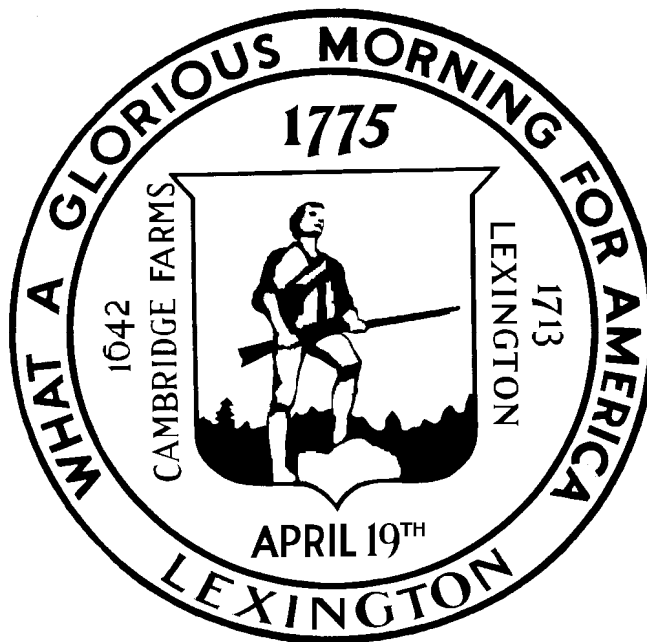


TOWN OF LEXINGTON, MASSACHUSETTS



**FISCAL YEAR 2013
RECOMMENDED BUDGET &
FINANCING PLAN
MARCH 2, 2012**



Town of Lexington Organizational Chart

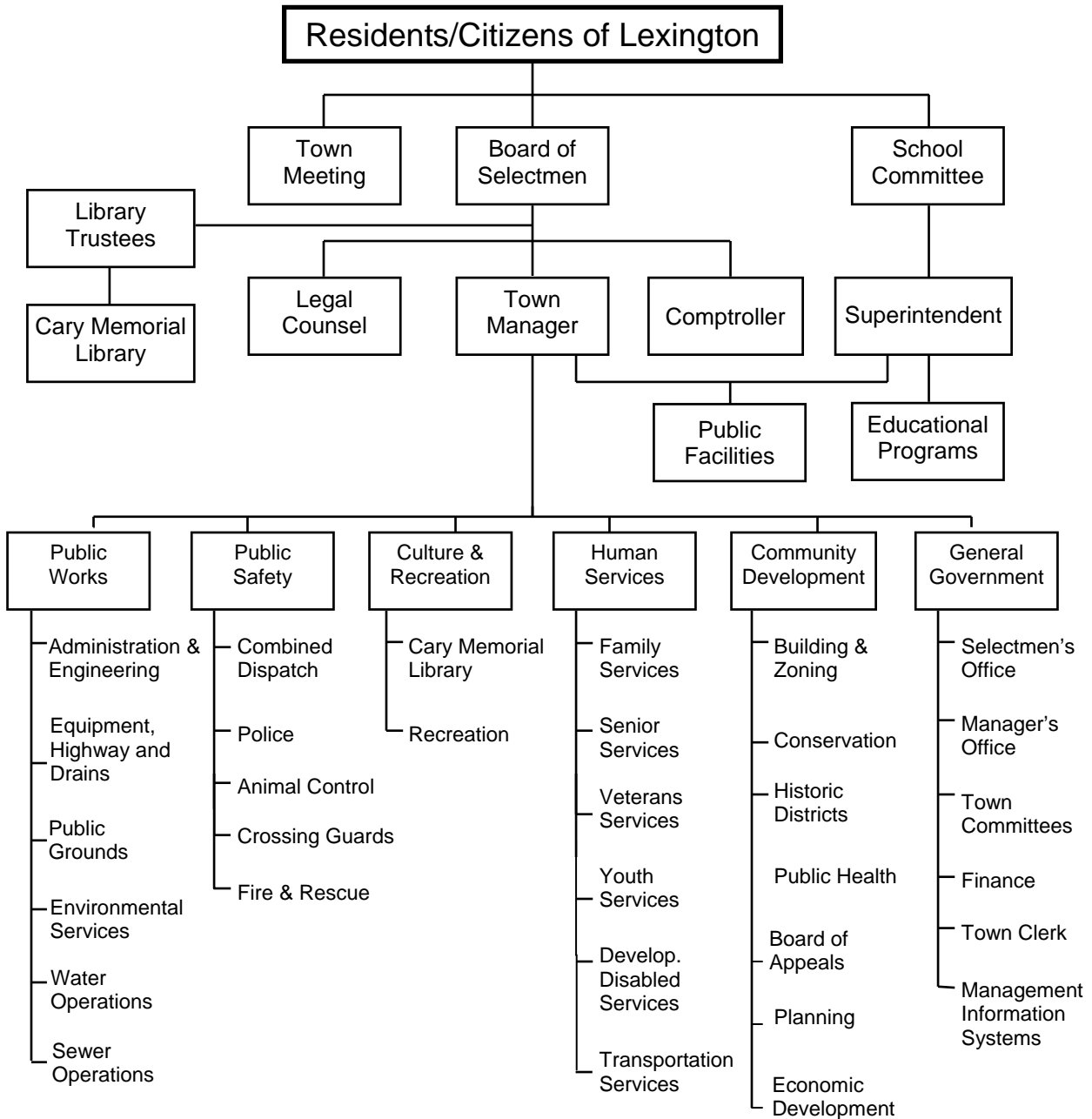


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The budget document outlines the Town's financial plan as recommended by the Board of Selectmen. Both the operating and capital budgets are contained in this document. The effective period of this budget is from July 1, 2012 to June 30, 2013.



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Report of the Town Manager

The Budget Message provides an overview of the operating and capital budgets, identifies significant budget issues, and explains the Town Manager's rationale for budget recommendations.

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Town of Lexington

Town Manager's Office

Carl F. Valente, Town Manager
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March 2, 2012

**To: Appropriation Committee
Capital Expenditures Committee
Town Meeting Members**

The Board of Selectmen has approved the FY2013 Recommended Budget and Financing Plan and, on February 27, 2012, voted to transmit it to the financial committees and Town Meeting Members for consideration. The Code of the Town of Lexington, Section 90-13, requires the Board of Selectmen to submit its proposed budget for the upcoming Fiscal Year four weeks prior to the date when the Annual Town Meeting is scheduled to consider it.

As I conclude my seventh 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, commitment to problem solving, and focus on community priorities are hallmarks of local government in Lexington. Our Town is well served by the many officials who contributed to this recommended budget and I greatly appreciate the leadership and vision that has been exemplified throughout the budget process.

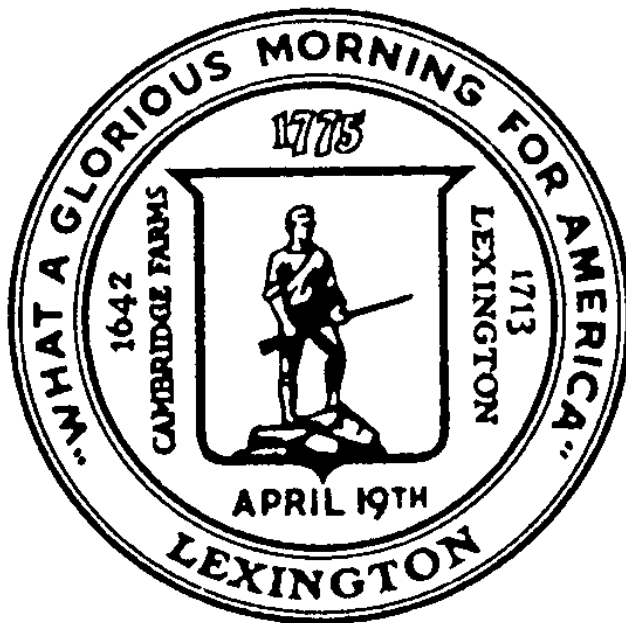
Sincerely,

Carl F. Valente

Carl F. Valente
Town Manager

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Report of the Town Manager



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FISCAL YEAR 2013 RECOMMENDED BUDGET AND FINANCING PLAN

REPORT OF THE TOWN MANAGER

The fiscal year 2013 general fund budget totals \$160,869,945, an increase of \$8,999,160 or 5.9 percent over the fiscal year 2012 adopted budget. The recommended budget is balanced and will not require a Proposition 2 ½ override vote. The Board of Selectmen has approved this FY2013 Recommended Budget and Financing Plan and voted to transmit it to Town Meeting for consideration.

Overview of the FY2013 Recommended Budget and Financing Plan

The Board of Selectmen held the first of five financial summits with the School Committee, Appropriation Committee and Capital Expenditures Committee on October 5, 2011 to begin working on the fiscal year 2013 budget. Following the fifth and final financial summit held on February 15, 2012, the Board of Selectmen approved the FY2013 recommended budget on February 27, 2012.

Given the tenuous nature of our recovering State and local economy, the Board of Selectmen early on established a goal of presenting a budget for FY2013 that did not require a Proposition 2½ Override. With this as a priority, the Town Manager and Superintendent of Schools worked to present initial budget recommendations that were within projected FY2013 revenues. On January 9, 2012 the Town Manager presented a Preliminary Budget and Financing Plan that was balanced, but included a number of open issues related to the proposed operating and capital budget. These issues were resolved by the Board of Selectmen and School Committee and presented for review at Summit 5.

This budget, being recommended to Town Meeting for adoption, includes;

- \$ 419,096 in revenues set-aside to offset potential State Aid reductions; and
- \$1,424,980 in undesignated revenues for potential cash capital projects.

This budget does not yet include a final health insurance budget. The Town anticipates a reduction in the health insurance budget as a result of joining the State's Group Insurance Commission (GIC) program. The health insurance budget will be revised once GIC rates are known.

Table 1 provides a summary of the FY2013 General Fund budget, by cost center.

Table 1	FY2012 Budget	FY2013 Budget Recommended	Change \$	Chg. %
Education	\$ 74,847,815	\$ 78,036,335	\$ 3,188,520	4.3%
Shared Expenses (<i>Public Facilities, employee/retiree benefits, pension, debt, liability insurance, Reserve Fund</i>)	\$ 44,860,903	\$ 48,018,555	\$ 3,157,652	7.0%
Municipal Departments	\$ 28,808,008	\$ 29,704,653	\$ 896,645	3.1%
Subtotal Operating Budget	\$ 148,516,726	\$ 155,759,543	\$ 7,242,817	4.9%
Cash Capital	\$ 2,627,174	\$ 4,171,306	\$ 1,544,132	58.8%
Other (<i>Appro. to reserves, misc.</i>)	\$ 726,885	\$ 939,096	\$ 212,211	29.2%
Total General Fund	\$ 151,870,785	\$ 160,869,944	\$ 8,999,160	5.9%
Projected Revenue	\$ 153,658,101	\$ 160,869,944	\$ 7,211,843	4.7%
Surplus/(Deficit) ¹	\$ 1,787,316	\$ (0)	\$ (1,787,317)	

¹ The FY12 surplus represents estimated local receipts that were not needed to balance the FY12 budget, but are anticipated to be collected in FY12. This amount should become surplus as of the end of FY12 and become part of free cash certified as of July 1, 2012.

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 long-term 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.
3. Adequate reserves and contingency funds will be budgeted, consistent with the recommendations of the ad hoc Financial Policy Committee (2006) as adopted by the Board of Selectmen.
4. The use of reserves to fund operating expenses should be limited to cover temporary revenue shortfalls, consistent with the recommendations of the Selectmen's ad hoc Fiscal Task Force (2009).
5. Sufficient funds for building maintenance will be budgeted to properly maintain facilities and equipment as well as foster energy conservation.
6. One-time revenue use should be limited to funding one-time expenses (e.g., capital projects) or used to fund reserve accounts.
7. The core services currently provided through the operating and capital budgets should be maintained, recognizing that changes in service demands may require that additional resources be provided in certain areas.
8. The core services and staffing that were restored by the voters with the passage of Question 1 (street improvements) of the May 2000 Proposition 2½ override, Questions 3 and 4 (municipal services and municipal/school facility maintenance) of the June 2006 Proposition 2½ override and Question 1 (education programs) of the June 2007 Proposition 2½ override should be maintained.
9. The Town should pursue changes in its health insurance plan design, based on new State enabling legislation, and thereby implement an employee/retiree health insurance program that is financially sustainable.
10. Additional resources will be provided for road, intersection, traffic calming and sidewalk improvements.

The FY2013 Budget in Brief: Financing Plan, Expenditures, Reserves

While the Town's FY2013 operating budget has many complexities, certain matters deserve specific attention:

I. Financing Plan:

a. 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, on a preliminary basis, such that, after shared expenses are funded, 71.9 percent of all general fund revenues are allocated to the School Department and 28.1 percent are allocated to the municipal departments.

FISCAL YEAR 2013 RECOMMENDED BUDGET AND FINANCING PLAN

b. Revenue Projection: In FY2013, General Fund revenues are projected to increase by \$7.2 million or 4.7 percent. By way of comparison, budgeted revenue growth in recent years has been:

- FY12: 4.0 percent
- FY11: 3.9 percent
- FY10: 4.0 percent
- FY09: 5.8 percent

Table 2 provides a summary of the major revenue sources that fund the operating budget.

Table 2	FY2012 Tax Recap	FY2013 Projected	Change \$	Chg. %
Property Tax Revenue	\$ 128,615,715	\$ 133,879,231	\$ 5,263,516	4.1%
State Aid	\$ 8,441,625	\$ 8,441,625	\$ -	0.0%
Local Receipts (Recap)	\$ 7,978,935	\$ 10,188,650	\$ 2,209,715	27.7%
Local Receipts not shown on Recap	\$ 1,787,317	\$ -	\$ (1,787,317)	-100.0%
Available Funds	\$ 7,733,170	\$ 8,709,260	\$ 976,090	12.6%
Revenue Offsets	\$ (2,463,101)	\$ (1,861,713)	\$ 601,388	-24.4%
Enterprise Receipts	\$ 1,564,441	\$ 1,512,892	\$ (51,549)	-3.3%
Gross General Fund Revenues	\$ 153,658,101	\$ 160,869,944	\$ 7,211,843	4.7%
Less - Revenue Set-Aside for Designated Expenses	\$ 3,554,059	\$ 5,310,402	\$ 1,756,343	49.4%
Net General Fund Revenues	\$ 150,104,042	\$ 155,559,542	\$ 5,455,500	3.6%

c. Revenue Sources: The property tax remains the Town's primary revenue source, comprising 83 percent of total revenues. Residential property values make up 87 percent of the total assessed value in Lexington. Residential property owners, however, currently pay only 77.7 percent of total property taxes, as a result of the tax classification model adopted by the Board of Selectmen. Due to the Town's economic development efforts along the Spring Street/Hayden Avenue commercial corridor this past year (Shire and Cubist properties), there has been a positive shift in the Town's tax levy, with commercial and industrial property owners contributing slightly more towards the Town's overall tax burden, as shown below.

Tables 3 and 4 provide a history of the Town's assessed valuation and property tax levy.

Table 3	Total Assessed Valuation	%Chg. From Prior Year	Property Tax Levy (net of excluded debt service)	% Chg. From Prior Year	Override Year
FY2012	\$ 8,026,687,320	0.7%	\$ 128,615,714	5.2%	no
FY2011	\$ 7,973,719,190	1.0%	\$ 122,202,173	5.4%	no
FY2010	\$ 7,891,590,610	-1.8%	\$ 115,979,750	4.7%	no
FY2009	\$ 8,033,608,130	1.3%	\$ 110,778,389	5.6%	no
FY2008	\$ 7,929,164,350	-1.6%	\$ 104,879,746	9.3%	yes
FY2007	\$ 8,059,234,580	4.9%	\$ 95,954,870	6.9%	yes

FISCAL YEAR 2013 RECOMMENDED BUDGET AND FINANCING PLAN

Table 4	% Assessed Valuation		% of Property Tax Levy	
	Residential	All Commercial	Residential	All Commercial
FY2012	86.9%	13.1%	77.7%	22.3%
FY2011	87.2%	12.8%	78.3%	21.7%
FY2010	87.4%	12.6%	78.6%	21.4%

State Aid, which is estimated at 5.2 percent of total revenues, is also an important source of revenue. As recently as FY2008, however, State Aid was 7 percent of total revenues. Due to the difficult national and State economies and sharply declining tax revenue, the Legislature reduced State Aid in FY2012 from the prior year. The Legislature will not likely vote a fiscal year 2013 State budget until after the close of Town Meeting. This revenue projection assumes that any reduction in FY2013 State Aid will be made up by the use of revenues unallocated in this proposed budget (\$419,096).

Table 5 below provides a recent history of the Town's State Aid.

Table 5	FY2010	FY2011	FY2012 Estimated	FY2013 Projected
Chapter 70-Education Unrestricted	\$ 7,479,851	\$ 7,032,577	\$ 7,051,517	\$ 7,051,517
Education Aid Restricted	\$ 20,744	\$ 17,758	\$ 10,487	\$ 10,487
General Government Unrestricted	\$ 1,566,693	\$ 1,422,414	\$ 1,319,908	\$ 1,319,908
General Government Restricted	\$ 34,268	\$ 36,090	\$ 59,713	\$ 59,713
Total	\$ 9,101,556	\$ 8,508,839	\$ 8,441,625	\$ 8,441,625
\$ Change from Prior Year	\$ 247,512	\$ (592,717)	\$ (67,214)	\$ -
% Change from Prior Year	2.8%	-6.5%	-0.8%	0.0%

II. Expenditures:

Budget highlights include:

- a. **Lexington Public Schools:** The FY2013 School Department appropriated budget (net of grants and other receipts) is increasing by 4.76 percent. The Minuteman Regional High School budget (included in Education in Table 1) is decreasing by 17 percent as a result of lower enrollments.
- b. **Municipal Departments:** The municipal budget is increasing by 3.11 percent, largely the result of contractual salary adjustments.
- c. **Health Insurance for Employees and Retirees:** At the time this FY2013 Recommended Budget and Financing Plan was being completed, the Town and its unions (i.e., Employee Health Insurance Coalition) have reached an agreement to join the State's Group Insurance Commission (GIC), which will provide the Town with significant savings in its health insurance benefits program. As of the date of this budget document, however, the GIC had not yet established its premiums for the various health insurance plans it offers. A revised health insurance budget, therefore, will be presented to Town Meeting as part of the motion for Article 4.

The FY2013 health insurance budget to be presented to Town Meeting will

FISCAL YEAR 2013 RECOMMENDED BUDGET AND FINANCING PLAN

reflect 20 new school department positions, six new municipal positions and one new position in the Facilities Department. This budget also provides for the potential of an additional 55 employees/retirees not currently enrolled in the Town's health plan, including those converting from individual to family plans.

Table 6 provides a recent history of the Town health insurance enrollments.

Table 6	Employees/Retirees Enrolled in Town's Health Insurance Program				
Fiscal Year	Municipal Employees	School Employees	Total Employees	Retirees	Total
2007	260	819	1079	948	2027
2008	256	834	1090	976	2066
2009	267	859	1126	991	2117
2010	264	847	1111	1000	2111
2011	271	827	1098	1014	2112
2012	264	827	1091	1034	2125

- d. Utilities/Fuel: Utility costs for FY2013 are expected to decrease by \$54,000 or 1.5 percent, due to favorable long-term energy contracts and, more importantly, the progress made by the Facilities Department to improve the energy efficiency of Town and School buildings. The Town participates in a regional purchasing consortium for gasoline/diesel and heating oil and has long-term contracts for the purchase of natural gas and electricity. These arrangements provide competitive prices and budget stability for the Town.

Table 7 provides a recent history of the Town's energy budget.

Table 7	FY 2010 Actual	FY 2011 Actual	FY2012 Budget	FY2013 Recommended	FY12-13 Change \$	FY12-13 Change %
Electricity	\$ 2,054,778	\$ 1,909,288	\$ 1,861,379	\$ 1,918,066	\$ 56,687	3.05%
Heating Oil	\$ 285,168	\$ 255,150	\$ 290,089	\$ 325,616	\$ 35,527	12.25%
Natural Gas	\$ 866,625	\$ 973,824	\$ 954,461	\$ 763,503	\$ (190,958)	-20.01%
Diesel/Gasoline	\$ 274,400	\$ 368,025	\$ 402,434	\$ 447,532	\$ 45,098	11.21%
Total	\$ 3,480,971	\$ 3,506,287	\$ 3,508,363	\$ 3,454,717	\$ (53,646)	-1.53%

- III. **Reserves:** Following the 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 revenue shortfalls that result when a recession occurs. In addition, Lexington had not been building reserves to fund its unfunded liabilities (e.g., post employment health benefits), a potential constraint in managing the Town finances during a recessionary period. In response to these concerns, in 2005 the Board appointed the ad hoc Financial Policy Committee 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/adhocfinrept031506.pdf>. The resulting policy recommendations adopted by the Selectmen called for rebuilding financial reserves and addressing the Town's unfunded liabilities over a multi-year period.

FISCAL YEAR 2013 RECOMMENDED BUDGET AND FINANCING PLAN

Table 8 below provides a summary of the Town's primary reserve funds.

Table 8	Stabilization Fund	Special Education Stabilization Fund	Other Post Employment Benefits Trust Fund ⁽¹⁾
Current Balance, February 1, 2012	\$ 8,479,454	\$ 1,065,808	\$ 2,033,975
Proposed Increase	\$ -	\$ -	\$ 500,000
Projected Balance, July 1, 2012	\$ 8,479,454	\$ 1,065,808	\$ 2,533,975

⁽¹⁾ Reflects 12/31/2011 Market Value

The Town's goal has been to build the Stabilization fund to a level of seven percent of General Fund revenues (\$9 to \$9.5 million), an amount considered sufficient to make up three years of revenue shortfalls that typically occur during an economic slowdown. Even with the three years of the economic downturn, with conservative budget policies and commercial growth in the tax base, the Town has been fortunate in not having to draw on its Stabilization Fund. On a further positive note, for the fifth consecutive year, the budget includes a recommendation to set aside funds for post-employment benefits (i.e., retiree health care). The Town's liability for this retiree benefit over the next 30 years is estimated in excess of \$300 million.

The FY2013 Capital Budget: Financing Infrastructure and Equipment

I. Proposed Capital Spending:

The recommended Capital Budget will provide for replacement and improvements to Town buildings, infrastructure and equipment. Time has proven that deferring capital improvements results in higher repair and replacement costs in the future. Warrant Articles 8-13 represent the capital portion of this year's budget. For fiscal year 2013, a total capital budget of \$56.7 million is proposed.

Table 9 provides a summary of the Town's capital plan for FY2013.

Table 9	Free Cash/Tax Levy	Other Financing Sources	Debt	Total
General Fund ^{1, 2}	\$ 2,746,326	\$ -	\$ 47,092,517	\$ 49,838,843
Chapter 90/Other Funding	\$ -	\$ 1,180,607	\$ -	\$ 1,180,607
Water Enterprise	\$ -	\$ 25,000	\$ 940,500	\$ 965,500
Sewer Enterprise	\$ -	\$ -	\$ 1,340,500	\$ 1,340,500
Recreation Enterprise	\$ -	\$ 46,000	\$ -	\$ 46,000
Compost Revolving Fund	\$ -	\$ -	\$ 325,000	\$ 325,000
Community Preservation Act	\$ -	\$ 2,973,792	\$ -	\$ 2,973,792
Total (all Funds)	\$ 2,746,326	\$ 4,225,399	\$ 49,698,517	\$ 56,670,242

¹ General Fund Debt includes \$42.78 million for the Estabrook School reconstruction

² Does not include \$1,424,980 in undesignated revenues for potential cash capital projects

This capital budget is consistent with the recommendations of the Selectmen's ad hoc Fiscal Task Force. The Task Force suggested that, given the favorable bidding environment and low interest rates, the Town continue to make progress with the

FISCAL YEAR 2013 RECOMMENDED BUDGET AND FINANCING PLAN

backlog of capital projects, either through debt financing or cash capital. Regarding this second recommendation, the General Fund portion of the capital budget includes a \$247,000 increase over FY2012 levels for projects funded through free cash and the tax levy.

II. 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 2012 when the Town issued \$6.8 million in long-term debt that sold at a .917 percent interest rate. In its credit rating opinion, Moody's states that, "The Aaa rating reflects the Town's sizeable and stable tax base with wealth and income levels that exceed Commonwealth and national medians, the Town's healthy financial position and affordable debt burden." The Aaa rating is the highest credit rating a municipality can receive and allows the Town to borrow funds at the most favorable interest rates. Approximately 27 Massachusetts' cities and towns maintain the Aaa rating.

Table 10 provides an historical summary of the Town's debt service. More detailed debt service schedules can be found in Section XI of this Recommended Budget and Financing Plan. The projected increase in debt service for fiscal year 2013 is largely related to the recently approved debt exclusion for the Bridge, Bowman and Estabrook schools. The credit rating agencies find that debt service up to 10 percent of revenues reflects strong financial condition.

Table 10 Annual Debt Service	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY 2011 Actual	FY2012 Budgeted	FY2013 Projected
General Fund	\$ 3,572,204	\$ 3,846,702	\$ 4,256,097	\$ 4,669,173	\$ 5,002,111	\$ 5,269,343
Prop 2 1/2 Debt Exclusion	\$ 5,372,874	\$ 5,632,643	\$ 5,746,375	\$ 5,753,550	\$ 5,721,834	\$ 6,642,450
Water	\$ 358,301	\$ 757,247	\$ 1,074,551	\$ 1,193,333	\$ 1,258,968	\$ 1,299,090
Sewer	\$ 473,256	\$ 488,135	\$ 575,357	\$ 651,446	\$ 879,713	\$ 956,855
Recreation	\$ 100,168	\$ 101,227	\$ 138,100	\$ 137,200	\$ 137,200	\$ 131,500
Total Debt Service	\$ 9,876,803	\$ 10,825,954	\$ 11,790,480	\$ 12,404,702	\$ 12,999,826	\$ 14,299,238
Gross Revenues	\$ 152,344,315	\$ 157,423,868	\$ 164,093,822	\$ 169,743,424	\$ 171,412,228	\$ 186,825,482
Debt Serv. % of Revenue	6.48%	6.88%	7.19%	7.31%	7.58%	7.65%

History of Proposition 2 ½ Overrides and Debt Exclusions in Lexington

The FY2013 budget, as presented, has been 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>
2013	NR	NR
2012	NR	\$51,800,000 (Est., Bridge,Bowman,Estabrook)
2011	NR	NR
2010	NR	NR
2009	NR	NR
2008 - approved	\$4,636,987	\$27,500,000 (Public Services Building)
2007 - approved	\$1,858,435	NR
2007 - not approved	\$3,166,166	NR
2006	NR	NR
2005 - approved	\$4,224,340	NR
2004 - not approved	\$4,957,000	NR

FISCAL YEAR 2013 RECOMMENDED BUDGET AND FINANCING PLAN

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. The FY2013 recommended budget provides funding for the following tax relief programs:

1. Senior Service Program – Qualified property owners over the age of 60 can work for the Town and receive up to \$935 per individual or \$1,190 per two-person household 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 payment of their property taxes. The interest rate is determined each March and is tied to the U.S. Treasury 1-Year Constant Maturity. The interest rate for deferral taxes has been:
FY2012 0.17 percent
FY2011: 0.34 percent
FY2010: 0.68 percent
FY2009: 1.66 percent
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, seniors who earn less than \$51,000 qualify for this 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 the School Crossing Guards Union, the Town has not settled any

FISCAL YEAR 2013 RECOMMENDED BUDGET AND FINANCING PLAN

collective bargaining contracts for FY2013. Further, the Town is still negotiating with the Fire Union for the FY2010-2012 period and the Lexington Municipal Employee Association for FY2012. Similarly, no School Department collective bargaining contracts have been settled for FY2013.

The budget for fiscal year 2013 includes amounts that, in the judgment of the Town Manager and Superintendent of Schools, may be required for those collective bargaining contracts yet to be settled.

Tax Rate Estimate

Section 12 of the Selectmen-Town Manager Act requires the Town Manager 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 2013, a residential tax rate of \$15.66/\$1,000 of valuation is estimated compared to the residential tax rate of \$14.97/\$1,000 of valuation for Fiscal Year 2012.

The following table provides a summary of components of the property tax bill for a home assessed at \$605,000, which is the current median residential property value in Lexington.

MEDIAN RES. TAX BILL	FY2009	FY2010	FY2011	FY2012	FY2013 (est.)
Property tax w/2.5% increase	\$7,515	\$7,871	\$8,238	\$8,671	\$8,888
Proposition 2½ debt exclusion	384	390	\$388	386	448
Community Preservation Act surcharge	198	206	\$216	227	234
Total tax bill	\$8,097	\$8,467	\$8,842	\$9,284	\$9,570

Notes: Assumes no change in the residential/commercial tax shift in FY13.

Assumes no change in total valuation by class of property (residential, commercial/industrial, personal property) in FY13.

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.

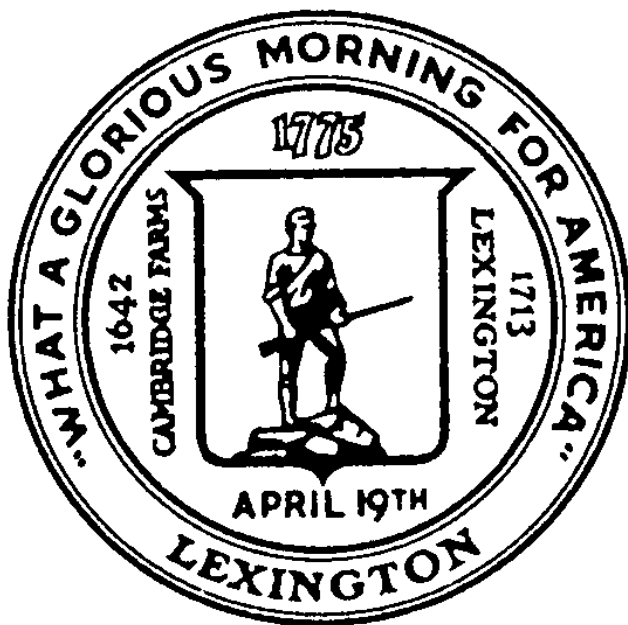
Town Manager Carl Valente: 781 862-0500 ext. 296

Assistant Town Manager for Finance Rob Addelson: 781 862-0500 ext. 219

Budget Officer Theo Kalivas: 781 862-0500 ext. 278

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Section I: Budget Overview

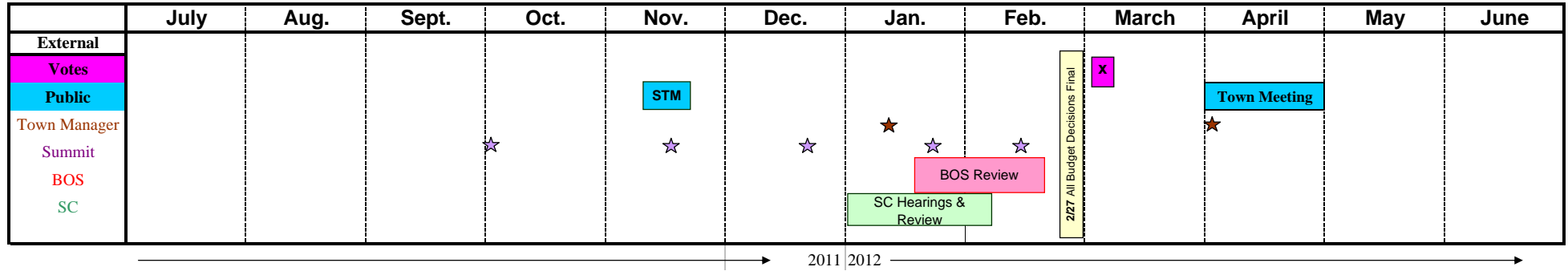


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Town of Lexington - FY 2013 Budget Schedule & Process

Budget Schedule



Significant Dates

September 2011

Distrubtion of Materials to Departments

August 12th

October 2011

- ☆ Summit I - Financial; Distribution of Budget Calendar Discussion of Preliminary Revenue Estimates

October 5th

November 2011

- ☆ Summit II -Revenue Projections

November 17th

December 2011

- ☆ Summit III -Revenue Allocation Model

December 21st

January 2012

- Submittal of FY 2011 Superintendent's Recommended Budget to SC
- Submittal of FY 2011 Town Manager's Preliminary Budget to BOS
- ★ Summit IV - Town Manager's Preliminary Budget
- ☆ School Committee - Public Hearings on Budget

January 5th
January 9th
January 20th
January

February 2012

- ☆ Summit V - Proposed Changes to Preliminary Budget
- BOS - Budget Deliberations
- School Committee - Public Hearings on Budget
- Budget Decisions & Deliberations concluded

February 15th
Early February
Early February
February 27th

March 2012

- ✕ Budget Printing & Distribution
- Municipal Election
- ★ Town Meeting Commences
- FY 2013 Recommended Budget Presented to Town Meeting

March 2nd
March 1st
March 20th
April 2nd

April 2012

Town Meeting

April

Note: All times & deadlines subject to change and revision.

Section I: Budget Overview

Town of Lexington, Massachusetts

Summary of Revenues and Expenditures

The summary below shows revenues & expenditures for the Town of Lexington for FY 2010-2013. It reflects actual results of FY2010 and FY2011, FY2012 estimated revenues and budgeted expenditures submitted to the Department of Revenue for the certification of the FY2012 tax rate, and the budget recommendations of the Town Manager and School Superintendent for FY2013 budget and projected revenues to support those recommendations.

