenance of municipal archives, oversight over records retention and disposition, public records requests, document conservation, microfilming, and publishing of the Code of Lexington.

Departmental Initiatives:

1. Development of coordinated Archives & Records Management Program, including Cary vault completion, CPA support for historic records conservation and preservation, and records indexing.
2. Laserfiche Document Imaging System implementation for records retention and electronic access.

8500 Town Clerk

Program: General Government
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Recommended
Town Clerk	1	1	1	1	1
Administrative Assistant	1	1	0	1	1
Assistant Town Clerk	0	0	1	1	1
Information Specialist	1	1	1	0	0
Municipal Clerk	.88	.88	0.88	0.88	0.88
Archivist/Records Manager	0	0.40	0.40	0.40	0.40
Total FTE	3.88	4.28	4.28	4.28	4.28
Total FT/PT	3 FT /2 PT	3 FT /3 PT	3 FT /3 PT	3 FT /3 PT	3 FT/3 PT

8500 Town Clerk

Program: General Government
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2010 recommended budget represents a decrease of \$42,632 or 10.76 percent compared to the FY09 Budget. This is comprised of a 7.07% decrease in compensation and a 20.84% decrease in expenses. It continues to include funds for the salary of a part-time Archivist/Records Manager and expenses for codification of Town bylaws, both of which were funded by the FY2007 override.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$20,518 decrease in compensation relating to the administration of elections, as a result of the reduction in the number of elections.
2. \$22,114 decrease in expenses related to conducting elections.

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

8500 Town Clerk

Program: General Government
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 292,756	\$ 314,145	\$ 270,523	\$ 262,523	\$ (51,622)	-16.43%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Directed Funding	\$ 87,659	\$ 82,000	\$ 82,990	\$ 90,990	\$ 8,990	10.96%
Fees: Town Clerk	\$ 46,315	\$ 47,000	\$ 46,750	\$ 54,750	\$ 7,750	16.49%
Licenses & Permits: Town Clerk	\$ 41,344	\$ 35,000	\$ 36,240	\$ 36,240	\$ 1,240	3.54%
Total 8500 Town Clerk	\$ 380,415	\$ 396,145	\$ 353,513	\$ 353,513	\$ (42,632)	-10.76%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 255,525	\$ 290,031	\$ 269,513	\$ 269,513	\$ (20,518)	-7.07%
Expenses	\$ 124,890	\$ 106,114	\$ 84,000	\$ 84,000	\$ (22,114)	-20.84%
Total 8500 Town Clerk	\$ 380,415	\$ 396,145	\$ 353,513	\$ 353,513	\$ (42,632)	-10.76%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 8510 Town Clerk Administration	\$ 215,765	\$ 241,056	\$ 246,140	\$ 246,140	\$ 5,084	2.11%
Total 8520 Board of Registrars	\$ 16,526	\$ 17,525	\$ 17,525	\$ 17,525	\$ -	0.00%
Total 8530 Elections	\$ 91,773	\$ 102,214	\$ 52,200	\$ 52,200	\$ (50,014)	-48.93%
Total 8540 Records Management	\$ 56,350	\$ 35,350	\$ 37,648	\$ 37,648	\$ 2,298	6.50%
Total 8500 Town Clerk	\$ 380,415	\$ 396,145	\$ 353,513	\$ 353,513	\$ (42,632)	-10.76%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 253,952	\$ 287,131	\$ 268,013	\$ 268,013	\$ (19,118)	-6.66%
Overtime	\$ 1,573	\$ 2,900	\$ 1,500	\$ 1,500	\$ (1,400)	-48.28%
Personal Services	\$ 255,525	\$ 290,031	\$ 269,513	\$ 269,513	\$ (20,518)	-7.07%
Contractual Services	\$ 106,125	\$ 95,164	\$ 73,100	\$ 73,100	\$ (22,064)	-23.19%
Utilities	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Supplies	\$ 17,064	\$ 8,950	\$ 8,700	\$ 8,700	\$ (250)	-2.79%
Small Capital	\$ -	\$ -	\$ 200	\$ 200	\$ 200	100.00%
Expenses	\$ 124,890	\$ 106,114	\$ 84,000	\$ 84,000	\$ (22,114)	-20.84%
Total 8500 Town Clerk	\$ 380,415	\$ 396,145	\$ 353,513	\$ 353,513	\$ (42,632)	-10.76%

8600 Management Information Systems

Town of Lexington, Massachusetts

Mission: The Management Information Systems Department provides information technology services to all Town staff and supports the accounting/payroll applications for both Municipal departments and the School department.

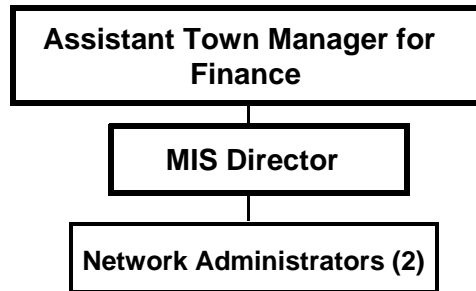
Budget Overview: The Management Information Systems (MIS) staff manages the Town's information technology systems (hardware and software) that are critical elements of service delivery and program management of all of the Town's departmental operations. MIS includes the maintenance of financial management hardware and software that serves town and school departments. MIS also supports software of the recreation department and the Retirement System. MIS co-manages the Town Wide Area Network in 27 buildings, operation and security of the local area network for Town buildings, personal computer and peripheral maintenance, and support for electronic mail, Internet access, Web infrastructure and standard office software applications running over these networks.

Departmental Initiatives:

1. Maintain a stable network.
2. Provide training and support to employees.
3. Manage infrastructure within the constraints of existing budget as technology interest increases in all departments.
4. Support the Town's new website.

8600 Management Information Systems

Program: General Government
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Recommended
Director, Management Information Systems	1	1	1	1	1
Network Administrator	2	2	2	2	2
Total FT/PT	3 FT	3 FT	3 FT	3 FT	3 FT
Total FTE	3	3	3	3	3

8600 Management Information Systems*Town of Lexington, Massachusetts*

Budget Recommendations:

The FY2010 recommended budget reflects a \$19,922, or 3.72 percent increase over the FY09 adjusted budget. This is comprised of a 6.54 percent increase in compensation and a 2.06 percent decrease in expenses.

The recommended budget is a level-service budget with the exception of Program Improvement Requests, if any, shown below as recommended for funding. A level-service budget reflects the estimated cost in FY2010 to maintain the current (FY2009) level of services. Notable increases in the FY2010 recommended budget include:

1. \$12,953 increase in compensation due to the hiring of a new Director of Management information Systems as well as contractual salary step increases for other positions.
2. \$9,300 decrease in expenses related to the development of the Town's new website, launched in FY2009.
3. \$13,275 increase for the Town's network maintenance contract.
4. \$15,500 increase in expenses for Laserfiche Server upgrade for the Town's document management program.

Program Improvement Requests submitted by Department:

1. \$15,500 for Laserfiche Server upgrade for the Town's document management program.

Program Improvement Requests Recommended for Funding: None

8600 Management Information Systems

Program: General Government
Town of Lexington, Massachusetts

Budget Summary

Funding Sources (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 330,857	\$ 485,773	\$ 505,157	\$ 504,161	\$ 18,388	3.79%
Enterprise Funds (Indirects)	\$ 52,262	\$ 50,250	\$ 50,788	\$ 51,784	\$ 1,534	3.05%
Directed Funding	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 8600 MS	\$ 383,119	\$ 536,023	\$ 555,945	\$ 555,945	\$ 19,922	3.72%

Appropriation Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 69,126	\$ 198,090	\$ 211,043	\$ 211,043	\$ 12,953	6.54%
Expenses	\$ 313,993	\$ 337,933	\$ 344,902	\$ 344,902	\$ 6,969	2.06%
Total 8600 MS	\$ 383,119	\$ 536,023	\$ 555,945	\$ 555,945	\$ 19,922	3.72%

Level-Service Requests (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Total 8610 MS Administration	\$ 366,313	\$ 512,023	\$ 542,245	\$ 542,245	\$ 30,222	5.90%
Total 8620 Web Development	\$ 16,806	\$ 24,000	\$ 13,700	\$ 13,700	\$ (10,300)	-42.92%
Total 8600 MS	\$ 383,119	\$ 536,023	\$ 555,945	\$ 555,945	\$ 19,922	3.72%

Object Code Summary (All Funds)	FY 2008 Actual	FY 2009 Budget	FY 2010 Mgr. Rec'd	FY 2010 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 69,126	\$ 198,090	\$ 211,043	\$ 211,043	\$ 12,953	6.54%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 69,126	\$ 198,090	\$ 211,043	\$ 211,043	\$ 12,953	6.54%
Contractual Services	\$ 206,863	\$ 221,233	\$ 232,202	\$ 232,202	\$ 10,969	4.96%
Utilities	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.00%
Supplies	\$ 1,815	\$ 3,200	\$ 4,700	\$ 4,700	\$ 1,500	46.88%
Small Capital	\$ 105,315	\$ 111,700	\$ 106,200	\$ 106,200	\$ (5,500)	-4.92%
Expenses	\$ 313,993	\$ 337,933	\$ 344,902	\$ 344,902	\$ 6,969	2.06%
Total 8600 MS	\$ 383,119	\$ 536,023	\$ 555,945	\$ 555,945	\$ 19,922	3.72%

Section XI: Capital Investment



Section XI: Capital Investment

INTRODUCTION

Everything the Town does, from providing services to its residents and citizens, to equipping employees to effectively perform their jobs, requires certain basic physical assets. These assets include streets, water mains, parks, buildings, large equipment and technology. They must be purchased, maintained and replaced on a timely basis or their usefulness in providing public services will diminish. The Town's five-year Capital Improvements Program and annual Capital Budget are developed to ensure adequate capital investment in the Town's assets.

DEFINITION OF CAPITAL PROJECTS

Lexington has defined a capital project as a major, non-recurring expenditure that generally meets the following criteria:

- Massachusetts General Laws permit the Town to issue bonds to finance the expenditure;
- The expenditure is \$25,000 or more for a single item, or five times this threshold (\$125,000) for a capital project consisting of multiple units costing less than \$25,000 each;
- An infrastructure project that has a useful life of 10 years or more for buildings or building components. Planning, engineering, or design services may be considered capital when such services are integral to a construction, renewal, or replacement project that meets the criteria for a capital expenditure; or
- Vehicles and equipment that have a useful life of five years or more.

CAPITAL POLICY FRAMEWORK

The FY2010 Capital Budget was developed within the capital policy framework initially adopted by the Board of Selectmen in 1991, and subsequently amended, to ensure adequate planning and funding for capital investment. This capital investment strategy includes the following major elements:

- Multi-year planning for capital investment;
- Debt exclusions for major capital projects; and
- Ensuring sufficient operating budget resources for maintaining capital assets.

FIVE-YEAR CAPITAL PROGRAM

Five-year capital improvement planning has been part of Lexington's budget development process for many years. Multi-year planning allows proper staging and sequencing of capital projects to even out capital expenditures and make funding needs more predictable.

The five-year Capital Improvement Program includes all capital projects identified by school, facility and municipal departments over the next five years.

The following are potential funding sources for financing the Town's capital investments:

- **Available Funds (Cash Capital)** – The Town regularly appropriates monies from the general fund and enterprise funds to finance small capital investment projects. Examples of available funds are free cash and enterprise fund retained earnings.
- **Debt Service** – The Town has traditionally financed large capital projects with debt. Debt can be appropriated under the General Fund Tax Levy (either within the levy limit or from a voter approved Proposition 2 ½ debt exclusion) or from Enterprise Funds.
- **Other Sources** – The Town uses dedicated State aid and grant funding to finance capital investment when these funds are available.
- **Community Preservation Act (CPA) Funds** – The use of this fund is restricted to financing the purchase of open space, protection of historic resources, support of affordable housing and addition or protection of recreation land. The source of this fund is the Community Preservation Act property tax surcharge plus the annual State matching funds.

FY 2010 CAPITAL FINANCING STRATEGY

The proposed financing plan for the recommended FY2010 capital budget is shown in the table below. The proposal reflects a level funding in the use of cash to fund capital projects compared to the amount used in FY2009.

Capital Requests Summary				
	Cash/Tax Levy	Other Financing Sources	Debt	Total
General Fund (a)	\$ 1,545,719	\$ -	3,126,223	\$ 4,671,942
Chapter 90/Other State Funding	\$ 1,800,000	\$ -	\$ -	\$ 1,800,000
Water Enterprise	\$ 71,600	\$ -	1,019,000	\$1,090,600
Sewer Enterprise	\$ 39,400	\$ -	1,563,500	\$1,602,900
Recreation Enterprise	\$ -		\$ -	\$ -
Community Preservation Act	\$ 2,658,688		\$ -	\$2,658,688
Total (all Funds)	\$ 6,115,407	\$ -	\$ 5,708,723	\$11,824,130
(a) Cash/Tax Levy Includes \$500,000 for street resurfacing from an FY2001 override and \$150,000 for maintenance of municipal building envelopes from a FY2007 override. These amounts have been increased annually to mirror the statutory growth in the levy limit allowed under Proposition 2 1/2. It is proposed that this 2.5% increase occur on an annual basis.				

Notwithstanding this fact, it should be noted that the a portion of the funding of \$850,000 general fund cash capital is free cash (\$822,450), a portion of which has been identified as non-recurring and therefore may not be available in subsequent years to sustain the FY2010 level of cash-financed capital. The remaining portion is \$27,550 in proceeds from the sale of real estate.


The table on the next page lists all FY2010 recommended projects and their estimated cost by program area and funding source. The Capital Expenditures Committee has also been evaluating these requests and will issue its report to Town Meeting.