Revenue Summary				
	FY2010 Actual	FY2011 Actual	FY2012 Recap	FY2013 Projected
Tax Levy	\$ 115,979,750	\$ 122,259,637	\$ 128,615,715	\$ 133,879,231
State Aid	\$ 9,101,556	\$ 8,506,691	\$ 8,441,625	\$ 8,441,625
Local Receipts shown on Recap	\$ 10,728,657	\$ 11,991,001	\$ 7,978,935	\$ 10,188,650
Local Receipts not shown on Recap	\$ -	\$ -	\$ 1,787,317	
Available Funds	\$ 6,253,619	\$ 6,819,892	\$ 7,733,170	\$ 8,709,260
Revenue Offsets	\$ (1,713,630)	\$ (1,687,257)	\$ (2,463,101)	\$ (1,861,713)
Enterprise Funds (Indirect)	\$ 1,662,522	\$ 1,615,973	\$ 1,564,441	\$ 1,512,892
Total General Fund	\$ 142,012,474	\$ 149,505,937	\$ 153,658,101	\$ 160,869,944

General Fund Expenditure Summary

Education				
Lexington Public Schools	\$ 65,017,437	\$ 67,947,664	\$ 73,144,885	\$ 76,628,356
Minuteman Reg. School	\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979
<i>sub-total Education</i>	<i>\$ 66,728,991</i>	<i>\$ 69,486,475</i>	<i>\$ 74,847,815</i>	<i>\$ 78,036,335</i>
Municipal				
	\$ 25,984,544	\$ 27,162,858	\$ 28,808,008	\$ 29,704,653
Shared Expenses				
Benefits & Insurance	\$ 27,157,159	\$ 28,063,123	\$ 29,684,424	\$ 32,417,549
Debt (within-levy)	\$ 4,256,098	\$ 4,675,175	\$ 5,002,111	\$ 5,269,343
Reserve Fund	\$ -	\$ -	\$ 900,000	\$ 900,000
Facilities	\$ 8,366,325	\$ 9,756,143	\$ 9,274,368	\$ 9,431,663
<i>sub-total Shared Expenses</i>	<i>\$ 39,779,582</i>	<i>\$ 42,494,441</i>	<i>\$ 44,860,903</i>	<i>\$ 48,018,555</i>
Capital				
Cash Capital (designated)	\$ 1,518,169	\$ 1,983,112	\$ 2,627,174	\$ 2,746,326
Cash Capital (undesignated)	\$ -	\$ -	\$ -	\$ 1,424,980
<i>sub-total Capital</i>	<i>\$ 1,518,169</i>	<i>\$ 1,983,112</i>	<i>\$ 2,627,174</i>	<i>\$ 4,171,306</i>
Other				
Stabilization Fund	\$ 669,843	\$ 710,000	\$ -	\$ -
Other	\$ 835,690	\$ 829,399	\$ 726,885	\$ 939,096
<i>sub-total Other</i>	<i>\$ 1,505,533</i>	<i>\$ 1,539,399</i>	<i>\$ 726,885</i>	<i>\$ 939,096</i>
Total General Fund	\$ 135,516,819	\$ 142,666,285	\$ 151,870,785	\$ 160,869,945

Surplus/(Deficit) ¹	\$ 6,495,655	\$ 6,839,652	\$ 1,787,317	\$ (0)
---------------------------------------	---------------------	---------------------	---------------------	---------------

¹ The FY12 surplus represents estimated local receipts that were not needed to balance the FY2012 budget but are anticipated to be collected in FY2012. This amount should become surplus as of the end of FY2012 and become part of free cash to be certified as of July 1, 2012. It is the recommendation of the Town Manager that surplus be used to sustain the Town's current cash capital program.

Other Expenses				
Revolving Funds	\$ 2,170,958	\$ 2,224,936	\$ 2,326,969	\$ 2,416,106
Grants	\$ 102,322	\$ 113,475	\$ 136,920	\$ 136,920
CPA	\$ 2,762,528	\$ 8,196,159	\$ 4,279,982	\$ 5,529,092
Enterprise Funds (Direct)				
Water	\$ 7,328,772	\$ 7,651,830	\$ 7,240,820	\$ 7,476,998
Wastewater (Sewer)	\$ 8,094,386	\$ 8,329,733	\$ 8,155,868	\$ 8,427,970
Recreation	\$ 1,848,779	\$ 1,834,289	\$ 1,741,388	\$ 1,794,228
Cash Capital	\$ 110,000	\$ 90,000	\$ 610,100	\$ 71,000
<i>sub-total Enterprise Funds</i>	<i>\$ 17,381,938</i>	<i>\$ 17,905,852</i>	<i>\$ 17,748,176</i>	<i>\$ 17,770,196</i>
Exempt Debt				
Municipal	\$ 2,853,441	\$ 2,990,031	\$ 2,933,716	\$ 2,154,325
School	\$ 2,892,934	\$ 2,763,518	\$ 2,788,118	\$ 4,488,125
<i>sub-total exempt debt</i>	<i>\$ 5,746,375</i>	<i>\$ 5,753,549</i>	<i>\$ 5,721,834</i>	<i>\$ 6,642,450</i>
Total Other Expenses	\$ 28,164,121	\$ 34,193,970	\$ 30,213,881	\$ 32,494,764
Total Expenses	\$ 163,680,940	\$ 176,860,255	\$ 182,084,666	\$ 193,364,709

Section I: Budget Overview

Town of Lexington, Massachusetts

Program Summary

A	B	C	D	E	F	(F-E)	(F/E)
ELEMENT	DESCRIPTION	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Change \$	Change %
Operating Budget- General Fund Expenses							
<u>Program 1000: Education</u>							
1100 Lexington Public Schools		\$ 65,017,437	\$ 67,947,664	\$ 73,144,885	\$ 76,628,356	\$ 3,483,471	4.76%
1200 Regional Schools		\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ (294,951)	-17.32%
Total Education		\$ 66,728,991	\$ 69,486,475	\$ 74,847,815	\$ 78,036,335	\$ 3,188,520	4.26%
<u>Program 2000: Shared Expenses</u>							
2110 Contributory Retirement		\$ 3,643,396	\$ 3,718,549	\$ 4,083,286	\$ 4,205,537	\$ 122,251	2.99%
2120 Non-Contributory Retirement		\$ 28,113	\$ 42,000	\$ 12,400	\$ 12,400	\$ -	0.00%
2130 Employee Benefits		\$ 22,036,813	\$ 22,920,077	\$ 24,017,080	\$ 26,546,279	\$ 2,529,199	10.53%
2140 Unemployment		\$ 265,392	\$ 198,600	\$ 310,000	\$ 290,000	\$ (20,000)	-6.45%
2150 Workers Compensation*		\$ 414,001	\$ 480,301	\$ 542,658	\$ 608,333	\$ 65,675	12.10%
2160 Property & Liability Insurance		\$ 530,978	\$ 585,800	\$ 619,000	\$ 630,000	\$ 11,000	1.78%
2170 Uninsured Losses*		\$ 238,465	\$ 117,796	\$ 100,000	\$ 125,000	\$ 25,000	25.00%
<i>sub-total 2100 Benefits</i>		<i>\$27,157,159</i>	<i>\$28,063,123</i>	<i>\$ 29,684,424</i>	<i>\$ 32,417,549</i>	<i>\$ 2,733,125</i>	<i>9.21%</i>
2210 Payment on Funded Debt		\$ 3,538,240	\$ 3,833,155	\$ 4,066,378	\$ 4,367,186	\$ 300,808	7.40%
2220 Interest on Funded Debt		\$ 651,624	\$ 701,535	\$ 684,411	\$ 695,716	\$ 11,305	1.65%
2230 Temporary Borrowing		\$ 66,234	\$ 140,485	\$ 251,322	\$ 206,441	\$ (44,881)	-17.86%
<i>sub-total 2200 Debt Services</i>		<i>\$ 4,256,098</i>	<i>\$ 4,675,175</i>	<i>\$ 5,002,111</i>	<i>\$ 5,269,343</i>	<i>\$ 267,232</i>	<i>5.34%</i>
2310 Reserve Fund		\$ -	\$ -	\$ 900,000	\$ 900,000	\$ -	0.00%
<i>sub-total 2300 Reserve Fund</i>		<i>\$ -</i>	<i>\$ -</i>	<i>\$ 900,000</i>	<i>\$ 900,000</i>	<i>\$ -</i>	<i>0.00%</i>
2400 Facilities		\$ 8,366,325	\$ 9,756,143	\$ 9,274,368	\$ 9,431,663	\$ 157,295	1.70%
Total Shared Expenses		\$ 39,779,582	\$ 42,494,441	\$ 44,860,903	\$ 48,018,555	\$ 3,157,652	7.04%
<u>Program 3000: Public Works</u>							
3100-3500 DPW Personal Services		\$ 3,367,189	\$ 3,604,619	\$ 3,468,798	\$ 3,347,575	\$ (121,223)	-3.49%
3100-3500 DPW Expenses		\$ 5,059,056	\$ 5,350,213	\$ 5,153,798	\$ 4,801,585	\$ (352,213)	-6.83%
3100-3500 October Storm		\$ -	\$ -	\$ 200,000	\$ -	\$ (200,000)	-
Total Public Works		\$ 8,426,245	\$ 8,954,832	\$ 8,822,596	\$ 8,149,160	\$ (673,436)	-7.63%
<u>Program 4000: Public Safety</u>							
4100 Law Enforcement Personal Services		\$ 4,800,423	\$ 4,977,841	\$ 5,288,034	\$ 5,363,781	\$ 75,747	1.43%
4100 Law Enforcement Expenses		\$ 468,298	\$ 487,842	\$ 542,474	\$ 647,102	\$ 104,628	19.29%
<i>sub-total 4100 Law Enforcement</i>		<i>\$ 5,268,721</i>	<i>\$ 5,465,682</i>	<i>\$ 5,830,508</i>	<i>\$ 6,010,883</i>	<i>\$ 180,375</i>	<i>3.09%</i>
4200 Fire Personal Services		\$ 4,682,353	\$ 4,472,537	\$ 4,698,877	\$ 4,825,883	\$ 127,006	2.70%
4200 Fire Expenses		\$ 579,662	\$ 485,374	\$ 656,810	\$ 627,500	\$ (29,310)	-4.46%
<i>sub-total 4200 EMS/Fire</i>		<i>\$ 5,262,014</i>	<i>\$ 4,957,911</i>	<i>\$ 5,355,687</i>	<i>\$ 5,453,383</i>	<i>\$ 97,696</i>	<i>1.82%</i>
Total Public Safety		\$ 10,530,736	\$ 10,423,594	\$ 11,186,195	\$ 11,464,266	\$ 278,071	2.49%
<u>Program 5000: Culture & Recreation</u>							
5100 Library Personal Services		\$ 1,661,342	\$ 1,713,303	\$ 1,765,543	\$ 1,803,785	\$ 38,242	2.17%
5100 Library Expenses		\$ 246,186	\$ 243,734	\$ 246,700	\$ 251,976	\$ 5,276	2.14%
Total Culture & Recreation		\$ 1,907,527	\$ 1,957,036	\$ 2,012,243	\$ 2,055,761	\$ 43,518	2.16%
<u>Program 6000: Human Services</u>							
6000 Human Services Personal Services		\$ 276,951	\$ 301,446	\$ 371,914	\$ 488,637	\$ 116,723	31.38%
6000 Human Services Expenses		\$ 100,029	\$ 124,246	\$ 220,155	\$ 703,092	\$ 482,937	219.36%
Total Human Services		\$ 376,980	\$ 425,692	\$ 592,069	\$ 1,191,729	\$ 599,660	101.28%

Section I: Budget Overview

Town of Lexington, Massachusetts

Program Summary

A	B	C	D	E	F	(F-E)	(F/E)
ELEMENT	DESCRIPTION	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Change \$	Change %
Program 7000: Community Development							
7100 Comm. Devel. Personal Services		\$ 830,622	\$ 911,674	\$ 971,373	\$ 1,032,111	\$ 60,738	6.25%
7100 Comm. Devel. Expenses		\$ 116,214	\$ 115,380	\$ 148,822	\$ 175,708	\$ 26,886	18.07%
<i>sub-total 7100 Comm. Dev.</i>		<i>\$ 946,835</i>	<i>\$ 1,027,054</i>	<i>\$ 1,120,195</i>	<i>\$ 1,207,819</i>	<i>\$ 87,624</i>	<i>7.82%</i>
7200 Planning Personal Services		\$ 216,273	\$ 218,013	\$ 245,898	\$ 259,469	\$ 13,571	5.52%
7200 Planning Expenses		\$ 7,918	\$ 67,981	\$ 81,850	\$ 34,850	\$ (47,000)	-57.42%
<i>sub-total 7200 Planning</i>		<i>\$ 224,191</i>	<i>\$ 285,994</i>	<i>\$ 327,748</i>	<i>\$ 294,319</i>	<i>\$ (33,429)</i>	<i>-10.20%</i>
7300 Economic Devel. Personal Services		\$ 84,311	\$ 85,942	\$ 95,808	\$ 89,473	\$ (6,335)	-6.61%
7300 Economic Devel. Expenses		\$ 4,832	\$ 3,152	\$ 74,800	\$ 31,800	\$ (43,000)	-57.49%
<i>sub-total 7300 Eco. Dev.</i>		<i>\$ 89,142</i>	<i>\$ 89,093</i>	<i>\$ 170,608</i>	<i>\$ 121,273</i>	<i>\$ (49,335)</i>	<i>-28.92%</i>
Total Community Development		\$ 1,260,169	\$ 1,402,142	\$ 1,618,551	\$ 1,623,411	\$ 4,860	0.30%
Program 8000: General Government							
8110 Selectmen Personal Services		\$ 78,737	\$ 82,980	\$ 88,906	\$ 100,464	\$ 11,558	13.00%
8110 Selectmen Expenses		\$ 65,398	\$ 75,964	\$ 129,475	\$ 118,475	\$ (11,000)	-8.50%
8120 Legal		\$ 336,451	\$ 319,417	\$ 400,000	\$ 400,000	\$ -	0.00%
8130 Town Report		\$ 6,475	\$ 7,000	\$ 7,000	\$ 7,500	\$ 500	7.14%
<i>sub-total 8100 Board of Selectmen</i>		<i>\$ 487,061</i>	<i>\$ 485,360</i>	<i>\$ 625,381</i>	<i>\$ 626,439</i>	<i>\$ 1,058</i>	<i>0.17%</i>
8210-8220 Town Manager Personal Services		\$ 540,550	\$ 561,699	\$ 593,654	\$ 598,856	\$ 5,202	0.88%
8210-8220 Town Manager Expenses		\$ 198,228	\$ 185,451	\$ 265,750	\$ 248,150	\$ (17,600)	-6.62%
8230 Salary Transfer Account*		\$ -	\$ 376,185	\$ 423,874	\$ 765,978	\$ 342,104	80.71%
<i>sub-total 8200 Town Manager</i>		<i>\$ 738,778</i>	<i>\$ 1,123,334</i>	<i>\$ 1,283,278</i>	<i>\$ 1,612,984</i>	<i>\$ 329,706</i>	<i>25.69%</i>
8310 Financial Committees		\$ 326	\$ 1,673	\$ 7,500	\$ 7,500	\$ -	0.00%
8320 Misc. Boards and Committees		\$ 2,442	\$ 1,879	\$ 4,500	\$ 14,500	\$ 10,000	222.22%
8330 Public Celebrations Committee		\$ 29,966	\$ 27,273	\$ 33,000	\$ 34,000	\$ 1,000	3.03%
<i>sub-total 8300 Town Committees</i>		<i>\$ 32,734</i>	<i>\$ 30,825</i>	<i>\$ 45,000</i>	<i>\$ 56,000</i>	<i>\$ 11,000</i>	<i>24.44%</i>
8400 Finance Personal Services		\$ 1,076,447	\$ 1,110,057	\$ 1,148,807	\$ 1,181,923	\$ 33,116	2.88%
8400 Finance Expenses		\$ 288,303	\$ 277,906	\$ 435,844	\$ 400,145	\$ (35,699)	-8.19%
<i>sub-total 8400 Finance</i>		<i>\$ 1,364,750</i>	<i>\$ 1,387,963</i>	<i>\$ 1,584,651</i>	<i>\$ 1,582,068</i>	<i>\$ (2,583)</i>	<i>-0.16%</i>
8500 Town Clerk Personal Services		\$ 282,796	\$ 297,057	\$ 300,789	\$ 323,030	\$ 22,241	7.39%
8500 Town Clerk Expenses		\$ 89,936	\$ 95,198	\$ 121,350	\$ 111,525	\$ (9,825)	-8.10%
<i>sub-total 8500 Town Clerk</i>		<i>\$ 372,732</i>	<i>\$ 392,256</i>	<i>\$ 422,139</i>	<i>\$ 434,555</i>	<i>\$ 12,416</i>	<i>2.94%</i>
8600 MIS Personal Services		\$ 150,759	\$ 215,668	\$ 216,441	\$ 342,855	\$ 126,414	58.41%
8600 MIS Expenses		\$ 336,074	\$ 364,157	\$ 399,464	\$ 565,425	\$ 165,961	41.55%
<i>sub-total 8600 MIS</i>		<i>\$ 486,833</i>	<i>\$ 579,824</i>	<i>\$ 615,905</i>	<i>\$ 908,280</i>	<i>\$ 292,375</i>	<i>47.47%</i>
Total General Government		\$ 3,482,888	\$ 3,999,562	\$ 4,576,354	\$ 5,220,326	\$ 643,972	14.07%
Total Municipal		\$ 25,984,544	\$ 27,162,858	\$ 28,808,008	\$ 29,704,653	\$ 896,645	3.11%
Capital							
Capital Requests (Cash-GF)		\$ 822,450	\$ 1,270,000	\$ 1,615,000	\$ 1,551,029	\$ (63,971)	-3.96%
Capital Requests (free cash set-aside for as yet identified capital needs)		\$ -	\$ -	\$ -	\$ 1,424,980	\$ 1,424,980	0.00%
Capital Requests (supplemental tax levy underwriting debt-financed projects)							
Building Envelope Set Aside		\$ 157,594	\$ 161,534	\$ 165,572	\$ 169,712	\$ 4,139	2.50%
Streets Set Aside		\$ 538,125	\$ 551,578	\$ 846,602	\$ 1,025,586	\$ 178,984	21.14%
Total Capital		\$ 1,518,169	\$ 1,983,112	\$ 2,627,174	\$ 4,171,306	\$ 1,544,132	58.78%

Section I: Budget Overview

Town of Lexington, Massachusetts

Program Summary

A	B	C	D	E	F	(F-E)	(F/E)
ELEMENT	DESCRIPTION	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Change \$	Change %
Other							
Stabilization Fund		\$ 669,843	\$ 710,000	\$ -	\$ -	\$ -	0.00%
Set-Aside for Potential Local Aid Reductions		\$ -	\$ -	\$ -	\$ 419,096	\$ 419,096	0.00%
Senior Tax Work-Off Program		\$ 45,000	\$ -	\$ 10,000	\$ 20,000	\$ 10,000	100.00%
SPED Reserve		\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	0.00%
Post-Employment Benefits (OPEB)		\$ 440,690	\$ 479,399	\$ 500,000	\$ 500,000	\$ -	0.00%
Warrant Articles		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
CPA Bond Premium		\$ -	\$ -	\$ 216,885	\$ -	\$ -	0.00%
Total Other Articles		\$ 1,505,533	\$ 1,539,399	\$ 726,885	\$ 939,096	\$ 212,211	29.19%
General Fund Total		\$ 135,516,819	\$ 142,666,285	\$ 151,870,785	\$ 160,869,945	\$ 8,999,160	5.93%

Note: Asterisk denotes a Continuing Balance Account.

Note: Line-Items marked with an asterisk (*) will be presented at Town Meeting as Continuing Balance accounts.

Enterprise Articles

3600	Water Enterprise	\$ 7,328,772	\$ 7,651,830	\$ 7,240,820	\$ 7,476,998	\$ 236,178	3.26%
3700	Sewer Enterprise	\$ 8,094,386	\$ 8,329,733	\$ 8,155,868	\$ 8,427,970	\$ 272,102	3.34%
5200	Recreation Enterprise	\$ 1,848,779	\$ 1,834,289	\$ 1,741,388	\$ 1,794,228	\$ 52,840	3.03%
	Capital Operating	\$ 110,000	\$ 90,000	\$ 610,100	\$ 71,000	\$ (539,100)	-88.36%
				\$ -	\$ -		
Total Enterprise Funds (Oper. Exp. ONLY)		\$ 17,381,938	\$ 17,905,852	\$ 17,748,176	\$ 17,770,196	\$ 22,020	0.12%

Revolving Funds

1100	School Bus Transportation	\$ 806,897	\$ 628,954	\$ 576,207	\$ 566,282	\$ (9,925)	-1.72%
2400	Public Facilities Revolving Fund	\$ 306,094	\$ 348,749	\$ 325,000	\$ 365,398	\$ 40,398	12.43%
3320	Tree (DPW-Forestry)	\$ 4,108	\$ 1,120	\$ 20,000	\$ 20,000	\$ -	0.00%
3330	Burial Container (DPW-Cemetery)	\$ 29,162	\$ 32,645	\$ 35,000	\$ 35,000	\$ -	0.00%
3420	Compost Operations (DPW-Rec.)	\$ 312,002	\$ 392,304	\$ 446,930	\$ 389,995	\$ (56,936)	-12.74%
3420	MHHP Operations	\$ 143,103	\$ 123,383	\$ 175,000	\$ 175,000	\$ -	0.00%
6120	Council of Aging Programs	\$ 65,402	\$ 76,555	\$ 100,000	\$ 100,000	\$ -	0.00%
7140	Health Programs	\$ 7,705	\$ 9,929	\$ 10,000	\$ 10,000	\$ -	0.00%
8140	PEG Access	\$ 332,033	\$ 429,128	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
7320	Tourism/ Liberty Ride	\$ 164,452	\$ 182,169	\$ 198,832	\$ 284,431	\$ 85,599	43.05%
3100	Regional Cache - Hartwell Avenue	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
Total Revolving Funds		\$ 2,170,958	\$ 2,224,936	\$ 2,326,969	\$ 2,416,106	\$ 89,137	3.83%

Community Preservation Act (CPA)

CPA Capital	\$ 2,762,528	\$ 8,196,159	\$ 4,279,982	\$ 5,529,092	\$ 1,249,110	29.18%
CPA Other (Projects & Admin.)				\$ -	\$ -	
Total CPA	\$ 2,762,528	\$ 8,196,159	\$ 4,279,982	\$ 5,529,092	\$ 1,249,110	29.18%

Grants

Grants & Subsidies	\$ 102,322	\$ 113,475	\$ 136,920	\$ 136,920	\$ -	0.00%
Total Grants	\$ 102,322	\$ 113,475	\$ 136,920	\$ 136,920	\$ -	0.00%

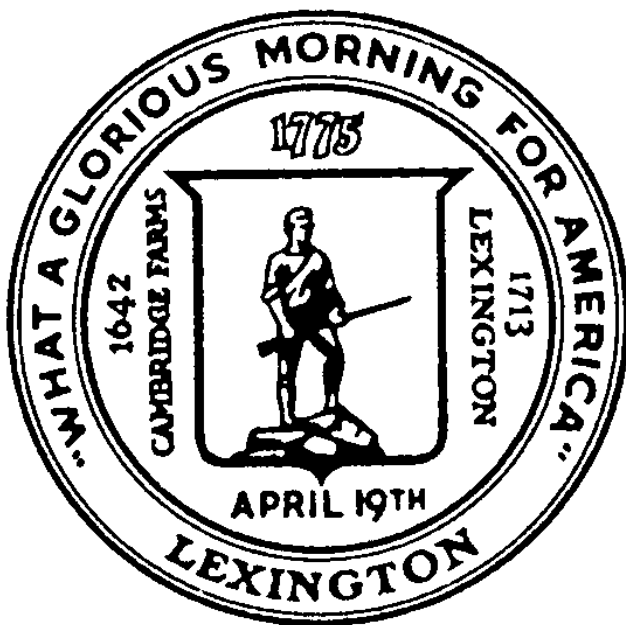
Section I: Budget Overview

Town of Lexington, Massachusetts

Program Summary

A	B	C	D	E	F	(F-E)	(F/E)
						Recommended	
ELEMENT	DESCRIPTION	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Change \$	Change %
Exempt Debt							
Municipal		\$ 2,853,441	\$ 2,990,031	\$ 2,933,716	\$ 2,154,325	\$ (779,391)	-26.57%
School		\$ 2,892,934	\$ 2,763,518	\$ 2,788,118	\$ 4,488,125	\$ 1,700,007	60.97%
Total Exempt Debt		\$ 5,746,375	\$ 5,753,549	\$ 5,721,834	\$ 6,642,450	\$ 920,616	16.09%
Reconciliation							
Education		\$ 66,728,991	\$ 69,486,475	\$ 74,847,815	\$ 78,036,335	\$ 3,188,520	4.26%
Shared Expenses		\$ 39,779,582	\$ 42,494,441	\$ 44,860,903	\$ 48,018,555	\$ 3,157,652	7.04%
Municipal		\$ 25,984,544	\$ 27,162,858	\$ 28,808,008	\$ 29,704,653	\$ 896,645	3.11%
Capital		\$ 1,518,169	\$ 1,983,112	\$ 2,627,174	\$ 4,171,306	\$ 1,544,132	58.78%
Other		\$ 1,505,533	\$ 1,539,399	\$ 726,885	\$ 939,096	\$ 212,211	29.19%
Enterprise		\$ 17,381,938	\$ 17,905,852	\$ 17,748,176	\$ 17,770,196	\$ 22,020	0.12%
Revolving Funds & Grants		\$ 2,273,281	\$ 2,338,411	\$ 2,463,889	\$ 2,553,026	\$ 89,137	3.62%
CPA		\$ 2,762,528	\$ 8,196,159	\$ 4,279,982	\$ 5,529,092	\$ 1,249,110	29.18%
Exempt Debt		\$ 5,746,375	\$ 5,753,549	\$ 5,721,834	\$ 6,642,450	\$ 920,616	0.00%
Totals		\$ 163,680,940	\$ 176,860,255	\$ 182,084,666	\$ 193,364,709	\$ 11,280,043	6.19%

Section II: Revenues



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Section II: Revenues

Town of Lexington, Massachusetts

The summary below presents gross and net general fund revenues. Gross General Fund Revenues include all revenues projected as available for use in FY2013. Net General Fund Revenues are gross revenues less revenues recommended to be set-aside to fund designated expenses. In FY2013, Gross Revenues are projected to increase by approximately \$7.21 million, or 4.69%, while Net Revenues are projected to increase by approximately \$5.45 million, or 3.63%.

General Fund Revenue Summary	FY10 Actual	FY11 Actual	FY2012 Recap	FY13 Projected	FY 12-13 Change	
					\$	%
Property Tax Levy (Table 1)	\$ 115,979,750	\$ 122,259,637	\$ 128,615,715	\$ 133,879,231	\$ 5,263,516	4.09%
State Aid (Table 2)	\$ 9,101,556	\$ 8,506,691	\$ 8,441,625	\$ 8,441,625	\$ -	0.00%
Local Receipts shown on Recap (Table 3)	\$ 10,728,657	\$ 11,991,001	\$ 7,978,935	\$ 10,188,650	\$ 2,209,715	27.69%
Local Receipts not shown on Recap (Table 3)	\$ -	\$ -	\$ 1,787,317	\$ -	\$ (1,787,317)	-100.00%
Available Funds (Table 4)	\$ 6,253,619	\$ 6,819,892	\$ 7,733,170	\$ 8,709,260	\$ 976,090	12.62%
Revenue Offsets (Table 5)	\$ (1,713,630)	\$ (1,687,257)	\$ (2,463,101)	\$ (1,861,713)	\$ 601,388	-24.42%
Enterprise Receipts (Table 6)	\$ 1,662,522	\$ 1,615,973	\$ 1,564,441	\$ 1,512,892	\$ (51,549)	-3.30%
Gross General Fund Revenues	\$ 142,012,474	\$149,505,937	\$ 153,658,101	\$ 160,869,944	\$ 7,211,843	4.69%
Less - Revenues Set-Aside for Designated Expenses	\$ 3,023,702	\$ 3,722,511	\$ 3,554,059	\$ 5,310,402	\$ 1,756,343	49.42%
Net General Fund Revenues	\$ 138,988,772	\$145,783,426	\$ 150,104,042	\$ 155,559,542	\$ 5,455,500	3.63%

Detailed Description:

Property Tax Levy: The FY2013 property tax levy is projected to increase \$5.2 million, or 4.09%. The projected levy is a function of the FY2012 levy limit increased by 2.5% per Proposition 2 1/2, plus an increment for new growth. FY2013 new growth will be a function of construction activity for the period July 1, 2011 to June 30, 2012. FY2013 new growth is estimated at \$2,000,000 based on conversations with the Building Commissioner, the Chief Assessor and a review of historical data on new growth.

State Aid: FY2013 state aid is projected to remain unchanged from its FY2012 level. Final FY2013 state aid numbers will probably not be known until June 2012 when the Legislature adopts, and the Governor signs, the FY2013 State budget. As a hedge against potential reductions in state aid, it is recommended that approximately \$420,000 of estimated FY13 revenue be set-aside to offset such cuts. It is also recommended that any reductions in state aid in excess of \$420,000 be offset with appropriations from the Stabilization Fund.

Local Receipts¹: FY2013 projections for each category of receipt is based on inspection of the history of actual collections and projections of 3 and 5 year historical averages, unless otherwise specified in the supplemental tables of this document. Taking into consideration local receipts shown on the FY2012 Tax Rate Recapitulation Sheet and those not shown because they were not needed to balance the FY2012 budget, FY2013 local receipts are estimated to increase by approximately \$422,000 or 4.33% over FY12 estimates as revised in November, 2011. The major contributor to this growth is an increase in the estimate for motor vehicle excise based on a review of actual FY11 collections.

¹ This represents estimated local receipts that were not needed to balance the FY2012 budget but are anticipated to be collected in FY2012. This amount should become surplus as of the end of FY2012 and become part of free cash to be certified as of July 1, 2012. It is the recommendation of the Town Manager that surplus be used to sustain the Town's current cash capital program.