FY 2010 Recommended Capital Budget

Dept.	Item	FY 2010 Cost	Funding Source
Lexington Public Schools			
Schools	Classroom Furniture Replacement	\$ 50,000	Tax Levy
Schools	Replacement of Kitchen Equipment	\$ 75,000	Tax Levy
Schools	Technology Plan	\$ 600,000	Tax Levy
Total Education		\$ 725,000	
DPW			
Public Works	Brook Restoration	\$ 110,000	Tax Levy
Public Works	Water Distribution System Improvement	\$ 900,000	Water Enterprise
Public Works	Equipment replacement	\$ 903,423	Tax Levy/Water & Sewer Enterprise
Public Works	Sanitary Sewer System Improvement	\$ 1,200,000	Sewer Enterprise
Public Works	GIS Implementation plan	\$ 120,000	Tax Levy
Public Works	Hydrant Replacement Program	\$ 50,000	Levy, Water Enterprise
Public Works	Pump Station Upgrade	\$ 100,000	Sewer Enterprise
Public Works	Automatic Meter Reading System	\$ 50,000	Water Enterprise
Public Works	Street Improvements	\$ 1,238,125	Tax Levy/State Aid
Public Works	Storm Drainage Improvement	\$ 160,000	Tax Levy
Public Works	Traffic Mitigation	\$ 50,000	Tax Levy
Public Works	Intersection Improvements	\$ 1,100,000	State Aid
Public Works	Street Acceptance	\$ 125,000	Tax Levy
Total DPW		\$ 6,106,548	
Department of Public Facilities			
Public Facilities	Lexington Police Station Space Needs Study	\$ 45,000	CPA Funds
Public Facilities	Fire HQ Renovations & Redesign	\$ 100,000	Tax Levy/CPA Funds
Public Facilities	Relocate Old Harrington Playground structures	\$ 40,000	Tax Levy
Public Facilities	Relocation/Addition of Sprinkler Heads: Clarke School	\$ 85,000	Tax Levy
Public Facilities	Bowman Play Area Improvement	\$ 80,000	Tax Levy
Public Facilities	LHS Elevator Piston Replacement	\$ 40,000	Tax Levy
Public Facilities	LHS Gillespie Auditorium Renovation	\$ 305,000	Tax Levy
Public Facilities	LHS Heating Systems Upgrade	\$ 350,000	Tax Levy
Public Facilities	School Accessibility Improvement	\$ 50,000	Tax Levy
Public Facilities	School Building Envelope Program	\$ 125,000	Tax Levy
Public Facilities	School Building Roofing Program	\$ 201,500	Tax Levy
Public Facilities	East Lexington Fire Station Kitchen Upgrade	\$ 75,000	Tax Levy
Public Facilities	Building Envelope	\$ 157,594	Tax Levy
Public Facilities	Town Office Building Renovations	\$ 30,000	CPA Funds
Total Joint Facilities Department		\$ 1,684,094	
Public Safety			
Fire	Replacement of Engine 3	\$ 500,000	Tax Levy
Total Public Safety		\$ 500,000	
Culture/Recreation			
Library	Stone Building Renovation	\$ 271,660	CPA Funds
Recreation	Storm water Mitigation Marrett Road/Old Res.	\$ 569,000	CPA Funds
Recreation	Pine Meadows Improvements	\$ 200,000	CPA Funds
Recreation	Park Improvement- Athletic Fields	\$ 200,000	Rec. Enterprise/CPA Funds
Total Culture/Recreation		\$ 1,240,660	
Community Development			
Community Development	Open Space Acquisition Planning	\$ 50,000	CPA Funds
Community Development	Land Acquisition	TBD	CPA Funds
Total Community Development		\$ 50,000	
General Government			
MIS	Head End Equipment	\$ 154,500	Tax Levy
Town Clerk	Cary Vault Climate Control- Supplemental Approp.	\$ 45,000	CPA Funds
Town Clerk	Archives & Records Management/Conservation	\$ 150,000	CPA Funds
Total General Government		\$ 349,500	

The following pages include tables that show the recommended FY2010 capital projects by financing source: general fund debt, water fund debt, wastewater fund debt, and cash capital (i.e., current revenue). Each table depicting projects to be funded with debt includes the projected debt service impact of recommended projects, actual debt service on debt authorized and issued, and projected debt service on debt authorized and unissued. Finally, each table is accompanied by a written description of each recommended project.

FY2010 RECOMMENDED PROJECTS - GENERAL FUND DEBT (Table I)

 Town of Lexington - FY 2010 Budget FY 2010 Manager's Recommended Budget: Capital Projects										
TABLE I: FY2010 RECOMMENDED PROJECTS - GENERAL FUND DEBT										
		AMOUNT FINANCED	DEBT SERV. YEARS	EST. BOND INT. RATE	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
MUNICIPAL PROJECTS										
1	Replacement of Engine 3	\$ 500,000	5	4.5%		\$ 11,250	\$ 122,500	\$ 118,000	\$ 113,500	\$ 109,000
2	Head End Equipment (\$154,500 total; \$71,000 from cash capital)	\$ 83,500	5	4.5%		\$ 1,879	\$ 20,458	\$ 19,706	\$ 18,955	\$ 18,203
3	Comprehensive Storm Management Watershed Study (\$300,000)	\$ 110,000	5	4.5%		\$ 2,475	\$ 26,950	\$ 25,960	\$ 24,970	\$ 23,980
4	DPW Equipment (\$903,423 total; balance from enterprise fund debt)	\$ 520,923	5	4.5%		\$ 11,721	\$ 127,626	\$ 122,938	\$ 118,250	\$ 113,561
5	Storm Drainage Improvement (\$460,000)	\$ 160,000	10	4.5%		\$ 3,600	\$ 23,200	\$ 22,480	\$ 21,760	\$ 21,040
6	Street Acceptance	\$ 125,000	5	4.5%		\$ 2,813	\$ 30,825	\$ 29,500	\$ 28,375	\$ 27,250
7	Park Improvement- Athletic Fields	\$ 100,000	5	4.5%		\$ 2,250	\$ 24,500	\$ 23,600	\$ 22,700	\$ 21,800
FACILITIES PROJECTS										
1	LHS Gillespie Auditorium Renovation	\$ 305,000	5	4.5%		\$ 6,863	\$ 74,725	\$ 71,980	\$ 69,235	\$ 66,490
2	LHS Heating Systems Upgrade (\$950,000)	\$ 350,000	10	4.5%		\$ 7,875	\$ 50,750	\$ 49,175	\$ 47,600	\$ 46,025
3	School Building Roofing Program	\$ 201,500	5	4.5%		\$ 4,534	\$ 49,368	\$ 47,554	\$ 45,741	\$ 43,927
4	Fire HQ Renovations & Redesign (\$100,000; balance from CPA funds)	\$ 70,300	5	4.5%		\$ 1,582	\$ 17,224	\$ 16,591	\$ 15,958	\$ 15,325
SCHOOL PROJECTS										
1	Systemwide LPS Technology Plan	\$ 600,000	5	4.5%		\$ 13,500	\$ 147,000	\$ 141,600	\$ 136,200	\$ 130,800
	NEW LEVY SUPPORTED DEBT SERVICE	\$ 3,126,223				\$ 70,340	\$ 714,925	\$ 689,084	\$ 663,243	\$ 637,402
AUTHORIZED LEVY SUPPORTED DEBT SERVICE										
					FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
A	Subtotal - Approved and Issued Levy Supported Debt Service					\$ 2,993,664	\$ 2,507,400	\$ 2,061,009	\$ 1,534,029	\$ 1,271,248
B	Subtotal - Estimated Debt Service - Approved and Unissued Levy Supported Debt Service (short and long-term debt)					\$ 1,363,574	\$ 1,325,844	\$ 1,276,478	\$ 1,227,312	\$ 1,178,146
C	Summary - Debt Service on authorized debt					\$ 4,357,237	\$ 3,833,044	\$ 3,337,486	\$ 2,761,340	\$ 2,449,393
D	Subtotal - Projected New Levy Supported Debt Service					\$ 70,340	\$ 714,925	\$ 689,084	\$ 663,243	\$ 637,402
E	Subtotal - Other Debt-related costs					\$ 43,855	\$ 45,171	\$ 46,526	\$ 47,921	\$ 49,359
F	TOTAL - PROJECTED LEVY SUPPORTED DEBT SERVICE				\$ 4,017,541	\$ 4,471,432	\$ 4,593,139	\$ 4,073,096	\$ 3,472,505	\$ 3,136,154

Municipal Projects

Replacement of Engine 3 - \$500,000: This request is to replace the current Engine 3, a 1997, E-One Pumper with over 100,000 miles on it. This engine was assigned for nine years as the front line engine out of Fire Headquarters, responding to more than 2,000 calls annually. Currently Engine 3 is crossed-staffed with the ladder crew and serves the community as the third engine, responding to over 500 calls annually. Annual maintenance cost to keep the truck in operational condition is between \$15,000 and \$20,000, and reliability is a major concern. NFPA standards as well as ISO standards recommend that reserve apparatus be no older than 15 years; this piece will be 15 years old upon replacement.

Head End Equipment - \$154,500 (\$83,500 in General Fund Debt, \$43,450 from Free Cash and \$27,550 for the proceeds of the Sale of Assets): This request is Phase II of a project to relocate, replace, and upgrade central equipment for the wide area network. In 2000, the Town of Lexington, with the help of RCN, embarked on a project to connect all Town and School buildings with a high-speed data network. Critical Town and School department operations are heavily dependent on access to information technology through the wide area network. This network collapses into a "head end" consisting of firewalls, routers and switching devices that are currently located offsite in the Liberty Mutual Building.

The current equipment is approaching the end of its useful life and finding replacement parts is increasingly difficult, leaving the network subject to prolonged downtime. Replacement of head end equipment will also allow the Town to take advantage of technology advances made since the existing equipment was installed 7 years ago. The proposed capital request for 2010 is to replace the head end equipment, and to improve security by installing it at the new DPW Facility. \$60,000 was appropriated at the 2008 ATM to begin replacement of equipment. A Phase III request is planned in FY2011 for additional equipment including a network admission control device, an appliance to archive email messages, and web filtering.

Comprehensive Storm Management Watershed Study - \$110,000: DPW, Engineering and Conservation are collaborating to address drainage and management issues related to the 18 brooks in Lexington. Sediment buildup in brooks and wetlands has reduced the volume of water that can be handled by the drainage system in Lexington. In some cases the drain system outlets into the brooks have been completely filled with sediment. This request is to fund Phase 1 of a three-year comprehensive, detailed study on each of Lexington's three watersheds (Charles River, Mystic River and Shawsheen River) that can be used to develop and prioritize brook restoration and drainage improvement plans. Future implementation of these projects is expected to include prevention of damage to private property and Town infrastructure caused by flooding due to poor drainage.

DPW Equipment Replacement - \$520,923 (total including water and sewer = \$903,423): The Department of Public Works annually reviews its inventory of 146 vehicles and pieces of specialized equipment to determine replacement requirements and identify any new equipment needs for the next five years. Factors considered include mechanical condition and repair history, changing work requirements, replacement cost, and recommended replacement time interval. Recommendations are made by the Road Machinery Division staff and all Division Superintendents, and reviewed by the Manager of Operations and the Director of Public Works. The operations of the Department rely heavily on regular and specialized vehicles to mow parks, plow snow, repair streets and complete a variety of other projects. The objective of the replacement program is to maintain an efficient and cost effective fleet of vehicles and equipment.

FY2010 General Fund Debt authorization is requested to purchase the following equipment:

- 2- 6 Wheel HD Dump with plow/underscraper & stainless steel sander body (2 @ \$153,700 each = \$307,400),
- F450 Truck with Utility Body, Crane & Compressor (\$88,323),
- Rear Load Trash Compactor (\$100,200).

Storm Drainage Improvements - \$160,000: This request will provide \$160,000 to be used to repair/replace drainage structures that are part of road resurfacing projects and other structures for damaged or requiring repair.

Street Acceptance - \$125,000: The abutters on Pitcairn Place have petitioned the Town to accept Pitcairn Place as a Public Way. Pitcairn Place was originally developed as a subdivision street, but for unknown reasons, the developer never requested that the Town accept it. The estimated cost to bring the street and right of way up to a standard condition for acceptance is \$125,000. This cost will ultimately be borne by the abutters through the betterment process.

Park Improvement – Athletic Fields - \$200,000: (\$100,000 from General Fund Debt and \$100,000 CPA Funds): This is part of an ongoing capital program for Lexington's athletic fields to provide adequate, safe, and easily maintained field space for youth, adult, recreation, and school programs. This project provides for the renovation of athletic field space at the Center Playfields/school athletic fields, specifically the area between the 90-foot varsity baseball field and the main varsity softball field. Besides use as the outfield areas for baseball and softball, this area is also used for soccer, gym classes, recreation programs, and the Lions Club July 4th carnival. The area has not been significantly upgraded in the last 20 years and is now a safety concern for both the Recreation Department and the Public Works Department due to uneven surface, poor drainage, and inadequate turf cover. The area will be stripped and laser graded to accommodate new turf and will have proper drainage installed. This project is subject to resolving the issue of the location of the annual July 4th Lions Club carnival. (Note: \$100,000 was requested from CPA funds in conjunction with the drainage study of the center playfields. The CPC has approved the request, but subsequent to the CPC hearing on the project additional information regarding project scope came to light that has triggered additional review by staff, which may result in a revised request at town meeting.)

Department of Public Facilities Projects

LHS Gillespie Auditorium Renovation - \$305,000: This is the final funding request for the renovation of the Gillespie Auditorium at Lexington High School. Previous Town Meetings have authorized funding totaling \$658,000, of which \$330,000 is still available. An additional \$305,000 is requested to complete the project in the summer of 2009. Remaining items include a new sound system (\$185,000), HVAC improvements to restore full capacity and reduce noise, replacement of carpeting, and stage resurfacing. In addition, a forestage (\$75,000) will be ordered to extend the stage over the orchestra pit. It is anticipated that the forestage will remain in place except when the orchestra is being used for musical productions. New, padded seatbacks will be ordered for the lower level seats (\$109,000); balcony seats will not be upgraded because the front of the forestage will not be visible from part of the balcony area. It is anticipated that the auditorium ceiling will also be repainted at this time, assuming that an effective repainting specification is obtained from the current evaluation of the failed original painting job.

LHS Heating System Upgrade - \$350,000: Current conditions of the HVAC systems at Lexington High School and unreliable pneumatic controls are resulting in poor temperature control, noisy classrooms, and the potential for indoor air quality issues. The Department of Public Facilities recommends spending \$1,415,000 for engineering and construction to replace Math, Science, and World Language buildings univents and add digital controls (DDC) to all univents, variable air volume (VAV) boxes, and roof top units to be funded from the combination of available funds from prior appropriations and this capital request. Future improvements to the HVAC system will be included as part of the ongoing School Master Plan recommendations.

School Building Roofing Program System-Wide - \$201,500: This project requests an investment in roof replacement of approximately \$4,000,000 over 10 years. Because of an excessive number of roof leaks, a comprehensive roofing assessment of all 10 school buildings was conducted in May of 2008. The resulting inventory of 806,000 square feet of school building roofs, valued at \$12,000,000, includes roof type and square footage of each roofing area. In the past year roof leaks have caused classrooms to be closed and students relocated into other spaces while repairs and clean up is conducted. Water infiltration causes damage to

building components and furnishings, and the resulting moisture, if not dried within 24 - 48 hours, can create an environment for mold growth.


Fire Headquarters Renovation Design – (\$70,300 General Fund Debt and \$29,700 CPA Funds for a Total of \$100,000): This request is to continue the feasibility study funded at the 2008 Annual Town Meeting. These funds will provide the Permanent Building Committee with a conceptual design for two options related to the renovation/expansion of the main Fire Station. The existing building was designed in the middle of the last century. Though meeting the basic needs of emergency response, it does not accommodate the administrative and service demands of the Fire/EMS Department of the 21st Century.

School Projects

System-Wide Lexington Public Schools Technology Plan - \$600,000: This request focuses on core, critical computing services and building a stable and reliable backbone to support the School Department's mission and long range technology capital plan. FY2010 projects are intended to achieve the following:

- Replace some of the oldest computers and related equipment, moving the district forward towards a four year planned replacement cycle;
 - Maintain and update the school's LAN network to provide a reliable and stable framework;
 - Provide improved management tools; and
 - Provide more classroom instructional projectors to support teaching.
1. Desktop Computing - \$500,000: There are currently 2,100 plus desktop, laptop and server computers used daily by students, instructional staff, support staff and administrators. Despite accelerated replacement efforts initiated in FY 08, some computers still in daily service are five to eight years old and are no longer capable of running current versions of instructional software, or providing adequate access to required networked resources or online software tools; they are also no longer cost effective to repair.
 2. Network Equipment - \$8,000: Minor planned network upgrades will leverage our investment in the network equipment purchased with previous years' funds. Upgrades of the LAN network cabinet switches and service throughout all school buildings will be completed in 2009, including the expansion of our existing managed wireless network and some WAN services upgrades specific to school requirements.
 3. LCD/DLP Projection Equipment - \$50,000: Additional LCD projectors will be installed as appropriate in classrooms throughout the district; locations to be determined.
 4. Information Delivery Systems - \$27,000: Funds are requested to continue to maintain and support server infrastructure including additional storage capacity, archive systems, web services and security. In previous years we have addressed interoperability and compatibility between administrative data systems, completed upgrade of all school file servers, and extended overall data storage capacity to support administrative needs. The district is converting its core student management system to a unified flexible database information system with web-based access. FY2010 funds will upgrade the Firstclass communication server, provide a radius server for LAN management, and *start* to replace aging file servers currently in use.
 5. Printers/Peripherals - \$15,000: To purchase new and replace old shared printers throughout the district as building needs arise. Printers have many moving parts that wear out and break and are not always cost effective to repair.