Section II: Revenues

Town of Lexington, Massachusetts

	FY 12-13 Change					
	FY10 Actual	FY11 Actual	FY12 Recap	FY13 Projected	\$	%
Table 1: Property Tax Levy						
Tax Levy	\$ 110,778,389	\$ 115,934,719	\$ 122,259,637	\$ 128,662,664	\$ 6,403,027	5.24%
Prop. 2.5%	\$ 2,769,460	\$ 2,898,368	\$ 3,056,491	\$ 3,216,567	\$ 160,076	5.24%
New Growth	\$ 2,431,902	\$ 3,426,550	\$ 3,346,536	\$ 2,000,000	\$ (1,346,536)	-40.24%
Override/Excess Levy Capacity	\$ -	\$ -	\$ (46,950)	\$ -	\$ 46,950	-100.00%
Subtotal	\$ 115,979,750	\$ 122,259,637	\$ 128,615,715	\$ 133,879,231	\$ 5,263,516	4.09%
Table 2: State Aid						
Chapter 70	\$ 7,449,035	\$ 7,013,863	\$ 7,051,517	\$ 7,051,517	\$ -	0.00%
Charter School Reimbursement	\$ 30,816	\$ 17,418	\$ 10,487	\$ 10,487	\$ -	0.00%
Unrestricted General Government Aide	\$ 1,350,288	\$ 1,296,276	\$ 1,202,550	\$ 1,202,550	\$ -	0.00%
Lottery, Beano, Charity Games	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Highway Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Police Career Incentive	\$ 46,751	\$ 22,509	\$ -	\$ -	\$ -	0.00%
Veterans' Benefits & Exemptions	\$ 169,654	\$ 101,076	\$ 117,358	\$ 117,358	\$ -	0.00%
Offsets (School Lunch & Library)	\$ 55,012	\$ 55,549	\$ 59,713	\$ 59,713	\$ -	0.00%
sub-Total (Cherry Sheet)	\$ 9,101,556	\$ 8,506,691	\$ 8,441,625	\$ 8,441,625	\$ -	0.00%
Subtotal	\$ 9,101,556	\$ 8,506,691	\$ 8,441,625	\$ 8,441,625	\$ -	0.00%
Table 3: Local Receipts						
Motor Vehicle Excise Tax	\$ 3,664,627	\$ 4,044,449	\$ 3,005,517	\$ 4,000,000	\$ 994,483	33.09%
Other Excise	\$ 627,587	\$ 1,192,678	\$ 883,204	\$ 1,103,000	\$ 219,796	24.89%
Penalties & Interest	\$ 397,037	\$ 568,595	\$ 276,360	\$ 344,000	\$ 67,640	24.48%
PILOT's	\$ 463,500	\$ 500,045	\$ 411,670	\$ 520,000	\$ 108,330	26.31%
Rentals	\$ 325,879	\$ 314,443	\$ 268,569	\$ 346,580	\$ 78,011	29.05%
Departmental-Schools	\$ 417,908	\$ 549,295	\$ 258,319	\$ 334,310	\$ 75,991	29.42%
Departmental-Municipal	\$ 1,650,246	\$ 1,469,900	\$ 1,260,349	\$ 1,459,900	\$ 199,551	15.83%
Licenses & Permits	\$ 2,047,345	\$ 1,789,613	\$ 1,094,615	\$ 1,419,050	\$ 324,435	29.64%
Special Assessments	\$ 47,904	\$ 32,689	\$ 22,720	\$ 26,000	\$ 3,280	14.44%
Fines & Forfeits	\$ 365,677	\$ 329,394	\$ 259,795	\$ 335,810	\$ 76,015	29.26%
Investment Income	\$ 289,337	\$ 309,099	\$ 237,817	\$ 300,000	\$ 62,183	26.15%
Miscellaneous Non-Recurring	\$ 431,610	\$ 890,801	\$ -	\$ -	\$ -	0.00%
Local Receipts not shown on Recap	\$ -	\$ -	\$ 1,787,317	\$ -	\$ (1,787,317)	-100.00%
Subtotal	\$ 10,728,657	\$ 11,991,001	\$ 9,766,252	\$ 10,188,650	\$ 422,398	4.33%
Table 4: Available Funds						
Parking	\$ 325,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ -	0.00%
Cemetery	\$ 120,000	\$ 120,000	\$ 120,000	\$ 105,000	\$ (15,000)	-12.50%
Free Cash	\$ 5,481,717	\$ 6,159,509	\$ 6,882,954	\$ 7,934,100	\$ 1,051,146	15.27%
Brookhaven	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Insurance Proceeds	\$ 52,387	\$ 117,796	\$ 4,610	\$ -	\$ (4,610)	-100.00%
Overlay Surplus	\$ 104,965	\$ -	\$ -	\$ -	\$ -	0.00%
Proceeds from the Sale of Assets	\$ 27,550	\$ -	\$ -	\$ -	\$ -	0.00%
Transp.Demand Mgmt. Stab. Fund	\$ 72,000	\$ 83,000	\$ 83,560	\$ 85,160	\$ 1,600	1.91%
Center Improvement District Stabilization Fund	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100.00%
Avalon Bay School Enrollment Mitigation Fund	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	0.00%
Balances from Prior Yr. Capital Articles	\$ -	\$ -	\$ 42,046	\$ -	\$ (42,046)	-100.00%
School Bus Stabilization Fund	\$ 70,000	\$ 4,587	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 6,253,619	\$ 6,819,892	\$ 7,733,170	\$ 8,709,260	\$ 976,090	12.62%
Table 5: Revenue Offsets						
Cherry Sheet Assessments	\$ (706,285)	\$ (737,040)	\$ (726,182)	\$ (752,000)	\$ (25,818)	3.56%
Cherry Sheet Offsets					\$ -	
School Lunch	\$ (20,744)	\$ (17,758)	\$ (22,640)	\$ (22,640)	\$ -	0.00%
Public Libraries	\$ (34,268)	\$ (36,090)	\$ (37,073)	\$ (37,073)	\$ -	0.00%
Overlay (abatements)	\$ (850,587)	\$ (896,369)	\$ (1,023,153)	\$ (750,000)	\$ 273,153	-26.70%
Snow Deficit	\$ (101,747)	\$ -	\$ (654,053)	\$ (300,000)	\$ 354,053	-54.13%
School Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	-
Overlay Deficits	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal	\$ (1,713,630)	\$ (1,687,257)	\$ (2,463,101)	\$ (1,861,713)	\$ 601,388	-24.42%
Table 6: Enterprise Receipts						
Water	\$ 782,176	\$ 743,400	\$ 704,624	\$ 665,848	\$ (38,776)	-5.50%
Wastewater (Sewer)	\$ 691,763	\$ 668,990	\$ 646,217	\$ 623,444	\$ (22,773)	-3.52%
Recreation	\$ 188,583	\$ 203,583	\$ 213,600	\$ 223,600	\$ 10,000	4.68%
Subtotal	\$ 1,662,522	\$ 1,615,973	\$ 1,564,441	\$ 1,512,892	\$ (51,549)	-3.30%
Gross General Fund Revenues	\$ 142,012,474	\$ 149,505,937	\$ 153,658,101	\$ 160,869,944	\$ 7,211,843	4.69%
Revenues Set Aside for Designated Expenses	\$ 3,023,702	\$ 3,722,511	\$ 3,554,059	\$ 5,310,402	\$ 1,756,343	49.42%
Net General Fund Revenues Available for Appropriation	\$ 138,988,772	\$ 145,783,426	\$ 150,104,042	\$ 155,559,542	\$ 5,455,500	3.63%

Section II: Revenues

Town of Lexington, Massachusetts

Available Funds: Available Funds are projected to increase by approximately \$976,000 or 12.62% . This increase is driven by a \$1.009 million, or 14.2%, increase in free cash from the 7/1/10 certification to the 7/1/11 certification. The primary factors contributing to 7/1/11 free cash include \$2.4 million of FY11 receipts in excess of excess of estimates, \$4.8 million of FY11 spending less than appropriations and \$.69 million of liquidated purchase orders from prior fiscal years. As was the case in FY12, the School Department is recommending that \$250,000 from the Avalon Bay School Enrollment Mitigation Fund be appropriated to fund a portion of the FY13 school budget. Other components of Available Funds include parking meter receipts, cemetery funds, and the Transportation Demand Management Stabilization Fund.

Revenue Offsets: Revenue Offsets are projected to decrease by approximately \$601,000 or 24.42%. 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. Cherry Sheet Assessments assume a 3.5% increase in FY 2013. The FY13 decrease in total revenue offsets is driven by a decrease in the overlay account from \$1.049 million in FY12 (the triennial revaluation of assessed values) to \$750,000 in FY13, and a reduction in the set-aside for snow and ice deficits from \$654,053 in FY12 to cover the final FY11 deficit to the traditional set-aside of \$300,000 in FY13 to cover a potential FY12 deficit.

Enterprise Receipts: This category represents transfers from the water, sewer and recreation enterprise funds to the general fund to cover general fund expenditures that support the operations of the water, sewer and recreation departments. The decrease of approximately \$51,000, or 3.3%, is largely attributable to a decrease in water and sewer enterprise fund indirect cost transfers that reflects year 6 of a 6-year plan to bring indirects in line with revised estimates of indirect costs. These decreases are offset by a \$10,000 increase in the transfer from the recreation enterprise fund.

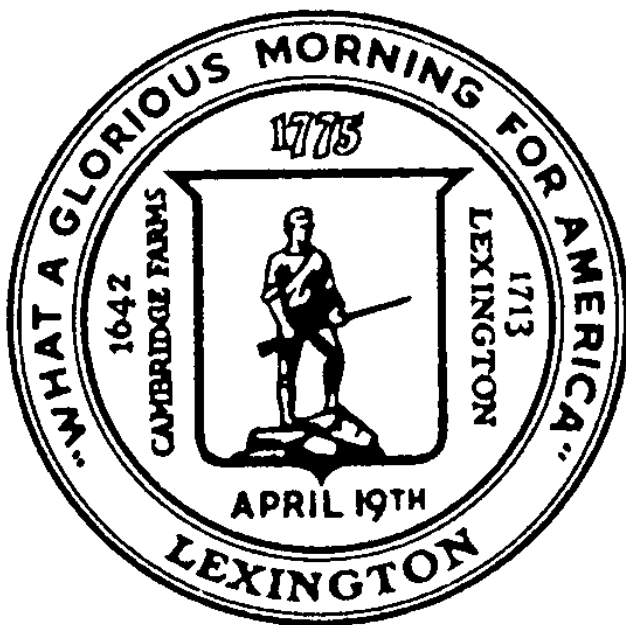
Revenues Set Aside for Designated Expenses: This represents components of Gross General Fund Revenues that are set aside for designated purposes. The amounts proposed for FY2013 and their financing sources are \$200,000 (free cash) for unanticipated needs of the current fiscal year(FY12); \$500,000 (free cash) to be used for supplemental funding of the OPEB account; \$1,551,029 (\$1,297,315 in free cash and \$253,714 in tax levy) to be applied to cash capital; \$419,096 (free cash) set-aside for potential cuts in state aid; and \$1,424,980 (free cash) for as yet identified capital needs. Potential uses of the \$1,424,980 might be for Off-Street Improvements at the Estabrook Elementary School, to augment the recommended appropriation for cash capital or an appropriation into a debt service fund to mitigate the costs of future capital needs. Assuming all the proposed uses of free cash as just described leaves a residual balance of \$4,301,709 million to be applied to support the FY2013 operating budget.

Other general fund revenue set-asides include \$1,025,586 from the tax levy for the Street Reconstruction program of which 579,502 (adjusted by 2.5% per year) was funded in the 2001 override, \$281,234 represents the maintenance of the supplemental funds added in FY12, and \$164,850 is new tax levy funds added to the program; \$169,712 (tax levy) for the Building Envelope Capital program funded in the 2006 override, and \$20,000 (tax levy) for the Senior Work-Off program.

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Section III: Education

Program 1000



Lexington Public Schools
Minuteman Regional School

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Section III: Program 1000: Education

This section includes detailed information about the FY 2013 Operating Budget & Financing Plan for education. It includes:

- 1100 Lexington Public Schools III-2
- 1200 Minuteman Regional School III-5

1100 Lexington Public Schools

Town of Lexington, Massachusetts

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.

Budget Overview: The Superintendent's FY 2013 Recommended Budget was presented to the School Committee on January 3, 2012. The School Committee voted a budget on February 14, 2012. An Executive Summary of the School Committee voted budget can be found at <http://lps.lexingtonma.org/Page/1457>.

LPS Budget Guidelines

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 and plan alternatives that will provide services in more cost-effective ways.
5. Maintain capital assets in order to support the instructional program, protect the physical assets of the Town of Lexington, and to ensure the health and safety of our students and staff.
6. Identify ways to reduce the budget, if there are not sufficient monies available to fund a level-service budget.
7. Where possible, reduce or eliminate fees.
8. Include recommendations to increase the capital plan for technology where necessary, to move the district forward with its long-range capital plan.

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

Expanded Efforts to Provide Tiered Instructional Interventions (K-12)

- Pilot K-5 Interventionist positions at Bowman and Bridge
- Pilot 6-8 Mega Math Program at Diamond
- Incorporate student summative data into our student information system

Furthering Academic Excellence

- Full-Day Kindergarten program that is free to all resident students
- K-12 Curriculum Reviews
 - K-12 ELA (final year)
 - K-12 Social Studies (2nd year)
 - K-12 Mathematics curriculum realignment to meet Common Core Standards
 - K-12 English Language Learner (ELL) curriculum alignment w/MA Standards
 - Technology – Define grades 1-9 core curricular experiences
- New standards-based K-5 report card
- Unallocated teaching positions for enrollment increases or shifts (3.8 FTE)

Further Refinements of In-District Special Education Programs

- Diamond School Intensive Learning Programs
- Refine staffing and service delivery models based on enrollment changes

Professional Development

- Targeted professional development during the school day to meet school and system needs
- Ongoing - PLCs, data driven instruction, common planning time, common formative assessments, ELL training for teachers, Teachers as Scholars, Primary Source, Project Alliance, Teacher mentoring and induction Program, EDCO courses
- Research-based professional development designed to improve teaching and advance student learning
- Ongoing training in the use of student data to improve teaching and learning
- Focused, after-school courses and workshops for educators that are based on student needs
(Optional program with 825 enrollees since 2010)

Implementation of Technology

- Increased utilization of technology for instructional practices
- Increased capacity for teachers to analyze student data
- Increased capacity for administrators and support staff to use technology
- Expanded use of websites for home and school communications

Estabrook Elementary School Construction

- 50% Reduction of Transportation Fee for Estabrook students during the construction phase

Budget Summary

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY2012 Appropriation	FY2013 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 65,017,437	\$ 67,947,664	\$ 72,894,885	\$76,149,332	\$3,254,447	4.46%
Avalon Bay Mitigation Fund			\$ 250,000	\$ 250,000	\$ -	0.00%
One-Time Only Funds				\$ 229,024	\$ 229,024	100.00%
Enterprise Funds (Indirects)						
Fees & Charges						
Total 1100 Lexington Public Schools	\$65,017,437	\$67,947,664	\$73,144,885	\$76,628,356	\$3,483,471	4.76%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Appropriation	FY2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 54,440,050	\$ 57,160,025	\$ 60,636,052	\$ 64,481,249		
Expenses	\$ 10,577,386	\$ 10,787,639	\$ 12,508,833	\$ 12,147,107		
Sub-total Compensation	\$65,017,437	\$67,947,664	\$73,144,885	\$ 76,628,356	\$3,483,471	4.76%

* Budget incorporates use of Avalon Fund (\$250,000 – 2nd year), LABBB credit (\$250,000), One-time only funds for Kindergarten Fee elimination and Estabrook Transportation Fee reduction, and projected Circuit Breaker reimbursement rate at 60%.

Budget Documents are available at

<http://lps.lexingtonma.org/Page/1457>.

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 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:

	2008	2009	2010	2011
High School Students	64	62	62	68
Post Graduate Students	11	11	21	9
Total	75	73	83	77

1200 Minuteman Regional School

Program: Education
Town of Lexington, Massachusetts

Appropriated/Authorized Staffing:

No staff charged to this budget.

Budget Recommendations

The FY 2013 recommended budget reflects a \$294,951 or 17.32% decrease over the FY2012 restated budget. This is a preliminary assessment, and may be further refined in advance of Town Meeting.

1200 Minuteman Regional School

Program: Education
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ (294,951)	-17.32%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Directed Funding (Revolving Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total 1200 Minuteman	\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ (294,951)	-17.32%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ (294,951)	-17.32%
Total 1200 Minuteman	\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ (294,951)	-17.32%

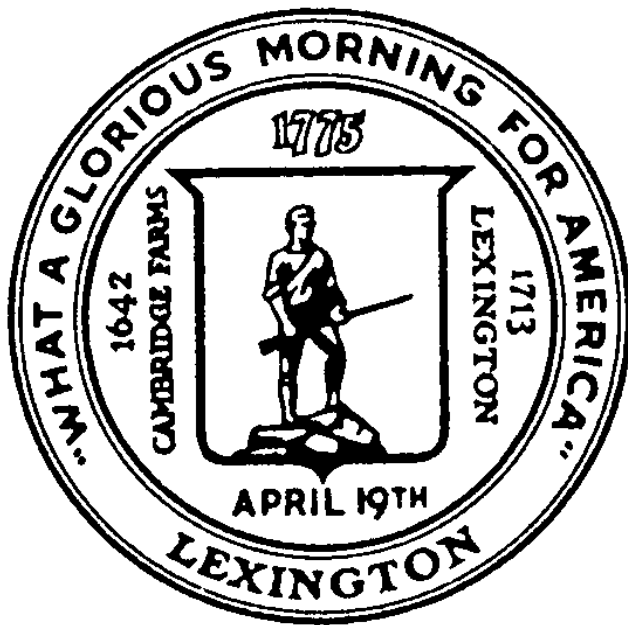
Level-Service Requests	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 1200 Minuteman Regional School	\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ (294,951)	-17.32%
Total 1200 Minuteman	\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ (294,951)	-17.32%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contractual Services	\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ (294,951)	-17.32%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	-
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ (294,951)	-17.32%
Total 1200 Minuteman	\$ 1,711,554	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ (294,951)	-17.32%

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Section IV: Shared Expenses

Program 2000



Employee Benefits
Debt Service
Reserve Fund
Public Facilities

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Section IV: Program 2000: Shared Expenses

This section includes detailed information about the FY 2013 Operating Budget & Financing Plan for shared expenses. It includes:

- | | |
|--------------------------|-------|
| • 2100 Employee Benefits | IV-2 |
| • 2200 Debt Service | IV-10 |
| • 2300 Reserve Fund | IV-14 |
| • 2400 Public Facilities | IV-18 |

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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.

Employee Benefits is comprised of the following:

- Contributory Retirement Assessment: The assessment of the Lexington Contributory 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 Contributory Retirement System. In addition to this assessment, employee contributions - ranging from 5% to 11% depending on the date of hire - make up the majority of the funding of the pension system.
- Non-Contributory Retirement: The cost of benefits for employees who retired prior to the creation of the Lexington Contributory Retirement System.
- Health Benefits: 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 retirees; 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 and dental insurance benefits. The Town and the Public Employee Committee (PEC) successfully negotiated a successor agreement covering Fiscal Years 2013 through 2015, which includes transferring all health insurance subscribers to the State's Group Insurance Commission (GIC) effective July 1, 2012. As soon as the Town receives the GIC's FY 2013 health insurance rates, the budget presented here will be revised prior to Town Meeting.

- Unemployment: The cost of unemployment payments for eligible employees separated from Town or School Department employment.
- Workers' Compensation: The medical costs incurred by employees injured on the job, medical costs of former public safety employees who retired on accidental disability,

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Town of Lexington, Massachusetts

and for "stop loss" insurance to mitigate the Town's exposure to extraordinary work-related medical claims.

- Property and Liability Insurance: 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: A continuing balance account for uninsured property losses, settlements and deductibles contained in various insurance policies.

Departmental Initiatives:

Implement the new Coalition Bargaining Agreement that will move Town employees and retirees to the Group Insurance Commission (GIC) health plans, effective July 1, 2012.

Authorized/Appropriated Staffing:

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

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Budget Recommendations:

The FY 2013 recommended budget represents a \$2,733,125, or 9.21% increase over the FY2012 restated budget.

Changes Include:

1. A 2.99%, \$122,251 increase in Contributory Retirement based on the FY2013 pension assessment adopted by the Lexington Retirement Board. This is largely due to the recent performance of the investments (e.g. stock market) where retirement fund assets are invested;
2. A 6.38%, \$77,694 increase in the Town's contribution for Medicare Tax based on FY 2011 actual costs, projected FY 2013 salaries and wages, and historical rates of increase in this tax;
3. The Health Insurance budget will be revised prior to Town Meeting when the Town has received its final health insurance rates from the GIC;
4. An 8.9%, \$69,580 increase in dental insurance costs based on a negotiated premium for FY 2013;
5. A level funding in life insurance costs based on projected enrollments;
6. A 6.45%, \$20,000 decrease in Unemployment Insurance based on a reduction in the number of former employees eligible for unemployment insurance benefits.
7. A 12.10%, \$65,675 increase in Workers' Compensation costs based on FY2011 actual experience, the continuation of \$100,000 to finance the medical costs of former public safety employees who retired due to work-related injuries, and the continuation of efforts to build a reserve balance in this continuing balance account;
8. A 1.78 %, \$11,000 increase in the costs of property and liability insurance based on guidance from our carrier on projected market conditions; and
9. A 25%, \$25,000 increase in the budget for uninsured losses. The balance in this continuing balance account as of January 5, 2012 is \$299,549.

2100 Employee Benefits

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 26,713,497	\$ 27,464,623	\$ 29,086,897	\$ 31,820,022	\$ 2,733,125	9.40%
Enterprise Funds (Indirects)	\$ 409,802	\$ 561,948	\$ 543,824	\$ 543,824	\$ -	-
Directed Funding (Revolving Funds)	\$ 33,860	\$ 36,552	\$ 53,703	\$ 53,703	\$ -	-
Total 2100 Employee Benefits	\$ 27,157,159	\$ 28,063,123	\$ 29,684,424	\$ 32,417,549	\$ 2,733,125	9.21%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 27,157,159	\$ 28,063,123	\$ 29,684,424	\$ 32,417,549	\$ 2,733,125	9.21%
Total 2100 Employee Benefits	\$ 27,157,159	\$ 28,063,123	\$ 29,684,424	\$ 32,417,549	\$ 2,733,125	9.21%

Level-Service Requests	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 2110 Contributory Retirement	\$ 3,643,396	\$ 3,718,549	\$ 4,083,286	\$ 4,205,537	\$ 122,251	2.99%
Total 2120 Non-Contributory Retirement	\$ 28,113	\$ 42,000	\$ 12,400	\$ 12,400	\$ -	0.00%
Total 2130 Medicare	\$ 1,037,736	\$ 1,081,438	\$ 1,217,567	\$ 1,295,261	\$ 77,694	6.38%
Total 2130 Health Insurance	\$ 20,310,476	\$ 21,103,405	\$ 21,997,896	\$ 24,379,821	\$ 2,381,925	10.83%
Total 2130 Dental Insurance	\$ 662,483	\$ 715,393	\$ 781,617	\$ 851,197	\$ 69,580	8.90%
Total 2130 Life Insurance	\$ 26,117	\$ 19,842	\$ 20,000	\$ 20,000	\$ -	0.00%
Total 2140 Unemployment	\$ 265,392	\$ 198,600	\$ 310,000	\$ 290,000	\$ (20,000)	-6.45%
Total 2150 Workers Compensation	\$ 414,001	\$ 480,301	\$ 542,658	\$ 608,333	\$ 65,675	12.10%
Total 2160 Property & Liability Insurance	\$ 530,978	\$ 585,800	\$ 619,000	\$ 630,000	\$ 11,000	1.78%
Total 2170 Uninsured Losses	\$ 238,465	\$ 117,796	\$ 100,000	\$ 125,000	\$ 25,000	25.00%
Total 2100 Employee Benefits	\$ 27,157,159	\$ 28,063,123	\$ 29,684,424	\$ 32,417,549	\$ 2,733,125	9.21%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contractual Services	\$ 27,157,159	\$ 28,063,123	\$ 29,684,424	\$ 32,417,549	\$ 2,733,125	9.21%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	-
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 27,157,159	\$ 28,063,123	\$ 29,684,424	\$ 32,417,549	\$ 2,733,125	9.21%
Total 2100 Employee Benefits	\$ 27,157,159	\$ 28,063,123	\$ 29,684,424	\$ 32,417,549	\$ 2,733,125	9.21%

2100 Employee Benefits

Focus on: Health Benefits – Line Item 2130

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 to work with Town employees, School employees and retirees to identify opportunities to moderate increases in future health insurance costs.

The table on the following page 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:

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Town of Lexington, Massachusetts

Table 1: Health Insurance Enrollments ⁽¹⁾					
				FY 2012	FY 2013
				Budget Based on Actual Counts plus Additional Projected Lives shown below	Budget Based on Actual Counts plus Additional Projected Lives shown below
	Actual Counts November 2007 (FY 2008)	Actual Counts November 2008 (FY 2009)	Actual Counts November 2009 (FY 2010)	November 2010 (FY 2011)	November 2011 (FY 2012)
Subscribers					
<u>Town</u>					
Individual	72	71	72	76	72
Family	184	196	192	195	192
subtotal	256	267	264	271	264
<u>School</u>					
Individual	318	353	333	327	321
Family	516	506	514	500	506
subtotal	834	859	847	827	827
<u>Retirees</u>	976	991	1000	1014	1034
subtotal	2066	2117	2111	2112	2125
Additional projected lives for budget purposes FY 2013					
Position Vacancies					
Individual				9	3
Family				15	5
subtotal				24	8
Estimated Open Enrollment / Qualifying Events ⁽²⁾					
Individual				12	12
Family				23	23
Retirees				20	20
subtotal				55	55
Total	2066	2117	2111	2191	2188
New Positions					
School				4	20
Municipal				3	6
Facilities Dept.				3	1
subtotal				10	27
Proposed Reduction in Subscribers - FY 2013					
School				(11)	---
Retirees				-	(24)
Total	2066	2117	2111	2190	2191
(1) The subscriber counts above do not include COBRA subscribers, but includes 5 employees who are not General Fund employees.					
(2) The projection shown under open enrollment / qualifying events is driven in large part in anticipation of current employees losing coverage on their spouse's plans changes in marital status or dependent status.					

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Program: Shared Expenses
Town of Lexington, Massachusetts

Table 2: Health Insurance Budget: FY 2010 - 2013					
	FY 2010 Actual	FY2011 Actual	FY 2012 Restated	FY 2013 Projected Budget ⁽¹⁾ ⁽²⁾	Percentage Increase FY 2012 to FY 2013
Town	\$ 3,546,731	\$ 3,715,940	\$ 3,970,099	\$ 4,215,301	6.2%
School	\$ 10,414,084	\$ 10,658,794	\$ 11,387,823	\$ 12,314,559	8.1%
Retirees	\$ 6,356,099	\$ 6,728,671	\$ 7,188,892	\$ 6,708,827	-6.7%
Total	\$ 20,316,914	\$ 21,103,405	\$ 22,546,814	\$ 23,238,687	3.1%
EdJobs Offset ⁽³⁾			\$ (548,918)	---	
Mitigation Fund ⁽⁴⁾				\$ 1,050,000	
Medicare Part B Penalty ⁽⁵⁾				\$ 91,135	
Net Budget Amount			\$ 21,997,896	\$ 24,379,821	10.83%

Notes:

(1) The FY 2013 health insurance budget does not reflect the plan design changes (i.e. joining the GIC) recently negotiated. The GIC will announce its rates in March. The budget will be revised and presented to Town Meeting.

(2) The decrease in the retiree budget is driven in large part by the projected mortality of 24 retirees (\$100,415) and the projected savings due to the migration of retirees from active plans to Medicare supplement plans (\$524,143).

(3) EdJobs was a federal stimulus grant provided to school departments.

(4) Mitigation Fund is a one (1) time cost under the new health insurance statute (estimated).

(5) Medicare Part B Penalty is the penalty the Town must pay due to deferred migration of retirees from active plans to Medicare supplement plans.

2200 Debt Service

Program: Shared Expenses
Town of Lexington, Massachusetts

Mission: To manage the issuance of Town debt in a manner which contains issuance and interest costs and limits large increases or decreases in annual debt service.

Budget Overview: Debt service includes general fund principal and interest payments for levy-supported (non-exempt) debt and temporary borrowing, both authorized by Town Meeting as well as for capital projects being proposed to the 2013 Annual Town Meeting. Also included in these figures are debt issuance costs and interest on abatements. Debt service on water and sewer enterprise projects is shown in elements 3610 and 3710. Debt voted to be exempt from Proposition 2 ½, while not appropriated by Town Meeting, is shown for informational purposes in Section I: Budget Overview.

2200 Debt Service

Program: Shared Expenses
Town of Lexington, Massachusetts

Authorized/Appropriated Staffing:

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

2200 Debt Service

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2013 budget recommendation represents an increase of \$267,232, or 5.34%, above the FY2012 budget for debt service financed within the limits of Proposition

2 ½. This figure includes actual debt service on debt authorized and issued, projected long and short-term debt service on debt authorized but unissued, projected debt service for capital projects proposed in the FY2013 capital budget, funds to cover the costs of issuing debt, and an amount for interest on real estate abatements.

FY2013 debt service financed outside the limits of Proposition 2 ½ pursuant to successful debt exclusion election represents an increase of \$920,616, or 16.09%, above the FY2012 budget. This includes actual debt service on debt authorized and issued and projected debt service on debt authorized but unissued. Included in the FY2013 estimate is the retirement of notes issued, and anticipated to be issued, to finance design costs for the Bridge/Bowman renovations and the Estabrook reconstruction.

2200 Debt Service

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources (All Funds)	FY 2010 Actual	FY 2011 Restated	FY2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 10,002,472	\$ 10,422,721	\$ 10,723,945	\$ 11,875,543	\$ 1,151,598	10.74%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 2200 Debt Service	\$ 10,002,472	\$ 10,422,721	\$ 10,723,945	\$ 11,875,543	\$ 1,151,598	10.74%

Appropriation Summary (All Funds)	FY 2010 Actual	FY 2011 Restated	FY2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 10,002,472	\$ 10,422,721	\$ 10,723,945	\$ 11,875,543	\$ 1,151,598	10.74%
Total 2200 Debt Service	\$ 10,002,472	\$ 10,422,721	\$ 10,723,945	\$ 11,875,543	\$ 1,151,598	10.74%

Level-Service Requests (All Funds)	FY 2010 Actual	FY 2011 Restated	FY2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 2210 Within-Levy Principal	\$ 3,538,240	\$ 3,797,740	\$ 4,072,244	\$ 4,367,186	\$ 294,942	7.24%
Total 2220 Within Levy Interest	\$ 651,624	\$ 726,604	\$ 710,276	\$ 695,716	\$ (14,560)	-2.05%
Total 2230 Temporary Borrowing	\$ 66,234	\$ 144,828	\$ 219,591	\$ 206,441	\$ (13,150)	-5.99%
Total 2200 Within-Levy Debt Service	\$ 4,256,097	\$ 4,669,172	\$ 5,002,111	\$ 5,269,343	\$ 267,232	5.34%

Level-Service Requests (All Funds)	FY 2010 Actual	FY 2011 Restated	FY2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 2210 Exempt Debt Principal						
Total 2220 Exempt Debt Interest						
Total 2230 Exempt Debt Temporary Borrowing						
Total 2200 Exempt Debt Service	\$ 5,746,375	\$ 5,753,549	\$ 5,721,834	\$ 6,642,450	\$ 920,616	16.09%

Total Debt Service	\$ 10,002,472	\$ 10,422,721	\$ 10,723,945	\$ 11,911,793	\$ 1,187,848	11.08%
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Object Code Summary (All Funds)	FY 2010 Actual	FY 2011 Restated	FY2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ -		\$ -		0.00%
Overtime	\$ -	\$ -		\$ -		0.00%
Compensation	\$ -	\$ -		\$ -		0.00%
Contractual Services	\$ 10,002,472	\$ 10,422,721	\$ 10,723,945	\$ 11,875,543	\$ 1,151,598	13.94%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 10,002,472	\$ 10,422,721	\$ 10,723,945	\$ 11,875,543	\$ 1,151,598	13.94%
Total 2200 Debt Service	\$ 10,002,472	\$ 10,422,721	\$ 10,723,945	\$ 11,875,543	\$ 1,151,598	10.74%

2300 Reserve Fund

Program: Shared Expenses
Town of Lexington, Massachusetts

Mission: To provide for extraordinary and unforeseen expenses.

Budget Overview: The Reserve Fund is under the jurisdiction of the Appropriation Committee.

2300 Reserve Fund

Program: Shared Expenses
Town of Lexington, Massachusetts

Authorized/Appropriated Staffing:

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

2300 Reserve Fund

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2013 Town Manager's recommendation is \$900,000, which represents no increase over the FY2012 restated budget. It should be noted that the Reserve Fund appropriation adopted at the 2011 annual town meeting was \$550,000, which was increased to \$900,000 at the November 2011 special town meeting. The primary reason for the increase of \$350,000 was to provide supplemental funding for snow and ice costs, if needed. The same rationale drives the FY2013 budget recommendation.

2300 Reserve Fund

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 550,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ -	0.00%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Directed Funding (Revolving Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total 2300 Reserve Fund	\$ 550,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ -	0.00%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 550,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ -	0.00%
Total 2300 Reserve Fund	\$ 550,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ -	0.00%

Level-Service Requests	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 2300 Reserve Fund	\$ 550,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ -	0.00%
Total 2300 Reserve Fund	\$ 550,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ -	0.00%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -		\$ -	\$ -	\$ -	0.00%
Overtime	\$ -		\$ -	\$ -	\$ -	0.00%
Compensation	\$ -		\$ -	\$ -	\$ -	0.00%
Contractual Services	\$ 550,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ -	0.00%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 550,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ -	0.00%
Total 2300 Reserve Fund	\$ 550,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ -	0.00%

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.

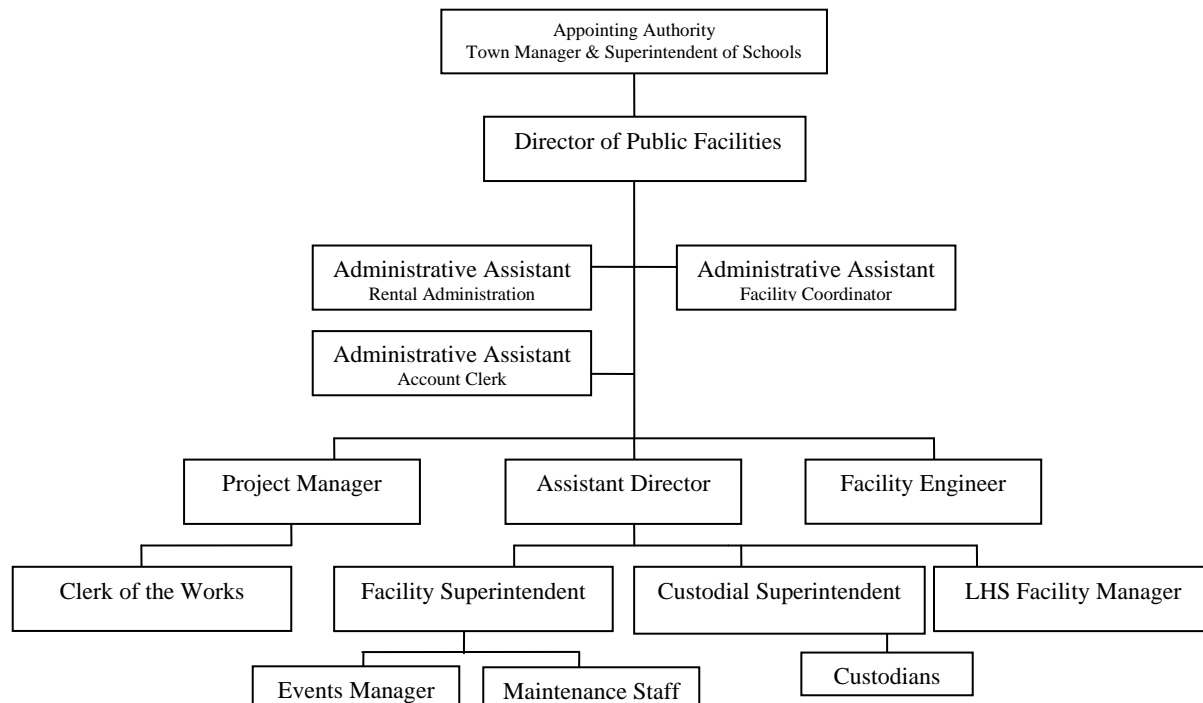
Budget Overview: The Department of Public Facilities (DPF) is responsible for the coordination and care of all Town-owned buildings inclusive of those under the control of the Board of Selectmen, Town Manager, Library Trustees and School Committee. The primary areas of service include custodial care 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. Utilize work order and preventive maintenance program to continuously improve equipment reliability.
2. Identify opportunities to perform more in-house repair work with lower costs and improved service.
3. Support Town-wide goals on facility energy efficiency, resulting in Town-wide reduction in facility energy consumption.
4. Oversee the renovations to the Bridge and Bowman schools, in collaboration with the Permanent Building Committee.
5. Oversee the construction of a new Estabrook School, in collaboration with the Permanent Building Committee.