FY2010 RECOMMENDED PROJECTS - WATER FUND DEBT (Table II)


 Town of Lexington - FY 2010 Budget FY 2010 Manager's Recommended Budget: Capital Projects										
TABLE II: FY2010 RECOMMENDED PROJECTS - WATER DEBT										
	PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	ESTIMATED INT. RATE	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
1	Water Distribution Improvements	\$900,000	10	4.5%		\$ 20,250	\$ 130,500	\$ 126,450	\$ 122,400	\$ 118,350
2	Equipment replacement	\$ 119,000	5	4.5%		\$ 2,878	\$ 29,155	\$ 28,084	\$ 27,013	\$ 25,942
PROJ. REVENUE (WATER) SUPPORTED DEBT SERVICE		\$ 1,019,000				\$ 22,928	\$ 159,655	\$ 154,534	\$ 149,413	\$ 144,292
	AUTHORIZED WATER DEBT SERVICE				FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
A	Subtotal: Authorized and Issued Water Debt Service					\$ 752,586	\$ 758,233	\$ 740,425	\$ 674,832	\$ 434,126
B	Subtotal - Estimated Debt Service - Approved and Unissued Water Debt Service (short and long-term debt)					\$ 320,355	\$ 424,538	\$ 675,216	\$ 520,681	\$ 507,703
C	Summary: Debt Service on Authorized Debt					\$ 1,072,941	\$ 1,182,770	\$ 1,415,640	\$ 1,195,512	\$ 941,829
D	Subtotal: Projected Debt Service on Proposed Capital Projects					\$ 22,928	\$ 159,655	\$ 154,534	\$ 149,413	\$ 144,292
E	Subtotal - Other Debt-related costs					\$ 11,669	\$ 12,019	\$ 12,379	\$ 12,751	\$ 13,133
F	TOTAL: PROJECTED WATER DEBT SERVICE				\$ 850,350	\$ 1,107,537	\$ 1,354,444	\$ 1,582,554	\$ 1,357,676	\$ 1,099,255

Water Distribution Improvements - \$900,000: This request is to replace approximately 5,000 linear feet of unlined or inadequate water main and deteriorated service connections, and eliminate dead ends in water mains. Work will be done on portions of Waltham Street, Audubon Road, Hastings Road, Vaille Avenue and sections of other streets. Unlined water main corrodes continuously, and the resulting solid blisters on the inner pipe surface restrict flow and degrade the water. New pipe is lined to prevent this tuberculation and provide cleaner water. Fewer water line breaks will lead to less emergency construction funds. In addition, newer water infrastructure means less loss due to leakage. Dead end water mains limit the flow of water available at hydrants in the event of a fire. Part of funding may come from a MWRA loan.

Equipment Replacement - \$119,000: The following vehicle used by the Water Division is requested for FY2010:

- 6 Wheel Heavy Duty Dump

FY2010 RECOMMENDED PROJECTS - WASTEWATER FUND DEBT (Table III)

 Town of Lexington - FY 2010 Budget Table III: FY 2010 Manager's Recommended Budget: Capital Projects										
PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	ESTIMATED INT. RATE	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	
1 Wastewater System Improvements	\$1,200,000	10	4.5%		\$ 27,000	\$ 174,000	\$ 168,600	\$ 163,200	\$ 157,800	
2 Pump Station Upgrades	\$100,000	5	4.5%		\$ 2,250	\$ 24,500	\$ 23,600	\$ 22,700	\$ 21,800	
3 Equipment Replacement	263,500	5	4.5%		\$ 5,929	\$ 64,558	\$ 62,186	\$ 59,815	\$ 57,443	
PROJ. REVENUE (SEWER) SUPPORTED DEBT	1,563,500				\$ 35,179	\$ 263,058	\$ 254,386	\$ 245,715	\$ 237,043	
AUTHORIZED SEWER DEBT SERV.										
				FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	
A Subtotal: Authorized and Issued Sewer Debt Service				\$ 569,971	\$ 487,095	\$ 347,736	\$ 320,462	\$ 222,212	\$ 165,787	
B Subtotal - Estimated Debt Service - Approved and Unissued Sewer Debt Service (short and long-term debt)					\$ 92,932	\$ 444,047	\$ 429,880	\$ 359,667	\$ 347,742	
C Summary: Debt Service on Authorized Debt				\$ 569,971	\$ 580,028	\$ 791,782	\$ 750,342	\$ 581,878	\$ 513,529	
D Subtotal: Projected Debt Service on Proposed Capital Projects					\$ 35,179	\$ 263,058	\$ 254,386	\$ 245,715	\$ 237,043	
E Subtotal - Other Debt-related costs					\$ 18,291	\$ 18,839	\$ 19,404	\$ 19,987	\$ 20,586	
F TOTAL: PROJECTED SEWER DEBT SERVICE				\$ 569,971	\$ 633,497	\$ 1,073,679	\$ 1,024,132	\$ 847,579	\$ 771,158	


Wastewater System Improvements - \$1,200,000: This is part of the annual request for rehabilitation of sanitary sewer infrastructure at a projected pace of 4,900 linear feet per year. Engineering investigation and evaluation will be done on sewers in remote, inaccessible areas, such as along brook channels where poor soil conditions lead to storm water infiltration. Areas of focus in FY2010 include the Kiln Brook basin, Tophet Swamp and the area around the Town's recycling facility. Work will include replacement or repair of deteriorated sewers and manholes in easements. Sewage leaks and overflows present a direct danger to the health of the community through transmission of waterborne diseases. In addition, the Town payment to MWRA for sewage treatment is based on total flow through the meter at the Arlington town line, so excessive flow of stormwater in the sewer results in unnecessarily higher sewage bills. This project maybe eligible for MWRA grant loan program.

Pump Station Upgrades - \$100,000: Lexington has 10 Sewer pumping stations valued at over \$6 million dollars. This request is the third of a five-year program for upgrading, OSHA compliance, and equipment replacement. The pump stations are evaluated every year to ensure they are operating within design perimeters. As the system ages, motors and valves need to be replaced and entryways need to be brought up to current OSHA Standards. Pump failure result in sewer surcharging and overflows, which create a public health risk and environmental damage. FY2010 work will be at the Concord Ave Station and North Street Station.

Equipment Replacement - \$263,500: The following vehicle/equipment used by the Sewer Division is requested for FY2010:

- Sewer Vacuum Truck

FY2010 RECOMMENDED PROJECTS – CASH CAPITAL (Table V)

 Town of Lexington - FY 2010 Budget FY 2010 Manager's Recommended Budget: Capital Projects									
TABLE V: FY2010 RECOMMENDED FUNDING FROM REVENUES (Cash by Source)									
	PROJECT	Free Cash	Tax Levy	Water Retained Earnings	Sewer Retained Earnings	Proceeds from the Sale of Real Estate	CPA	Chapter 90/Other state funding	Total
SCHOOL PROJECTS									
1	Classroom Furniture Replacement	\$ 50,000							\$ 50,000
2	Replacement of Kitchen Equipment	\$ 75,000							\$ 75,000
	SUBTOTAL	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
FACILITIES									
1	Relocate Old Harrington Playground structures	\$ 40,000							\$ 40,000
2	Relocation/Addition of Sprinkler Heads - Clarke School	\$ 85,000							\$ 85,000
3	Bowman Play Area Improvement	\$ 80,000							\$ 80,000
4	LHS Elevator Piston Replacement	\$ 40,000							\$ 40,000
5	School Building Envelope Program	\$ 125,000							\$ 125,000
6	Lexington Police Station Space Needs Study						\$ 45,000		\$ 45,000
7	Stone Building Renovation						\$ 271,660		\$ 271,660
8	Cary Vault Climate Control- Supplemental Approp.						\$ 45,000		\$ 45,000
9	East Lexington Fire Station Kitchen Upgrade	\$ 75,000							\$ 75,000
10	Fire Headquarters Renovation and Redesign (\$100,000; balance in General Fund Debt)						\$ 29,700		\$ 29,700
11	School Accessibility Improvement	\$ 50,000							\$ 50,000
12	Building Envelope		\$ 157,594						\$ 157,594
13	Town Office Building Renovation Design						\$30,000		\$ 30,000
	SUBTOTAL	\$ 495,000	\$ 157,594	\$ -	\$ -	\$ -	\$ 421,360	\$ -	\$ 1,073,954
MUNICIPAL PROJECTS									
1	Head End Equipment	\$ 43,450				\$27,550			\$ 71,000
2	Archives & Records Management/Conservation						\$ 150,000		\$ 150,000
3	Open Space Acquisition Planning						\$ 50,000		\$ 50,000
4	GIS Implementation plan	\$ 84,000		\$ 21,600	\$ 14,400				\$ 120,000
5	Hydrant Replacement Program	\$ 25,000		\$25,000					\$ 50,000
6	Automatic Meter Reading System - Assessment and Design			\$25,000	\$25,000				
7	Street Improvements		\$ 538,125					\$700,000	\$ 1,238,125
8	Traffic Mitigation	\$ 50,000							\$ 50,000
9	Intersection Improvements							\$1,100,000	\$ 1,100,000
10	Storm water Mitigation Marrett Road/Old Res.						\$ 569,000		\$ 569,000
11	Pine Meadows Improvements						\$ 200,000		\$ 200,000
12	Park Improvement- Athletic Fields (\$200,000 of which \$100,000 to be financed with GF debt)						\$ 100,000		\$ 100,000
	SUBTOTAL	\$ 202,450	\$ 538,125	\$ 71,600	\$ 39,400	\$ 27,550	\$ 1,069,000	\$ 1,800,000	\$ 3,698,125
Other CPA funded projects									
1	Greeley Village Roof Replacement						\$ 320,828		\$ 320,828
2	Munroe Tavern Historic Structures Report and Capital Needs						\$ 50,000		\$ 50,000
3	LexHab - Purchase of 3 properties						\$ 797,500		\$ 797,500
4	Land Acquisition						TBD		-
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,168,328	\$ -	\$ 1,168,328
	TOTAL	\$822,450	\$695,719	\$71,600	\$39,400	\$27,550	\$2,658,688	\$1,800,000	\$6,065,407

School Projects

Classroom Furniture Replacement - \$50,000 (Free Cash): School buildings that have not been renovated need to have classroom furnishings replaced, and there are additional limited needs at other schools. This is the second annual funding request. Last year the School Department used some of the funds to move donated furniture that had been stored both on site and off site into the schools, and to purchase a limited amount of new furniture. New replacement furniture is needed at Bowman, Bridge. Hastings, Estabrook, Clarke and Diamond (classroom furniture) schools and the High School labs.

Replacement of Kitchen Equipment - \$75,000 (Free Cash): This is the second annual request for upgrading food service equipment and software at all schools. Food Service is an in-house restaurant providing healthy and fresh lunch options for students and staff serving hundreds of meals a day, thousands of meals a year. Currently, some of the school kitchens are functioning with inappropriate and unsafe household grade equipment. In addition, much of the commercial grade equipment has survived well beyond its ten-year useful life and needs to be replaced. Two kitchens failed during FY07, requiring satellite operations to be put in place. Replacement is needed to comply with Board of Health regulations and to avoid equipment failure. FY2010 funds will be used at Clarke, Diamond, Hastings, and LHS.

Department of Public Facilities Projects

Relocate Old Harrington Playground Structures - \$40,000 (Free Cash): The play structure behind Old Harrington is no longer used. The equipment is in good condition and could be utilized at another location where maintenance and annual replacement of the woodfibre surface to maintain safe conditions are already being done. Both Bowman and Estabrook schools have requested additional playground structures be installed. Working with representatives of (new) Harrington, Estabrook, and Bowman schools, the Department of Public Facilities will develop a plan to utilize these components at the three schools.

Relocation/Addition of Sprinkler Heads: Clarke School - \$85,000 (Free Cash): In the process of renovating the heating system at the Clarke School in 2008, Fire Department staff observed that the previous replacement of ceiling-mounted univents from 2000 were obstructing the sprinkler system spray pattern at various locations in the building. It has been determined that this configuration of sprinkler heads does not meet code, including the code requirements for the new univents. Sprinkler coverage needs to be increased to reach beyond the univents. Adding and/or relocating sprinkler heads will accomplish this requirement. As this project was not identified until after the annual town meeting warrant was issued, it is proposed that funding be sought at the special town meeting to be held this Spring.

Bowman Play Area Improvement - \$80,000 (Free Cash): This project requests funds to replace approximately 20,000 square feet of pavement in the play area behind the Bowman school. The pavement is beyond its useful life, with weeds growing in cracks and the uneven surface causing frequent trips and spills for students during recess. The new pavement will complement the Bowman Shade Structure (funded through donations and grants) that will be constructed during the summer of 2009 to significantly improve the recess environment for students.

LHS Elevator Piston Replacement - \$40,000 (Free Cash): Funding is requested for replacement of the hydraulic cylinder in one of the Lexington High School elevators. The Commonwealth of Massachusetts Department of Public Safety has notified the Lexington Department of Public Facilities (DPF) that if it cannot provide proof that the hydraulic jack is double bottomed, the Town will be required to replace the jack. The Department of Public Facilities is currently researching the equipment to see if this replacement is required. If the elevator does meet State regulations, the funds will not be spent.

School Building Envelope Program - \$125,000 (Free Cash): Funds are requested annually for system-wide repairs to the building envelope that keeps moisture out of school

building structures. Proper maintenance of the buildings operated by the Schools will include repair of damaged panels and siding, recaulking and weatherproofing windows and doors, and painting the wood exterior on an as needed basis (approximately seven years). The operating budget will continue to fund small, individual items such as failure of a specific door or window or small painting project. Each year's program will be established on a priority basis to each school building. FY2010 funds will be used to repair the exterior soffit and wall panels at the Clarke Middle School. The soffit has deteriorated such that the horizontal panels could potentially fall onto the lower roof, and vertical panels have separated from the wall structure so that moisture can infiltrate. Future years' projects will be repairing and painting the exterior of Lexington High School and reconstructing the spalled concrete below the roof cap at Diamond Middle School.

Lexington Police Station Space Needs Study - \$45,000 (CPA Funds): Funding is requested for a space needs study of the Police Station that would include:

- a program of space needs,
- building & site conditions assessment and systems evaluations (architectural, structural, mechanical, plumbing, life safety, electrical),
- historical evaluations and criteria,
- report on LEED opportunities with selected building design,
- schematic design options (building & site),
- design review,
- recommended schematic design solution,
- projected construction costs and project budget, and
- projected project schedule and milestones.

The station was originally built in the 1950's. It was renovated in the mid 70's when the entire building was dedicated to police services; in 1994 to rebuild the cell block, create an area for a joint police/fire/9-1-1 dispatch center and improve accessibility; and again in 2007 to accommodate all new radio, telephone and dispatching equipment. The physical facilities currently lack many important features including an elevator, a fire sprinkler system, a sally port for prisoner access to the cellblock, and a bulk storage area for supplies and large pieces of evidence. The firing range, male and female locker rooms, kitchen facilities, training area, garage, and electrical and HVAC systems are all inadequate. The study described above will help determine priorities for bringing the Police Station up to current requirements.

Stone Building Renovation - \$271,660 (CPA Funds): This project is requesting funds for the design and specifications necessary to renovate the Stone Building. Built in 1833 by Eli Robbins, the building hosted lectures by such dignitaries as Ralph Waldo Emerson. It has been used as a public space for most of its history and has been owned by the Town of Lexington since 1892 when it was first used as a Branch Library. The Stone Building, registered as a National Historic Landmark and well loved by the community, is in need of repair and renovation if it is to be used for any public purpose. The building is currently closed due to extensive flood damage that happened in late August 2007. A planned comprehensive study, approved as a CPA project by the Community Preservation Committee and approved for funding by Town Meeting, was completed in Fiscal Year 2008. The Trustees are recommending Option A, restoring the historic "ell" on the back of the building rather than developing access within the existing footprint of the building. The total cost estimate is \$2,700,000. The contemplated future use of this building is as a Lexington Historical Center. As an alternative to this request, the CPC has recommended that \$180,000 be appropriated to stabilize the structure.

Cary Vault Climate Control – Supplemental funding of \$45,000 (CPA Funds): These funds are requested for the Cary Vault Climate Control project originally authorized under Article 28, 2006 Annual Town Meeting (\$60,000) and supplemented under Article 43 (a) of the 2007 Annual Town Meeting with a \$15,000 transfer from Article 29 of the 2006 Special Town Meeting that authorized \$60,000 for Cary Vault Shelving. Additional funding for this HVAC is needed due to more complex engineering requirements than envisioned at the time of the original appropriation. When the project was bid in spring 2008 it was expected to fall well within the \$75,000 appropriation, but the single bid received (\$100,000) was not accepted as it exceeded available funding. We are reviewing the specifications and considering possibilities for redesign; however, should redesign options prove not viable we would like to re-bid and expect costs to again approach \$100,000. Delay of the HVAC is holding up vault reorganization and transfer of historical materials to secure archives. A supplemental appropriation of \$45,000 is requested

East Lexington Fire Station Kitchen Upgrade - \$75,000 (Free Cash): This project requests funds to upgrade the East Lexington Fire Station kitchen. The inadequacy of the existing kitchen to support the Department's needs was identified in the 2004 Building Finance Advisory Committee report. The project includes replacement appliances, cabinets, and refinishing walls, floors, and ceilings.

Fire Headquarters Renovation Design – \$100,000 (\$70,300 General Fund Debt and \$29,700 CPA Funds): See project description under General Fund Debt above.

School Accessibility Improvement - \$50,000 (Free Cash): This funding request will provide improved accessibility at primary entrances to Lexington's school buildings. Students with physical challenges have experienced difficulty in entering even the newly constructed elementary schools, which are in compliance with accessibility codes. This project will install an automatic door opener at four of the ten school buildings plus the entrance of to the Lexington Children's Place. Funding for the other six school buildings will be requested next year. The Department of Public Facilities will work with school building administrators on the timing of the installations.

Building Envelope - \$157,594 (Tax Levy Funding): This annual request includes construction, repair and replacement projects for the maintenance and upgrade of municipal buildings and systems. Projects proposed for FY2010 include:

- Animal Shelter - Building envelope repairs and refurbish interior (\$15,000),
- Masonry waterproofing plan - Develop specifications and schedule for masonry repointing and waterproofing schedule town wide. (\$10,000).
- The Department of Public Facilities is prioritizing additional projects.

Town Office Building Renovation Design - \$30,000 (CPA Funds): This project is to complete the Town Office Building Use Study and Renovation Design funded at the 2008 Annual Town Meeting. With the DPW department relocating to the new facility at 201 Bedford Street, the time is appropriate to implement phased construction and renovation to better serve the customers and staff. The use study and renovation design conducted by Bargmann Hendrie and Archetype (BH+A) is expected to identify improvements in the following areas:

- Correct code and ADA deficiencies,
- Improve energy efficiency, and
- Support realignment of staff to improve workflows and customer service.

Municipal Projects

Head End Equipment Replacement - \$154,500 (\$83,500 in General Fund Debt, \$43,450 from Free Cash and \$27,550 for the proceeds of the Sale of Assets): See project description under General Fund Debt above.

Archives and Records Management/Conservation - \$150,000 (CPA Funds): This is for year 2 of an anticipated 5-year request for conservation and preservation of historic municipal documents and records and will continue to address the needs to protect and secure the Town's permanent and vital records for proper retention, archiving and perpetual access. An annual request of \$150,000, deemed eligible for Community Preservation Act funding, is being made for contractual services, equipment, and archival materials required for the completion of records treatment, filming, information and data migration, and digitization. Large volumes of records exist only in hard copy, with little or no security provisions, and are at risk for damage and loss. Years of permanent archival records created by municipal departments including DPW/Engineering, Community Development, Assessors, Selectmen, Town Clerk, and other offices require microfilming, scanning, and conservation/preservation. The impending construction of a new DPW facility and relocation of DPW/Engineering creates a need and opportunity for conservation & preservation of critical records, maps, and plans. In addition, some of this information is critical for full implementation of the GIS system. The main vault at Cary Hall, enhanced with moveable shelving and pending climate control work funded by the CPA, established a core facility for proper retention, retrieval and permanent archiving of valuable permanent and historical information. The year 2013 will mark the 300th anniversary of the incorporation of Lexington; work to be completed during this 5-year project will provide the basis for a virtual exhibit of some of Lexington's history during 2013. Year 1 and proposed year 2 projects will be published in late September.

Open Space Acquisition Planning - \$50,000 (CPA Funds): Of the \$150,000 that the Community Preservation has requested for administrative expenses in FY2010, \$50,000 is for the planning, legal, survey and appraisal work associated with the acquisition of open space. Such funds will enable the Conservation Commission to act in a timely fashion to complete the due diligence required to prepare for a land acquisition. While other Town projects use "study monies" to investigate the benefits of a particular project, the Conservation Commission does not have the advantage of this type of lead-time. It must often act quickly to evaluate a property through legal, survey and appraisal work. Without designating these funds for open space planning, the CPC's charge of allocating a third of its revenues to open space preservation would be hindered.

GIS Implementation Plan - \$120,000 (\$84,000 Free Cash, \$21,600 Water Retained Earnings, \$14,400 Sewer Retained Earnings): This request is for the third year of a three-year plan to implement the development of a GIS system for the Town of Lexington. Over the last 20 years, technology has progressed exponentially and the ability to integrate databases with graphical interfaces, maps, aerial photography and handheld devices has revolutionized the way both public and private enterprise works. The combined name for these various technologies is Geographic Information System (GIS). GIS has numerous benefits for the organization at every level. GIS allows departments to coordinate activities electronically, adjust mapping and parcel numbers automatically, provide easy to understand graphical explanations of Town-wide issues, assist in cataloging of properties throughout the community, coordinate activities of emergency services, and aid utility operations. The recommendations for the size, scope and cost of Lexington's system are the result of a GIS needs assessment and

cost study for hardware, software, map and data inventories done in 2006 by Applied Geographic, a GIS Consulting Firm. Funding in FY 2008 and FY 2009 provided the needs assessment and basic setup of the system. FY 2010 projects will be building the storm drain layer, document scanning, and web applications.

Hydrant Replacement Program - \$50,000 (\$25,000 Free Cash and \$25,000 Water Retained Earnings): The Town of Lexington has 1,500 Fire hydrants in its fire protection system. Maintaining this infrastructure requires periodic replacement of hydrants to ensure safety and provide adequate fire fighting capacity. \$25,000 to be funded from the water enterprise fund and \$25,000 to be funded from the tax levy will provide purchase and installation of 25 hydrants per year. This is the third request in the series. Last year's request purchased the same amount of hydrants via the same funding sources.

Automatic Meter Reading System - \$50,000 (\$25,000 Water Enterprise Fund Retained Earnings and \$25,000 Sewer Enterprise Fund Retained Earnings): This request will fund consulting/engineering services for the selection of an Automatic Water Meter Reading system. There are four major components that typically comprise a town-wide automated meter reading system: an endpoint of meter transmitters, optional repeaters, the base station receiver, and the data operations center (DOC). Completion of this type of network will provide the Town with the ability to read meters from a remote location. This type of system can also provide on-demand meter readings and immediate status alerts. It will enable the DPW to reassign some of the meter reading staff to other projects (backflow testing), allow increased billing frequency, and reduce or eliminate estimated readings. Funds will be requested in FY2011-13 for the phased installation of the equipment for this system.

Street Improvements - \$1,238,125 (\$538,125 Tax Levy Funding and \$700,000 Chapter 90 State Aid): This request is for the annual street resurfacing program. It is comprised of \$538,125 of Town funds from the 2001 override and \$700,000 of State Chapter 90 funds. Funds will be used for design, inspections, planning and construction of streets and maintenance and repair of existing sidewalks. A preliminary plan of the streets to be repaired in FY2010 includes sections of Burlington Street and North Street.

Traffic Mitigation - \$50,000 (Free Cash): This is the third of four requests planned in support of the Traffic Mitigation Group. These funds will be used to collect data, perform analyses, review proposals and make recommendations for traffic improvements town-wide. Projects will be developed and construction costs will be estimated for future capital requests. Traffic safety is an important component of the quality of life in town. Ensuring compliance with current standards and updating operational sequences to optimize efficiency will have a positive impact on safety and vehicle fuel usage. Determining the need, or lack thereof, for new signals will promote public safety by documenting the adequacy of intersections relative to present and anticipated usage. The funding approved in FY2009 is being used to study the Mass. Ave. corridor from Pleasant Street to Marrett Rd. Potential study areas for FY2010 are Waltham Street from the Waltham line to Hayden Avenue and/or Hartwell Avenue from Maguire Road to Bedford Street, as well as evaluation of traffic calming requests.

Intersection Improvements - \$1,100,000 (MORE State Grant): The Town includes the reconstruction of the Marrett Road, Spring Street and Bridge Street intersection. This intersection is currently failing and is a high accident location. The project includes the installation of a fully actuated traffic signal system, new pavement, sidewalks, curbing, signs

and pavement markings. A sidewalk will also be installed along Spring Street connecting the Marrett Road transit route to the Shire HGT site. These improvements will allow for better traffic flow and management as a result of the Shire HGT development of the Lexington Technology Park. Because this project is funded through a State grant, no further Town Meeting action is required.

Storm Water Mitigation - Marrett Rd/Old Reservoir - \$569,000 (CPA Funds): The Recreation Committee requests funding from the Community Preservation Fund to improve the water quality of storm runoff from the drainage areas entering the Old Reservoir, thus preserving the Old Reservoir and surrounding recreational and open space areas. Originally, built as the water supply to the Town of Lexington, the Old Reservoir is now surrounded by large trees creating a pleasant aesthetic setting for recreational activities such as swimming and hiking. During the school year, teachers from the Bridge School use the Old Reservoir as part of their science curriculum. The Old Reservoir is located in the watershed of the Vine Brook, which is part of the watershed for the Shawsheen River. A 2007 consulting study showed that the primary source of bacteria is stormwater, which enters the reservoir via four outfalls along Marrett Road. Two of these outfalls go directly into the reservoir while the other two first enter a detention basin that is connected to the Old Reservoir via a 4-foot diameter pipe. While the engineer is currently working with DEP, the proposed stormwater mitigation project will likely include the following:

- The connection from the detention basin to the Old Reservoir will be modified in a manner that still provides a hydraulic connection and regulates flow from the basin. If the flow from the basin is controlled, the bacteria will have more time to die before entering the Old Reservoir;
- The existing basin will be enlarged; and
- One of the outfall pipes that carries water directly from Marrett Road into the Old Reservoir will be redirected to the existing basin to avoid the high concentrations of bacteria during storm events from contaminating the Reservoir.

The Town will apply for State DEP 319 Funding for the project (a 60/40 split.) A follow-up phase will request funding for a second water quality structure to capture water in the southwest corner of the facility.

Pine Meadows Improvements - \$200,000 (CPA Funds): The Recreation Committee requests Community Preservation funding (open space and recreation resource category) to preserve the ponds at the Pine Meadows Golf Course. Pine Meadows is a valuable open space and recreational resource used year round by Lexington residents to play golf, cross-country ski, sled and walk. A 2008 hydrology report recommended that the project be broken into 3 phases, with the following work proposed for FY2010: restoration of the Upper Control Pond Dam and the access path between the Upper Pond and the Kiln Brook, creation of an overflow system, and reconstruction of the existing pipe near the spillway. The scope of the work will include dredging approximately 2,000 cubic yards of material from the stream flowing into the Upper Pond, the stream from the Upper Pond to the Lower Pond, and Kiln Brook to Route 1-95/128 to provide a larger stormwater storage capacity. It will also include installation of a pre-cast reinforced concrete box culvert to eliminate the potentially dangerous conditions of the cart path to the left and right of the Upper Pond that washes out after heavy storms. The Town has done numerous temporary repairs, but these do not ensure the safety of the dam or adjacent paths. Phase II (FY2012) will include adding drainage to the 1st and 2nd holes, and Phase III (2015) will dredge material from the Kiln Brook/Tophet Swamp.

Park Improvements – Athletic Fields - \$200,000 (\$100,000 from General Fund Debt and \$100,000 CPA Funds): See project description under Debt Service projects above.

Land Acquisition – unspecified at this time. Costs will depend on the outcome of negotiations with landowners.

Other CPA-Funded Projects

Greeley Village Roof Replacement - \$320,828 (CPA Funds): The Lexington Housing Authority is requesting funding to replace the 26 - 40 year old roofs at Greeley Village with LEED (Leadership in Energy and Environmental Design), Green Building Rating shingles in order to reduce energy costs (\$197,952 last year) and stop water leaks in apartments. Greeley Village is an elderly/handicapped low-income public housing apartment complex with 100 units that were first occupied in 1968. Resident's annual gross income has been declining and was \$12,263 as of October 2008; at the same time the average resident's rent was \$281.00 including heat, hot water and electric. Rent income for this development is approximately \$337,200 annually.

Munroe Tavern Historic Structures Report & Capital Needs - \$50,000 (CPA Funds): The Lexington Historical Society wishes to undertake a study of Munroe Tavern to plan for capital improvements that will re-capture historic features of the structure, provide upgraded fire protection and climate control, permit accessibility for the handicapped, and provide expanded space for visiting school groups and tourists. Munroe Tavern, circa 1700, served as a temporary field headquarters and hospital for the British Redcoats during their retreat from Concord back to Boston on the afternoon of April 19, 1775. The Tavern and the land on which it sits were bequeathed to the Historical Society in 1911, and the building is on both the State and National Register of Historic Places. CPA funding is requested for a complete historic structures report and capital needs assessment. The budget for this project is based on the Society's experience with a similar study for the Hancock-Clarke restoration, as well as guidance from the Massachusetts Historical Commission regarding appropriate fees.