2400 Public Facilities

Program: Shared Expenses
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

School Facilities 2410	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Maintenance Staff	8	8	8	8
Custodian	44	44	47	47
Sub-total FTE	52	52	55	55

Municipal Facilities 2420				
Superintendent	0	0	0	0
Foreman	1	1	1	1
Technician	1	1	1	1
Custodian	5.4	5.4	5.4	5.4
Sub-total FTE	7.4	7.4	7.4	7.4

Shared Facilities 2430				
Administrative Asst - Facility Coordinator	1	1	1	1
Administrative Asst - Clerical/ Rental Administrator ¹	1	1	1	1
Administrative Asst - Account Clerk ²	1	1	1	1
Director of Public Facilities	1	1	1	1
Assistant Director of Public Facilities	1	1	1	1
Superintendent of Custodial Services	1	1	1	1
Project Manager	1	1	1	1
Facility Superintendent	1	1	1	1
Facility Engineer	1	1	1	1
Event Manager ⁵	0	0.4	0.4	0.4
LHS Facility Manager ⁴	0	1	1	1
Sub-total FTE	9	10.4	10.4	10.4

Total FTE	68.40	69.80	72.80	72.80
Debt Exclusion Clerk of the Works & Construction Administration ³	0	0	0	TBD

Notes:

- (1) Administrative Assistant for Clerical/ Rental Administrator is full time, 50% of wages funded from Rental Revolving Fund
- (2) Administrative Assistant - Account Clerk function was previously supplied by School Finance Department. DPF is now separate department and Clerk position filled August 2008.
- (3) Clerk of the Works and Constuction Administration positions will be required to implement the three elementary school projects being considered for debt excusion funding.
- (4) LHS Facility Manager - Position previously in school department, transferred to Public Facilities beginning in FY 2011.
- (5) Event Manager - Part Time position funded from Rental Revolving fund to manage rental events and PEG Access Revolving Fund for broadcasting of public meetings and events.

2400 Public Facilities

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Recommendations:

The Department of Public Facilities budget is financed from two sources: the General Fund and the Rental Revolving Fund. The FY2013 recommended budget for all funds reflects a \$197,693 or 2.06% increase over the FY12 restated budget. The FY2013 General Fund component reflects a \$157,295, or 1.7% increase over the FY12 restated budget.

Compensation is increasing \$241,935 or 5.79%, and expenses are decreasing \$44,242 or 0.81%. Additional custodial overtime of \$40,000 is projected as a result of increased Facilities rental revenue.

Changes include:

1. A new natural gas contract, effective 10/1/2012, reduces natural gas supply costs approximately \$270,000 against 2011 actual use. Overall, utility expenses are down \$124,890, or -3.82%, as the reduced supply rate for natural gas is partially offset by projected increased use for electric, natural gas, and increased oil prices. By FY 2014 all schools will have been converted to natural gas from oil heating, which should stabilize long-term pricing.
2. The custodial and maintenance supplies and materials budgets are increased in support of DPF plans to increase internal staff capabilities and reduce reliance on contracted services. A new materials budget item is requested in FY 2013, to be utilized by the School Superintendent or Town Manager for department-related facility improvements.
3. An increase of \$56,033 for a new Custodian in Municipal Facilities, of which \$38,946 is salary, and \$17,087 is benefits (funded in Employee Benefits and Workers Compensation). The salary portion is offset by the elimination of a part-time position at \$13,194, for a net salary increase of \$25,752. This position will provide expanded custodial coverage, Friday-Monday, at the Police Station, Cary Memorial Building and the Visitor's Center.

Program Improvement Requests:

Requested by: Director of Public Facilities	Funds Requested	Recommended	Not Recommended
Friday to Monday Custodian in Municipal Facilities	\$ 56,033	\$ 56,033	\$ -
			\$ -
Totals	\$ 56,033	\$ 56,033	\$ -

2400 Public Facilities

Program: Shared Expenses Town of Lexington, Massachusetts

Budget Summary:

Funding Sources (All Funds)	FY 2010 Actual	FY 2011 Actual	FY2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 8,339,102	\$ 9,728,920	\$ 9,247,145	\$ 9,404,440	\$ 157,295	1.70%
Enterprise Funds (Indirect)	\$ 27,223	\$ 27,223	\$ 27,223	\$ 27,223	\$ -	0.00%
Revolving Funds						
Public Facilities Revolving Fund	\$ 306,094	\$ 348,749	\$ 325,000	\$ 365,398	\$ 40,398	12.43%
PEG Revolving Fund	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
Total 2400 Public Facilities	\$ 8,672,419	\$ 10,104,892	\$ 9,609,368	\$ 9,807,061	\$ 197,693	2.06%

Appropriation Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 3,755,558	\$ 3,841,259	\$ 4,177,417	\$ 4,419,352	\$ 241,935	5.79%
Expenses	\$ 4,916,861	\$ 6,263,633	\$ 5,431,951	\$ 5,387,709	\$ (44,242)	-0.81%
Total 2400 Public Facilities	\$ 8,672,419	\$ 10,104,892	\$ 9,609,368	\$ 9,807,061	\$ 197,693	2.06%

Program Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Education Facilities	\$ 6,448,381	\$ 7,704,218	\$ 7,084,421	\$ 7,167,270	\$ 82,850	1.17%
Municipal Facilities	\$ 1,480,032	\$ 1,505,874	\$ 1,595,511	\$ 1,670,212	\$ 74,701	4.68%
Shared Facilities	\$ 744,006	\$ 894,800	\$ 929,436	\$ 969,579	\$ 40,143	4.32%
Total 2400 Public Facilities	\$ 8,672,419	\$ 10,104,892	\$ 9,609,368	\$ 9,807,061	\$ 197,693	2.06%

Object Code Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 3,400,660	\$ 3,533,663	\$ 3,775,454	\$ 3,959,012	\$ 183,558	4.86%
Overtime	\$ 354,898	\$ 307,596	\$ 401,963	\$ 460,341	\$ 58,378	14.52%
Personal Services	\$ 3,755,558	\$ 3,841,259	\$ 4,177,417	\$ 4,419,352	\$ 241,935	5.79%
Contractual Services	\$ 1,326,556	\$ 2,350,452	\$ 1,622,449	\$ 1,578,548	\$ (43,901)	-2.71%
Utilities	\$ 3,024,639	\$ 3,433,574	\$ 3,268,851	\$ 3,143,961	\$ (124,890)	-3.82%
Supplies	\$ 519,550	\$ 417,461	\$ 461,151	\$ 549,700	\$ 88,549	19.20%
Small Capital	\$ 46,116	\$ 62,145	\$ 79,500	\$ 115,500	\$ 36,000	45.28%
Expenses	\$ 4,916,861	\$ 6,263,633	\$ 5,431,951	\$ 5,387,709	\$ (44,242)	-0.81%
Total 2400 Public Facilities	\$ 8,672,419	\$ 10,104,892	\$ 9,609,368	\$ 9,807,061	\$ 197,693	2.06%

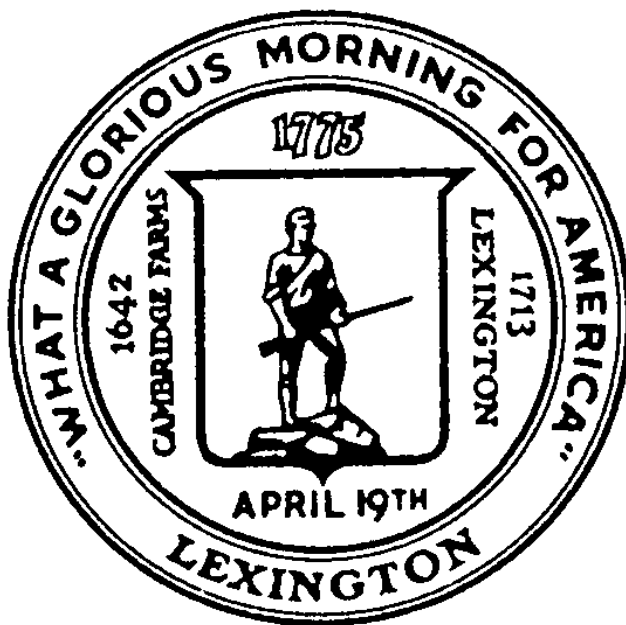
Appropriations Summary (General Fund Only)	FY 2010 Actual	FY 2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 3,610,074	\$ 3,661,447	\$ 4,010,417	\$ 4,211,954	\$ 201,537	5.03%
Expenses	\$ 4,756,251	\$ 6,094,696	\$ 5,263,951	\$ 5,219,709	\$ (44,242)	-0.84%
Total 2400 Public Facilities	\$ 8,366,325	\$ 9,756,143	\$ 9,274,368	\$ 9,431,663	\$ 157,295	1.70%

Appropriations Summary (Non-General Fund)	FY 2010 Actual	FY 2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 145,484	\$ 179,812	\$ 167,000	\$ 207,398	\$ 40,398	24.19%
Public Facilities Revolving Fund	\$ 145,484	\$ 179,812	\$ 157,000	\$ 197,000	\$ 40,000	25.48%
PEG Revolving Fund	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
Expenses	\$ 160,610	\$ 168,937	\$ 168,000	\$ 168,000	\$ -	0.00%
Public Facilities Revolving Fund	\$ 160,610	\$ 168,937	\$ 168,000	\$ 168,000	\$ -	0.00%
Total 2400 Public Facilities	\$ 306,094	\$ 348,749	\$ 335,000	\$ 375,398	\$ 40,398	12.06%

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Section V: Department of Public Works

Program 3000



DPW Administration and Engineering
Highway
Public Grounds
Environmental Services
Water Enterprise
Sewer Enterprise

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Section V: Program 3000: Public Works

This section includes detailed information about the FY 2013 Operating Budget & Financing Plan for Public Works (DPW). It includes:

- | | |
|-----------------------------------------|------|
| • 3000-3500 DPW Summary | V-2 |
| • 3100 DPW Administration & Engineering | V-8 |
| • 3200 Highway | V-12 |
| • 3300 Public Grounds | V-16 |
| • 3400 Environmental Services | V-20 |
| • 3600 Water Enterprise | V-24 |
| • 3700 Sewer Enterprise | V-28 |

3000 – 3500 DPW Summary*Town of Lexington, Massachusetts*

Mission: The Department of Public Works is a professional team dedicated to enhancing the quality of life in Lexington and supporting the Town's core values. The Department makes every effort to maximize the efficient, effective use of Town resources in the support, maintenance and upkeep of the infrastructure, public lands and programs. Staff is committed to public safety and providing prompt, courteous quality service to both customers and to each other.

Budget Overview: The Department of Public Works is comprised of multiple divisions including Administration and Engineering, Highway, Public Grounds and Environmental Services. The services provided by Public Works include the maintenance, repair, and construction of the Town's infrastructure, roads, equipment, and property. The Department of Public Works is responsible for 284 lane miles of road, 154 miles of water mains, 34 miles of trunk sewer lines, 119 miles of street sewer lines, 4,700 catch basins, 141 pieces of equipment, 9 parks, 4 cemeteries, the Pine Meadows golf course, and the 5.5 mile-long Jack Eddison Memorial Bikeway. Public Works supports Town functions through the maintenance and repair of facilities such as playing fields, and the bikeway. This program also includes the Town's water and sewer operations, which function as separate enterprise funds and are shown in separate enterprise budgets.

3000 – 3500 DPW Summary

Program: Public Works
Town of Lexington, Massachusetts

Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Department of Public Works - General Fund				
Director of Public Works	1	1	1	1
Manager of Operations	1	1	1	1
Management Analyst	0.6	0.6	0.6	0.6
Office Manager	1	1	1	1
Municipal Clerk	0.6	0.6	0.6	0
Department Account Clerk ¹	2.6	2.6	2.6	2.6
Department Clerk - Pub. Grnds./Cemetery	1	1	1	1
Department Lead Clerk	1	1	1	1
Town Engineer	1	1	1	1
Assistant Town Engineer	1	1	1	1
Senior Civil Engineer	1	1	1	1
Engineering Assistant	3	3	3	3
Engineering Aide	0.7	0.7	0.7	0.7
Supt. of Equipment, Highways & Drains	1	1	1	1
Crew Chief	8	7	7	7
Laborer	0	0	0	0
Heavy Equipment Operators/Painters	13	13	12	13
Light Equipment Operator	0	0	0	0
Grader/Shovel Operator	1	1	1	1
Information Coordinator	1	1	1	1
Seasonal Laborer	1.8	1.8	1.8	1.8
Highways and Drains Foreman	0	0	1	1
Equipment Foreman	1	1	1	1
Mechanic	3	3	3	3
Superintendent of Public Grounds	1	1	1	1
Laborer-Truck Driver	1	1	1	1
Leadmen	5	6	6	5
Senior Arborist	2	2	2	2
Tree Climber	1	1	1	1
Cemetery Foreman	1	1	1	1
Transportation Coordinator**	1	1	1	0
Parking Attendant Supervisor**	0.4	0.4	0.4	0
Parking Attendant**	2.3	2.3	2.3	0
Department of Public Works - Compost Revolving Fund				
Superintendent of Environmental Services	1	1	1	1
Heavy Equipment Operators/Painters	1	1	2	2
Seasonal Laborer	0.7	0.7	0.7	0.7
Total FTE	62.7	62.7	63.7	59.4
Total FT/PT	55 FT/17 PT	55 FT/17 PT	56 FT/17 PT	55 FT/8 PT

Explanatory Notes

¹FT Dept. Acct. Clerk shown as 0.6 from General Fund; 0.4 is charged to Water and Sewer Enterprise.

** Lexpress moving to Human Services in FY2013, Parking Attendant Supervisor & Attendants, moving to Police Dept in FY2013

3000 – 3500 DPW Summary

Budget Recommendations:

The Department of Public Works FY2013 All Funds budget of \$8,769,155 is comprised of five subprograms (DPW Administration/Engineering, Highway Maintenance, Public Grounds, Environmental Services), and is a decrease of \$810,371, or 8.46% from the FY2012 budget. In the General Fund representation there is an overall decrease of \$673,436, or 7.63%. It should be noted that these budget reductions are due to the one-time appropriation for FY2012 of \$200,000 for clean up of the October 2011 storm, as well as the transfer of Lexpress and Parking Operations in FY2013 to the Human Services and Police Departments. If the FY2012 appropriations for the October storm, Lexpress and Parking Operations are deducted from the FY2012 budget, the underlying All Funds increase in FY2013 is 1.06%, with a 1.87% increase in the General Fund only budget request.

Personal Services are showing a 3.3% (\$121,141) decrease from FY2012 in the all funds budget, and a 4.92% decrease in the General Fund representation. Like the description above, this is due to the transfer of Lexpress and Parking Operations to Human Services and to Police, respectively. Factoring out these costs yields an underlying 1%, \$35,166 increase in Personal Services in FY2013 for All Funds, and a 1.1% or \$35,022 increase in the General Fund representation. Note that current collective bargaining contracts expire on June 30, 2012, with the exception of the LMEA contract which expired on June 30, 2011. Salaries do not reflect any estimate of prospective cost of living increases, which are budgeted for in the salary adjustment account within the Town Manager's budget.

Departmental Expenses are decreasing 11.8% compared to the FY2012 appropriation for All Funds, and by 8.52% for the General Fund. As is the case with Personal Services, this is also due to the supplemental, non-recurring appropriation for FY2012 of \$200,000 for clean up of the October 2011 storm, as well as the transfer of Lexpress and Parking Operations noted above. After factoring out the costs associated with the October storm, Lexpress, and Parking Operations there is a 1.1% increase in All Funds expenses, and a 2.4% increase for the General Fund expenses.

Additionally, \$60,000 has been requested in the Engineering budget to assure compliance with the EPA's NPDES Phase II requirements.

Program Improvement Requests:

Requested by: Director of Public Works	Funds Requested	Recommended	Not Recommended
Regulatory Sign and Guard Rail Study	\$ 34,800	\$ 34,800	\$ -
Full time mechanic in Road Machinery ¹	\$ 55,876	\$ 55,876	\$ -
Center Snow removal clean up	\$ 67,000	\$ -	\$ 67,000
2 Seasonal Forestry positions	\$ 10,797	\$ 10,797	\$ -
Ballfield Maintenance program	\$ 10,000	\$ -	\$ 10,000
Funds to staff Saturday sale of compost product	\$ 3,000	\$ -	\$ 3,000
Additional Yard Waste pick-up	\$ 90,000	\$ -	\$ 90,000
Totals	\$ 271,473	\$ 101,473	\$ 170,000

1: The cost of this position will be off-set by a \$55,000 reduction in contractual services for vehicle repairs.

3000 – 3500 DPW Summary

Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 7,374,120	\$ 8,032,335	\$ 7,987,143	\$ 7,489,687	\$ (497,455)	-5.00%
Enterprise Funds (Indirects)	\$ 835,350	\$ 681,129	\$ 659,160	\$ 648,729	\$ (10,431)	-1.58%
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	-
Parking Fund	\$ 31,983	\$ 35,183	\$ 35,183	\$ 35,183	\$ -	0.00%
Cemetery Trust	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0.00%
Charges for Service	\$ 2,644	\$ 5,496	\$ 2,500	\$ 2,500	\$ -	0.00%
Licenses & Permits	\$ 41,162	\$ 32,073	\$ 20,500	\$ 28,060	\$ 7,560	36.88%
Lexpress Fares	\$ 92,089	\$ 89,000	\$ 89,550	\$ -	\$ (89,550)	-
TDM Allocation	\$ 72,000	\$ 83,000	\$ 83,560	\$ -	\$ (83,560)	-
Revolving Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-
Burial Containers	\$ 29,162	\$ 32,645	\$ 35,000	\$ 35,000	\$ -	0.00%
Compost Operations	\$ 312,002	\$ 392,305	\$ 446,930	\$ 389,995	\$ (56,935)	-12.74%
Tree	\$ 4,108	\$ 1,120	\$ 20,000	\$ 20,000	\$ -	0.00%
Grants (MBTA)	\$ -	\$ -	\$ 80,000	\$ -	\$ (80,000)	-100.00%
Total 3100-3500 DPW All Funds	\$ 8,914,620	\$ 9,504,285	\$ 9,579,526	\$ 8,769,155	\$ (810,371)	-8.46%

Appropriation Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 3,523,332	\$ 3,756,748	\$ 3,661,323	\$ 3,540,244	\$ (121,079)	-3.31%
Expenses	\$ 5,308,970	\$ 5,667,230	\$ 5,832,928	\$ 5,142,835	\$ (690,093)	-11.83%
Benefits	\$ 33,668	\$ 34,814	\$ 40,617	\$ 42,670	\$ 2,053	5.05%
Debt Service (Revolving Fund)	\$ 48,650	\$ 45,493	\$ 44,658	\$ 43,406	\$ (1,253)	-2.80%
Total 3100-3500 DPW	\$ 8,914,620	\$ 9,504,285	\$ 9,579,526	\$ 8,769,155	\$ (810,371)	-8.46%

Program Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 3110 Administration	\$ 508,003	\$ 539,360	\$ 531,811	\$ 523,097	\$ (8,714)	-1.64%
Total 3120 Town Engineering	\$ 541,610	\$ 549,788	\$ 575,877	\$ 643,813	\$ 67,936	11.80%
Total 3130 Street Lighting	\$ 264,409	\$ 312,087	\$ 265,375	\$ 275,774	\$ 10,399	3.92%
Total 3210 Highway	\$ 954,129	\$ 946,657	\$ 1,153,488	\$ 1,196,984	\$ 43,496	3.77%
Total 3220 Road Machinery	\$ 751,113	\$ 704,960	\$ 700,904	\$ 720,888	\$ 19,984	2.85%
Total 3230 Snow Removal	\$ 1,397,088	\$ 1,884,338	\$ 1,091,534	\$ 1,091,534	\$ -	0.00%
Total 3230 (A) October Storm	\$ -	\$ -	\$ 200,000	\$ -	\$ (200,000)	-100.00%
Total 3310 Parks	\$ 901,370	\$ 827,908	\$ 947,275	\$ 930,459	\$ (16,816)	-1.78%
Total 3320 Forestry	\$ 219,170	\$ 250,388	\$ 288,825	\$ 304,713	\$ 15,888	5.50%
Total 3330 Cemetery	\$ 294,445	\$ 301,889	\$ 309,940	\$ 311,747	\$ 1,807	0.58%
Total 3410 Refuse Collection	\$ 725,000	\$ 744,500	\$ 754,290	\$ 754,290	\$ -	0.00%
Total 3420 Recycling	\$ 1,236,797	\$ 1,295,386	\$ 1,438,650	\$ 1,378,855	\$ (59,796)	-4.16%
Total 3430 Refuse Disposal	\$ 580,425	\$ 567,305	\$ 618,800	\$ 637,000	\$ 18,200	2.94%
Total 3510 Transportation Services: Lexpress	\$ 413,301	\$ 451,412	\$ 558,758	\$ -	\$ (558,758)	-100.00%
Total 3520 Transportation Services: Parking Operations	\$ 127,759	\$ 128,307	\$ 143,999	\$ -	\$ (143,999)	-100.00%
Total 3100-3500 DPW All Funds	\$ 8,914,620	\$ 9,504,285	\$ 9,579,526	\$ 8,769,155	\$ (810,371)	-8.46%

Object Code Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 3,041,657	\$ 3,226,558	\$ 3,365,255	\$ 3,244,114	\$ (121,141)	-3.70%
Overtime	\$ 481,675	\$ 530,190	\$ 296,068	\$ 296,130	\$ 62	0.02%
Personal Services	\$ 3,523,332	\$ 3,756,748	\$ 3,661,323	\$ 3,540,244	\$ (121,079)	-3.31%
Contractual Services	\$ 3,780,267	\$ 3,991,237	\$ 4,145,600	\$ 3,695,170	\$ (364,311)	-8.79%
Utilities	\$ 422,487	\$ 416,963	\$ 379,397	\$ 427,676	\$ 48,279	12.73%
Supplies	\$ 1,078,468	\$ 1,128,344	\$ 972,441	\$ 957,129	\$ (15,315)	-1.55%
Small Capital	\$ 27,748	\$ 130,687	\$ 135,490	\$ 62,860	\$ (72,630)	-53.61%
Expenses	\$ 5,308,970	\$ 5,667,230	\$ 5,832,928	\$ 5,142,835	\$ (690,093)	-11.83%
Benefits	\$ 33,668	\$ 34,814	\$ 40,617	\$ 42,670	\$ 2,053	5.05%
Debt	\$ 48,650	\$ 45,493	\$ 44,658	\$ 43,406	\$ (1,253)	-2.80%
Total 3100-3500 DPW All Funds	\$ 8,914,620	\$ 9,504,285	\$ 9,579,526	\$ 8,769,155	\$ (810,371)	-8.46%

Approp Summary (Gen Fund Only)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 3,367,189	\$ 3,604,619	\$ 3,468,798	\$ 3,347,575	\$ (121,223)	-4.92%
Expenses	\$ 5,059,056	\$ 5,350,213	\$ 5,353,798	\$ 4,801,585	\$ (552,213)	-8.52%
Total 3100-3500 DPW General Fund	\$ 8,426,245	\$ 8,954,832	\$ 8,822,596	\$ 8,149,160	\$ (673,436)	-7.63%

Approp Summary (Non-Gen Fund)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 156,143	\$ 152,129	\$ 192,525	\$ 192,669	\$ 144	0.07%
Total 3420 Recycling	\$ 156,143	\$ 152,129	\$ 192,525	\$ 192,669	\$ 144	0.07%
Expenses	\$ 249,914	\$ 317,017	\$ 479,130	\$ 341,250	\$ (137,880)	-28.78%
Total 3320 Forestry	\$ 4,108	\$ 1,120	\$ 20,000	\$ 20,000	\$ -	0.00%
Total 3330 Cemetery	\$ 29,162	\$ 32,645	\$ 35,000	\$ 35,000	\$ -	0.00%
Total 3420 Recycling	\$ 216,644	\$ 283,252	\$ 344,130	\$ 286,250	\$ (57,880)	-16.82%
Total 3510 Lexpress	\$ -	\$ -	\$ 80,000	\$ -	\$ -	0.00%
Benefits	\$ 33,668	\$ 34,814	\$ 40,617	\$ 42,670	\$ 2,053	5.05%
Total 3420 Recycling	\$ 33,668	\$ 34,814	\$ 40,617	\$ 42,670	\$ 2,053	5.05%
Debt	\$ 48,650	\$ 45,493	\$ 44,658	\$ 43,406	\$ (1,252)	-2.80%
Total 3420 Recycling	\$ 48,650	\$ 45,493	\$ 44,658	\$ 43,406	\$ (1,252)	-2.80%
Total 3100-3500 DPW General Fund	\$ 488,375	\$ 549,453	\$ 756,930	\$ 619,995	\$ (136,936)	-18.09%

FY 2013 Recommended Budget & Financing Plan

March 2, 2012

3100 DPW Administration & Engineering*Town of Lexington, Massachusetts*

Mission: This element of the budget 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.

Budget Overview

DPW Administration includes Administration, Operations, Engineering and Street Lighting. DPW Administration and Oversight staff plans, manages, coordinates, schedules and directs the department's activities. Staff is responsible for 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 also works with various committees including the Permanent Building Committee, Center Committee, Sidewalk Committee, Capital Expenditures Committee, Energy Conservation Committee, Electric Utility Ad-Hoc Committee, Bicycle Advisory Committee and Water and Sewer Abatement Board.

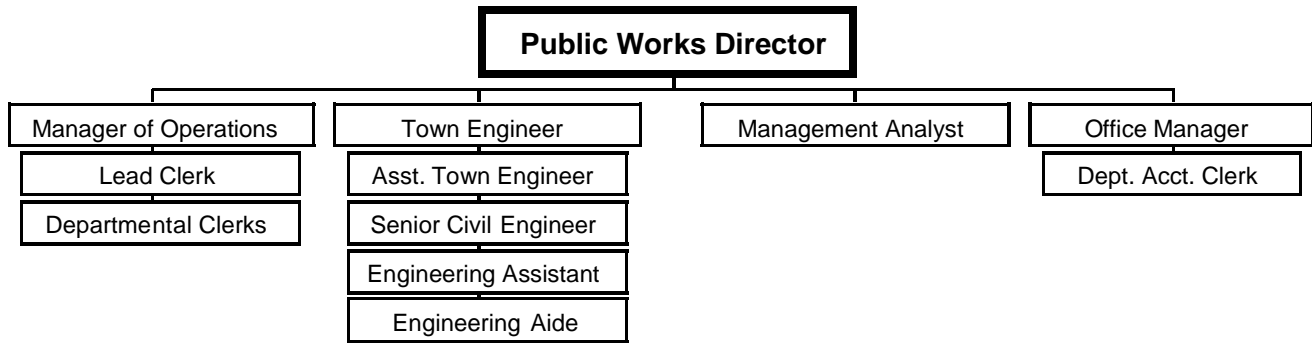
Departmental Initiatives:

1. Continue the American Public Works Association self-assessment portion of the accreditation process.
2. Investigate, find and eliminate sources of inflow and infiltration into the sanitary sewer system.
3. Continue outfall inspections and increase sampling for illicit discharge detection and elimination, and EPA National Pollutant Discharge Elimination System (NPDES) Phase II compliance.
4. Work with the Energy Conservation and Lighting Options Committees to review energy savings accrued from the street light conversion program implemented in FY2011.
5. Continue to proactively maintain a cost-effective lighting system which reduces outage frequency and down time and provides safety along Lexington's roadways.
6. Continue working with watershed stewards and conservation administration staff to proactively implement watershed plans.

3100 DPW Administration & Engineering

Program: Public Works

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Element 3110: DPW Administration				
Director of Public Works	1	1	1	1
Manager of Operations	1	1	1	1
Management Analyst	0.6	0.6	0.6	0.6
Office Manager	1	1	1	1
Department Lead Clerk	1	1	1	1
Department Account Clerk*	2.6	2.6	2.6	2.6
sub-total FTE	7.2	7.2	7.2	7.2
sub-total FT/PT	6FT/2 PT	6FT/2 PT	6FT/2 PT	6 FT/2 PT
Element 3120: Engineering				
Town Engineer	1	1	1	1
Assistant Town Engineer	1	1	1	1
Senior Civil Engineer	1	1	1	1
Engineering Assistant	3	3	3	3
Engineering Aide	0.7	0.7	0.7	0.7
sub-total FTE	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
Total FTE	13.9	13.9	13.9	13.9
Total Full/Part Time	12 FT/3 PT	12 FT/3 PT	12 FT/3 PT	12 FT/3 PT
*1 FT Clerk split between DPW, Water & Sewer				

Budget Recommendations:

The FY 2013 recommended budget reflects a \$69,621 or 5.07% increase from the FY2012 budget. This is comprised of a 0.08% decrease in compensation and an 18.85% increase in expenses. At the time of the preparation of this budget recommendation, a wage adjustment/collective bargaining agreement with the members of Lexington Municipal Employees Association and (LMEA) Lexington Municipal Manager's Association (LMMA) has not been reached for FY2013. No salary adjustments, therefore, are included for those employees in this budget.

Changes include:

1. The DPW Administration Element is requesting \$523,097-- an \$8,714 (or 1.64%) decrease. The Engineering Division is requesting \$643,813 -- an increase of \$67,936, or 11.8%. The reason for this substantial change is the addition of \$60,000 in the FY2013 request for NPDES Phase II compliance.
2. The Street Light Budget is requesting \$275,774 --an increase of \$10,399, or 3.92% related to a change in utility rates.

Program Improvement Requests:

Requested by: Director of Public Works	Funds Requested	Recommended	Not Recommended
None	\$ -		\$ -
Totals	\$ -	\$ -	\$ -

3100 DPW Administration & Engineering

Program: Public Works
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 888,583	\$ 1,006,284	\$ 1,004,207	\$ 1,071,741	\$ 67,534	6.7%
Enterprise Funds (Indirects)	\$ 381,633	\$ 357,383	\$ 345,856	\$ 340,383	\$ (5,473)	-1.6%
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Charges for Service	\$ 2,644	\$ 5,496	\$ 2,500.0	\$ 2,500	\$ -	0.0%
Licenses & Permits	\$ 41,162	\$ 32,073	\$ 20,500.0	\$ 28,060	\$ 7,560	36.9%
Total 3100 DPW Admin. & Engineering	\$ 1,314,022	\$ 1,401,235	\$ 1,373,063	\$ 1,442,684	\$ 69,621	5.07%

Appropriation Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 966,117	\$ 1,024,846	\$ 999,660	\$ 998,882	\$ (778)	-0.08%
Expenses	\$ 347,904	\$ 376,389	\$ 373,403	\$ 443,802	\$ 70,399	18.85%
Total 3100 DPW Admin. & Engineering	\$ 1,314,022	\$ 1,401,235	\$ 1,373,063	\$ 1,442,684	\$ 69,621	5.07%

Program Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 3110 DPW Administration	\$ 508,003	\$ 539,360	\$ 531,811	\$ 523,097	\$ (8,714)	-1.64%
Total 3120 Engineering	\$ 541,610	\$ 549,788	\$ 575,877	\$ 643,813	\$ 67,936	11.80%
Total 3130 Street Lighting	\$ 264,409	\$ 312,087	\$ 265,375	\$ 275,774	\$ 10,399	3.92%
Total 3100 DPW Admin. & Engineering	\$ 1,314,022	\$ 1,401,235	\$ 1,373,063	\$ 1,442,684	\$ 69,621	5.07%

Object Code Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 948,208	\$ 1,005,757	\$ 987,620	\$ 986,842	\$ (778)	-0.08%
Overtime	\$ 17,909	\$ 19,089	\$ 12,040	\$ 12,040	\$ -	0.00%
<i>Personal Services</i>	<i>\$ 966,117</i>	<i>\$ 1,024,846</i>	<i>\$ 999,660</i>	<i>\$ 998,882</i>	<i>\$ (778)</i>	<i>-0.08%</i>
Contractual Services	\$ 94,151	\$ 178,191	\$ 243,517	\$ 300,717	\$ 57,200	23.49%
Utilities	\$ 222,214	\$ 171,513	\$ 102,126	\$ 118,725	\$ 16,599	16.25%
Supplies	\$ 31,539	\$ 26,685	\$ 25,900	\$ 22,500	\$ (3,400)	-13.13%
Small Capital	\$ -	\$ -	\$ 1,860	\$ 1,860	\$ -	0.00%
<i>Expenses</i>	<i>\$ 347,904</i>	<i>\$ 376,389</i>	<i>\$ 373,403</i>	<i>\$ 443,802</i>	<i>\$ 70,399</i>	<i>18.85%</i>
Total 3100 DPW Admin. & Engineering	\$ 1,314,022	\$ 1,401,235	\$ 1,373,063	\$ 1,442,684	\$ 69,621	5.07%

Mission: The Highway Division maintains the town streets, sidewalks and storm water infrastructure, providing for the safe movement of vehicular traffic. The Highway Division performs minor construction repairs, snow and ice operations for roadways and sidewalks, maintains all traffic signage, traffic markings and supervises contractual service providers that perform repairs, cleaning and maintenance work. In addition, the Road Machinery Division ensures that the Town's fleet is operational and well maintained by performing repairs, preventative maintenance and managing the 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, drainage infrastructure, brooks, performing minor construction repairs, maintaining all traffic signage, and traffic markings.