LexHab Purchase of Three Properties - \$797,500 (CPA Funds): LexHab is requesting CPA funding to complete the purchase of three properties for rental units to low and moderate-income. The Board of Selectmen unanimously approved LexHab's purchase of 11 Ross Road, 300 Woburn Street, and 104 Emerson Gardens Road. LexHab will provide the down payment and will cover the mortgage until Community Preservation Funds are made available to complete the combined purchase price of \$1,005,000. The Selectmen also agreed with the LexHAB board to redesign the method of advertising and selecting renters for these three properties to come into compliance with current state requirements for the units to count toward the 10% low and moderate housing available. In its early years LexHAB was able to build one- and two-family homes on tax title Town-owned lots and at greatly reduced building costs. At this time, however, LexHab has been unable to find additional buildable Town-owned lots and plans to continue purchasing condominium units and homes to supplement the houses it builds. Although LexHAB was chartered by the Town of Lexington, it has been self-supporting through its rents and does not receive tax dollars. In addition to the costs of building and maintaining housing units, LexHAB pays all its own office rent, legal fees, insurance and salary for a part-time office manager.

Deferred & FY 2011-2014 Capital Request The projects on page XI-19 include those that are not being recommended for funding in FY2010 as requested (deferred), and those that are being requested for funding in FY2011 through FY2014.

DEFERRED FY2010 CAPITAL REQUESTS AND FY2011 TO FY2014 CAPITAL REQUESTS						
Capital Project Requests	FY2010 Deferred	FY2011 Request	FY2012 Request	FY2013 Request	FY2014 Request	Total
SCHOOLS						
Classroom Furniture Replacement	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Replacement of Kitchen Equipment	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
Technology Plan	\$0	\$600,000	\$600,000	\$600,000	\$600,000	\$2,400,000
Time Clocks for all Buildings	\$0	\$200,000	\$0	\$0	\$0	\$200,000
SUBTOTAL - SCHOOLS	\$ -	\$ 950,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 3,200,000
DEPARTMENT OF PUBLIC WORKS						
Pedestrian Signal Improvements	\$0	\$40,000	\$40,000	\$220,000	\$180,000	\$480,000
Security Gate and Access Control System at Hart	\$0	\$91,000	\$0	\$0	\$0	\$91,000
Brook Restoration	\$390,000	\$200,000	\$200,000	\$100,000	\$100,000	\$990,000
Water Distribution System Improvement	\$0	\$900,000	\$900,000	\$0	\$900,000	\$2,700,000
Equipment Replacement	\$0	\$587,400	\$336,700	\$520,000	\$417,000	\$1,861,100
Sanitary Sewer System Improvement	\$0	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$4,800,000
Hydrant Replacement Program	\$0	\$50,000	\$50,000	\$0	\$0	\$100,000
Pump Station Upgrade	\$0	\$100,000	\$100,000	\$0	\$0	\$200,000
Automatic Meter Reading System	\$732,250	\$546,000	\$546,000	\$0	\$0	\$1,824,250
Street Improvements	\$0	\$1,251,578	\$1,265,368	\$1,279,502	\$1,293,989	\$5,090,437
Dam repair	\$0	\$300,000	\$300,000	\$0	\$0	\$600,000
CBD Sidewalks	\$400,000	\$400,000	\$400,000	\$0	\$0	\$1,200,000
Sidewalk Improvement	\$200,000	\$200,000	\$300,000	\$400,000	\$400,000	\$1,500,000
Storm Drainage Improvement	\$300,000	\$460,000	\$460,000	\$460,000	\$0	\$1,680,000
Traffic Mitigation	\$0	\$50,000	TBD	TBD	TBD	\$50,000
Intersection Improvements	\$0	\$200,000	TBD	TBD	TBD	\$200,000
Hartwell Avenue Traffic Mitigation Improvements	\$0	TBD	TBD	TBD	TBD	TBD
SUBTOTAL - PUBLIC WORKS	\$2,022,250	\$6,575,978	\$6,098,068	\$4,179,502	\$4,490,989	\$23,366,787
Police						
Police Station Renovation Design/Construction	\$0	TBD	TBD	\$0	\$0	TBD
Software (Police & Fire/EMS)	\$0	\$0	\$10,000	\$400,000	\$0	\$410,000
SUBTOTAL - POLICE	\$0	\$0	\$10,000	\$400,000	\$0	\$410,000
Fire						
Fire Station Renovation Design/Construction	\$0	TBD	TBD	\$0	\$0	TBD
Replacement of Rescue Vehicle (ambulance)	\$0	\$0	\$240,000	\$0	\$0	\$240,000
Replacement of Ladder Truck	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
SUBTOTAL - FIRE	\$0	\$0	\$240,000	\$0	\$1,000,000	\$1,240,000
Facilities						
Hastings Oil Tank Removal and Boiler Replacement	\$135,000	\$0	\$0	\$135,000	\$0	\$270,000
LHS Elevator Piston Replacement	\$0	\$0	\$0	\$25,000	\$0	\$25,000
LHS Heating Systems Upgrade	\$600,000	\$1,650,000	\$1,000,000	\$0	\$0	\$3,250,000
School Accessibility Improvement	\$0	\$60,000	\$0	\$0	\$0	\$60,000
School Building Envelope Program	\$0	\$125,000	\$125,000	\$125,000	\$125,000	\$500,000
School Building Roofing Program	\$0	\$531,330	\$532,507	\$527,882	\$570,500	\$2,162,219
Visitor's Center Patio	\$0	\$12,000	\$0	\$0	\$0	\$12,000
East Lexington Fire Station Kitchen Upgrade	\$0	\$0	\$0	\$0	\$0	\$0
Building Envelope	\$0	\$161,534	\$165,572	\$169,711	\$173,954	\$670,771
Town Office Building Renovations	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
SUBTOTAL - FACILITIES	\$735,000	\$4,539,864	\$1,823,079	\$982,593	\$869,454	\$8,949,990
RECREATION						
Storm water Mitigation Marrett Road/Old Res.	\$0	\$190,047	\$0	\$0	\$0	\$190,047
Pine Meadows Improvements	\$0	\$0	\$248,900	\$0	\$0	\$248,900
Park Improvement- Athletic Fields	\$0	\$50,000	\$50,000	\$50,000	\$160,000	\$310,000
Town Pool Renovation	\$0	\$155,000	\$0	\$0	\$0	\$155,000
Pine Meadows Equipment	\$0	\$27,900	\$0	\$0	\$0	\$27,900
Athletic Facility Lighting	\$0	\$254,000	\$0	\$433,000	\$0	\$687,000
Park Improvements-Hard Court Resurfacing	\$0	\$0	\$100,000	\$65,000	\$0	\$165,000
Park and Playground Improvements	\$0	\$0	\$60,000	\$115,000	\$0	\$175,000
ADA Accessibility Study	\$0	\$0	\$0	\$0	\$50,000	\$50,000
SUBTOTAL - RECREATION	\$0	\$676,947	\$458,900	\$663,000	\$210,000	\$2,008,847
Community Development						
Land Acquisition	TBD	TBD	TBD	TBD	TBD	TBD
Open Space Acquisition Planning		\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
SUBTOTAL - COMMUNITY DEVELOPMENT	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Library						
Stone Building Renovation	\$0	\$2,376,403		\$0	\$0	\$2,376,403
SUBTOTAL - LIBRARY	\$0	\$2,376,403	\$0	\$0	\$0	\$2,376,403
GENERAL GOVERNMENT						
Head End Equipment		\$105,800	\$0	\$0	\$0	\$105,800
Town/School Telephone System Replacement	\$0	\$450,000	\$0	\$0	\$0	\$450,000
Archives & Records Management/Conservation		\$150,000	\$150,000	\$150,000		\$450,000
SUBTOTAL - GENERAL GOVERNMENT	\$0	\$705,800	\$150,000	\$150,000	\$0	\$1,005,800
TOTAL	\$ 2,757,250	\$ 15,874,992	\$ 9,580,047	\$ 7,175,095	\$ 7,370,443	\$ 42,757,827

Section XII: Appendices



- A: Program Improvement Requests
- B: Budget Information
- C: Financial Information
- D: Glossary

Section XII: Appendices

This section includes detailed information about:

- Appendix A: Program Improvement Request Summary A-1
- Appendix B: Budget Information B-1
- Appendix C: Financial Data C-1
- Appendix D: Glossary D-1

Appendix A: Program Improvement Request Summary





Appendix A: Program Improvement Requests

Shared & Municipal Programs 2000-8000

FY 2010 Town Manager's Preliminary Budget: Program Restoration/Improvements

Program	Description	Department Request	Town Manager's Recommendation		Selectmen's Recommendations		Notes
			Recommended	Not Recommended	Recommended	Not Recommended	
Shared Expenses							
2400 Public Facilities	School Grounds Maint.	\$ 27,835	\$ -	\$ 27,835	\$ -	\$ 27,835	net of expected cost savings
sub-total 2000 Shared Expenses		\$ 27,835	\$ -	\$ 27,835	\$ -	\$ 27,835	
Public Works							
3320 Forestry	Tree Planting	\$ 24,000	\$ 14,000	\$ 10,000	\$ 14,000	\$ 10,000	
3210 Highway	Brook Restoration	\$ 100,000	\$ 100,000	-	\$ 100,000	\$ -	
3230 Snow Removal	Minuteman Bikepath Plowing	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000	
sub-total 3000 Public Works		\$ 132,000	\$ 114,000	\$ 18,000	\$ 114,000	\$ 18,000	
Police							
4110 Admin & 4120 Patrol	Supervisory Coverage Overtime	\$ 54,934	\$ -	\$ 54,934	\$ -	\$ 54,934	
4110 Admin & 4150 Dispatch	Quarterly Debriefing of Fire Operations	\$ 9,646	\$ -	\$ 9,646	\$ -	\$ 9,646	
4120 Patrol & Enforcement	Police Hybrid Vehicles	\$ 47,640	\$ -	\$ 47,640	\$ -	\$ 47,640	
4160 Animal Control	Animal Control Officer	\$ 20,644	\$ -	\$ 20,644	\$ -	\$ 20,644	
4120 Patrol & Enforcement	Center Officer Coverage	\$ 55,157	\$ 20,000	\$ 35,157	\$ 20,000	\$ 35,157	
4120 Patrol & Enforcement	Desk Coverage Overtime	\$ 38,245	\$ -	\$ 38,245	\$ -	\$ 38,245	
4120 Patrol & Enforcement	Traffic Safety Officer	\$ 35,114	\$ -	\$ 35,114	\$ -	\$ 35,114	
sub-total 4100 Police		\$ 261,380	\$ 20,000	\$ 241,380	\$ 20,000	\$ 241,380	
Fire							
4230 Fire Suppression	Second Ambulance Staffing	\$ 154,459	\$ 154,459	\$ -	\$ 154,459	\$ -	
4210 Fire Administration	Operations/Training Assist. Chief	\$ 77,797	\$ -	\$ 77,797	\$ -	\$ 77,797	
4230 Fire Suppression	4 Lieutenants- Ladder Company	\$ 16,181	\$ -	\$ 16,181	\$ -	\$ 16,181	
sub-total 4200 Fire		\$ 248,437	\$ 154,459	\$ 93,978	\$ 154,459	\$ 93,978	
Recreation							
5210 Recreation	Online Registration Implementation	\$ 12,823	\$ 12,823	\$ -	\$ 12,823	\$ -	
5220 Pine Meadows	Mower Replacement	\$ 21,156	\$ 21,156	\$ -	\$ 21,156	\$ -	
sub-total 5200 Recreation		\$ 33,979	\$ 33,979	\$ -	\$ 33,979	\$ -	
Community Development							
7120 Regulatory Support	Department Lead Clerk	\$ 43,334	\$ -	\$ 43,334	\$ -	\$ 43,334	
7130 Conservation	Microfilming and Scanning Records	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	support with fees
sub-total 7100 Community Development		\$ 53,334	\$ 10,000	\$ 43,334	\$ 10,000	\$ 43,334	
Planning							
7210 Planning	Consultant Services	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -	
7210 Planning	Housing Specialist	\$ 22,100	\$ -	\$ 22,100	\$ -	\$ 22,100	
sub-total 7200 Planning		\$ 122,100	\$ 100,000	\$ 22,100	\$ 100,000	\$ 22,100	

Eco. Development/Tourism

7300 Economic Development	Tourism	\$	50,000	\$	-	\$	50,000	\$	15,000	\$	35,000
sub-total 7300 Economic Development		\$	50,000	\$	-	\$	50,000	\$	15,000	\$	35,000
Town Manager's Office											
8220 Human Resources	Classification & Compensation Study	\$	16,500	\$	-	\$	16,500	\$	-	\$	16,500
8220 Human Resources	Pre-Employment Physicals	\$	5,000	\$	-	\$	5,000	\$	-	\$	5,000
8210 Organizational Direction & Admin.	P/T Admin. Assist.	\$	20,000	\$	-	\$	20,000	\$	-	\$	20,000
sub-total 8200 Town Manager's Office		\$	41,500	\$	-	\$	41,500	\$	-	\$	41,500
Finance											
8430 Assessor	Principal Municipal Clerk	\$	40,000	\$	-	\$	40,000	\$	-	\$	40,000
8430 Assessor	Residential Appraiser	\$	66,000	\$	-	\$	66,000	\$	-	\$	66,000
8430 Assessor	Fee-Based Profess. Appraisals	\$	24,000	\$	-	\$	24,000	\$	-	\$	24,000
sub-total 8400 Finance		\$	130,000	\$	-	\$	130,000	\$	-	\$	130,000
MIS											
8610 MIS Administration	Lastiche Server Upgrade	\$	15,500	\$	15,500	\$	-	\$	15,500	\$	-
sub-total 8600 MIS		\$	15,500	\$	15,500	\$	-	\$	15,500	\$	-
Sub-Total Programs 2000-8000		\$	1,116,065	\$	447,938	\$	668,127				



Appendix A: Program Improvement Requests

Shared & Municipal Programs 2000-8000

FY 2010 Town Manager's Preliminary Budget: Program Restoration/Improvements

Summary

Program	Department Request	Town Manager's Recommendation		Selectmen's Recommendation	
		Recommended	Not Recommended	Recommended	Not Recommended
sub-total 2000 Shared Expenses	\$ 27,835	\$ -	\$ 27,835	\$ -	\$ 27,835
sub-total 3000 Public Works	\$ 132,000	\$ 114,000	\$ 18,000	\$ 114,000	\$ 18,000
sub-total 4100 Police	\$ 261,380	\$ 20,000	\$ 241,380	\$ 20,000	\$ 241,380
sub-total 4200 Fire	\$ 248,437	\$ 154,459	\$ 93,978	\$ 154,459	\$ 93,978
sub-total 5200 Recreation	\$ 33,979	\$ 33,979	\$ -	\$ 33,979	\$ -
sub-total 7100 Community Development	\$ 53,334	\$ 10,000	\$ 43,334	\$ 10,000	\$ 43,334
sub-total 7200 Planning	\$ 122,100	\$ 100,000	\$ 22,100	\$ 100,000	\$ 22,100
sub-total 7300 Economic Development	\$ 50,000	\$ -	\$ 50,000	\$ 15,000	\$ 35,000
sub-total 8200 Town Manager's Office	\$ 41,500	\$ -	\$ 41,500	\$ -	\$ 41,500
sub-total 8400 Finance	\$ 130,000	\$ -	\$ 130,000	\$ -	\$ 130,000
sub-total 8600 MIS	\$ 15,500	\$ 15,500	\$ -	\$ 15,500	\$ -
Total Municipal Program Improvement	\$ 1,116,065	\$ 447,938	\$ 668,127	\$ 462,938	\$ 653,127

Appendix B: Budget Information



Compilation Budget Laws
Override History

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This document summarizes local and state law regarding town budget preparation and submission. References are made to Massachusetts General Laws, the By-Laws of the Town of Lexington, the Lexington Selectmen-Town Manager Act, and the Administrative Directives of the Lexington Town Manager. Those references offering the greatest amount of information on the given topic have been listed first.

The Town Manager

The Town Manager is appointed by the Board of Selectmen to oversee the daily operations of the Town, to administer the policies and procedures of the Board, and to enforce all by-laws and actions passed at Town Meetings. The Manager is the Chief Executive Officer of the Town, and his/her authority and responsibilities are established in the Selectmen-Town Manager Act of 1968 (at page A20107 – Appendix §A201 Special Acts).

REQUEST FOR DEPARTMENTAL BUDGET INFORMATION

TO OCCUR: Annually, at Town Manager's request

REFERENCE: Selectmen-Town Manager Act §13 (Appendix §A201 Special Acts at page A20113)

The Town Manager may request all boards, departments, committees, commissions and officers of the Town, except the School Committee, to submit to him/her in writing a detailed estimate of the appropriations required for the efficient and proper conduct of the respective departments and offices during the next fiscal year.

REQUEST FOR SCHOOL BUDGET INFORMATION

TO OCCUR: Annually, at Town Manager's request

REFERENCE: Selectmen-Town Manager Act §13 (Appendix §A201 Special Acts at page A20113)

The Town Manager may request from the School Committee a total budget estimate for the next fiscal year.

The Town Manager (con't)

REQUEST FOR CAPITAL EXPENDITURES INFORMATION

TO OCCUR: Annually, at Town Manager's request

REFERENCE: Selectmen-Town Manager Act §12 (Appendix §A201 Special Acts at page A20113)
Sections 29-13 and 29-14 of the Code of the Town of Lexington

All boards, departments, committees, commissions and officers of the Town shall annually submit to the Town Manager and to the Capital Expenditures Committee in writing a detailed estimate of the capital expenditures (as defined below) required for the efficient and proper conduct of their respective departments and offices for the next fiscal year and the ensuing four year period.

Definitions of Capital Expenditures

Per Section 29-14 of the Code of the Town of Lexington, "Capital Expenditures shall mean any and all expense of a non-recurring nature not construed as an ordinary operating expense, the benefit of which will accrue to the Town over an extended period of time."

Per the Manager's budget, "A capital project is defined as a major, non-recurring expenditure including at least one of the following:

- acquisition of land for a public purpose;
 - construction of, or addition to, a facility such as a public building, water or sewer lines, or playfields, etc.;
 - rehabilitation or repair of a building, facility, or equipment; provided the cost is \$25,000 or more and the improvement will have a useful life of 10 years or more;
 - purchase of equipment costing \$25,000 or more, with a useful life of 5 years or more (all cars are defined to be non-capital items);
 - any planning, engineering or design study related to an individual capital project."
-

The Town Manager (con't)

SUBMISSION OF TOWN BUDGET TO SELECTMEN

TO OCCUR: On the specified date

REFERENCE: Section 90-12 of the Code of the Town of Lexington
Selectmen-Town Manager Act §13 (Appendix §A201 Special Acts at page A20113)

Section 12. The Town Manager shall annually submit to the Selectmen, the Appropriation Committee, and the Capital Expenditures Committee for their consideration a proposed budget, revenue statement and tax rate estimate on a date specified no later than September 30 by the Selectmen after consultation with the School Committee, Appropriation Committee and the Capital Expenditures Committee.

SUBMISSION OF CAPITAL EXPENDITURES BUDGET TO SELECTMEN

TO OCCUR: Annually

REFERENCE: Selectmen-Town Manager Act §12 (Appendix §A201 Special Acts at page A20113)

The Town Manager shall submit in writing to the Board of Selectmen and to the Capital Expenditures Committee a careful, detailed estimate of the recommended capital expenditures for the next fiscal year and the ensuing four year period, showing specifically the amount necessary to be provided for each office, department and activity and a statement of the amounts required to meet the interest and maturing bonds and notes or other indebtedness of the Town.

The Board of Selectmen

Lexington's charter establishes an elected five member Board of Selectmen to oversee the executive branch of Town government. Selectmen are elected for three-year terms and are responsible for the general direction and management of the property and affairs of the Town.

RECOMMENDATIONS ON TOWN BUDGET

TO OCCUR: Prior to the annual Town Meeting

REFERENCE: Selectmen-Town Manager Act §13 (Appendix §A201 Special Acts at page A20113)
Mass. General Law Ch. 41, § 60

The Selectmen shall consider the proposed budget submitted by the Town Manager and make such recommendations relative thereto as they deem expedient and proper in the interest of the Town. The Selectmen shall transmit a copy of the budget together with their recommendations relative thereto to the Appropriation Committee and, for its information, a copy to the Capital Expenditures Committee.

RECOMMENDATIONS ON CAPITAL BUDGET

TO OCCUR: Prior to the annual Town Meeting

REFERENCE: Selectmen-Town Manager Act §12-13 (Appendix §A201 Special Acts at page A20113)

The Selectmen shall consider the capital budget submitted by the Town Manager and make such recommendations relative thereto as they deem appropriate and proper in the interests of the Town. The Selectmen shall transmit a copy of the capital budget together with their recommendations relative thereto to the Appropriation Committee and to the Capital Expenditures Committee.

Board of Selectmen (con't)

SUBMISSION OF BUDGET TO TOWN MEETING

TO OCCUR: At least four weeks prior to the date when the Annual Town Meeting is scheduled to consider the budget.

REFERENCE: Section 90-13 of the Code of the Town of Lexington

The Selectmen shall submit a budget at the annual Town Meeting. The Selectmen's proposed budget shall be distributed to the Appropriations Committee, the Capital Expenditures Committee, and to each Town Meeting Member at least four weeks prior to the date when the Annual Town Meeting is scheduled to consider it.

The Appropriation Committee

The Appropriation Committee is a nine-member board appointed by the Town Moderator. Members are appointed to three-year overlapping terms and serve to evaluate the fiscal policies and priorities set by the Board of Selectmen and the Town Meeting. The Committee advises Town Meeting Members on financial proposals, analyzes operating budget proposals, makes fiscal projections, and reviews funding for proposed capital improvements. The Committee's approval is required to use reserve funds for unanticipated operating costs.

APPROPRIATION COMMITTEE REPORT ON TOWN BUDGET

TO OCCUR: Prior to the annual Town Meeting

REFERENCE: Section 29-11(A) of the Code of the Town of Lexington
Mass. General Law Ch. 39, § 16

The Committee shall prior to each annual town meeting for the transaction of business prepare, publish and distribute by making copies available at the Office of the Town Clerk and at Cary Memorial Library, and by mailing or otherwise distributing to each town meeting member a review of the budget adopted by the Board of Selectmen to be considered at the Annual Town Meeting. This review will include the Committee's advice and recommendations with reference to the various appropriations of town funds, and other municipal matters coming before such town meeting. The Appropriation Committee shall include in its report an assessment of the budget plan based on all the data available to it concerning the next year's revenues and expenses as well as a projection for future years' revenues and expenses.

This publication may be combined with and distributed at the same time as the Capital Expenditures Committee Report (Section 29-13(B) of the Code of the Town of Lexington).

EXPLANATION OF APPROPRIATION COMMITTEE REPORT

TO OCCUR: At the annual Town Meeting

REFERENCE: Section 29-11(B) of the Code of the Town of Lexington

The Appropriation Committee shall explain its report with advice and recommendations and it shall also at each special Town meeting give its advice and recommendations with reference to any appropriation of the Town funds or other municipal matter coming before such special Town meeting.

The Capital Expenditures Committee

The Capital Expenditures Committee is a five-member board appointed by the Town Moderator. Members are appointed to three-year overlapping terms and consider the relative need, timing and cost of capital expenditure projects proposed for the ensuing five-year period.

CAPITAL EXPENDITURES REPORT

TO OCCUR: Prior to the annual Town Meeting

REFERENCE: Section 29-13 of the Code of the Town of Lexington

The Capital Expenditures Committee shall consider the relative need, timing and costs for those capital expenditure requests submitted to the Committee for the ensuing five-year period, and the effect these expenditures might have on the financial position of the Town.

The Capital Expenditures Committee shall prepare, publish and distribute a report of its findings, setting forth a list of all such capital expenditures together with the Committee's recommendations as to the projects that should be undertaken within the five year period and the approximate date on which each recommended project should be started. This report shall be distributed by making copies available at the Office of the Town Clerk and at Cary Memorial Library, and by mailing a copy to each Town Meeting Member.

This publication may be combined with and distributed at the same time as the Appropriation Committee Report.

Override History

An operating override is an action taken by the voters of a town to exceed the limit placed on tax revenue growth by the State tax limitation law known as Proposition 2 ½. The tax levy limit can be exceeded only if a majority of residents voting approve an override. This sum is then added to the base levy for the next fiscal year and thus becomes a permanent addition to the tax levy limit.

Two provisions within Proposition 2 ½ allow the citizens of a community by popular vote to authorize the Town to raise taxes above the tax levy limit: an operating override or a debt exclusion. The following table shows the history of overrides and debt exclusions in Lexington.

History of Proposition 2 1/2 Override Votes				
Date of Vote	FY	Proposition 2½ Overrides	Amount	Result
Jun 2007	2008	Override		
		Schools	\$3,981,589	Approved
		Debt Exclusion		
		Public Works Facility	\$25,180,000	Approved
Jun 2006	2007	Override		
		Schools #1	\$2,614,509	Not Appr.
		Schools #2	\$551,607	Not Appr.
		Maintenance - Schools & Municipal	\$1,059,100	Approved
		Municipal	\$799,335	Approved
Jun 2004	2005	Override	\$4,224,340	Approved
Jun 2003	2004	Override	\$4,957,000	Not Appr.
Jun 2002	2003	Debt Exclusion - Schools, Roads, Lincoln Park	\$42,550,000	Approved
May/June 2000	2001	Override – Town/School Services and Roads	\$3,440,829	Approved
Dec 1998	2000	Debt Exclusion – School Building Project	\$52,235,000	Approved
Dec 1997	-	Debt Exclusion – School Building Project	\$68,200,000	Not Appr.
Jun 1995	1996	Override – Town/School Services		
		Schools	\$1,172,152	Approved
		Open Space	\$29,000	Approved
		Police	\$102,000	Approved
		Fire	\$196,848	Approved
Jun 1992	1993	Override – Trash Collection	\$2,718,092	Approved
Jun 1990	1991	Override – Town/School Services	\$1,097,829	Approved
Aug 1988	1989	Debt Exclusion – Pine Meadows Golf Course	\$11,000,000	Approved

Appendix C: Financial Information



FY 2008 Fund Balances
Revolving Fund Balances
FY 2007-2009 CPA Summary
Reserve Fund Transfer History
Stabilization Fund History
Pension History
Snow & Ice History

Summary of Town Fund Balances

Combined Summary of Revenues & Expenditures - FY 2008 Actual

This spreadsheet shows beginning and ending fund balances for FY 2008. Beginning balances (as of July 1, 2007) are shown on the first line, followed by all revenues received by category (Tax levy, intergovernmental revenue/state aid, fees, etc.) on the left-hand side of the page. Expenditures are shown by service category (education, public safety, public works, etc.). FY 2008 Actual are provided because it is the most recent fiscal year for which data is available.

	General Fund	Sewer	Water	Recreation	Special Revenue	Capital	Trusts	Total All Funds
Beginning Balances	\$12,103,718	\$ 28,000,606	\$ 21,960,047	\$ 2,825,254	\$ 6,277,509	\$ 6,545,319	\$ 6,282,324	\$ 83,994,777
REVENUES								
Property Taxes, net	\$ 109,459,734				\$ 2,763,778			\$ 112,223,512
Intergovernmental	\$ 9,083,558				\$ 9,986,483	\$ 2,160,076	\$ 5,389	\$ 21,235,506
IMV & Other Excise Tax	\$ 4,052,260							\$ 4,052,260
Departmental Fees & Charges	\$ 2,843,368	\$ 6,672,748	\$ 6,212,581	\$ 1,738,282	\$ 6,657,876		\$ 13,475	\$ 24,138,331
Investment Income	\$ 1,693,443	\$ 88,769	\$ 88,156	\$ 130,948	\$ 153,152		\$ 443,918	\$ 2,598,386
Special Assessments	\$ 128,963							\$ 128,963
In-Lieu Payments	\$ 803,594							\$ 803,594
Penalties & Interest	\$ 317,016							\$ 317,016
Licenses & Permits	\$ 1,920,467							\$ 1,920,467
Fines & Forfeits	\$ 370,368							\$ 370,368
Bond Proceeds		\$ 1,343		\$ 90,267	\$ 885,000	\$ 30,476,500		\$ 31,453,110
Employee Contributions/Other							\$ 23,030,831	\$ 23,030,831
TOTAL REVENUES:	\$ 130,672,771	\$ 6,762,859	\$ 6,300,737	\$ 1,959,497	\$ 20,446,289	\$ 32,636,576	\$ 23,493,613	\$ 222,272,343
Transfers from other funds	\$ 2,412,942		\$ 25,000	\$ 135,000	\$ 550,000	\$ 1,545,233	\$ 1,828,036	\$ 6,496,211
TOTAL AVAILABLE RESOURCES	\$ 133,085,713	\$ 6,762,859	\$ 6,325,737	\$ 2,094,497	\$ 20,996,289	\$ 34,181,809	\$ 25,321,649	\$ 228,768,554
EXPENDITURES								
General Government	\$ 5,069,020				\$ 1,633,292		\$ 8,072	\$ 6,710,384
Public Safety	\$ 10,351,721				\$ 998,153	\$ 829,739	\$ 20,470	\$ 12,200,083
Education	\$ 66,779,596				\$ 9,546,051	\$ 1,555,570		\$ 77,881,217
Public Works	\$ 7,353,701	\$ 6,695,126	\$ 5,692,699		\$ 2,805,991	\$ 10,786,479		\$ 33,333,996
Health and Human Services	\$ 731,548				\$ 154,411	\$ 56,421		\$ 942,380
Culture and Recreation	\$ 2,728,950			\$ 1,451,680	\$ 25,913	\$ 53,583	\$ 5,856	\$ 4,265,982
State and County Assessments	\$ 686,756							\$ 686,756
Debt Service	\$ 8,207,916	\$ 312,339	\$ 307,678	\$ 100,168		\$ 10,802,000		\$ 19,730,101
Pension/Insurance	\$ 23,406,887				\$ 13,240		\$ 22,964,580	\$ 46,384,707
TOTAL EXPENDITURES:	\$ 125,316,095	\$ 7,007,465	\$ 6,000,377	\$ 1,551,848	\$ 15,177,051	\$ 24,083,792	\$ 22,998,978	\$ 202,135,606
Transfers to other funds	\$ 3,205,233	\$ 737,309	\$ 859,728	\$ 155,848		\$ 137,057	\$ 223,000	\$ 5,318,175
ENDING FUND BALANCES	\$16,668,103	\$27,018,691	\$21,425,680	\$ 3,212,055	\$12,096,748	\$16,506,279	\$8,381,995	\$ 105,309,551

Summary of Revolving Fund Balances

FY 2008 Actuals (and first half of FY 2009)

This spreadsheet shows beginning and ending balances for municipal Revolving Funds for FY 2008 and the first half of FY 2009 (July 1, 2007-December 31, 2008). Beginning balances (as of July 1, 2007) are shown on the first line, followed by all revenues received by category (Tax levy, intergovernmental revenue/state aid, fees, etc.) on the left-hand side of the page. Expenditures are shown by service category (education, public safety, public works, etc.). FY 2008 Actuals are provided because it is the most recent fiscal year for which data is available. Rules for the establishment, use and reporting of Revolving Funds is governed by M.G.L. Ch.44, Sec. 53E 1/2.