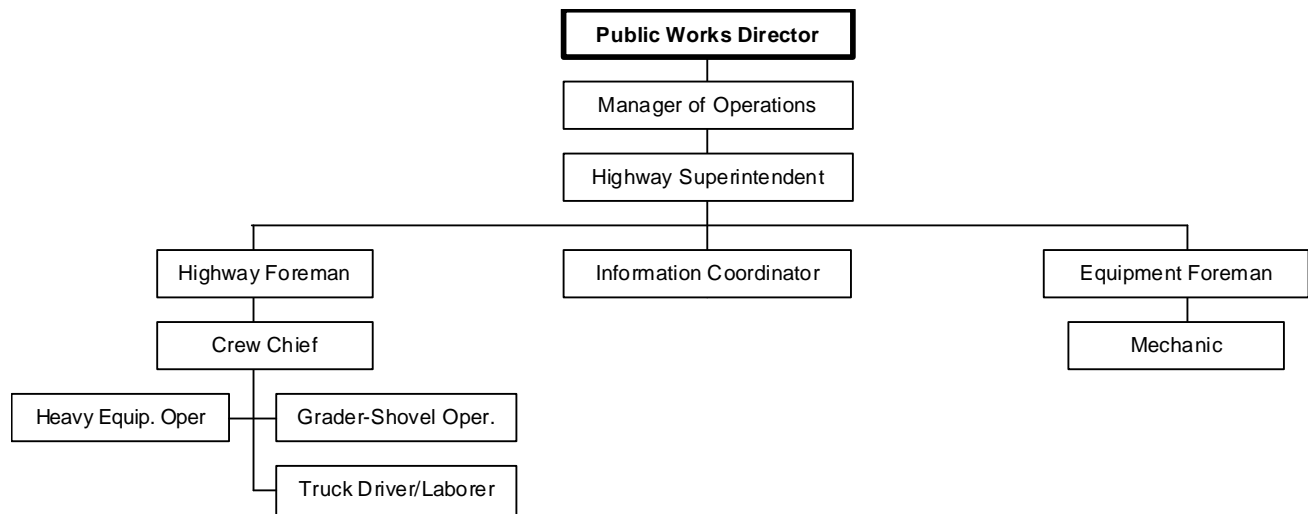
Road Machinery is responsible for the repair and preventive maintenance of 160 vehicles, rolling stock and equipment.

Snow Removal is responsible for removing snow and treating 155 miles of roads and 62 miles of sidewalks.

The Highway Division staff works with and provides support to the Sidewalk and Center Committees.

Departmental Initiatives:

1. Develop a more detailed annual maintenance program of the Town's brooks and waterways.
2. Continue Town-wide flushing of municipal drainage infrastructure.
3. Refine procedures and practices in the DPW Equipment Maintenance Facility.
4. Implement and maintain a regimented Preventative Maintenance Program for the Town's equipment and vehicles.
5. Continue to review new technology for snow removal practices.



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Element 3210: Highway Maintenance				
Supt. of Equipment, Highways & Drains	1	1	1	1
Highway Foreman	0	0	1	1
Crew Chief	2	2	2	2
Laborer/Truck Driver	1	0	0	1
Heavy Equipment Operators	4	5	4	3
Leadman	3	3	3	2
Grader-Shovel Operator	1	1	1	1
Information Coordinator	1	1	1	1
Seasonal Laborer	1.2	1.2	1.2	1.2
sub-total FTE	14.2	14.2	14.2	13.2
sub-total FT/PT	13 FT/2 PT	13 FT/2 PT	13 FT/2 PT	13 FT/2PT
Element 3220: Road Machinery				
Equipment Foreman	1	1	1	1
Mechanic	3	3	3	3
sub-total FTE	4	4	4	4
sub-total FT/PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT	4 FT/0 PT
Total FTE	18.2	18.2	18.2	17.2
Total Full/Part Time	17 FT/2 PT	17 FT/2 PT	17 FT/2 PT	17 FT/2 PT

3200 Highway

Program: Public Works
Town of Lexington, Massachusetts

Budget Recommendations:

The FY 2013 recommended budget reflects a \$63,480, or 2.15% increase over the FY12 budget. This is comprised of a 3.74% increase in compensation and a 1.2% increase in expenses.

Changes include:

1. An additional \$55,876 for a full time Mechanic in Road Machinery, which is offset by a \$55,000 reduction in Contractual Services. Of the \$55,876, \$16,980 is for benefits and will be funded through Shared Expenses.
2. An additional \$34,800 to evaluate the retroreflectivity of Regulatory signs and ensure the safety of guard rails, as required by new federal regulations.

Program Improvement Requests:

Requested by: Director of Public Works	Funds Requested	Recommended	Not Recommended
Regulatory Sign and Guard Rail Study	\$ 34,800	\$ 34,800	\$ -
Full time mechanic in Road Machinery	\$ 55,876	\$ 55,876	\$ -
Center Snow removal clean up	\$ 67,000	\$ -	\$ 67,000
Totals	\$ 157,676	\$ 90,676	\$ 67,000

3200 Highway

Program: Public Works
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 2,716,631	\$ 3,301,522	\$ 2,718,023	\$ 2,784,604	\$ 66,581	2.45%
Enterprise Funds (Indirects)	\$ 353,717	\$ 202,450	\$ 195,920	\$ 192,820	\$ (3,100)	-1.58%
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	-
Parking Fund	\$ 31,983	\$ 31,983	\$ 31,983	\$ 31,983	\$ -	0.00%
Total 3200 Highway	\$ 3,102,331	\$ 3,535,955	\$ 2,945,926	\$ 3,009,406	\$ 63,480	2.15%

Appropriation Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,186,817	\$ 1,373,994	\$ 1,112,072	\$ 1,153,703	\$ 41,631	3.74%
Expenses	\$ 1,915,514	\$ 2,161,961	\$ 1,833,854	\$ 1,855,703	\$ 21,849	1.19%
Total 3200 Highway	\$ 3,102,331	\$ 3,535,955	\$ 2,945,926	\$ 3,009,406	\$ 63,480	2.15%

Program Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 3210 Highway	\$ 954,129	\$ 946,657	\$ 1,153,488	\$ 1,196,984	\$ 43,496	3.77%
Total 3220 Road Machinery	\$ 751,113	\$ 704,960	\$ 700,904	\$ 720,888	\$ 19,984	2.85%
Total 3230 Snow Removal	\$ 1,397,088	\$ 1,884,338	\$ 1,091,534	\$ 1,091,534	\$ -	0.00%
Total 3200 Highway	\$ 3,102,331	\$ 3,535,955	\$ 2,945,926	\$ 3,009,406	\$ 63,480	2.15%

Object Code Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 857,917	\$ 988,740	\$ 919,158	\$ 960,789	\$ 41,631	4.53%
Overtime	\$ 328,900	\$ 385,254	\$ 192,914	\$ 192,914	\$ -	0.00%
Personal Services	\$ 1,186,817	\$ 1,373,994	\$ 1,112,072	\$ 1,153,703	\$ 41,631	3.74%
Contractual Services	\$ 844,876	\$ 955,779	\$ 770,030	\$ 765,056	\$ (4,974)	-0.65%
Utilities	\$ 186,109	\$ 230,895	\$ 253,083	\$ 288,756	\$ 35,673	14.10%
Supplies	\$ 862,128	\$ 929,490	\$ 757,241	\$ 748,391	\$ (8,850)	-1.17%
Small Capital	\$ 22,401	\$ 45,797	\$ 53,500	\$ 53,500	\$ -	0.00%
Expenses	\$ 1,915,514	\$ 2,161,961	\$ 1,833,854	\$ 1,855,703	\$ 21,849	1.19%
Total 3200 Highway	\$ 3,102,331	\$ 3,535,955	\$ 2,945,926	\$ 3,009,406	\$ 63,480	2.15%

3300 Public Grounds

Town of Lexington, Massachusetts

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 put excessive demands on these facilities. This past year a new turf program was implemented at the Diamond soccer field and ballfield areas leading to a marked improvement of the safety and playability of these fields.

The Forestry staff maintains 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 0.5 acres in Robbins.

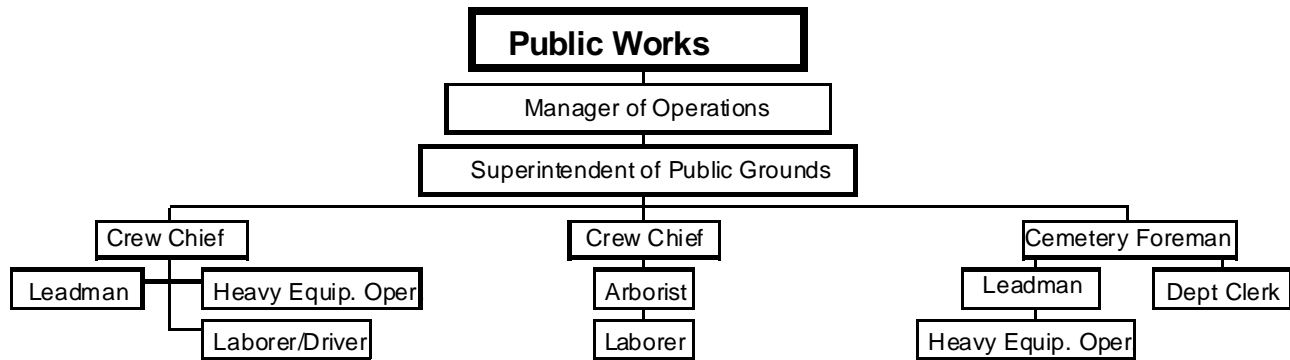
Staff works with the Recreation, Tree and Bike Path Advisory Committees.

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. Develop a program to plant eighty trees per year in the Town Right-of Ways and park and public grounds areas, and forty trees as part of the Setback Planting Program. It is anticipated that some of the trees for FY 2013 planting will come from the Tree Nursery.
3. 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.
4. Continue completion of the irrigation system on existing turf areas at Westview Cemetery.
5. Continue to plan for future expansion at Westview Cemetery.

3300 Public Grounds

Program: Public Works
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Element 3310: Parks Division				
Superintendent of Public Grounds	1	1	1	1
Crew Chief	4	4	4	4
Leadman	2	2	2	2
Heavy Equipment Operator	8	8	8	6
Laborer-Truck Driver	0	0	0	2
sub-total FTE	15	15	15	15
sub-total FT/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
Senior Arborist	2	2	2	2
Laborer-Tree Climber	1	1	1	1
sub-total FTE	4	4	4	4
sub-total FT/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
Crew Chief	1	0	0	0
Leadman	0	1	1	1
Heavy Equipment Operator	1	1	1	1
Department Clerk	1	1	1	1
Seasonal Laborer*	0.6	0.6	0.6	0.6
sub-total FTE	4.6	4.6	4.6	4.6
sub-total FT/PT	4 FT/2 PT	4 FT/2 PT	4 FT/2 PT	4 FT/2 PT
Total FTE	23.6	23.6	23.6	23.6
Total Full/Part Time	23 FT/2 PT	23 FT/2 PT	23 FT/2 PT	23 FT/2 PT

*Seasonal Laborers in 3330 Cemetery have been funded since FY2009.

3300 Public Grounds

Program: Public Works
Town of Lexington, Massachusetts

Budget Recommendations:

The FY 2013 recommended budget reflects an \$880 or 0.06% increase over the FY2012 All Funds budget. This is comprised of a 0.49 % decrease in compensation and a 1.94% increase in expenses.

Changes include:

1. An increase of \$10,797 to fund two part-time seasonal positions in Forestry, of which \$237 is Workers Compensation insurance funded through Shared Expenses.

Program Improvement Requests:

Requested by: Director of Public Works	Funds Requested	Recommended	Not Recommended
2 Seasonal positions	\$ 10,797	\$ 10,797	\$ -
Ballfield Maintenance program	\$ 10,000	\$ -	\$ 10,000
Totals	\$ 20,797	\$ 10,797	\$ 10,000

3300 Public Grounds

Program: Public Works
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY2010 Actual	FY2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 1,011,595	\$ 985,436	\$ 1,133,656	\$ 1,136,393	\$ 2,737	-0.69%
Enterprise Funds (Indirects)	\$ 100,000	\$ 121,296	\$ 117,384	\$ 115,526	\$ (1,858)	-1.58%
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fees	\$ 150,120	\$ 119,688	\$ 120,000	\$ 120,000	\$ -	0.00%
Directed Funding	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Cemetery Trust	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0.00%
Revolving Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Burial Containers	\$ 29,162	\$ 32,645	\$ 35,000	\$ 35,000	\$ -	0.00%
Tree	\$ 4,108	\$ 1,120	\$ 20,000	\$ 20,000	\$ -	0.00%
Total 3300 Public Grounds	\$ 1,414,985	\$ 1,380,186	\$ 1,546,040	\$ 1,546,920	\$ 880	0.06%

Appropriation Summary (All Funds)	FY2010 Actual	FY2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,073,739	\$ 1,064,642	\$ 1,200,821	\$ 1,194,990	\$ (5,831)	-0.49%
Expenses	\$ 341,246	\$ 315,544	\$ 345,219	\$ 351,930	\$ 6,711	1.94%
Total 3300 Public Grounds	\$ 1,414,985	\$ 1,380,186	\$ 1,546,040	\$ 1,546,920	\$ 880	0.06%

Program Summary (All Funds)	FY2010 Actual	FY2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 3310 Parks Division	\$ 901,370	\$ 827,908	\$ 947,275	\$ 930,459	\$ (16,816)	-1.78%
Total 3320 Forestry	\$ 219,170	\$ 250,388	\$ 288,825	\$ 304,713	\$ 15,888	5.50%
Total 3330 Cemetery	\$ 294,445	\$ 301,889	\$ 309,940	\$ 311,747	\$ 1,807	0.58%
Total 3300 Public Grounds	\$ 1,414,985	\$ 1,380,186	\$ 1,546,040	\$ 1,546,920	\$ 880	0.06%

Object Code Summary (All Funds)	FY2010 Actual	FY2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 966,095	\$ 961,225	\$ 1,130,645	\$ 1,124,813	\$ (5,832)	-0.52%
Overtime	\$ 107,645	\$ 103,417	\$ 70,176	\$ 70,176	\$ 0	0.00%
Personal Services	\$ 1,073,739	\$ 1,064,642	\$ 1,200,821	\$ 1,194,990	\$ (5,831)	-0.49%
Contractual Services	\$ 166,928	\$ 145,721	\$ 158,831	\$ 161,347	\$ 2,516	1.58%
Utilities	\$ 11,174	\$ 11,790	\$ 20,188	\$ 20,195	\$ 7	0.03%
Supplies	\$ 157,797	\$ 154,953	\$ 159,200	\$ 162,888	\$ 3,688	2.32%
Small Capital	\$ 5,348	\$ 3,080	\$ 7,000	\$ 7,500	\$ 500	7.14%
Expenses	\$ 341,246	\$ 315,544	\$ 345,219	\$ 351,930	\$ 6,711	1.94%
Total 3300 Public Grounds	\$ 1,414,985	\$ 1,380,186	\$ 1,546,040	\$ 1,546,920	\$ 880	0.06%

Appropriation Summary (General Fund Only)	FY2010 Actual	FY2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,073,739	\$ 1,064,642	\$ 1,200,821	\$ 1,194,990	\$ (5,831)	-1.37%
Expenses	\$ 307,976	\$ 281,779	\$ 290,219	\$ 296,930	\$ 6,711	2.31%
Total 3300 Public Grounds	\$ 1,381,715	\$ 1,346,421	\$ 1,491,040	\$ 1,491,920	\$ 880	0.06%

Appropriation Summary (Non-General Fund)	FY2010 Actual	FY2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 33,270	\$ 33,765	\$ 55,000	\$ 55,000	\$ -	0.00%
Total 3320 Forestry	\$ 4,108	\$ 1,120	\$ 20,000	\$ 20,000	\$ -	0.00%
Total 3330 Cemetery	\$ 29,162	\$ 32,645	\$ 35,000	\$ 35,000	\$ -	0.00%
Total 3300 Public Grounds	\$ 33,270	\$ 33,765	\$ 55,000	\$ 55,000	\$ -	0.00%

3400 Environmental Services*Town of Lexington, Massachusetts*

Mission: The Environmental Services Division manages the solid waste, recyclables, yard waste and household hazardous products generated by the residents and at municipal facilities. The Division also provides educational materials on ways to reduce the solid waste, increase recycling and composting, and reduce the toxicity of the waste stream.

Budget Overview: The Environmental Services Division includes Refuse, Recycling, Yard Waste and Appliance/Electronic Waste collection 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. 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 curbside collection of televisions, computer monitors and other electronics (CRT's) and drop off of corrugated cardboard.

The current collection contract with JRM Hauling and Recycling Inc will expire June 30, 2012. Seven bids were submitted in December 2011 and the Town will choose a contractor sometime in January 2012 to provide collection services starting in FY2013.

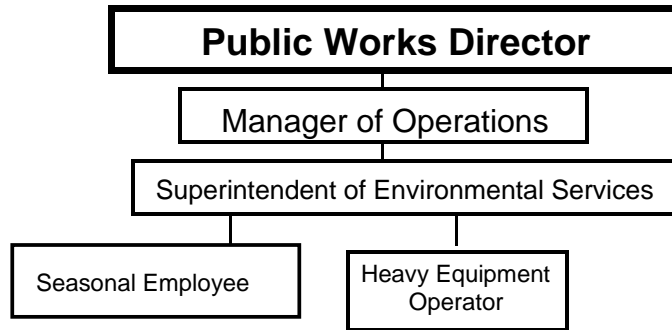
Refuse disposal is the disposal of the Town's solid waste. The Town is currently under contract with Wheelabrator in North Andover for this service. This contract ends on June 30, 2015.

Departmental Initiatives:

1. Develop and review Request-For-Proposals for a commercial organics facility at Hartwell Avenue, assess these proposals and manage DEP technical assistance grant.
2. Implement new curbside refuse and recycling collection contract starting July 1, 2012.
3. Research opportunities to expand residential recycling program via the collection of green waste.
4. Develop a Request-For-Information from vendors on how to improve recycling services to Lexington businesses.
5. Examine opportunities to extend current refuse disposal contract or explore alternative disposal options.
6. Expand recycling options in municipal and school buildings.
7. Prepare RFP for the provision of collection services at the Minuteman Regional HHP facility in 2014.

3400 Environmental Services

Program: Public Works
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Element 3420: Recycling (Compost Facility)				
Superintendent of Environmental Services	1	1	1	1
Heavy Equipment Operator	1	1	2	1
Laborer/Truck Driver	0	0	0	1
Seasonal	0.7	0.7	0.7	0.7
sub-total FTE	2.7	2.7	3.7	3.7
sub-total FT/PT	2 FT/1 PT*	2 FT/1 PT*	3 FT/1 PT*	3 FT/1 PT*
Total FTE	2.7	2.7	3.7	3.7
Total Full/Part Time	2 FT/1 PT	2 FT/1 PT	2 FT/1 PT	2 FT/1 PT

3400 Environmental Services

Program: Public Works
Town of Lexington, Massachusetts

Budget Recommendations:

The FY 2013 recommended all funds budget reflects a \$41,596 or 1.48% decrease from the FY12 restated budget. The General fund presentation shows an increase of \$15,340, or 0.7%.

The Environmental Services program is funded from the General Fund and two Revolving funds. The Revolving accounts fund the Town's composting operations and household hazardous waste program.

Changes include:

1. An \$18,200 increase in Refuse Disposal for Tipping Services.

Program Improvement Requests:

Requested by: Director of Public Works	Funds Requested	Recommended	Not Recommended
Funds to staff Saturday sale of compost product	\$ 3,000	\$ -	\$ 3,000
Additional Yard Waste pick-up	\$ 90,000		\$ 90,000
Totals	\$ 93,000	\$ -	\$ 93,000

3400 Environmental Services

Program: Public Works
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 2,087,117	\$ 2,091,503	\$ 2,189,810	\$ 2,205,150	\$ 15,340	0.7%
Revolving Funds						
Compost Operations	\$ 312,002	\$ 392,304	\$ 446,930	\$ 389,995	\$ (56,935)	-12.7%
MHHP Operations	\$ 143,103	\$ 123,383	\$ 175,000	\$ 175,000	\$ -	0.0%
Total 3400 Enviromental Services	\$ 2,542,222	\$ 2,607,191	\$ 2,811,740	\$ 2,770,145	\$ (41,596)	-1.48%

Appropriation Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 156,143	\$ 152,129	\$ 192,525	\$ 192,669	\$ 144	0.07%
Expenses	\$ 2,303,761	\$ 2,374,755	\$ 2,533,940	\$ 2,491,400	\$ (42,540)	-1.68%
Benefits	\$ 33,668	\$ 34,814	\$ 40,617	\$ 42,670	\$ 2,053	5.05%
Debt Service (Revolving Fund)	\$ 48,650	\$ 45,493	\$ 44,658	\$ 43,406	\$ (1,253)	-2.80%
Total 3400 Enviromental Services	\$ 2,542,222	\$ 2,607,191	\$ 2,811,740	\$ 2,770,145	\$ (41,596)	-1.48%

Program Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 3410 Refuse Collection	\$ 725,000	\$ 744,500	\$ 754,290	\$ 754,290	\$ -	0.00%
Total 3420 Recycling	\$ 1,236,797	\$ 1,295,386	\$ 1,438,650	\$ 1,378,855	\$ (59,796)	-4.16%
Total 3420 Refuse Disposal	\$ 580,425	\$ 567,305	\$ 618,800	\$ 637,000	\$ 18,200	2.94%
Total 3400 Enviromental Services	\$ 2,542,222	\$ 2,607,191	\$ 2,811,740	\$ 2,770,145	\$ (41,596)	-1.48%

Object Code Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 128,922	\$ 129,699	\$ 171,587	\$ 171,669	\$ 82	0.05%
Overtime	\$ 27,221	\$ 22,430	\$ 20,938	\$ 21,000	\$ 62	0.00%
Personal Services	\$ 156,143	\$ 152,129	\$ 192,525	\$ 192,669	\$ 144	0.07%
Contractual Services	\$ 2,277,724	\$ 2,277,252	\$ 2,437,710	\$ 2,468,050	\$ 30,340	1.24%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ 26,037	\$ 15,693	\$ 23,100	\$ 23,350	\$ 250	1.08%
Small Capital	\$ -	\$ 81,810	\$ 73,130	\$ -	\$ (73,130)	-100.00%
Expenses	\$ 2,303,761	\$ 2,374,755	\$ 2,533,940	\$ 2,491,400	\$ (42,540)	-1.68%
Benefits	\$ 33,668	\$ 34,814	\$ 40,617	\$ 42,670	\$ 2,053	5.05%
Debt	\$ 48,650	\$ 45,493	\$ 44,658	\$ 43,406	\$ (1,253)	-2.80%
Total 3400 Enviromental Services	\$ 2,542,222	\$ 2,607,191	\$ 2,811,740	\$ 2,770,145	\$ (41,596)	-1.48%

Appropriation Summary (General Fund Only)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 2,087,117	\$ 2,091,503	\$ 2,189,810	\$ 2,205,150	\$ 15,340	0.70%
Total 3400 Enviromental Services	\$ 2,087,117	\$ 2,091,503	\$ 2,189,810	\$ 2,205,150	\$ 15,340	0.70%

Appropriation Summary (Non-General Fund)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 156,143	\$ 152,129	\$ 192,525	\$ 192,669	\$ 144	0.07%
Total 3420 Recycling	\$ 156,143	\$ 152,129	\$ 192,525	\$ 192,669	\$ 144	0.07%
Expenses	\$ 216,644	\$ 283,252	\$ 344,130	\$ 286,250	\$ (57,880)	-16.82%
Total 3420 Recycling	\$ 216,644	\$ 283,252	\$ 344,130	\$ 286,250	\$ (57,880)	-16.82%
Benefits	\$ 33,668	\$ 34,814	\$ 40,617	\$ 42,670	\$ 2,053	5.05%
Total 3420 Recycling	\$ 33,668	\$ 34,814	\$ 40,617	\$ 42,670	\$ 2,053	5.05%
Debt	\$ 48,650	\$ 45,493	\$ 44,658	\$ 43,406	\$ (1,252)	-2.80%
Total 3420 Recycling	\$ 48,650	\$ 45,493	\$ 44,658	\$ 43,406	\$ (1,252)	-2.80%
Total 3400 Enviromental Services	\$ 455,105	\$ 515,688	\$ 621,930	\$ 564,995	\$ (56,936)	-9.15%

3600 Water Enterprise

Town of Lexington, Massachusetts

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.

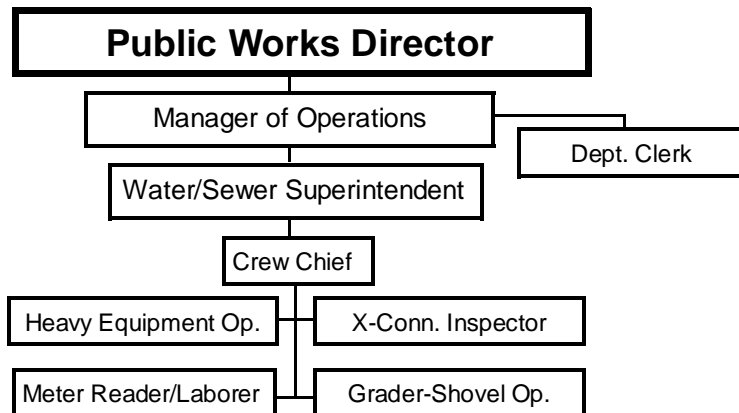
The Water Operations maintains and repairs the water system that delivers water to Lexington homes and businesses through 154 miles of water mains, 1500 fire hydrants and two water towers that store 3.24 million gallons of water. The Town has a three-block inclining rate structure to encourage water conservation. As a customer uses more water, the water rate for the additional units increases. Customers are billed twice per year. The Town also sells water to the Town of Bedford at the MWRA wholesale rate plus an 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, the \$500,000 payment-in-lieu of taxes (PILOT) began to be reduced by \$125,000 annually by the Board of Selectmen. As of FY2011 Water Operating Expenses no longer includes a PILOT payment to the General Fund. 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. Install the mixing system in the Morgan Road water tanks.
3. Continue reducing the amount of Pit Meters in Town and change out the manual reads on the ones that cannot be eliminated.
4. Continue updating all the "paper tie cards" for GIS implementation.
5. Continue to enter the 13,619 meter cards into the data base.



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Supt of Water & Sewer	0.5	0.5	0.5	0.5
Crew Chief	2	2	2	2
Grader-Shovel Operator	1	1	1	1
Leadman/Cross Connector Inspector	2	2	2	2
Heavy Equipment Operator	4	4	4	4
Laborer-Truck Driver	0	0	0	1
Department Clerk	0.2	0.2	0.2	0.2
Meter Reader/Laborer	1	1	1	0
Total FTE	10.7	10.7	10.7	10.7

Total Full/Part Time	10 FT/2 PT	10 FT/2 PT	10 FT/2 PT	10 FT/2 PT
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3600 Water Enterprise

Program: Public Works
Town of Lexington, Massachusetts

Budget Recommendations:

The FY 2013 budget request for the Water Enterprise Fund is \$8,142,846. This is an increase of \$197,402 or 2.48%, over the FY 2012 budget. Compensation is decreasing by \$6,457, or 1.01%. Expenses are increasing by \$5,190, or 1.35%. There is a decrease of \$38,776, or 5.5% in indirect payments to the General Fund; this being the last year of a six year plan to bring indirect payments in line with true indirect costs.

Changes Includes:

- 1) \$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.
- 2) \$40,533 increase in debt service for previously authorized capital projects and proposed capital projects shown in Section XI of this budget, including the new Public Services Facility.

Program Improvement Requests:

Requested by: Director of Public Works	Funds Requested	Recommended	Not Recommended
None	\$ -		\$ -
Totals	\$ -		\$ -

3600 Water Enterprise

Program: Public Works
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retained Earnings	\$ 525,000	\$ -	\$ 450,000	\$ -	\$ -	\$ -
User Charges	\$ 6,581,255	\$ 7,434,310	\$ 7,277,924	\$ 7,925,326	\$ 647,402	8.90%
Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 13,236	\$ 9,003	\$ 9,003	\$ 9,003	\$ -	0.00%
Fees & Charges	\$ 209,281	\$ 208,517	\$ 208,517	\$ 208,517	\$ -	0.00%
Total 3600 Water Enterprise	\$ 7,328,772	\$ 7,651,830	\$ 7,945,444	\$ 8,142,846	\$ 197,402	2.48%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 626,926	\$ 616,920	\$ 641,423	\$ 634,966	\$ (6,457)	-1.01%
Expenses	\$ 362,568	\$ 409,342	\$ 384,400	\$ 389,590	\$ 5,190	1.35%
Debt	\$ 1,074,551	\$ 1,137,075	\$ 1,202,906	\$ 1,299,091	\$ 96,185	8.00%
MWRA	\$ 4,482,551	\$ 4,745,093	\$ 5,012,091	\$ 5,153,351	\$ 141,260	2.82%
Indirects	\$ 782,176	\$ 743,400	\$ 704,624	\$ 665,848	\$ (38,776)	-5.50%
Total 3600 Water Enterprise	\$ 7,328,772	\$ 7,651,830	\$ 7,945,444	\$ 8,142,846	\$ 197,402	2.48%

Program Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 3610 Water Operations	\$ 2,064,045	\$ 2,163,337	\$ 2,228,729	\$ 2,323,647	\$ 94,918	4.26%
Total 3620 MWRA	\$ 4,482,551	\$ 4,745,093	\$ 5,012,091	\$ 5,153,351	\$ 141,260	2.82%
Indirects	\$ 782,176	\$ 743,400	\$ 704,624	\$ 665,848	\$ (38,776)	-5.50%
Total 3600 Water Enterprise	\$ 7,328,772	\$ 7,651,830	\$ 7,945,444	\$ 8,142,846	\$ 197,402	2.48%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 502,004	\$ 499,643	\$ 509,946	\$ 503,489	\$ (6,457)	-1.27%
Overtime	\$ 124,922	\$ 117,277	\$ 131,477	\$ 131,477	\$ -	0.00%
<i>Personal Services</i>	<i>\$ 626,926</i>	<i>\$ 616,920</i>	<i>\$ 641,423</i>	<i>\$ 634,966</i>	<i>\$ (6,457)</i>	<i>-1.01%</i>
Contractual Services	\$ 253,825	\$ 222,602	\$ 184,340	\$ 194,840	\$ 10,500	5.70%
Utilities	\$ 4,246	\$ 4,770	\$ 5,160	\$ 5,750	\$ 590	11.43%
Supplies	\$ 90,115	\$ 170,639	\$ 158,900	\$ 153,000	\$ (5,900)	-3.71%
Small Capital	\$ 14,382	\$ 11,331	\$ 36,000	\$ 36,000	\$ -	0.00%
<i>Expenses</i>	<i>\$ 362,568</i>	<i>\$ 409,342</i>	<i>\$ 384,400</i>	<i>\$ 389,590</i>	<i>\$ 5,190</i>	<i>1.35%</i>
Debt*	\$ 1,074,551	\$ 1,137,075	\$ 1,202,906	\$ 1,299,091	\$ 96,185	8.00%
MWRA	\$ 4,482,551	\$ 4,745,093	\$ 5,012,091	\$ 5,153,351	\$ 141,260	2.82%
Indirects	\$ 782,176	\$ 743,400	\$ 704,624	\$ 665,848	\$ (38,776)	-5.50%
Total 3600 Water Enterprise	\$ 7,328,772	\$ 7,651,830	\$ 7,945,444	\$ 8,142,846	\$ 197,402	2.48%

3700 Sewer Enterprise

Town of Lexington, Massachusetts

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.

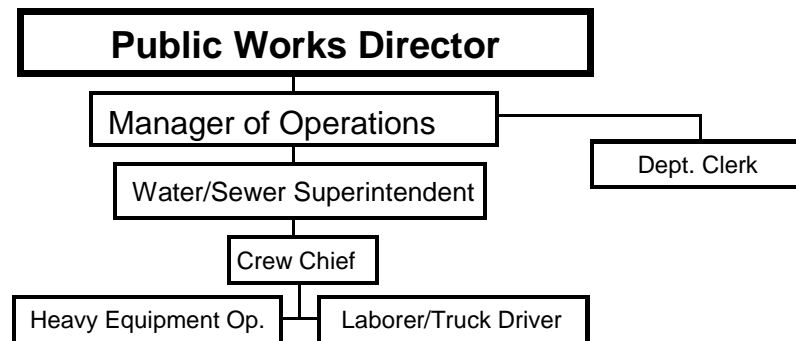
The Sewer Division maintains the wastewater system that serves 99 percent of Town residences and businesses through 34 miles of trunk lines, 119 miles of street lines and 9,524 service connections. There are also ten sewage-pumping stations operated by the Sewer Division. The Town has a three-block inclining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

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. The indirect support from the Wastewater Enterprise Fund to the General Fund has been reduced by \$23,073 to more accurately reflect the true costs of this General Fund support.

Departmental Initiatives:

1. Continue to rehab and refurbish all 10 pump stations and bring them up to OSHA standards.
2. Initiate an energy audit of all ten pumping stations.
3. Install back-up generators at several sewer pumping stations.
4. Continue pipe flushing program and root removal in all problem areas.
5. Initiate an educational program for the entire Town as to the costs and problems created by Inflow and Infiltration.