	7/1/07 Beg Bal	FY08 Revenue	FY08 Expenditures	6/30/2008 End Bal	7/1/08 Beg Bal	July-Dec 08 Revenue	July-Dec 08 Expenditures	12/31/2008 End Bal
Tree	\$ 3,098	\$ 6,438	\$ 4,468	\$ 5,069	\$ 5,069	\$ 275	\$ (277)	\$ 5,621
Burial Container	\$ 41,985	\$ 42,430	\$ 24,834	\$ 59,581	\$ 59,581	\$ 16,470	\$ 9,025	\$ 67,026
Compost Operations	\$ 232,665	\$ 281,643	\$ 241,022	\$ 273,286	\$ 273,286	\$ 129,814	\$ 120,673	\$ 282,427
MHHP Operations	\$ 31,368	\$ 128,792	\$ 144,727	\$ 15,433	\$ 15,433	\$ 107,723	\$ 67,943	\$ 55,214
Council on Aging Programs	\$ 1,204	\$ 79,482	\$ 68,625	\$ 12,062	\$ 12,062	\$ 46,371	\$ 37,299	\$ 21,134
Health Programs	\$ 862	\$ 14,130	\$ 24	\$ 14,967	\$ 14,967	\$ 423	\$ 6,789	\$ 8,601
PEG/Lexington Comm. TV	\$ 558,381	\$ 379,321	\$ 650,377	\$ 287,325	\$ 287,325	\$ 205,975	\$ 77,277	\$ 416,022
School Bus Transportation	\$ -	\$ 205,388	\$ 65,000	\$ 140,388	\$ 140,388	\$ (1,071)	\$ 65,000	\$ 74,317
Public Facilities Revolving Fund	\$ -	\$ -	\$ -	\$ -	\$ 22,785	\$ 187,249	\$ 64,166	\$ 145,868
Liberty Ride	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,263	\$ 67,754	\$ 24,508

APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY

	FY07 Actual	FY08 Budget	FY09 Budget
Community Preservation Act - Revenue			
Prior Year Balance (allocated and unallocated)			
Property Surcharge	2,531,494	2,649,000	2,754,960
State Match		2,584,470	1,550,682
Investment Income	48,911	-	
Donations/Other	20,000	-	-
Total Revenues	2,600,406	5,233,470	4,305,642
Use of Community Preservation Funds			
Open Space Reserve Allocation			
Beginning balance (Art. 25, 2006 ATM)	230,000	230,000	690,847
New Allocation		523,347	430,564
Current projected allocation	230,000	753,347	1,121,411
<u>Appropriations for:</u>			
West Lexington Greenway Corridor (Art. 26(k) 2007 ATM)	-	62,500	
		-	
(a) subtotal - appropriations	-	62,500	-
(b) Open Space Reserve Balance at end of fiscal year	230,000	690,847	1,121,411
Historic Preservation Reserve Allocation			
Beginning balance (Art. 25, 2006 ATM)	25,000	45,000	-
Donations	20,000	-	
New Allocation	---	676,045	1,361,900
Current projected allocation	45,000	721,045	1,361,900
<u>Appropriations for:</u>			
Munroe and Old Burial Grounds (Art. 26(b) 2007 ATM)		367,000	
Historic Homes Fire Monitoring Systems (Art. 26(c) 2007 ATM)		18,120	
Buckman Tavern Boiler (Art. 26(d) 2007 ATM)		10,685	
Comprehensive Cultural Resource Survey (Art. 26(e) 2007 ATM)		90,000	
East Lexington Library Study (Art. 26(g) 2007 ATM)		43,000	
Cary Hall Performance Restoration (Art. 26(h) 2007 ATM)		147,130	
Historic Signage (Art. 26(i) 2007 ATM)		18,360	
Muzzey Condominium Study (Art. 26(l) 2007 ATM)		26,750	
Belfry Hill Tree Restoration			9,850
Archive Record Management & Conservation			150,000
School Administration Building/Old Harrington			330,000
Munroe Center Sprinkler System			579,550
Town Office Complex Building Envelope			95,000
East Lexington Fire Station			47,500
ADA Accessible Bathrooms and Signs for TOB			70,000
Town Office Building Use Study & Renovation Design			80,000
(a) subtotal - appropriations	-	721,045	1,361,900
(b) Historic Preservation Reserve Balance at end of fiscal year	45,000	-	0

APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY

	FY07 Actual	FY08 Budget	FY09 Budget
Community Housing Reserve Allocation			
Beginning balance (Art. 25, 2006 ATM)	230,000	230,000	198,193
New Allocation	---	523,347	638,293
Current projected allocation	230,000	753,347	836,486
<u>Appropriations for:</u>			
Greeley Village Window Replacement (Art. 26(f) 2007 ATM)		228,404	
Douglas House Specialized Affordable Housing (Art. 26(j) 2007 ATM)		300,000	
Muzzey Condominium Study (Art. 26(l) 2007 ATM)		26,750	
Survey and Define Afford. Housing Assist. Programs			25,000
Vynebrook Village Windows			158,686
Parker Manor Condo Purchases			652,800
(a) subtotal - appropriations	-	555,154	836,486
(b) Community Housing Reserve Balance at end of fiscal year	230,000	198,193	0
Undesignated Reserve (FB Available for Appropriation Reserve)			
Beginning balance (Art. 25, 2006 ATM)	1,530,000	-	-
New Allocation		3,510,731	1,874,884
Current projected allocation	1,530,000	3,510,731	1,874,884
<u>Appropriations for:</u>			
Hancock Clark Restoration (Art 4, 2006 STM - for Hist. Pres.)	25,000		
Lexington Depot (Art. 4, 2006 STM - for Hist. Pres.)	44,000		
Cary Hall Records Vault (Art. 4, 2006 STM - for Hist. Pres.)	60,000		
Police Station Repairs (Art. 28, 2006 ATM - for Hist. Pres.)	100,000		
Cary Hall Records Vault (Art. 28, 2006 ATM - for Hist. Pres.)	60,000		
Fire Station Repairs (Art. 28, 2006 ATM - for Hist. Pres.)	100,000		
Administrative Expenses	20,926		
West Lexington Greenway Corridor (Art. 26(k) 2007 ATM)		62,500	
Center Playfield Drainage Improvements (Art. 26(a) 2007 ATM)		40,000	
Administrative Expenses		50,000	50,000
Old Reservoir Management			55,000
Harrington Pre-School Playground			75,000
Harrington Pre-School Playground (Supplemental Appropriation - Nov. 2008 STM)			35,135
(a) subtotal - appropriations	409,926	152,500	215,135
Close to Year-End Surplus Available for Appropriation	1,120,074	3,358,231	1,659,749
(b) Undesignated Reserve Balance at end of fiscal year	-	-	-
Gross Year-End Surplus Available for Appropriation	1,685,480	4,443,711	6,103,460
<u>Appropriations from Year-End Surplus Available for Appropriation</u>			
Hancock-Clarke House Restoration	600,000		
Net Year-End Surplus Available for Appropriation ¹	1,085,480	4,443,711	6,103,460

¹ FY09 is an estimate as of June 30, 2009

Stabilization Fund History

Authorized M.G.L. Ch. 40, Sec. 5, The Town of Lexington's general stabilization fund has grown steadily over the last five fiscal years. Stemming from actions of Town Meeting and recommendations of the Selectmen's Ad Hoc Fiscal Policy Committee, annual appropriations to the fund are shown in the table below.

The Fiscal Policy Committee recommended that the Town "[b]uild a Stabilization Fund large enough to buffer the General Fund from the impact of two to three years of reduced state aid and declining local receipts. Continue to allocate between \$500,000 and \$1 million each year until the Stabilization Fund reaches roughly 7% of the prior year's General Fund revenues." (Report of the Financial Policy Committee to BOS, page 4 & 11, March 15, 2006)

Staff further recommended "While we strongly endorse the policy to establish a target balance of 7% of general fund revenues in the Stabilization Fund, we propose that the fund be built to this level over a 5 to 7 year period and that the primary source of funding be significant one-time revenues e.g., NESWC payments, arbitrage proceeds, etc. Furthermore, as a companion to the Committee's recommendation, we propose that a policy guiding the use of stabilization funds be developed. Generally, the policy should specify permitted uses of the fund such as the replacement of significant losses of operating revenue during economic downturns and the funding of unanticipated costs that outstrip the capacity of the Appropriation Committee's reserve fund; and, a specification of the number of years to return the fund to its target level when it is drawn down below that level." (Staff Memo to BOS on FPC Recommendations, September 15, 2006.

	FY04	FY05	FY06	FY07	FY08	FY09 ¹	FY10 ²
Beginning Balance	\$ 27,634	\$ 139,797	\$ 961,771	\$ 1,615,947	\$ 4,461,675	\$ 5,672,193	\$ 6,776,014
Interest Earned	\$ 1,021	\$ 14,652	\$ 50,529	\$ 195,728	\$ 210,518	\$ 103,821	N/A
T.M. Appropriation	\$ 111,142	\$ 807,322	\$ 603,647	\$ 2,650,000	\$ 1,000,000	\$ 1,000,000	\$ -
T.M. Withdrawal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 139,797	\$ 961,771	\$ 1,615,947	\$ 4,461,675	\$ 5,672,193	\$ 6,776,014	\$ 6,776,014
GF Revenue @ fiscal year end	\$ 99,491,413	\$ 110,144,605	\$ 117,182,016	\$ 124,113,723	\$ 133,085,712	\$ 134,854,618	\$ 139,467,683
% of GF Revenue	0.14%	0.87%	1.38%	3.59%	4.26%	5.02%	4.86%

¹ Interest shown is through 1/31/09.

² General Fund revenue at fiscal year end represents estimated FY 2010 revenue as of 2/2009.

Summary of Reserve Fund Transfers

FY 2006-2010 (as proposed)

This spreadsheet shows beginning and ending balances for the Appropriation Committee Reserve Fund. The fund, set forth under M.G.L. Ch. 40, Sec. 6, is to be used for extraordinary, unforeseen and unanticipated expenditures, which cannot be paid through regular program appropriations. Specifically, M.G.L. states:

Chapter 40: Section 6. Towns; reserve funds for extraordinary expenditures; establishment

Section 6. To provide for extraordinary or unforeseen expenditures, a town may at an annual or special town meeting appropriate or transfer a sum or sums not exceeding in the aggregate five per cent of the levy of the fiscal year preceding the fiscal year for which the fund, to be known as the reserve fund, is established. No direct drafts against this fund shall be made, but transfers from the fund may from time to time be voted by the finance or appropriation committee of the town, in towns having such a committee, and in other towns by the selectmen; and the town accountant in towns having such an official, and in other towns the auditor or board of auditors, shall make such transfers accordingly.

Appropriated by Town Meeting annually, the Appropriation Committee approves transfer requests.

Reserve Fund	FY 2006		FY 2007		FY 2008		FY 2009		FY 2010	
	Rev. Budget	Actual	Rev. Budget	Actual	Rev. Budget	Actual (YTD)	Budget	Actual	Budget	Actual
Reserve Fund	\$ 347,520	\$ 347,520	\$ 537,500	\$ 404,626	\$ 469,868	\$ 140,000	\$ 532,500	\$ 15,000	\$ 550,000	N/A
Legal				\$ 20,000		\$ 140,000		\$ 15,000		
Public Schools				\$ 146,020						
General Insurance		\$ -		\$ 98,284						
Worker's Comp.		\$ 79,500		\$ 50,000						
Uninsured Losses				\$ 41,252						
Social Services		\$ 11,000								
Elections		\$ 25,000		\$ 28,900						
Unemployment		\$ 70,000								
DPW Utilities		\$ 35,000								
BOS Wages				\$ 3,400						
Police Wages				\$ 16,770						
Fire Wages										
Snow Expenses		\$ 86,720								
Library Expenses		\$ 40,300								

Lexington Retirement System History

Authorized under M.G.L. Ch 32, the Lexington Retirement System is charged with managing the pensions of most municipal and school employees. Teachers are covered the Massachusetts Teachers Retirement System. State law requires that retirement systems fully fund their pension liabilities by 2027. Lexington is on track to complete full funding of its liability by 2015.

The following table shows information concerning the Pension Liability.

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Assessment	\$ 1,584,000	\$ 3,015,532	\$ 3,284,315	\$ 3,342,331	\$ 3,449,284	\$ 3,519,578
% Funded	84.7%	84.7%	88.4%	100.5%	90.8%	NA
Target Date for 100% Liability Funding	2010	2015	2015	2015	2015	2015

Snow & Ice History

The Following spreadsheet details Snow & ice expenditures for the Town of Lexington over the last ten (10) Fiscal Years.

FY	Appropriated Budget	Total Expenses	Covered within Budget	Covered with Supplemental Grants	Raised Deficit on Recap
2008	\$ 610,237	\$ 1,645,140	\$ 537,865		\$ (497,038)
2007	\$ 610,173	\$ 759,594	\$ 149,421		\$ -
2006	\$ 600,000	\$ 1,120,337	\$ 378,378		\$ (141,959)
2005	\$ 494,125	\$ 1,741,220	\$ 453,334	\$ 147,073	\$ (646,688)
2004	\$ 297,045	\$ 871,616	\$ 259,171	\$ 133,454	\$ (181,946)
2003	\$ 297,045	\$ 1,187,465	\$ 60,274	\$ 111,000	\$ (719,146)
2002	\$ 297,045	\$ 611,932	\$ 68,933		\$ (245,954)
2001	\$ 297,045	\$ 950,220	\$ 275,302		\$ (377,873)
2000	\$ 285,200	\$ 436,661	\$ 93,264		\$ (58,197)
1999	\$ 285,200	\$ 553,607	\$ 146,234		\$ (122,173)
Total	\$ 4,073,115	\$ 9,877,792	\$ 2,422,176	\$ 391,527	\$ (2,990,974)

5-Yr.					
Average	\$ 522,316	\$ 1,227,581	\$ 355,634	\$ 140,264	\$ (293,526)

10-Yr.					
Average	\$ 407,312	\$ 987,779	\$ 242,218	\$ 130,509	\$ (299,097)

Appendix D: Glossary



Glossary

ABATEMENT - Abatement is a reduction of a tax liability. The Board of Assessors grants abatements for real estate and personal property taxes in cases where an individual's assessed valuation is determined to be in excess of fair market value.