**Authorized/Appropriated Staffing**

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Supt of Water & Sewer	0.5	0.5	0.5	0.5
Crew Chief	1	1	1	1
Heavy Equipment Operator	2	2	2	2
Department Clerk	0.2	0.2	0.2	0.2
Seasonal Clerk	0.4	0.4	0.4	0.4
Seasonal Laborer	0.3	0.3	0.3	0.3
Total FTE	4.4	4.4	4.4	4.4

Total Full/Part Time	3 FT/4 PT	3 FT/4 PT	3 FT/4 PT	3 FT/4 PT
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Explanatory Notes:

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

3700 Sewer Enterprise

Program: Public Works
Town of Lexington, Massachusetts

Budget Recommendations:

The FY 2013 budget request for the Sewer Enterprise Fund is \$9,051,413. This is an increase of \$249,329, or 2.83%, compared to the FY 2012 budget. Compensation is decreasing by \$4,280 or 1.55%. Expenses are increasing by \$2,750, or 0.83%. There is a decrease of \$22,773, or 3.52% in indirect payments to the General Fund; this being the last year of a six year plan to bring indirect payments in line with true indirect costs.

Changes Include:

1. Compensation is reduced by \$4,280 compared to FY12, due to a recent staffing change.

Program Improvement Requests:

Requested by: Director of Public Works	Funds Requested	Recommended	Not Recommended
None	\$ -		\$ -
Totals	\$ -		\$ -

Budget Summary:

3700 Sewer Enterprise

Program: Public Works
Town of Lexington, Massachusetts

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Retained Earnings	\$ 625,000	\$ 400,000	\$ 300,000	\$ -	\$ (300,000)	-100.00%
User Charges	\$ 7,100,506	\$ 7,552,215	\$ 8,124,567	\$ 8,673,896	\$ 549,329	6.76%
Connection Fees	\$ 1,665	\$ 1,154	\$ 1,154	\$ 1,154	\$ -	0.00%
Investment Income	\$ 11,219	\$ 8,868	\$ 8,868	\$ 8,868	\$ -	0.00%
Fees & Charges	\$ 355,996	\$ 367,495	\$ 367,495	\$ 367,495	\$ -	0.00%
Total 3700 Sewer Enterprise	\$ 8,094,386	\$ 8,329,733	\$ 8,802,085	\$ 9,051,413	\$ 249,329	2.83%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 253,315	\$ 230,457	\$ 275,369	\$ 271,089	\$ (4,280)	-1.55%
Expenses	\$ 328,006	\$ 232,579	\$ 330,450	\$ 333,200	\$ 2,750	0.83%
Debt	\$ 575,357	\$ 791,777	\$ 683,223	\$ 956,855	\$ 273,632	40.05%
MWRA	\$ 6,245,946	\$ 6,405,931	\$ 6,866,826	\$ 6,866,826	\$ -	0.00%
Indirects	\$ 691,763	\$ 668,990	\$ 646,217	\$ 623,444	\$ (22,773)	-3.52%
Total 3700 Sewer Enterprise	\$ 8,094,386	\$ 8,329,733	\$ 8,802,085	\$ 9,051,413	\$ 249,329	2.83%

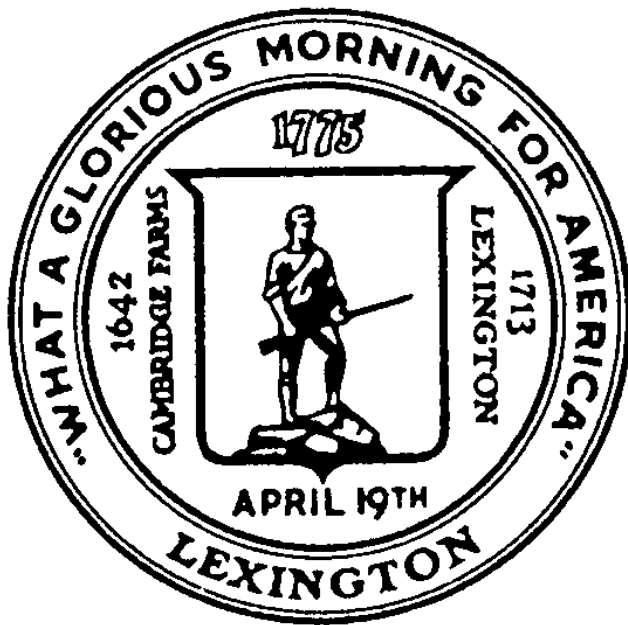
Program Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 3710 Sewer Enterprise	\$ 1,156,678	\$ 1,254,812	\$ 1,289,042	\$ 1,561,144	\$ 272,102	21.11%
Total 3720 MWRA	\$ 6,245,946	\$ 6,405,931	\$ 6,866,826	\$ 6,866,826	\$ -	0.00%
Indirects	\$ 691,763	\$ 668,990	\$ 646,217	\$ 623,444	\$ (22,773)	-3.52%
Total 3700 Sewer Enterprise	\$ 8,094,386	\$ 8,329,733	\$ 8,802,085	\$ 9,051,413	\$ 249,329	2.83%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 183,654	\$ 181,953	\$ 217,122	\$ 212,842	\$ (4,280)	-1.97%
Overtime	\$ 69,661	\$ 48,504	\$ 58,247	\$ 58,247	\$ -	0.00%
Personal Services	\$ 253,315	\$ 230,457	\$ 275,369	\$ 271,089	\$ (4,280)	-1.55%
Contractual Services	\$ 154,596	\$ 74,605	\$ 154,850	\$ 157,700	\$ 2,850	1.84%
Utilities	\$ 125,861	\$ 113,147	\$ 122,600	\$ 118,250	\$ (4,350)	-3.55%
Supplies	\$ 36,364	\$ 34,295	\$ 39,500	\$ 43,500	\$ 4,000	10.13%
Small Capital	\$ 11,185	\$ 10,531	\$ 13,500	\$ 13,750	\$ 250	1.85%
Expenses	\$ 328,006	\$ 232,579	\$ 330,450	\$ 333,200	\$ 2,750	0.83%
Debt*	\$ 575,357	\$ 791,777	\$ 683,223	\$ 956,855	\$ 273,632	40.05%
MWRA	\$ 6,245,946	\$ 6,405,931	\$ 6,866,826	\$ 6,866,826	\$ -	0.00%
Indirects	\$ 691,763	\$ 668,990	\$ 646,217	\$ 623,444	\$ (22,773)	-3.52%
Total 3700 Sewer Enterprise	\$ 8,094,386	\$ 8,329,733	\$ 8,802,085	\$ 9,051,413	\$ 249,329	2.83%

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Section VI: Public Safety

Program 4000



Law Enforcement
Fire & Rescue

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Section VI: Program 4000: Public Safety

This section includes detailed information about the FY 2013 Operating Budget & Financing Plan for public safety. It includes:

- 4100 Law Enforcement VI-2
- 4200 Fire & Rescue VI-7

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 team of dedicated 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, Traffic Bureau, Investigations, Dispatch, Animal Control and Crossing Guards. In FY11, the Police Department responded to approximately 11,600 calls for service of which 852 were crimes.

The Administration division is comprised of 10 full-time and 2 part-time employees including: 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 workgroup consisting of patrol officers, dispatchers and a Sergeant providing 24/7 policing services; an office manager and clerk who handle records management, accounting and payroll; 2 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 34 officers (29 patrol officers and five sergeants) responsible for responding to a variety of critical front-line services 24/7 including intervening in emergencies, promoting traffic safety and suppressing crime.

Effective September 2011, the Police Department renamed program element 4130 from "Parking Control" to "Traffic Bureau." This reflects the Town's decision to consolidate all parking components at the Police Department. A Traffic Bureau supervisor will oversee the Parking Enforcement Officer (PEO), one account clerk and eight parking lot attendants. Meter and parking enforcement is done by a Parking Enforcement Officer (PEO) 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 supervised by a Detective Lieutenant, assisted by the Sergeant Prosecutor, and five other detectives responsible for investigative and prevention including: two major case detectives, a family services detective, a narcotics/vice investigator and a School Resource Officer.

The Dispatch division is comprised of nine civilian dispatchers responsible for directing the proper resources to over 14,026 service calls that require a police, fire or medical unit response; this past year answering 11,307 9-1-1 calls and over 49,067 telephone calls.

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.

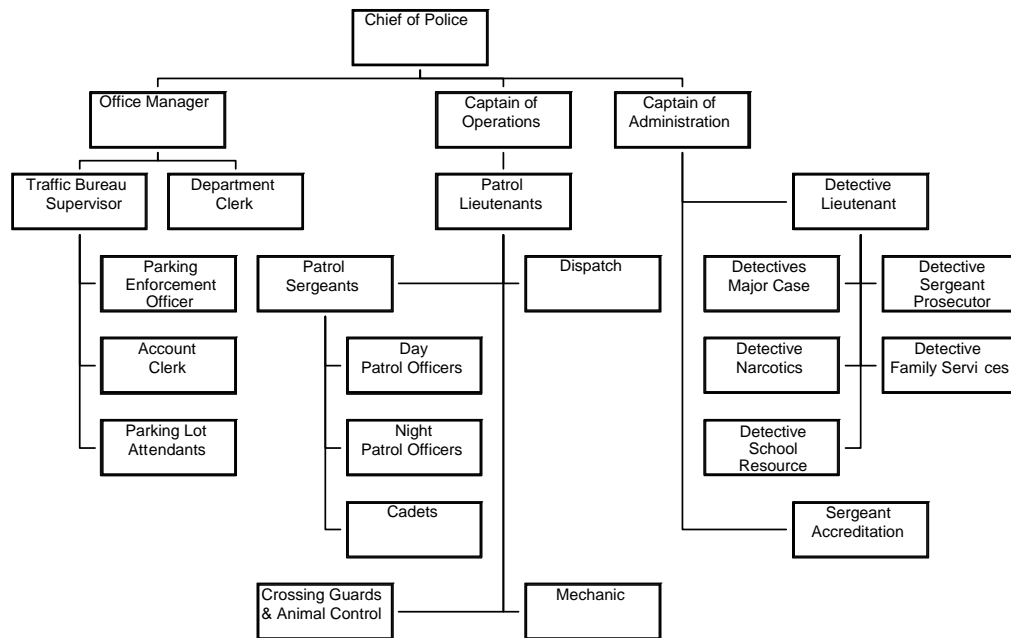
The School Crossing guard program has 16 part-time civilian members who cover 14 school crossings during the school year.

Departmental Initiatives:

1. Complete the program of updating the Department's policies and procedures; convert them to an on-line medium with the ultimate goal of achieving Accreditation recognition in 2012.
2. With anticipated retirements, the Department anticipates the promotion of one Lieutenant and two Sergeants, as well as the hiring of four new officers.
3. If available, hire a new recruit with Asian language skills.
4. Complete the reorganization of the Traffic Bureau.
5. Assist the Town to advance the police station and gun range renovation or rebuild project.

4100 Law Enforcement

Program: Public Safety
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Request
Chief	1	1	1	1
Captain of Operations	1	1	1	1
Captain of Administration	1	1	1	1
Lieutenants (Patrol)	4	4	4	4
Sergeants (Patrol)	5	5	5	5
Police Officers	27	28	29	29
Lieutenant (Detective)	1	1	1	1
Sergeant (Prosecutor)	1	1	1	1
Detectives	2	2	2	2
Family Services Detective	1	1	1	1
School Resource Officer	3	1	1	1
Narcotics/Vice Detective	1	1	1	1
Cadets - 3 PT(FY08-09); 2 PT(FY10-12)	1.09	1.09	1.09	1.09
Parking Enforcement Officer	1	1	1	1
Dispatcher	9	9	9	9
Office Manager	1	1	1	1
Traffic Bureau Supervisor	0.54	0.54	1	1
Department Clerk	1	1	1	1
Department Account Clerk	1	1	1	1
Mechanic	1	1	1	1
Animal Control - 1 part-time	0.54	0.54	0.54	0.54
Parking Lot Attendants	n/a	n/a	n/a	3.1
Crossing Guards - 16 part-time	3.43	3.43	3.43	3.43
FTE Total	67.6	66.6	68.06	71.16

Overall staff changes from FY2009 to FY2012:

FY'09 - 16 PT Crossing Guards transferred to the Police Department from School Department

FY'10 - 1 PT Cadet cut to add 1 PT Municipal Clerk (<20 hours)

FY'10 - 1 police officer position lost due to non funding by Minuteman Regional High School (number of officers reduced to 47).

Position was left vacant in FY'10; removed from budget in FY'11

FY'12 - 1 Police officer position restored

FY'12 - Sept 2011, Transportation reorganization moves Parking program to Police Department; Traffic Bureau established
one PT position eliminated and replaced with FT Bureau Manager; 8 PT parking lot attendants transferred to the Police Department from DPW

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4100 Law Enforcement

Program: Public Safety
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2013 recommended budget reflects a \$140,575 or 2.4% increase over the FY12 restated budget. This is comprised of a 1.43% increase in compensation and a 12% increase in expenses. At the time of the preparation of this budget recommendation, collective bargaining agreements with the L.M.E.A., Police, Police Superior Officers and Dispatchers Unions have not been reached for FY 2013.

Due to the recent settlement with the Police Superiors Union, the FY2012 wages for 4110 Police Administration have been restated to reflect contractual obligations through to the end of FY 2012.

Changes include:

1. A \$69,931 increase in compensation due to contractual obligations.
2. A \$188,151 increase in the new Traffic Bureau element, which reflects the transfer of oversight for Parking from Public Works to the Police Department.
3. A \$19,300 increase in Patrol expenses to fund a replacement program for mobile radios and laptop computers.
4. A \$20,500 increase in Patrol expenses for the one-time purchase of patrol rifles, traffic counters, and to replacement a LIDAR unit.
5. An increase of \$17,000 in Dispatch Contractual Services that represents a transfer from the Fire Department to pay for the Code Red emergency notification system.

Program Improvement Requests:

Requested by: Chief of Police	Funds Requested	Recommended	Not Recommended
Hire one Police Officer	\$ 88,515	\$ -	\$ 88,515
Mobile Equipment Replacement Phase I	\$ 19,300	\$ 19,300	\$ -
One-time purchase of rifles, traffic counters, LIDAR	\$ 20,500	\$ 20,500	\$ -
Hire a computer forensic and information specialist	\$ 81,406	\$ -	\$ 81,406
Totals	\$ 209,721	\$ 39,800	\$ 169,921

4100 Law Enforcement

Program: Public Safety
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 4,866,758	\$ 5,119,489	\$ 5,476,920	\$ 5,526,491	\$ 9,771	0.18%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -			
Fees & Charges	\$ -	\$ -	\$ -			
Fees	\$ 74,678	\$ 73,328	\$ 68,200	\$ 69,940	\$ 1,740	2.55%
Fines & Forfeitures	\$ 122,965	\$ 87,106	\$ 123,000	\$ 111,520	\$ (11,480)	-9.33%
Licenses & Permits	\$ 1,388	\$ 2,263	\$ 1,400	\$ 1,400	\$ -	0.00%
State Education Incentive Reimbursement	\$ 46,751	\$ 22,509	\$ -	\$ -	\$ -	-
Parking Meter Fund	\$ 156,182	\$ 160,988	\$ 160,988	\$ 301,532	\$ 140,544	87.30%
Grants (Minuteman)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total 4100 Law Enforcement	\$ 5,268,721	\$ 5,465,682	\$ 5,830,508	\$ 6,010,883	\$ 140,575	2.41%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 4,800,423	\$ 4,977,841	\$ 5,288,034	\$ 5,363,781	\$ 75,747	1.43%
Expenses	\$ 468,298	\$ 487,842	\$ 542,474	\$ 647,102	\$ 64,828	11.95%
Total 4100 Law Enforcement	\$ 5,268,721	\$ 5,465,682	\$ 5,830,508	\$ 6,010,883	\$ 140,575	2.41%

Program Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 4110 Police Administration	\$ 1,055,274	\$ 1,173,254	\$ 1,229,678	\$ 1,160,471	\$ (69,208)	-5.63%
Total 4120 Patrol & Enforcement	\$ 2,830,814	\$ 2,912,152	\$ 3,123,137	\$ 3,195,874	\$ 32,937	1.05%
Total 4130 Traffic Bureau	\$ 75,118	\$ 81,597	\$ 80,027	\$ 268,178	\$ 188,151	235.11%
Total 4140 Investigations	\$ 642,347	\$ 616,319	\$ 661,161	\$ 631,976	\$ (29,185)	-4.41%
Total 4150 Dispatch	\$ 516,022	\$ 522,240	\$ 565,259	\$ 581,275	\$ 16,016	2.83%
Total 4160 Animal Control	\$ 29,595	\$ 31,675	\$ 31,756	\$ 31,614	\$ (142)	-0.45%
Total 4170 Crossing Guards	\$ 119,552	\$ 128,446	\$ 139,489	\$ 141,496	\$ 2,007	1.44%
Total 4100 Law Enforcement	\$ 5,268,721	\$ 5,465,682	\$ 5,830,508	\$ 6,010,883	\$ 140,575	2.41%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 4,087,295	\$ 4,235,554	\$ 4,603,358	\$ 4,678,902	\$ 75,543	1.64%
Overtime	\$ 713,128	\$ 742,286	\$ 684,675	\$ 684,879	\$ 204	0.03%
<i>Personal Services</i>	<i>\$ 4,800,423</i>	<i>\$ 4,977,841</i>	<i>\$ 5,288,034</i>	<i>\$ 5,363,781</i>	<i>\$ 75,747</i>	<i>1.43%</i>
Contractual Services	\$ 110,591	\$ 119,193	\$ 133,079	\$ 183,346	\$ 50,267	37.77%
Utilities	\$ 95,520	\$ 104,197	\$ 123,707	\$ 129,059	\$ 5,352	4.33%
Supplies	\$ 143,230	\$ 146,691	\$ 141,724	\$ 134,308	\$ (7,416)	-5.23%
Small Capital	\$ 118,957	\$ 117,762	\$ 143,964	\$ 200,389	\$ 16,625	11.55%
Expenses	\$ 468,298	\$ 487,842	\$ 542,474	\$ 647,102	\$ 64,828	11.95%
Total 4100 Law Enforcement	\$ 5,268,721	\$ 5,465,682	\$ 5,830,508	\$ 6,010,883	\$ 140,575	2.41%

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 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 review, permit application and approval, flammable/combustible liquid storage approval and regulatory enforcement of blasting applications and permits.

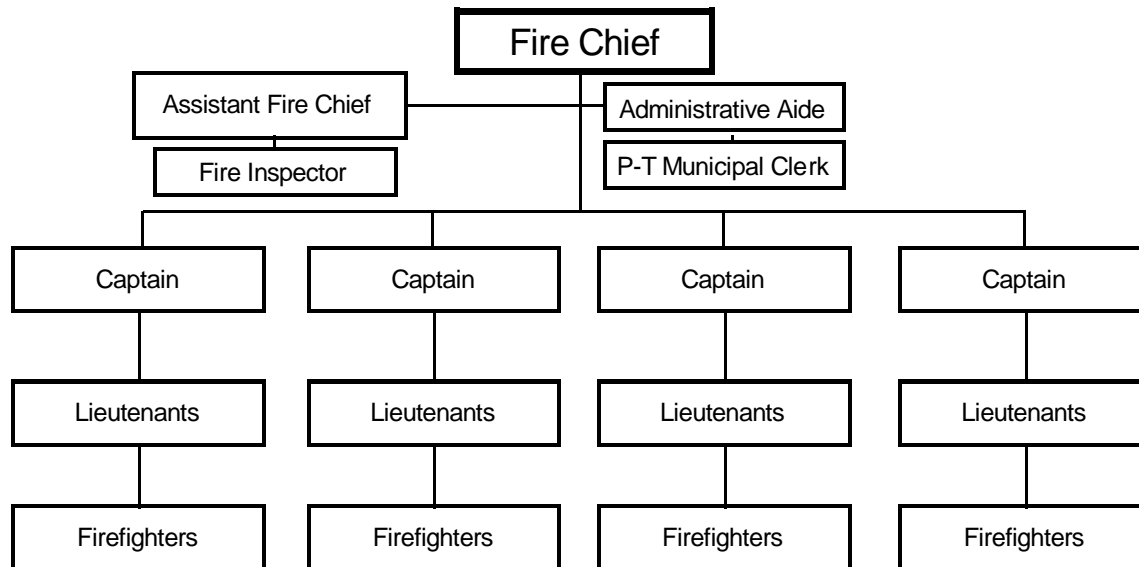
The Fire Suppression division is staffed 24/7, operating out of two stations and responding to emergency calls including: fire suppression, motor vehicle accidents, EMS support, hazardous material responses, vehicle extrication and water related incidents.

The Emergency Medical Services division operates in conjunction with the Fire Suppression division, staffing one ambulance at the Advanced Life Support level. The second ambulance is available to operate at the ALS level when the ladder truck is in quarters. These vehicles respond annually to over 3,500 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. With input and approval from Town officials, begin to implement recommendations from the Fire Department staffing and organizational study.
2. Evaluate staff functions and assign tasks as appropriate with filling of current staff vacancies.
3. Implement comprehensive Department training program.
4. Remove overhead Fire Alarm cables, which is 3/4 complete.



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Recommended
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	2	2
Administrative Assistant	1	1	1	1
Fire Inspector	1	1	1	1
Fire Captains	4	4	4	4
Fire Lieutenants	8	8	8	8
Firefighters/Paramedics	42	42	42	42
Municipal Clerk	0.54	0.54	0.71	0.71
FTE Total	58.54	58.54	59.71	59.71

Full-Time/Part-time Total	56FT/1PT	58FT/1PT	59FT/1PT	59FT/1PT
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Explanatory Notes:

There are currently 2 vacant fire fighter positions. Hiring for these positions is pending ongoing union negotiations.

FY 2012- Reflects the Town Manager's recommendation for a new position, Assistant Fire Chief-Director of Training/EMS. This position is funded for one-half of FY 2012, pending completion of a Fire Department Staffing Study.

Budget Recommendations:

The FY2013 recommended budget reflects a \$97,696 or 1.82% increase over the restated FY12 budget. This is comprised of a \$127,006, or 2.7% increase in compensation and a \$627,500, or 4.46% decrease in expenses.

All collective bargaining contracts expire as of June 30th, 2012, or earlier for firefighters. Salaries for all employees do not reflect any assumptions about cost of living adjustments for FY2013. It should be noted that members of the Firefighters Union, I.A.F.F. Local # 1481, are working under a contract that is through June 30th, 2009. FY2013 salaries for firefighters do not reflect any assumption about settlements for FY10 through FY12.

Changes Include:

1. An increase of \$105,763 in Fire Administration Compensation, due mainly to the inclusion of a full year's funding for the Second Assistant Chief for training.
2. A decrease of \$29,310 in expenses, relating to the completion of the Fire Dept Study.
3. An increase of \$24,094 to promote four Firefighters to Lieutenant rank, inclusive of \$287 for Medicare tax, funded in Shared Expenses. This will provide an officer to supervise the Ladder truck.
4. An increase of \$21,600 to fund off-duty EMT recertification coursework.

Program Improvement Requests:

Requested by: Fire Chief	Funds Requested	Recommended	Not Recommended
Off-Duty EMT recertification Training	\$ 21,600	\$ 21,600	\$ -
Lieutenants to Supervise Ladder Truck	\$ 24,094	\$ 24,094	\$ -
Totals	\$ 45,694	\$ 45,694	\$ -

4200 Fire & Rescue

Program: Public Safety
Town of Lexington, Massachusetts

Budget Summary

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 4,276,916	\$ 3,993,851	\$ 4,400,087	\$ 4,463,473	\$ 63,386	1.44%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	-
Ambulance Fees	\$ 911,535	\$ 899,776	\$ 899,000	\$ 931,000	\$ 32,000	3.56%
Fire Department Fees	\$ 46,100	\$ 31,960	\$ 32,000	\$ 32,000	\$ -	0.00%
Licenses & Permits	\$ 27,464	\$ 32,325	\$ 24,600	\$ 26,910	\$ 2,310	9.39%
Total 4200 Fire/EMS	\$ 5,262,014	\$ 4,957,911	\$ 5,355,687	\$ 5,453,383	\$ 97,696	1.82%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 4,682,353	\$ 4,472,537	\$ 4,698,877	\$ 4,825,883	\$ 127,006	2.70%
Expenses	\$ 579,662	\$ 485,374	\$ 656,810	\$ 627,500	\$ (29,310)	-4.46%
Total 4200 Fire/EMS	\$ 5,262,014	\$ 4,957,911	\$ 5,355,687	\$ 5,453,383	\$ 97,696	1.82%

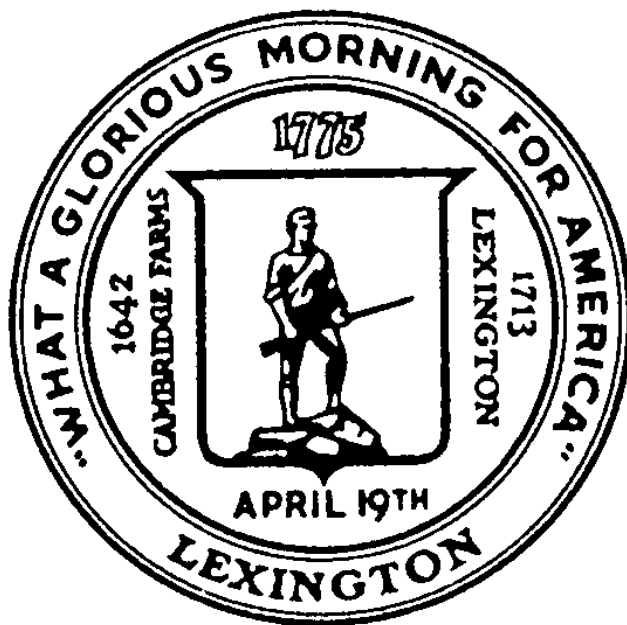
Program Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 4210 Fire Administration	\$ 233,351	\$ 261,640	\$ 352,007	\$ 429,397	\$ 77,390	21.99%
Total 4220 Fire Prevention	\$ 188,822	\$ 159,332	\$ 189,231	\$ 192,098	\$ 2,867	1.52%
Total 4230 Fire Suppression	\$ 4,688,986	\$ 4,391,236	\$ 4,606,736	\$ 4,650,548	\$ 43,812	0.95%
Total 4240 Emergency Medical Services	\$ 117,946	\$ 127,623	\$ 178,873	\$ 178,300	\$ (573)	-0.32%
Total 4250 Emergency Management	\$ 32,909	\$ 18,080	\$ 28,840	\$ 3,040	\$ (25,800)	-89.46%
Total 4200 Fire/EMS	\$ 5,262,014	\$ 4,957,911	\$ 5,355,687	\$ 5,453,383	\$ 97,696	1.82%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 3,984,961	\$ 3,800,903	\$ 3,972,662	\$ 4,048,886	\$ 76,224	1.92%
Overtime	\$ 697,391	\$ 671,635	\$ 726,215	\$ 776,997	\$ 50,782	6.99%
Personal Services	\$ 4,682,353	\$ 4,472,537	\$ 4,698,877	\$ 4,825,883	\$ 127,006	2.70%
Contractual Services	\$ 356,856	\$ 281,222	\$ 404,460	\$ 283,400	\$ (121,060)	-29.93%
Utilities	\$ 35,559	\$ 46,979	\$ 53,000	\$ 56,500	\$ 3,500	6.60%
Supplies	\$ 143,034	\$ 134,899	\$ 144,650	\$ 158,100	\$ 13,450	9.30%
Small Capital	\$ 44,212	\$ 22,274	\$ 54,700	\$ 129,500	\$ 74,800	136.75%
Expenses	\$ 579,662	\$ 485,374	\$ 656,810	\$ 627,500	\$ (29,310)	-4.46%
Total 4200 Fire/EMS	\$ 5,262,014	\$ 4,957,911	\$ 5,355,687	\$ 5,453,383	\$ 97,696	1.82%

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Section VII: Culture and Recreation

Program 5000



Cary Memorial Library
Recreation

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Section VII: Program 5000: Culture & Recreation

This section includes detailed information about the FY 2013 Operating Budget & Financing Plan for culture & recreation services. It includes:

- 5100 Cary Memorial Library VII-2
- 5200 Recreation VII-7

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Mission:

Cary Memorial Library Offers:

- Resources, programs and services that promote lifelong learning, recreation and cultural enrichment.
- Materials in a variety of formats, including electronic, that meet the need of a culturally and educationally diverse population.
- A knowledgeable, helpful staff to assist users in fully utilizing library resources, both in person and online.
- A community gathering place for meetings and programs, as well as a space for quiet study.

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 staff as well as the supply, equipment, and network membership costs.
- Adult Services includes all adult library, technology, and bibliographic services staff as well as adult, teen, and audiovisual materials.
- Children's Services reflects all children's library staff and also includes library material for children.

Departmental Initiatives:

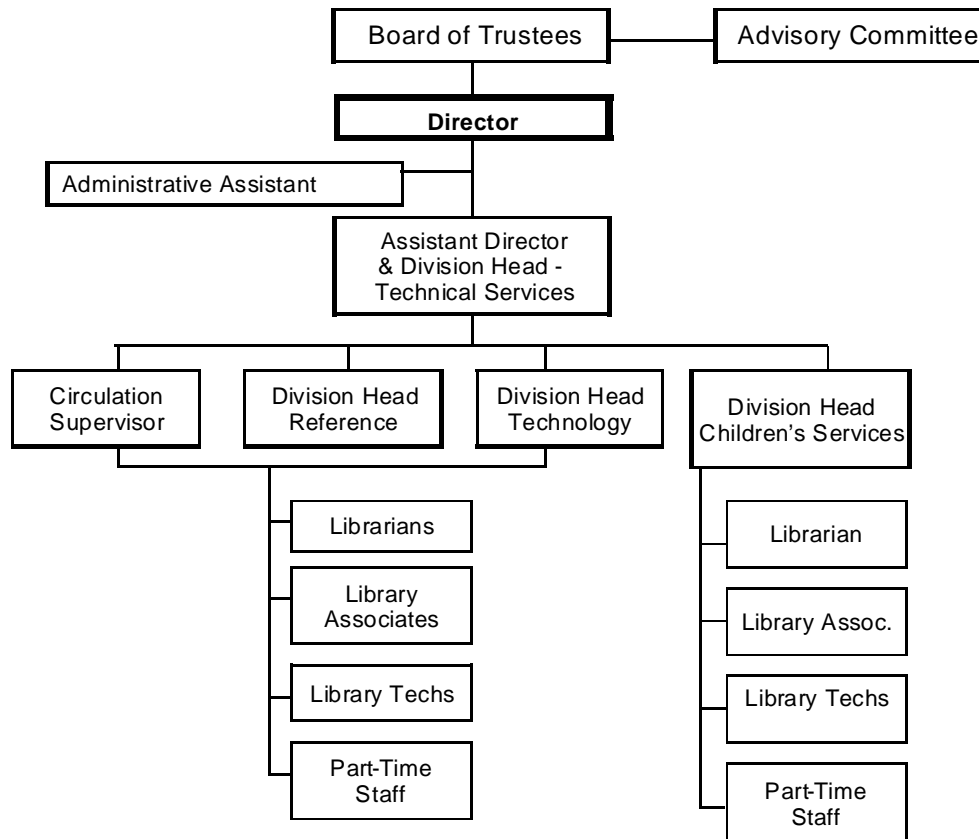
1. To provide a variety of rich, historical and current print and electronic resources for the public.
 - In FY13, the Library will evaluate library collections and make necessary realignments to reflect changes in the use of materials. Of particular interest are foreign language collections, and resources in electronic formats.
 - The Library will continue to digitize historical documents and photographs (Worthen Collection, others) and make these items available to the public through the Library website.
2. To promote the love of reading in order to encourage a community of lifelong learners.
 - In FY13, the Library will develop and introduce an online component to the popular "Lexington Reads" one-book program - allowing individuals who cannot attend programming and discussions at the Library a chance to participate.
 - In FY 13 the Library will offer a full complement of exhibitions, lectures, and book discussions in conjunction with the Town-wide Lexington 300 celebrations.

3. To serve as a physical as well as virtual "commons": informational, cultural and social.
 - The Library will develop a work-plan that will result in a larger number of Library programs being recorded and made available through the Library website, or in cooperation with LexMedia.
 - In FY 13, the Library will expand on "Science Café" programming by identifying community members with science/technology backgrounds and interests.
4. To utilize appropriate technology to maintain, enhance and extend library services both within the Library and beyond.
 - Following a website redesign project in FY12 - in FY13 the Library will complete implementation of the new caryllibrary.org site - including offering staff and public trainings. Online tutorials and contests will be offered to help patrons discover and utilize 24/7 library services.
 - In FY13 the Library will continue to monitor and participate in social media (such as Facebook, Twitter) as a means of sharing information and engaging with library patrons.
5. To provide a welcoming environment to all.
 - Develop a signage plan.
 - Continue to work with Public Facilities Department to address remaining/current building issues.
 - Begin new Strategic Planning process

Please visit our website for the complete plan: www.caryllibrary.org/trustees/strategic.plan.pdf

5100 Cary Memorial Library

Program: Culture & Recreation
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Library Director	1	1	1	1
Assistant Library Director	1	1	1	1
Administrative Assistant	1	1	1	1
Head of Reference Services	1	1	1	1
Head of Technology	1	1	1	1
Head of Children's Services	1	1	1	1
Circulation Supervisor	1	1	1	1
Librarians	9	9	9	9
Library Associates	2	2	2	2
Library Technicians	14.6	14.6	14.6	14.6
Adult Pages	1.3	1.3	1.3	1.3
Student Pages	0.6	0.6	0.6	0.6
Total FTE	34.5	34.5	34.5	34.5
Total FT/PT	26(FT)/22 (PT)	26(FT)22(PT)	26(FT)22(PT)	26(FT)22(PT)

5100 Cary Memorial Library

Program: Culture & Recreation
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2013 recommended budget reflects a \$43,518 or 2.16% increase over the FY12 budget. This is comprised of a 2.17% increase in compensation and a 2.14% increase in expenses.

Salary increases are due to contractually obligated step increases, and do not reflect any estimate of prospective cost of living increases or prospective settlements, which are budgeted for in the salary adjustment account within the Town Manager's budget.

Changes Include:

1. A \$40,480 decrease in General and Technical Services compensation. This is the net of the transfer of an employee from that element to Adult Library, as well as a \$3,070 increase in expenses for increased membership fees to the Minuteman Network and for postage costs.
2. A \$61,995 increase in Adult Library compensation, which includes the above transfer from General and Technical Services and \$1,326 in books and supplies.

Program Improvement Requests:

Requested by: Library Director	Funds Requested	Recommended	Not Recommended
Part-time Webmaster	\$ 22,442	\$ -	\$ 22,442
Totals	\$ 22,442	\$ -	\$ 22,442

Note:

The part-time webmaster position is not recommended for funding in this budget. Instead, the duties of the requested position have been integrated into a proposed full-time webmaster position recommended for funding in the MIS budget.

5100 Cary Memorial Library

Program: Culture & Recreation
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 1,907,527	\$ 1,957,036	\$ 2,012,243	\$ 2,055,761	\$ 43,518	2.16%
Total 5100 Library	\$ 1,907,527	\$ 1,957,036	\$ 2,012,243	\$ 2,055,761	\$ 43,518	2.16%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,661,342	\$ 1,713,303	\$ 1,765,543	\$ 1,803,785	\$ 38,242	2.17%
Expenses	\$ 246,186	\$ 243,734	\$ 246,700	\$ 251,976	\$ 5,276	2.14%
Total 5100 Library	\$ 1,907,527	\$ 1,957,036	\$ 2,012,243	\$ 2,055,761	\$ 43,518	2.16%

Program Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 5110 General & Technical Services	\$ 411,041	\$ 423,158	\$ 418,404	\$ 379,894	\$ (38,510)	-9.20%
Total 5120 Adult Library	\$ 1,155,718	\$ 1,200,991	\$ 1,232,009	\$ 1,315,242	\$ 83,233	6.76%
Total 5130 Children's Library	\$ 340,769	\$ 332,887	\$ 361,830	\$ 360,625	\$ (1,205)	-0.33%
Total 5100 Library	\$ 1,907,527	\$ 1,957,036	\$ 2,012,243	\$ 2,055,761	\$ 43,518	2.16%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,623,147	\$ 1,675,484	\$ 1,726,734	\$ 1,764,318	\$ 37,584	2.18%
Overtime (Sunday Premium)	\$ 38,195	\$ 37,819	\$ 38,809	\$ 39,466	\$ 657	1.69%
<i>Personal Services</i>	<i>\$ 1,661,342</i>	<i>\$ 1,713,303</i>	<i>\$ 1,765,543</i>	<i>\$ 1,803,785</i>	<i>\$ 38,242</i>	<i>2.17%</i>
Contractual Services	\$ 73,914	\$ 73,727	\$ 73,900	\$ 76,470	\$ 2,570	3.48%
Utilities	\$ 10,240	\$ 10,547	\$ 10,500	\$ 11,000	\$ 500	4.76%
Supplies	\$ 126,641	\$ 129,861	\$ 130,300	\$ 132,506	\$ 2,206	1.69%
Small Capital	\$ 35,391	\$ 29,599	\$ 32,000	\$ 32,000	\$ -	0.00%
<i>Expenses</i>	<i>\$ 246,186</i>	<i>\$ 243,734</i>	<i>\$ 246,700</i>	<i>\$ 251,976</i>	<i>\$ 5,276</i>	<i>2.14%</i>
Total 5100 Library	\$ 1,907,527	\$ 1,957,036	\$ 2,012,243	\$ 2,055,761	\$ 43,518	2.16%

5200 Recreation Enterprise

Mission: The Lexington Recreation Department strives to provide 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 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 Director of Recreation, through the Recreation Committee, sets fees with the approval of 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 support services, including those provided by the Department of Public Works to the aquatic facilities, tennis courts and golf course. In FY2013, Recreation is contributing \$223,600 to cover the cost of recreation employee benefits and indirect services provided to Recreation by other Town departments. The Fund also contributes \$100,000 towards the debt payment for Lincoln Park and in FY2013 \$30,600 in debt payment for the Valley Tennis Courts.

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 Irving H. Mabee 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.

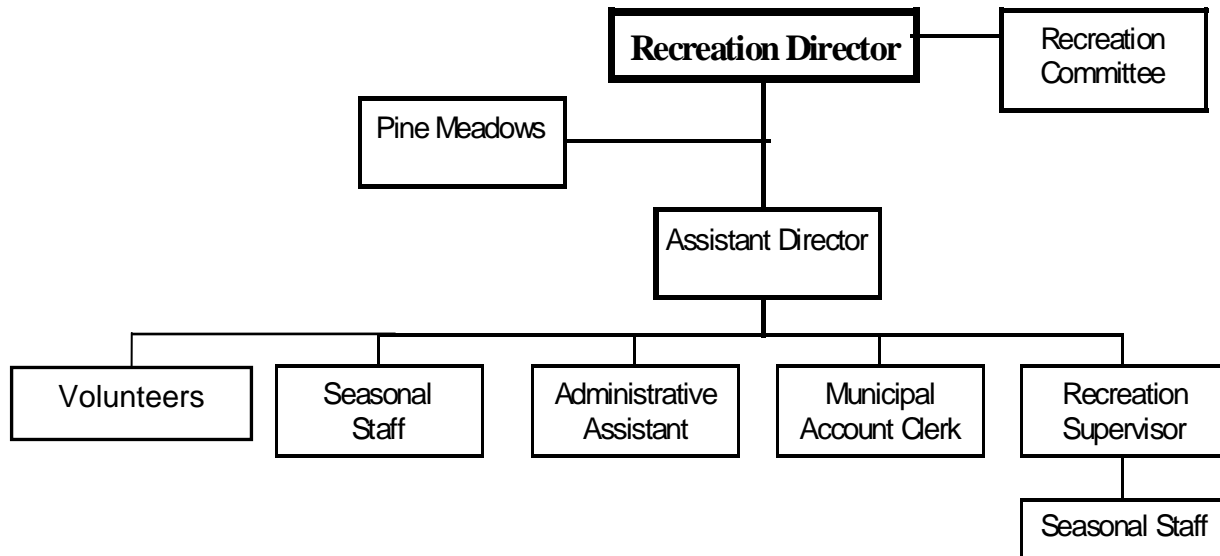
Departmental Initiatives:

1. Develop a conceptual plan for the use/reuse and development of the Busa Farm property, pending decision by the Board of Selectmen on the future use of this Town asset.
2. Manage Active Recreation Construction Projects: Phase I and Phase II Marrett Road Stormwater Mitigation Project, Pine Meadows Stormwater Mitigation/Pond Preservation Project, Center Recreation Complex Drainage and Field Renovation Project, Town Pool Renovation Project, Franklin School Field Renovation Project.
3. Identify and develop strategies designed to lessen the need for the Pine Meadows Golf Club to subsidize the Recreation element.
4. Work with the Finance Department, Town Manager's Office and the Board of Selectmen to review and update the Recreation Enterprise Fund policy.

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

5200 Recreation Enterprise

Program: Culture & Recreation
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Recreation Director	1	1	1	1
Assistant Director	1	1	1	1
Municipal Clerk	1	1.34	1.34	1.34
Administrative Assistant	1	1	1	1
Recreation Supervisor	1	1	1	1
Seasonal (Part Time)	175+/-	175+/-	175+/-	175+/-
Total FTE	5.0 FTE + Sea.	5.34 FTE + Sea.	5.34 FTE + Sea.	5.34 FTE + Sea.
Total	5(FY)/»175(PT)	5.34(FY)/»175(PT)	5.34(FY)/»175(PT)	5.34 FTE + Sea.

Explanatory Notes:

The funding requested is for five (5) full time staff, one (1) part-time staff and approximately 175 part time seasonal employees to run recreation programs and manage recreation facilities in Lexington.

5200 Recreation Enterprise

Program: Culture & Recreation
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2013 recommended budget reflects a \$62,840 or 3.21% increase over the FY12 budget. This is comprised of a \$1,901 or 0.3% increase in compensation, \$51,839 or 5.36% increase in expenses, \$900 or 0.68% decrease in debt service and a \$10,000 or 4.68% increase in indirect costs.

Changes Include:

1. Increase of \$1,901 in Compensation to fund prospective settlement with LMEA union employees.
2. Decrease in Supplies (\$4,705) reflecting more accurate cost estimates for landscaping and program supplies.
3. Increase of \$10,000 in the indirect cost contribution to the General Fund.
4. Decrease of \$6,224 in the Pine Meadows element due to contractual and lease adjustments.
5. An additional \$30,000 in Recreation Professional Services for a Strategic Planning consultant.
6. An additional \$25,000 in Contractual Services to reflect increases in the cost of vendor programs and services.

Program Improvement Requests:

Requested by: Recreation Director	Funds Requested	Recommended	Not Recommended
Consultant for Strategic Planning	\$ 30,000	\$ 30,000	\$ -
Totals	\$ 30,000	\$ 30,000	\$ -

5200 Recreation Enterprise

Program: Culture & Recreation
Town of Lexington, Massachusetts

Budget Summary

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-
User Charges	\$ 1,133,490	\$ 1,174,113	\$ 1,093,188	\$ 1,156,028	\$ 62,840	5.75%
Golf User Charges	\$ 714,431	\$ 695,684	\$ 816,800	\$ 816,800	\$ -	0.00%
Bond Premiums & Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investment Income	\$ 44,231	\$ 7,750	\$ 45,000	\$ 45,000	\$ -	0.00%
Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total 5200 Recreation	\$ 1,892,151	\$ 1,877,547	\$ 1,954,988	\$ 2,017,828	\$ 62,840	3.21%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 587,623	\$ 601,119	\$ 643,143	\$ 645,044	\$ 1,901	0.30%
Expenses	\$ 934,473	\$ 892,387	\$ 966,745	\$ 1,018,584	\$ 51,839	5.36%
Debt Service	\$ 138,100	\$ 137,200	\$ 131,500	\$ 130,600	\$ (900)	-0.68%
Indirect Costs** (Trans. to Gen. Fund)	\$ 188,583	\$ 203,583	\$ 213,600	\$ 223,600	\$ 10,000	4.68%
Total 5200 Recreation	\$ 1,848,779	\$ 1,834,289	\$ 1,954,988	\$ 2,017,828	\$ 62,840	3.21%

Program Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 5210 Recreation	\$ 1,136,888	\$ 1,163,480	\$ 1,211,389	\$ 1,270,453	\$ 59,064	4.88%
Total 5220 Pine Meadows	\$ 523,308	\$ 467,226	\$ 529,999	\$ 523,775	\$ (6,224)	-1.17%
Indirect Costs	\$ 188,583	\$ 203,583	\$ 213,600	\$ 223,600	\$ 10,000	4.68%
Total 5200 Recreation	\$ 1,848,779	\$ 1,834,289	\$ 1,954,988	\$ 2,017,828	\$ 62,840	3.21%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 587,623	\$ 601,119	\$ 643,143	\$ 645,044	\$ 1,901	0.30%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 587,623	\$ 601,119	\$ 643,143	\$ 645,044	\$ 1,901	0.30%
Contractual Services	\$ 792,210	\$ 768,184	\$ 816,424	\$ 872,689	\$ 26,265	3.22%
Utilities	\$ 49,661	\$ 51,542	\$ 54,296	\$ 54,575	\$ 279	0.51%
Supplies	\$ 61,252	\$ 64,248	\$ 88,675	\$ 83,970	\$ (4,705)	-5.31%
Small Capital	\$ 31,351	\$ 8,412	\$ 7,350	\$ 7,350	\$ -	0.00%
Expenses	\$ 934,473	\$ 892,387	\$ 966,745	\$ 1,018,584	\$ 21,839	2.26%
Debt	\$ 138,100	\$ 137,200	\$ 131,500	\$ 130,600	\$ (900)	-0.68%
Indirect	\$ 188,583	\$ 203,583	\$ 213,600	\$ 223,600	\$ 10,000	4.68%
Total 5200 Recreation	\$ 1,848,779	\$ 1,834,289	\$ 1,954,988	\$ 2,017,828	\$ 62,840	3.21%

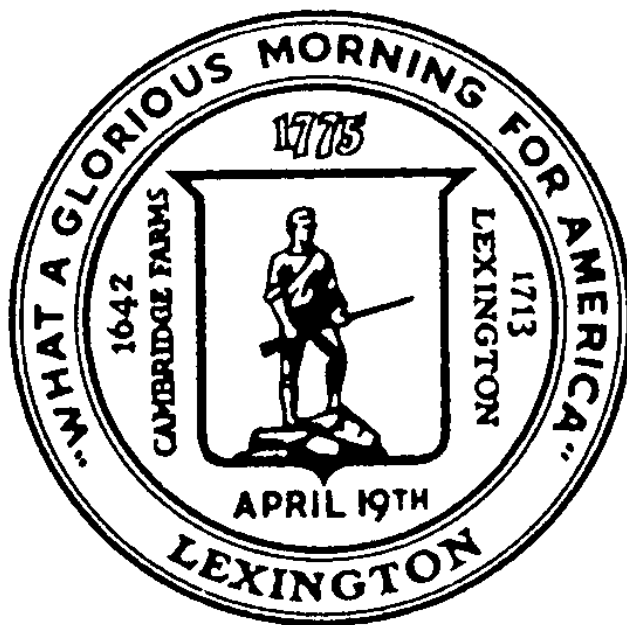
Notes:

**The Recreation Department operates as an Enterprise Fund whereby program and facility fees cover the direct cost of operations. As such, this budget may increase or decrease year to year to meet changes in program enrollment demands. Changes in the budget, however, have no impact on the General Fund.

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Section VIII: Human Services

Program 6000



Senior Services
Youth Services
Family Services
Transportation Services

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Section VIII: Program 6000: Human Services

This section includes detailed information about the FY 2013 Operating Budget & Financing Plan for social services. It includes:

- 6100-6300 Administration, Community Programs, Veterans' and Family Services, Youth Services, Senior Services, Senior Services, Supportive Living, and Transportation Services

VIII - 2

Mission: The Lexington Human Services Department ensures that core social services – which include outreach, assessment, advocacy, financial support, educational programming, cultural outreach and the promotion of health and well being for residents of all ages—are provided to the community. In collaboration with other Town and school departments, community groups and government agencies, the Lexington Human Services Department is committed to providing leadership in identifying unmet needs and making sure that service delivery is available and accessible to all. The department is dedicated to the delivery of services in a professional manner that respects the dignity of each individual served.

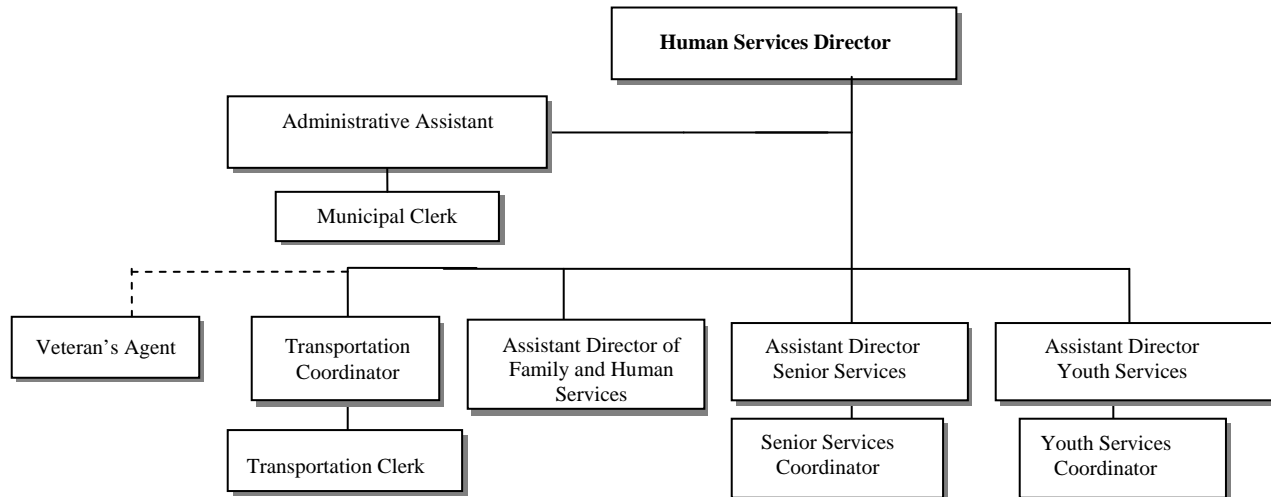
Budget Overview: The Human Services Department is organized to ensure service delivery to residents of all ages. Assistant Directors and Coordinators oversee the following department divisions: Administration and Community Services (includes the operation and programming of the Lexington Senior Center), Senior Services, Family Services, Youth Services, Veterans' Services, Supported Living and Transportation Services.

Departmental Initiatives:

1. Identify and assist Lexington residents to access available financial assistance programs, education and resources.
2. Provide support services to the Lexington Veterans' Services Officer
3. Transition Lexington Transportation Services operations and management to the Human Services Department.
4. Implement a pilot transportation programs for seniors and residents with disabilities.
5. Implementation of the Muzzey Life Safety and Accessibility improvements (CPA funded) in collaboration with the Department of Public Facilities.

6100-6300 Human Services

Program: Human Services
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing:

	FY 2010 Budget	FY 2011 Budget	FY 2012 Restated	FY 2013 Recommended
Director of Human Services	1	1	1	1
Senior Services Assistant Director	0.7	0.7	0.7	0.7
Human Service Assistant Director	0.8	0.8	0.8	0.8
Youth Services Assistant Director	1	1	1	1
Senior Services Coordinator	0.8	1	1	1
Senior Services Nurse *	0.34	0.34	0.34	0.34
Administrative Assistant	1	1	1	1
Municipal Clerk (Part Time)	0.5	0.5	0.5	0.5
Veterans Agent	0.2	0.2	1	1
Program Coordinator	0.5	0.3	0.3	0.3
Transportation Coordinator**	0	0	0	0.8
Transportation Clerk**	0	0	0	0.6
Total FTE	7 FTE	7 FTE	7.6 FTE	9 FTE
Total FT/PT	3 (FT) / 7 (PT)	4 (FT) / 6 (PT)	5 (FT)/5 (PT)	5 (FT)/7 (PT)

Explanatory Notes:

2013 staffing reflects the reorganization of Human Services to include Transportation Services.

The Senior Services Coordinator position was restored to FT in May, 2010 to address increasing program demands.

* Nursing Services were covered by contractual services until July 2010, when the Human Services Nurse was hired at 12 hours per week (0.343).

** These positions were previously part of the Department of Public Works - Transportation Services.

6100-6300 Human Services

Program: Human Services
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2013 recommended budget for all funds reflects a \$599,660 or 81% increase over the FY12 restated budget. This is comprised of a \$116,723 or 28% increase in compensation and a 482,937 or 150% increase in expenses.

The Human Services budget now includes oversight of the Town's Transportation Services, which includes Lexpress. If this supplemental appropriation is factored out, the underlying change for the FY2013 budget is an increase of 4.6% compared to the FY2012 appropriation. It is projected that the \$80,000 Suburban Transportation grant from the MBTA—that partially funds Lexpress—will not be available in FY2013, and as such this amount will be shifted to the General Fund.

Current collective bargaining contracts expire on June 30, 2012. Salary increases are due to contractually obligated step increases, and do not reflect any estimate of prospective cost of living increases, which are budgeted for in the salary adjustment account within the Town Manager's budget.

Changes Include:

1. A change from a part-time to a full-time Veterans' Services Officer, as mandated by State Law. This has resulted in a \$44,000, or 275%, increase in funding relative to the part-time position.
2. An increase of \$553,310 in Transportation Services reflects the transfer of oversight for Transportation Services from DPW to Human Services.
3. An increase of \$17,342 to fund a Part –Time Municipal Clerk position in Human Services Administration, \$569 of which is Worker's Compensation Insurance and the Medicare tax, both funded through Shared Expenses.
4. Transfer of \$4,500 to the Department of Public Facilities for telephone-related expenses.

Program Improvement Requests:

Requested by: Director of Human Services	Funds Requested	Recommended	Not Recommended
Part-Time (17.5 hrs) Municipal Clerk for Admin	\$ 17,342	\$ 17,342	\$ - \$ -
Totals	\$ 17,342	\$ 17,342	\$ -

6100-6300 Human Services

Program: Human Services
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 344,832	\$ 405,561	\$ 566,195	\$ 991,145	\$ 424,950	75.05%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Veteran Benefits Reimbursement	\$ 15,454	\$ 20,131	\$ 25,874	\$ 25,874	\$ -	0.00%
Community Program Revolving Fund	\$ 65,402	\$ 76,555	\$ 100,000	\$ 100,000	\$ -	0.00%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lexpress Fares	\$ -	\$ -	\$ -	\$ 89,550	\$ 89,550	-
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-
Grants	\$ 46,573	\$ 46,573	\$ 46,573	\$ 46,573	\$ -	0.00%
Supportive Day Care Fees	\$ 16,693	\$ -	\$ -	\$ -	\$ -	-
TDM Allocation	\$ -	\$ -	\$ -	\$ 85,160	\$ 85,160	0.00%
Total 6000 Human Services All Funds	\$ 488,955	\$ 548,820	\$ 738,642	\$ 1,338,302	\$ 599,660	81.18%

Appropriation Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 308,774	\$ 345,519	\$ 415,987	\$ 532,710	\$ 116,723	28.06%
Expenses	\$ 180,181	\$ 203,301	\$ 322,655	\$ 805,592	\$ 482,937	149.68%
Total 6000 Human Services All Funds	\$ 488,955	\$ 548,820	\$ 738,642	\$ 1,338,302	\$ 599,660	81.18%

Program Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
6110 Administration	\$ 154,055	\$ 161,217	\$ 172,198	\$ 190,613	\$ 18,415	10.69%
6120 Community Programs	\$ 95,125	\$ 105,304	\$ 129,235	\$ 129,673	\$ 438	0.34%
6130 Supportive Day Care	\$ 2,306	\$ -	\$ -	\$ -	\$ -	-
6210 Veterans' Services	\$ -	\$ -	\$ -	\$ 195,200	\$ 195,200	0.00%
6215 Family/Human Services	\$ 84,555	\$ 104,248	\$ 230,186	\$ 52,980	\$ (177,206)	-76.98%
6220 Services for Youth	\$ 53,127	\$ 64,497	\$ 70,609	\$ 72,942	\$ 2,333	3.30%
6230 Senior Services	\$ 84,948	\$ 98,715	\$ 121,414	\$ 126,983	\$ 5,569	4.59%
6240 Developmentally Disabled	\$ 14,839	\$ 14,839	\$ 15,000	\$ 15,000	\$ -	0.00%
6300 Transportation Services	\$ -	\$ -	\$ -	\$ 554,910	\$ 554,910	0.00%
Total 6100 - 6300 Human Services	\$ 488,955	\$ 548,820	\$ 738,642	\$ 1,338,302	\$ 599,660	81.18%

Object Code Summary (All Funds)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 308,774	\$ 345,519	\$ 415,987	\$ 532,710	\$ 116,723	28.06%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personal Services	\$ 308,774	\$ 345,519	\$ 415,987	\$ 532,710	\$ 116,723	28.06%
Contractual Services	\$ 147,879	\$ 178,685	\$ 295,180	\$ 773,867	\$ 478,687	162.17%
Utilities	\$ 5,254	\$ 4,534	\$ 6,100	\$ 2,200	\$ (3,900)	-63.93%
Supplies	\$ 25,067	\$ 17,835	\$ 21,375	\$ 29,525	\$ 8,150	38.13%
Small Capital	\$ 1,981	\$ 2,247	\$ -	\$ -	\$ -	-
Expenses	\$ 180,181	\$ 203,301	\$ 322,655	\$ 805,592	\$ 482,937	149.68%
Total 6000 Human Services	\$ 488,955	\$ 548,820	\$ 738,642	\$ 1,338,302	\$ 599,660	81.18%

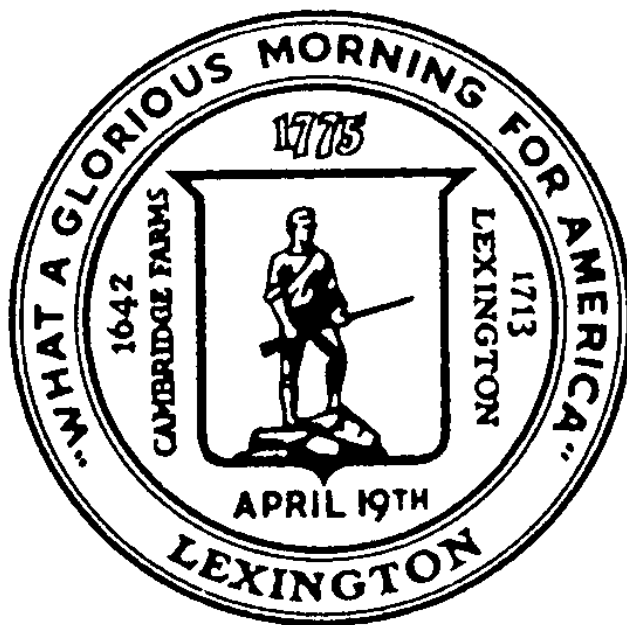
Appropriations Summary (General Fund Only)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 276,951	\$ 301,446	\$ 371,914	\$ 488,637	\$ 116,723	26.87%
Expenses	\$ 100,029	\$ 124,246	\$ 220,155	\$ 703,092	\$ 482,937	219.36%
Total 6000 Human Services	\$ 376,980	\$ 425,692	\$ 592,069	\$ 1,191,729	\$ 599,660	98.45%

Appropriations Summary (Non-General Fund)	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 31,823	\$ 44,073	\$ 44,073	\$ 44,073	\$ -	0.00%
6120 Community Programs	\$ 9,653	\$ 9,653	\$ 9,653	\$ 9,653	\$ -	0.00%
6230 Senior Services	\$ 22,170	\$ 34,420	\$ 34,420	\$ 34,420	\$ -	0.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 80,152	\$ 79,055	\$ 102,500	\$ 102,500	\$ -	0.00%
6120 Community Programs	\$ 67,902	\$ 79,055	\$ 102,500	\$ 102,500	\$ -	0.00%
6230 Senior Services	\$ 12,250	\$ -	\$ -	\$ -	\$ -	-
6310 Lexpress	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total 6000 Human Services	\$ 111,975	\$ 123,128	\$ 146,573	\$ 146,573	\$ -	0.00%

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Section IX: Community Development

Program 7000



Community Development
Planning
Economic Development

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Section IX: Program 7000: Community Development

This section includes detailed information about the FY 2013 Operating Budget & Financing Plan for community development. It includes:

- 7100 Community Development IX-2
- 7200 Planning IX-7
- 7300 Economic Development IX-11

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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, and plumbing codes, the local zoning bylaw, 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. Continue to implement the Laserfiche Document Imaging software, including scanning, microfilming and migrating department files into system.
2. Implement Electronic Permit and Tracking Software (pending evaluation of staff resources).
3. Collaborate with MIS, Planning, and DPW to develop Standard Operating Procedure for Electronic Submissions.

Health Initiatives:

1. Continue pandemic flu planning, including continuing to partner with Human Services and Public Schools to provide vaccination clinics for the aging and school age population.
2. Develop Food Establishment Emergency Operations Policy.
3. Develop and provide food and public health related educational outreach materials to targeted demographics based on needs identified in the recent Demographic Task Force's Report.
4. Establish an Abandoned Properties Task Force to coordinate a unified response to address code issues related to identifying abandoned properties.

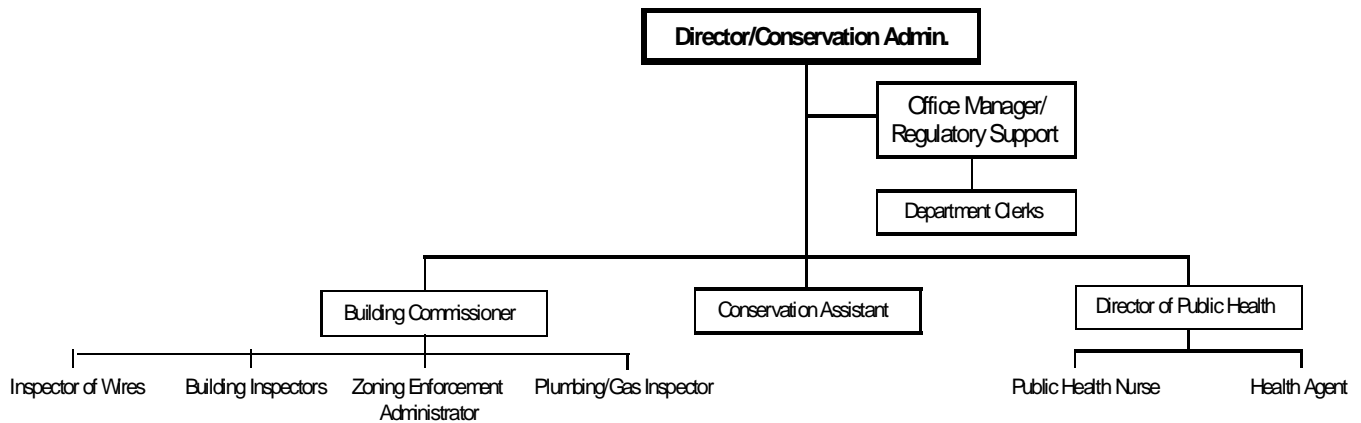
Conservation Initiatives:

1. Prepare and implement land management plans for each conservation area.
2. Coordinate Annual Spring Shoreline Surveys by Watershed Stewards.
3. Continue to Implement Action Plan for Willard's Woods, which includes improving the North Street parking lot with support from DPW.
4. Restore the historic Paint Mine Barn for permanent land management operations and storage subject to funding.
5. Complete the Whipple Hill Conservation Area trail improvements subject to receipt of DCR Recreational Trails Grant award.

7100 Office of Community Development

Program: Community Development

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Building Commissioner	1	1	1	1
Inspector of Wires	1.1	1.1	1.1	1.1
Building Inspectors	2	2	2	2
Zoning Enforcement Administrator	1	1	1	1
Plumbing/Gas Inspector	1.2	1.2	1.2	1.2
Sealer of Weights and Measures	0	0	0	0
Office Manager	1	1	1	1
Department Clerks	3	3	3	3
Community Development Director*	1	1	1	1
Conservation Assistant	1	1	1	1
Public Health Director	1	1	1	1
Health Agent	1	1	1	1
Public Health Nurse	0.6**	0.6**	0.6**	0.6**
sub-total FTE	14.9	14.9	14.9	14.9
Total FT/PT	14FT/3PT	14FT/3PT	14FT/3PT	14FT/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 Full-Time Public Health Nurse is shared between Lexington (.6) and Belmont (.4) per Nursing Services Agreement executed in FY 2009.

Budget Recommendations:

The FY 2013 recommended budget (all funds) reflects an \$87,624, or 7.8% increase over the FY 2012 restated budget. This is comprised of a \$60,738, or 6.25% increase in compensation and a \$26,886, or 17% increase in expenses. The increase in compensation is driven by the recommendation to hire an additional clerk.

Current collective bargaining contracts expire on June 30, 2012. Salaries do not reflect any estimate of prospective cost of living increases, which are budgeted for in the salary adjustment account within the Town Manager's budget. Also note that the FY2012 Budget has been restated to reflect supplemental appropriations from the 2011 Special Town Meeting.

Changes Include:

1. An increase of \$30,000 in Building and Zoning for Noise Testing related expenses.
2. An increase of \$14,300 in Conservation for Land Management purposes.
3. An increase of \$7,500 for a Sanitary Code Housing Inspection Program.
4. An increase of \$48,972 to hire an additional clerk for Regulatory Support, of which \$16,562 is benefits that will be funded in Shared Expenses. It should be noted that this increase is offset by an \$18,500 reduction in contractual services which funded temporary administrative support services in the FY2012 budget.