ACCRUAL BASIS FOR ACCOUNTING – A method of accounting that recognizes revenue when earned, rather than when collected, and recognizes expenses when incurred, rather than when paid.

APPROPRIATION - An authorization granted by the Town Meeting to make expenditures and to incur obligations for specific purposes. Appropriations for any expenditure specify dollar amounts, funding sources, and a period of time within which the funds must be spent. Any funds not expended within the specified time (usually one fiscal year) revert to the Unreserved Fund Balance.

APPROPRIATED BUDGET – As used in fund summaries and department summaries within the budget document, represents the current year budget as originally adopted by Town Meeting. It does not include prior year encumbrances or re-appropriation.

ARTICLE - An article or item on the Town Warrant. There are four standard financial articles that appear in the Warrant every year. The operating budget appears in the Warrant as Article 4. Article 5 is for "Supplementary Appropriations for the Current Fiscal Year" (the current fiscal year is the one that was appropriated at the previous year's Town Meeting). Prior Years' Unpaid Bills are considered as Article 6, and Article 7 is used for supplementary appropriations for previously authorized capital improvement projects. "New" capital project requests and other special items generally appear as individual articles without a predetermined order.

ARTICLE TRANSFERS & TRUSTS - Projects from previous year Town Meeting article appropriations occasionally have unexpended balances not required once the project is complete. The unexpended balance becomes available for future Town Meeting appropriation. Trust fund monies will occasionally be released by the Trustees of Public Trusts to support approved recreation, human services, cemeteries or library programs in accordance with the trust.

ASSESSED VALUATION - The valuation of real estate or other property determined by the Town Assessor for tax levying purposes. The Commonwealth certifies the values and methodology in determining those values every three years.

ASSETS – Property, plant and equipment owned by the Town.

AUDIT – A comprehensive examination as to the manner in which the government's resources were actually utilized concluding in a written report of its findings. An accounting audit is intended to ascertain whether financial statements fairly present the financial position and results of operations of the Town. The Town is required to conduct an audit annually.

AVAILABLE FUNDS ("FREE CASH") - The amount certified annually by the Dept of Revenue that represents the unreserved fund balance less all outstanding tax receivables. This balance is created when actual revenues exceed those estimated and/or expenditures are less than appropriations for any given fiscal year. These funds may be appropriated by Town Meeting as a resource for the next fiscal year's operations or any other purpose authorized by state statute.

BOND - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between notes, usually one year or two years in length and a bond is that the latter runs for a longer period of time. State statute and the Board of Selectmen establish the length of a bond repayment.

BOND ANTICIPATION NOTE (BAN) – A temporary note issued for no more than one or two years.

This is commonly used to defer the initial pay down of debt or to accommodate reimbursement for borrowed notes from a private source or other governmental entity.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period with proposed means of financing. Lexington's budget is a financial plan that is established for a single fiscal year that begins on July 1 and ends on June 30.

BUDGET MESSAGE (Town Manager's Transmittal Letter) – The opening section of the budget that provides the Board of Selectmen, Town Meeting Members, and the general public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the recommendations of the Town Manager.

CAPITAL EXPENDITURE - A major, non-recurring expenditure involving land acquisition, construction or major rehabilitation of a facility, or purchase of equipment costing \$25,000 or more with a useful life of five years or more.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A financial planning and management tool which: identifies public facility and equipment requirements; places these requirements in order of priority; and schedules them for funding and implementation.

CEMETERY FUND - See Special Revenue Fund.

CHAPTER 90 - Massachusetts General Laws Chapter 90, Section 34 authorizes the Commonwealth to allocate funds to municipalities through the Transportation Bond Issue for highway construction, preservation and improvement projects that create or extend the life of capital facilities. Routine maintenance operations such as pothole filling and snow and ice removal are not covered. The formula for determining the Chapter 90 level of funding is based on a municipality's miles of public ways, population and level of employment. Municipalities receive Chapter 90 funds on pre-approved projects on a reimbursement basis.

CHERRY SHEET - The State allocates a portion of generated revenue to municipalities each year for education and general governmental expenditures. The amount of state aid each community will receive is itemized in a financial statement printed on cherry colored paper (thus the name). The amount of reimbursement is a function of the State budget. Towns usually receive notification in late summer, subsequent to the beginning of the fiscal year.

COMPETITIVE BIDDING PROCESS – the process following State law requiring that for purchases of \$25,000 or more a Town must advertise, solicit and publicly open sealed bids from prospective vendors. After a review period, the Town Manager then awards a contract to the successful bidder.

CONTINUING BALANCE ACCOUNTS – Continuing Balance Account: At the end of a fiscal year, any unexpended balance in a continuing balance account carries forward to the next year as a type of reserve against future liabilities related to the account. Massachusetts General Laws provides for a number of continuing balance accounts including those for: workers compensation claims, property and liability uninsured losses, and unemployment compensation claims. A continuing balance account is also typically used to fund compensated absence liabilities, facility repair accounts and equipment replacement accounts..

DEBT EXCLUSION - The amount of taxes assessed in excess of the Proposition 2-1/2 levy limit for the payment of debt service costs attributable to a vote of the electorate. Two-thirds of the Selectmen and a majority of citizens voting must approve the exclusion. These funds are raised to retire the debt service for the project. They are not added to the tax levy limit for the following fiscal year.

DEBT SERVICE - Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEPARTMENT – A division of the Town that has overall management responsibility for an operation or group of related operations within a functional area.

DEPRECIATION – 1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, and inadequacy of obsolescence. 2) That portion of the cost of a capital asset that is charged as an expense during a particular period. Depreciation is based on historic costs not replacement value.

EFFICIENCY MEASURES – Indicate how well resources are being used. They include cost-per-unit and productivity indicators.

ELEMENT - The smallest unit of budgetary accountability, which encompasses specific and distinguishable lines of work performed for the purpose of accomplishing a function for which the Town is responsible.

ENCUMBRANCE – To encumber funds means to set aside or commit funds for a future expenditure. Encumbrances include obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved.

ENTERPRISE FUND - An account supported by user fees for a specific service that the Town operates as a separate "business" (e.g. Water, Sewer, Recreation). Enterprise funds do not depend on taxes for operating revenue as user fee revenue and expenses are balanced over the long run. Budgeting for all Enterprise Funds is done on a Generally Accepted Accounting Practices (GAAP) basis.

EXPENDITURE – Decrease in net financial resources for the purpose of acquiring and providing goods and services.

EXPENSES – Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Expenses consist of the following objects of expenditure: Utilities, Supplies and Materials, Contractual Services, and Equipment.

FINES & FORFEITURES - Revenue collected from court fines, penalty charges for overdue taxes along with non-criminal fines are included in this category.

FREE CASH - see Available Funds and Unreserved Fund Balance.

FUND BALANCE – The excess of assets over liabilities which is therefore also known as surplus funds. A negative fund balance is a deficit.

FUNDING SOURCE – The specifically identified funds allocated to meet budget requirements/expenses.

GENERAL FUND - Revenues derived from the tax levy, state aid, local receipts and available funds are considered General Fund revenues. The General Fund is distinguished from Enterprise Funds and Special Revenue Funds.

GFOA – Government Finance Officers Association of the United States and Canada. The G.F.O.A. is a professional organization of governmental finance officers. The Town has been awarded the Distinguished Budget Presentation Award annually since the fiscal year commencing July 1, 2001.

GRANT – A contribution by one government unit or outside agency to another governmental unit. The contribution is usually made for a specific purpose but is sometimes for general purposes.

INVESTMENT INCOME - The Town earns interest on cash held in savings accounts and invested in short term securities. The investment goal is to ensure that all funds are invested. The term of these investments is short-term and risk adverse. The Treasurer is very restricted as to the instruments in which

investments can be made. The amount of investment income is a function of the amount of funds invested and the interest rate.

LIABILITY – Debt or other legal obligation which must be paid, renewed or refunded at some future date, but does not include encumbrances.

LOCAL RECEIPTS - A category of revenue sources including school department charges for services, investment income, fines and forfeitures, building permits and excise taxes. These revenues are not considered part of the Proposition 2 ½ Tax Levy.

MODIFIED ACCRUAL BASIS FOR ACCOUNTING – A method of accounting that recognizes revenue when it is actually received and recognizes expenditures when a commitment is made.

MOTOR VEHICLE EXCISE - All Massachusetts vehicle owners who have their vehicle(s) registered in the State of Massachusetts pay an annual motor vehicle excise tax to the city or town in which they reside. The Registry of Motor Vehicles creates a listing of all vehicles registered in Lexington and the book value assigned to each vehicle. The Town uses this information to bill all owners an annual tax equal to 2 ½ percent or \$25 for each \$1,000 of the vehicle's value.

MWRA – Massachusetts Water Resources Authority

OBLIGATION - A commitment to pay a particular sum of money (e.g. as required by contract or a bond).

OPERATING BUDGET – The portion of the budget that pertains to daily operations, which provide basic services for the fiscal year. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

OPERATING EXPENDITURE - An ongoing or recurring cost of performing a function or providing a service. Operating expenditures include personal services, supplies and materials, utilities, contractual services, minor equipment, and debt service.

OTHER EXCISE (Hotel/Motel and Jet Fuel) - Lexington hotels and motels charge a 9.7% room tax to guests in accordance with local option legislation. The Town of Lexington receives 4% of this tax in semi-annual installments (See page 12 of the Revenue Section).

OTHER FEES AND CHARGES - Revenue is received from fees or charges by the Inspectional Services, Engineering and Planning Departments, and the Department of Public Works. Also included in this category are collections from ambulance fees, municipal liens, and building rentals.

OUTCOME MEASURES – Indicate how well a service accomplishes the intended purpose. Outcome indicators can be defined as measures of the quality of the program outputs, such as responsiveness, timeliness, compliance, accuracy and customer satisfaction.

OVERLAY - The amount raised in the tax levy for funding abatements granted by the Board of Assessors due to overvaluation.

OVERRIDE - An action taken by the voters of the town to exceed the limit placed on tax revenue growth by the State tax limitation law known as Proposition 2 ½. The tax levy limit can be exceeded only if a majority of residents voting approve an override. This sum is then added to the base levy for the next fiscal year and this becomes a permanent addition to the tax levy limit.

PARKING METER FUNDS - Revenue from town parking meters and parking lot permits are deposited into the Parking Fund. This fund helps offset the costs of LEXPRESS transportation services, Police Department personal services, parking lot maintenance costs, and Department of Public Works expenses

directly related to parking lot maintenance.

PERFORMANCE MEASURES – Specific quantitative and qualitative measures of work performed as an objective of the department. Performance Measurement Systems are generally comprised of the following indicators: workload measures, efficiency measures and outcome measures.

PERSONAL SERVICES – A line on the program, subprogram and element sheets which refers to the total of the following objects of expenditure: Wages, Overtime, and Other Compensation.

PROGRAM - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the Town is responsible.

PROGRAM BUDGET – A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditures.

PROPOSITION 2 ½ - A tax limitation measure passed by Massachusetts voters in 1980 which limits the growth of the total property tax levy to 2.5% per year. In other words, the total revenue allowed to be raised through real estate and personal property taxes cannot increase by more than 2.5% from one fiscal year to the next unless the citizens of the town approve a debt exclusion or an operating override. New construction values are in addition to this limit. Two provisions within Proposition 2 ½ allow the citizens of a community by popular vote to authorize the Town to raise taxes above the tax levy limit: an operating override or a debt exclusion.

RECREATION FEES - Users of Town recreational facilities and teams participating in Town sponsored sports pay fees for these services. Revenue collected from these fees covers the costs of maintaining facilities, providing coaches and referees, and recreation program management, as well as some recreation related capital improvements. These recreation programs are managed through a Recreation Enterprise Fund.

RESERVE FUND - An amount set aside annually within the budget of a city or town to provide a funding source for "extraordinary and unforeseen" expenditures. In a town, the Finance (or Appropriation) Committee can authorize transfers from this fund.

RETAINED EARNINGS – The equity account reflecting the accumulated earnings of the enterprise funds.

RESOURCES - Total dollar amounts available for appropriation including estimated revenues, fund transfers, and beginning fund balances.

REVENUE - Budgetary resources. The various revenues the Town receives are listed in the Revenue Summary in the Budget Overview section.

REVOVLING FUND - Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be re-authorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund.

SCHOOL BUILDING ASSISTANCE PROGRAM (SBAB) – A program started by the Commonwealth of Massachusetts for the purpose of assisting municipalities in the reconstruction and renewal of its public schools.

SCHOOL REVENUE - Revenue received by Lexington Public Schools from athletic fees, rental of school

facilities, and bus transportation fees is included in this category.

SENIOR MANAGEMENT TEAM – A group of top managers including department heads from eleven departments and the Town Manager’s Office. There are two other cross-department teams in the Town organization: a Management Strategies Group of selected middle managers, and an Employee Strategies Group of selected line employees.

SEWER & WATER CHARGES - The Town operates Water and Sewer Enterprise Funds to manage these municipal operations. Users of sewer and water services provided by the Town pay charges depending upon usage. Revenue received from charges for sewer and water services is used to fully support the costs of utility operations, such as Massachusetts Water Resources Authority (MWRA) assessments, debt service obligations, personal service costs, and capital projects. Charges for services are based on an eight-tier block rate structure corresponding to usage. Charges rise as usage increases. The Town pays the MWRA assessments to supply quality water and dispose of Town sewage. Large increases in water and sewer rates have and will continue to occur as the MWRA raises assessments to cover their costs for sewage treatment and Boston Harbor clean-up efforts.

SPECIAL REVENUE FUND - A group of accounts that are funded by revenues from other sources such as the Parking and Cemetery Funds.

STABILIZATION FUND – Massachusetts General Law Ch.40, Sec. 5B, allows a municipality to appropriate in any year an amount not exceeding ten percent of the amount raised in the preceding fiscal year; the aggregate amount in the fund shall not exceed ten percent of the equalized valuation of the municipality. The treasurer shall be custodian of the fund and may invest the proceeds legally; any interest earned shall remain with the fund. Money from the Stabilization Fund may be appropriated for any lawful purpose by two-thirds vote of Town Meeting.

SUBPROGRAM - A group of related activities categorized within a related program by division or department.

TAX LEVY - The total amount to be raised through real estate and personal property taxes. Lexington property owners pay taxes to the Town based on the assessed value of their real and/or personal property. Each year the Board of Selectmen conducts a tax classification hearing to determine a tax rate. The Town Assessor makes adjustments to real estate values in order to properly reflect fair market value. In addition to real estate, businesses may also pay a personal property tax (set at the commercial rate) based on the value of their professional equipment, furniture and fixtures. The amount of taxes a property owner pays is determined by multiplying the applicable tax rate by the valuation. For example, if the tax rate is \$10 and a property's assessed value is \$100,000, the property owner will pay \$10 times \$100,000/1,000, or \$1,000. Tax levy revenues are the largest source of funding for the Town. These revenues support most school, police, fire, public works, library, and general governmental services to the community.

TAX LEVY LIMIT - The maximum amount that can be raised within Proposition 2 ½.

TAX RATE - The amount of tax levied for each \$1,000 of assessed valuation.

USER FEES - Fees paid for direct receipt of a public service by the user or beneficiary of the service.

WORKLOAD MEASURES – Provide a count of activities of work produced without regard to how well service is accomplished.