Program Improvement Requests:

Requested by:	Funds Requested	Recommended	Not Recommended
Director of Community Development			
Dept Clerk for Regulatory support	\$ 48,972	\$ 48,972	\$ -
State Sanitary Code Housing Inspection Program	\$ 7,500	\$ 7,500	\$ -
Land Management	\$ 14,300	\$ 14,300	\$ -
Full-time Town Enforcement Ranger	\$ 38,488	\$ -	\$ 38,488
Noise-testing Equipment and Training	\$ 5,000	\$ 5,000	\$ -
Noise-testing Services	\$ 25,000	\$ 25,000	\$ -
Totals	\$ 109,260	\$ 100,772	\$ 38,488

7100 Office of Community Development

Program: Community Development

Town of Lexington, Massachusetts

Budget Summary:

Funding Sources (All Funds)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Change	Percent Change
Tax Levy	\$ 874,457	\$ 966,391	\$ 1,070,095	\$ 1,157,719	\$ 87,624	0.32%
Enterprise Funds (Indirects)				\$ -	\$ -	
Health Department Revolving Fund	\$ 7,705	\$ 9,929	\$ 10,000	\$ 10,000	\$ -	0.00%
Fees & Charges				\$ -	\$ -	
Departmental Fees	\$ 72,378	\$ 60,663	\$ 50,100	\$ 50,100	\$ -	0.00%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total 7100 OCD	\$ 954,540	\$ 1,036,983	\$ 1,130,195	\$ 1,217,819	\$ 87,624	7.75%

Appropriation Summary (All Funds)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Change	Percent Change
Compensation	\$ 830,622	\$ 911,674	\$ 971,373	\$ 1,032,111	\$ 60,738	6.25%
Expenses	\$ 123,918	\$ 125,309	\$ 158,822	\$ 185,708	\$ 26,886	16.93%
Total 7100 OCD	\$ 954,540	\$ 1,036,983	\$ 1,130,195	\$ 1,217,819	\$ 87,624	7.75%

Level-Service Requests (All Funds)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Change	Percent Change
Total 7110 Building & Zoning	\$ 413,545	\$ 452,019	\$ 498,168	\$ 534,897	\$ 36,729	7.37%
Total 7120 Regulatory Support	\$ 174,692	\$ 188,007	\$ 221,787	\$ 249,024	\$ 27,237	12.28%
Total 7130 Conservation	\$ 155,355	\$ 171,454	\$ 174,107	\$ 192,597	\$ 18,490	10.62%
Total 7140 Health	\$ 210,948	\$ 225,503	\$ 236,133	\$ 241,302	\$ 5,169	2.19%
Total 7100 OCD	\$ 954,540	\$ 1,036,983	\$ 1,130,195	\$ 1,217,819	\$ 87,624	7.75%

Object Code Summary (All Funds)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Change	Percent Change
Salaries & Wages	\$ 828,360	\$ 910,528	\$ 955,790	\$ 1,016,554	\$ 60,764	6.36%
Overtime	\$ 2,261	\$ 1,146	\$ 15,583	\$ 15,556	\$ (27)	-0.17%
Personal Services	\$ 830,622	\$ 911,674	\$ 971,373	\$ 1,032,111	\$ 28,328	2.92%
Contractual Services	\$ 97,908	\$ 86,992	\$ 124,923	\$ 140,483	\$ 15,560	12.46%
Utilities	\$ 2,677	\$ 4,015	\$ 10,339	\$ 11,599	\$ 1,260	12.19%
Supplies	\$ 23,334	\$ 34,301	\$ 23,560	\$ 33,626	\$ 10,066	42.72%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 123,918	\$ 125,309	\$ 158,822	\$ 185,708	\$ (24,914)	-15.69%
Total 7100 OCD	\$ 954,540	\$ 1,036,983	\$ 1,130,195	\$ 1,217,819	\$ 87,624	7.75%

Appropriation Summary (General Fund)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Change	Percent Change
Compensation	\$ 830,622	\$ 911,674	\$ 971,373	\$ 1,032,111	\$ 28,328	2.92%
Expenses	\$ 116,214	\$ 115,380	\$ 148,822	\$ 175,708	\$ (24,914)	-16.74%
Total 7100 OCD	\$ 946,835	\$ 1,027,054	\$ 1,120,195	\$ 1,207,819	\$ 87,624	7.82%

Appropriation Summary (Non-General Fund)

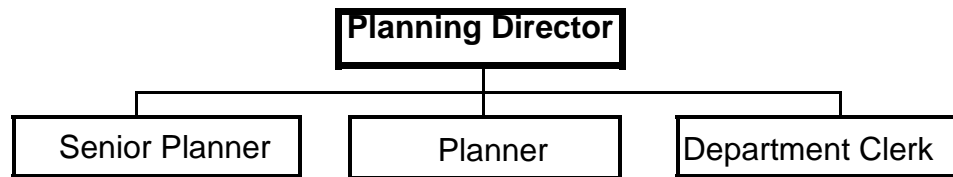
	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Change	Percent Change
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 7,705	\$ 9,929	\$ 10,000	\$ 10,000	\$ -	0.00%
7140- Health Program Revolving Fund	\$ 7,705	\$ 9,929	\$ 10,000	\$ -	\$ -	0.00%
Total 7100 OCD	\$ 7,705	\$ 9,929	\$ 10,000	\$ 10,000	\$ -	0.00%

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, site plan review and granting of special permits within the CM District 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 the Development Review Team, the Economic Development Advisory Committee, the Housing Partnership Board, the Transportation Management Group, and the HOME Consortium.

Departmental Initiatives:

1. Continue review and update of the Zoning Bylaw with related revisions to the Development Regulations.
2. Sponsor a symposium on street standards to work toward common standards that meet the needs of varied constituents from the Fire Department to the bicyclists to DPW.
3. Implement the transportation management plan for the Hartwell Avenue Area.
4. Support the reorganized transportation services, including the transportation planning function now within the Planning Department.
5. Enhance coordination with the Economic Development Officer.
6. Oversee the newly created Regional Housing Services Office.



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Recommended
Planning Director	1	1	1	1
Department Clerk/Administrative Assistant	1	1	1	1
Planner	0.4	0.4	0.4	0.63
Senior Planner	1	1	1	1
Total FTE	3.4	3.4	3.4	3.63
Total FT/PT	3 (FT)/1 (PT)	3 (FT)/1 (PT)	3 (FT)/1 (PT)	3(FT)/1 (PT)

Explanatory Notes:

The part-time Planner position reflects the inclusion of transportation planning hours formerly covered by the Transportation Coordinator, budgeted in the DPW in prior years. The Planner position was vacant in FY2011.

Budget Recommendations:

The FY2013 recommended budget represents a decrease of \$33,429 or 10.2% from the FY2012 Budget. This includes a 5.52% increase in compensation and a 57.42% decrease in expenses. This is due to a reduction in the budget for contractual services.

Current collective bargaining contracts expire on June 30, 2012. Salaries do not reflect any estimate of prospective cost of living increases, which are budgeted for in the salary adjustment account within the Town Manager's budget.

Changes Include:

1. \$13,571 increase for salary step increases and other contractual adjustments.
2. \$47,000 decrease in the expense account. In FY2012, consultant services were engaged for a review of the Zoning Bylaw. It is anticipated that the Zoning Bylaw review will be completed in FY2012, so FY2013 only includes funding for the regional housing specialist.

Program Improvement Requests:

Requested by: Planning Director	Funds Requested	Recommended	Not Recommended
None	\$ -		\$ -
			\$ -
Totals	\$ -	\$ -	\$ -

7200 Planning

Program: Community Development

Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Change	Percent Change
Tax Levy	\$ 205,989	\$ 261,648	\$ 308,348	\$ 273,519	\$ (34,829)	-11.30%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Directed Funding						
Fees	\$ 18,202	\$ 24,346	\$ 19,400	\$ 20,800	\$ 1,400	7.22%
Total 7200 Planning	\$ 224,191	\$ 285,994	\$ 327,748	\$ 294,319	\$ (33,429)	-10.20%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Change	Percent Change
Compensation	\$ 216,273	\$ 218,013	\$ 245,898	\$ 259,469	\$ 13,571	5.52%
Expenses	\$ 7,918	\$ 67,981	\$ 81,850	\$ 34,850	\$ (47,000)	-57.42%
Total 7200 Planning	\$ 224,191	\$ 285,994	\$ 327,748	\$ 294,319	\$ (33,429)	-10.20%

Program Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Change	Percent Change
Total 7200 Planning	\$ 224,191	\$ 285,994	\$ 327,748	\$ 294,319	\$ (33,429)	-10.20%
Total 7200 Planning	\$ 224,191	\$ 285,994	\$ 327,748	\$ 294,319	\$ (33,429)	-10.20%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Recommended	Dollar Change	Percent Change
Salaries & Wages	\$ 214,278	\$ 216,279	\$ 242,698	\$ 256,319	\$ 13,621	5.6%
Overtime	\$ 1,994	\$ 1,734	\$ 3,200	\$ 3,150	\$ (50)	-1.6%
Personal Services	\$ 216,273	\$ 218,013	\$ 245,898	\$ 259,469	\$ 13,571	6%
Contractual Services	\$ 4,276	\$ 65,290	\$ 77,900	\$ 30,900	\$ (47,000)	-60%
Utilities	\$ 600	\$ -	\$ 600	\$ 600	\$ -	0%
Supplies	\$ 3,042	\$ 2,692	\$ 3,350	\$ 3,350	\$ -	0%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 7,918	\$ 67,981	\$ 81,850	\$ 34,850	\$ (47,000)	-57%
Total 7200 Planning	\$ 224,191	\$ 285,994	\$ 327,748	\$ 294,319	\$ (33,429)	-10.20%

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7300 Economic Development

Mission: The Economic Development Office works to strengthen the tax base and improve the quality of life for all residents. The Office provides comprehensive services to existing and prospective businesses and individuals that emphasize proactive support and enhancement of a healthy business climate in Lexington. The purpose of the Office is to foster the growth of the Town's commercial tax base, and to maintain a positive relationship with local businesses by serving as a liaison to businesses and to encourage business retention and expansion by providing information, technical assistance and help with meeting local land use regulations.

Taking advantage of the economic opportunities available to the Town from tourists continues to be the focus of the Tourism Committee. Three programs: the Liberty Ride, the Battle Green Guides and the regional marketing program are aimed at positioning Lexington as an economic leader in the Tourism industry.

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

Economic Development: The Economic Development Director 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 and is staff to the Lexington Center Committee.

Despite the economic downturn, Liberty Ride ridership continues to grow. Through fees, this tour of Lexington and Concord serves as the only public transportation link to the area's historic sites. Designed to spur economic development, it has continued to improve the tourism experience. In FY2012 the Liberty Ride will celebrate its 10th season. The Liberty Ride continues to be self-sufficient from an operational and cash flow standpoint.

The Battle Green Guides serve as ambassadors for the Town, teaching residents and visitors about our rich history, and encouraging them to visit our historic sites and shop and dine in Town. The funding from this line item provides Guide coverage on the Battle Green from April through October, which is Lexington's tourist season. It should be noted, however, that Lexington receives visitors year round.

The \$15,000 marketing budget has helped increase visitation. This year Lexington's first official Visitor's Guide and Map was prepared and distributed with this funding. The Town has also leveraged thousands of dollars in advertising through strategic use of these funds.

7300 Economic Development

Program: Community Development

Town of Lexington, Massachusetts

Departmental Initiatives:

Economic Development Director

1. Work with the Center Committee and other related boards, committees and staff on the parking management study.
2. Develop a commercial permit guide working with Community Development Department, Board of Selectmen, Planning Department and others.
3. Work with the Planning Board on zoning and regulatory changes that will encourage long-term economic development in large commercial areas.

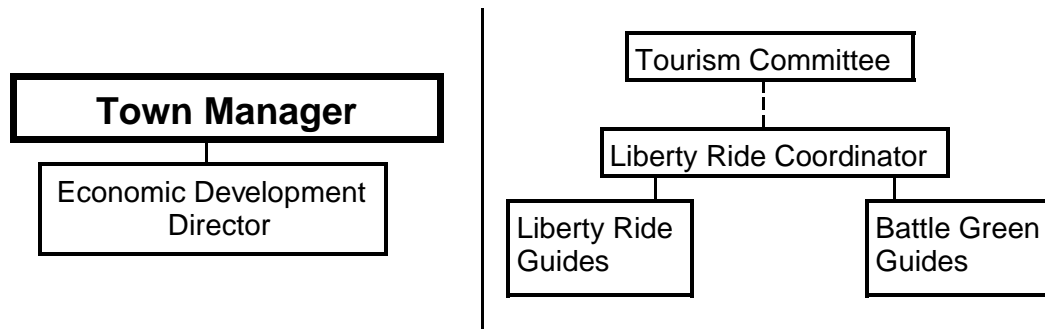
Battle Green Guide/Liberty Ride

1. Targeting cultural tourisms through the new “Linger in Lexington” campaign.
2. Complete the Battle Green Master Plan. This includes obtaining Town Meeting Approval and beginning to implement the plan’s recommendations.
3. Continue to foster Sister City relationship with Antony, France, including public input and approval for Antony Park design.

7300 Economic Development

Program: Community Development

Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Economic Development Director	1	1	1	1
Battle Green Guides	Seasonal	Seasonal	Seasonal	Seasonal
Liberty Ride Coordinator	0.5	0.5	0.7	0.7
Liberty Ride Guides	Seasonal	Seasonal	Seasonal	Seasonal
Total FT/PT	1FT/1PT	1FT/1PT	1FT/1PT	1FT/1PT

7300 Economic Development

Program: Community Development

Town of Lexington, Massachusetts

Budget Recommendations:

The FY2013 recommended all funds budget reflects a \$36,264 or 9.82% increase over the FY12 budget. This is comprised of a 9.38% increase in compensation and an 8.85% increase in expenses. The FY2013 General Fund component reflects a \$49,335 or 28.9% decrease, attributable to \$53,000 in one-time expenditures in FY2012 that are not being requested for FY2013.

Changes include:

1. An \$85,599 increase in Expenses for the Liberty Ride Revolving Fund to fund an additional bus/trolley.
2. A \$15,000 decrease in General Fund Professional Services reflecting funding to study Center Improvements in FY12 that is not being requested for FY13
3. A \$10,000 increase to partially fund a request of \$25,000 for additional marketing costs in the General Fund Tourism element.

Program Improvement Requests:

Requested by: Economic Development Officer/ Town Manager	Funds Requested	Recommended	Not Recommended
Tourism Marketing Phase I	\$ 25,000	\$ 10,000	\$ 15,000
			\$ -
Totals	\$ 25,000	\$ 10,000	\$ 15,000

7300 Economic Development

Program: Community Development

Town of Lexington, Massachusetts

Budget Summary:

Funding Sources (All Funds)	FY 2010 Actual	FY 2011 Budget	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 89,142	\$ 89,093	\$ 170,608	\$ 121,273	\$ (59,335)	-34.78%
Liberty Ride Revolving Fund	\$ 164,452	\$ 182,169	\$ 198,832	\$ 284,431	\$ 85,599	43.05%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total 7310 Economic Development	\$ 253,594	\$ 271,262	\$ 369,440	\$ 405,704	\$ 36,264	9.82%

Appropriation Summary (All Funds)	FY 2010 Actual	FY 2011 Budget	FY 2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 124,442	\$ 132,293	\$ 145,983	\$ 152,474	\$ 6,491	4.45%
Expenses	\$ 129,152	\$ 138,969	\$ 223,457	\$ 253,230	\$ 19,773	8.85%
Total 7310 Economic Development	\$ 253,594	\$ 271,262	\$ 369,440	\$ 405,704	\$ 36,264	9.82%

Program Summary (All Funds)	FY 2010 Actual	FY 2011 Budget	FY 2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 7310 Economic Development Office	\$ 81,246	\$ 78,080	\$ 142,808	\$ 83,473	\$ (59,335)	-41.55%
Total 7320 Liberty Ride	\$ 164,452	\$ 182,169	\$ 198,832	\$ 284,431	\$ 85,599	43.05%
Total 7330 Battle Green Guides	\$ 7,897	\$ 11,013	\$ 27,800	\$ 37,800	\$ -	0.00%
Total 7310 Economic Development	\$ 253,594	\$ 271,262	\$ 369,440	\$ 405,704	\$ 36,264	9.82%

Object Code Summary (All Funds)	FY 2010 Actual	FY 2011 Budget	FY 2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 124,442	\$ 132,293	\$ 145,983	\$ 152,474	\$ 13,690	9.38%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personal Services	\$ 124,442	\$ 132,293	\$ 145,983	\$ 152,474	\$ 13,690	9.38%
Contractual Services	\$ 119,516	\$ 130,470	\$ 211,707	\$ 240,230	\$ 18,523	8.75%
Utilities	\$ 719	\$ 1,026	\$ -	\$ -	\$ -	-
Supplies	\$ 8,518	\$ 6,364	\$ 11,000	\$ 12,250	\$ 1,250	11.36%
Small Capital	\$ 400	\$ 1,108	\$ 750	\$ 750	\$ -	0.00%
Expenses	\$ 129,152	\$ 138,969	\$ 223,457	\$ 253,230	\$ 19,773	8.85%
Total 7310 Economic Development	\$ 253,594	\$ 271,262	\$ 369,440	\$ 405,704	\$ 36,264	9.82%

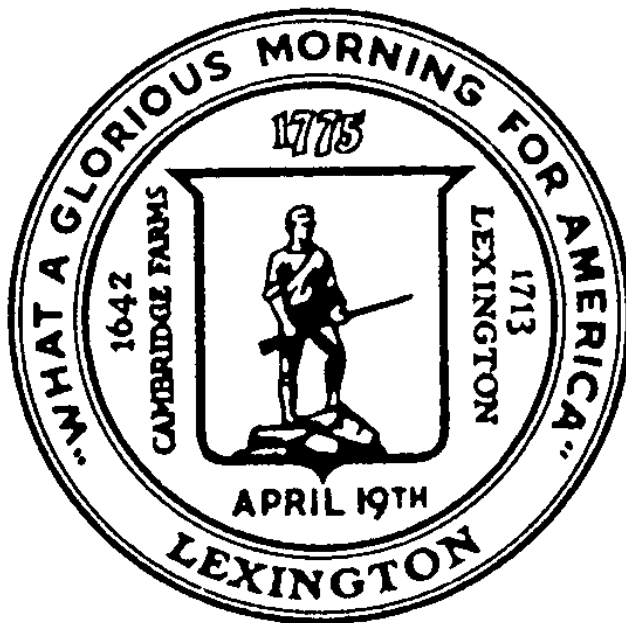
Appropriations Summary (General Fund Only)	FY 2010 Actual	FY 2011 Budget	FY 2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 84,311	\$ 85,942	\$ 95,808	\$ 89,473	\$ (6,335)	-6.61%
Expenses	\$ 4,832	\$ 3,152	\$ 74,800	\$ 31,800	\$ (43,000)	-57.49%
Total 7310 Economic Development	\$ 89,142	\$ 89,093	\$ 170,608	\$ 121,273	\$ (49,335)	-28.92%

Appropriations Summary (Non-General Fund)	FY 2010 Actual	FY 2011 Budget	FY 2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation						
7320 Liberty Ride	\$ 40,131	\$ 46,351	\$ 50,175	\$ 63,001	\$ 12,826	25.56%
Expenses						
7320 Liberty Ride	\$ 124,321	\$ 135,817	\$ 148,657	\$ 221,430	\$ 72,773	48.95%
Total 7310 Economic Development	\$ 164,452	\$ 182,169	\$ 198,832	\$ 284,431	\$ 85,599	43.05%

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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 2013 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-19 |
| • 8600 Management Information Systems | X-23 |

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8100 Board of Selectmen*Town of Lexington, Massachusetts*

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 and the Annual Town Report.

Day-to-day operation of the Selectmen's Office is under the direction of the Executive Clerk and the Municipal Clerk who assist 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.

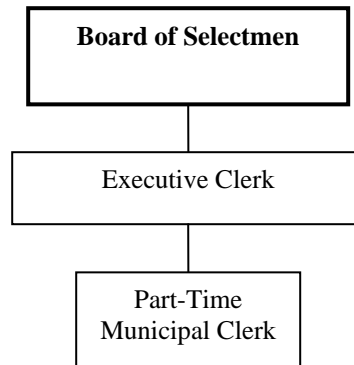
Staff maintain over 300 Selectmen appointments to more than 40 committees. In addition, the Selectmen's Office notifies Lexington residents of all national, state and local elections.

Town Counsel represents the Town, through the Board of Selectmen and Town Manager, 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.

Departmental Initiatives:

1. Develop a funding strategy for major road, traffic calming, intersection and sidewalk projects.
2. Continue the evaluation of Town sites for a multi-generational Community Center.
3. Provide input on the re-use of the Stone Building.
4. Evaluate the Hartwell Avenue compost facility site as a location for an anaerobic digestion facility.
5. Determine the re-use of the Busa Farm site.



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Recommended
Executive Clerk	0.94	0.94	0.94	0.94
Part-Time Municipal Clerk	0.56	0.56	0.56	0.56
Total FTE	1.50	1.50	1.50	1.50
Total FT/PT	0 FT/ 2 PT	0 FT/ 2 PT	0 FT/ 2 PT	0FT/3 PT

Explanatory Notes:

Executive Clerk is budgeted for 33 hours per week and the Department Clerks work a total of up to 19 hours and cover vacation time for the Executive Clerk.

Budget Recommendations:

The FY2013 recommended all funds budget represents an increase of \$31,058 or 2.97% from the FY2012 restated budget. This is comprised of an \$11,558 or 13% increase in compensation, a \$19,000 or 3.46% increase in expenses, level funding for legal services, and a \$30,000, or 7.14% increase in the PEG Revolving Fund.

The General Fund representation shows an overall increase of 0.17%.

Changes include:

1. \$11,558 increase in compensation for step increases and other contractual obligations, and for extra meeting coverage for the Executive Clerk.
2. \$25,000 to continue funding elements of the Town's 300th Anniversary preparations.
3. A \$500 (7%) increase in Town Reports to bring the FY2013 request in line with FY2011 actual expenditures.
4. A \$30,000 increase in the PEG Revolving Fund to recognize the Town's obligations for "common" expenses for Kline Hall at Avalon Bay.

Program Improvement Requests:

Requested by:	Funds Requested	Recommended	Not Recommended
Chairman of the Board of Selectmen			
300th Anniversary Celebration	\$ 25,000	\$ 25,000	\$ -
			\$ -
Totals	\$ 25,000	\$ 25,000	\$ -

8100 Board of Selectmen

Program: General Government
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources (All Funds)	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 407,656	\$ 395,275	\$ 556,481	\$ 544,759	\$ (11,722)	-2.11%
Enterprise Funds (Indirects)						
Revolving Funds						
PEG TV/Cable Access	\$ 332,033	\$ 429,128	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
Directed Funding						
Licenses & Permits	\$ 79,405	\$ 90,085	\$ 68,900	\$ 81,680	\$ 12,780	18.55%
Total 8100 Board of Selectmen	\$ 819,095	\$ 914,488	\$ 1,045,381	\$ 1,076,439	\$ 31,058	2.97%

Appropriation Summary (All Funds)	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 78,737	\$ 82,980	\$ 88,906	\$ 100,464	\$ 11,558	13.00%
Expenses	\$ 397,431	\$ 505,091	\$ 549,475	\$ 568,475	\$ 19,000	3.46%
Legal	\$ 336,451	\$ 319,417	\$ 400,000	\$ 400,000	\$ -	0.00%
Town Report	\$ 6,475	\$ 7,000	\$ 7,000	\$ 7,500	\$ 500	7.14%
Total 8100 Board of Selectmen	\$ 819,095	\$ 914,488	\$ 1,045,381	\$ 1,076,439	\$ 31,058	2.97%

Program Summary (All Funds)	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 8110 Selectmen's Office	\$ 144,135	\$ 158,943	\$ 218,381	\$ 218,939	\$ 558	0.26%
Total 8120 Legal	\$ 336,451	\$ 319,417	\$ 400,000	\$ 400,000	\$ -	0.00%
Total 8130 Town Report	\$ 6,475	\$ 7,000	\$ 7,000	\$ 7,500	\$ 500	7.14%
Total 8140 LCTV	\$ 332,033	\$ 429,128	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
Total 8100 Board of Selectmen	\$ 819,095	\$ 914,488	\$ 1,045,381	\$ 1,076,439	\$ 31,058	2.97%

Object Code Summary (All Funds)	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 78,737	\$ 82,980	\$ 88,906	\$ 100,464	\$ 11,558	13.00%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 78,737	\$ 82,980	\$ 88,906	\$ 100,464	\$ 11,558	13.00%
Contractual Services	\$ 722,629	\$ 813,919	\$ 892,475	\$ 89,475	\$ (803,000)	-89.97%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies	\$ 3,242	\$ 17,173	\$ 64,000	\$ 28,500	\$ (35,500)	-55.47%
Small Capital	\$ 14,487	\$ 416	\$ -	\$ 500	\$ 500	0.00%
Expenses	\$ 740,358	\$ 831,508	\$ 956,475	\$ 975,975	\$ 19,500	2.04%
Total 8100 Board of Selectmen	\$ 819,095	\$ 914,488	\$ 1,045,381	\$ 1,076,439	\$ 31,058	2.97%

Appropriation Summary (General Fund)	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 78,737	\$ 82,980	\$ 88,906	\$ 100,464	\$ 11,558	13.00%
Expenses	\$ 65,398	\$ 75,964	\$ 129,475	\$ 118,475	\$ (11,000)	-8.50%
Legal	\$ 336,451	\$ 319,417	\$ 400,000	\$ 400,000	\$ -	0.00%
Town Report	\$ 6,475	\$ 7,000	\$ 7,000	\$ 7,500	\$ 500	7.14%
Total 8100 Board of Selectmen	\$ 487,061	\$ 485,360	\$ 625,381	\$ 626,439	\$ 1,058	0.17%

Appropriation Summary (Non-General Fund)	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 332,033	\$ 429,128	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
Lex-Media Revolving Fund	\$ 332,033	\$ 429,128	\$ 420,000		\$ 30,000	7.14%
Total 8100 Board of Selectmen	\$ 332,033	\$ 429,128	\$ 420,000	\$ 450,000	\$ 30,000	7.14%

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 an 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. In addition, the Town Manager's Office is responsible for human resources and benefit administration and risk management.

Budget Overview: The Town Manager's Office budget is comprised of two elements; Organizational Direction and Administration and Human Resources.

Organizational Direction and Administration includes 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 the Board of Selectmen and provides staff support to various Town committees.

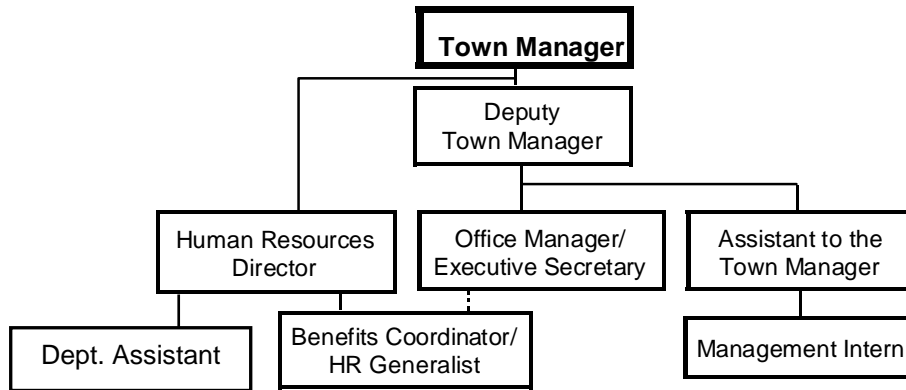
The Town Manager's Office—through the Human Resource function—is responsible for managing the personnel administration, benefits administration, collective bargaining agreements, workers compensation and unemployment benefits.

Departmental Initiatives:

1. Create a multi-year professional development plan, focusing primarily on middle managers. A 3-year repeatable program to develop middle manager supervisory and management skills will promote increased cross-functional collaboration and help prepare for future senior management retirements.
2. Implement changes to improve and enhance the Town's website, based on results of the 2011 website evaluation. During FY12 short-term actions will be completed along with planning for longer-term actions to be implemented in FY2013.
3. Undertake a classification and compensation study for positions included in the Lexington Municipal Management Association to ensure the Town maintains competitive in the job market for these positions.
4. Coordinate departmental efforts for emergency and response planning including:
 - Public communication protocols
 - Safety protocols for public buildings
 - Sheltering and evacuation of people with disabilities
5. Conclude bargaining of successor collective bargaining agreements with the nine Town unions, for contracts expiring on June 30, 2012.
6. Conduct labor market analysis for Senior Management positions to ensure the Town maintains competitive in the job market for these positions.

8200 Town Manager

Program: General Government
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Recommended
Town Manager	1	1	1	1
Deputy Town Manager	1	1	1	1
Office Manager	1	1	1	1
Benefits Coordinator/HR Generalist	1	1	1	1
Assistant to the Town Manager	1	1	1	1
Human Resources Director	1	1	1	1
Hearing Officers	0.12	0.12	0.12	0.12
Management Intern	1	1	1	1
Department Assistant- Benefits Management	0	0	0.46	0.46
Total FTE	7.12	7.12	7.58	7.58
Total Full/Part Time	7 FT / 2 PT	7 FT / 2 PT	7 FT / 3 PT	7 FT / 3 PT

8200 Town Manager

Program: General Government
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2013 Town Manager's recommended budget reflects a \$12,398 or 1.44% decrease from the FY12 restated budget. This is comprised of a \$5,202, or 0.88% increase in compensation and a \$17,600 or 6.6% decrease in expenses.

The department's budget also includes all municipal department contractual settlements for FY13 in the Salary Adjustment Account.

The Salary Adjustment Account 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.

Changes Include:

1. A \$16,356 decrease in Human Resources, reflecting the one-time nature of a supplemental FY2012 appropriation for Contractual Services that is not being requested for FY2013.
2. An increase of \$33,939 to bring existing part-time HR benefits position to full-time, with benefits. These additional hours will be funded entirely out of the Health Insurance item in Employee Benefits, as this position will provide administrative support to the Human Resources Office for the Town's migration to the Group Insurance Commission (GIC) for health insurance.

Program Improvement Requests:

Requested by:	Funds Requested	Recommended by Town Manager	Not Recommended by Town Manager
Town Manager			
Increase HR benefits specialist to full time	\$ 33,939	\$ 33,939	\$ -
Totals	\$ 33,939	\$ 33,939	\$ -

8200 Town Manager

Program: General Government
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 395,149	\$ 398,806	\$ 488,355	\$ 457,566	\$ (30,789)	-6.30%
Enterprise Funds (Indirect)	\$ 17,750	\$ 33,900	\$ 43,549	\$ 42,859	\$ (689)	-1.58%
Available Funds				\$ -	\$ -	
Rentals*	\$ 325,879	\$ 314,443	\$ 327,500	\$ 346,580	\$ 19,080	5.83%
Total 8200 Town Manager	\$ 738,778	\$ 747,150	\$ 859,404	\$ 847,006	\$ (12,398)	-1.44%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 540,550	\$ 561,699	\$ 593,654	\$ 598,856	\$ 5,202	0.88%
Expenses	\$ 198,228	\$ 185,451	\$ 265,750	\$ 248,150	\$ (17,600)	-6.62%
Total 8200 Town Manager	\$ 738,778	\$ 747,150	\$ 859,404	\$ 847,006	\$ (12,398)	-1.44%

Program Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 8210 Organizational Dir. & Admin.	\$ 505,400	\$ 528,054	\$ 606,092	\$ 610,049	\$ 3,957	0.65%
Total 8220 Human Resources	\$ 233,378	\$ 219,096	\$ 253,312	\$ 236,956	\$ (16,356)	-6.46%
Total 8200 Town Manager	\$ 738,778	\$ 747,150	\$ 859,404	\$ 847,006	\$ (12,398)	-1.44%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 540,550	\$ 561,699	\$ 593,654	\$ 598,856	\$ 5,202	0.88%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 540,550	\$ 561,699	\$ 593,654	\$ 598,856	\$ 5,202	0.88%
Contractual Services	\$ 187,951	\$ 163,295	\$ 234,000	\$ 214,550	\$ (19,450)	-8.31%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ 10,277	\$ 12,129	\$ 12,250	\$ 14,100	\$ 1,850	15.10%
Small Capital	\$ -	\$ 10,027	\$ 19,500	\$ 19,500	\$ -	0.00%
Expenses	\$ 198,228	\$ 185,451	\$ 265,750	\$ 248,150	\$ (17,600)	-6.62%
Total 8200 Town Manager	\$ 738,778	\$ 747,150	\$ 859,404	\$ 847,006	\$ (12,398)	-1.44%

Rentals are comprised of rental receipts from the Waldorf School, Bertucci's Italian Restaurant and Peet's Coffee & Tea sidewalk rentals, and the rental of Kline Hall for LexMedia.

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY2012 Restated	FY 2013 Mgr. Rec'd	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ 376,185	\$ 423,874	\$ 765,978	\$ 342,104	80.7%
Total 8200 Town Manager	\$ -	\$ 376,185	\$ 423,874	\$ 765,978	\$ 342,104	80.7%

Program Summary	FY 2010 Actual	FY 2011 Actual	FY2012 Restated	FY 2013 Mgr. Rec'd	Dollar Increase	Percent Increase
Total 8230 Salary Adjustment	\$ -	\$ 376,185	\$ 423,874	\$ 765,978	\$ 342,104	80.7%
Total 8200 Town Manager	\$ -	\$ 376,185	\$ 423,874	\$ 765,978	\$ 342,104	80.7%

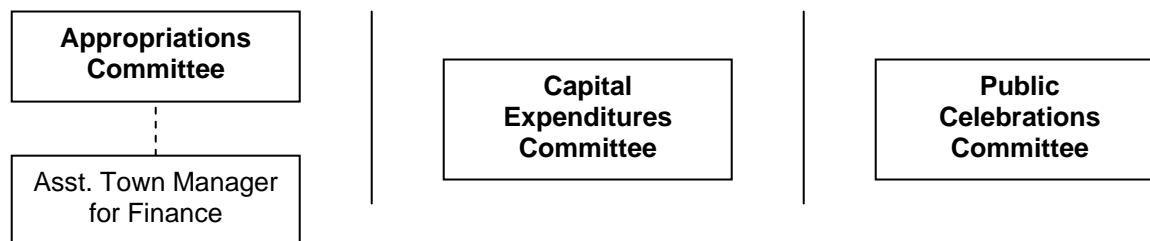
8300 Town Committees

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 FY2013 recommended budget represents an \$11,000 or 24% increase over the FY 2012 Restated Budget.

Changes Include:

1. A \$1,000 increase for the Public Celebrations Committee
2. A \$10,000 increase in Professional Services for Miscellaneous Boards and Committees to fund the first phase of a strategic planning analysis, under the direction of the 2020 Vision Committee.

Program Improvement Requests:

Requested by: Town Manager	Funds Requested	Recommended	Not Recommended
Consulting Resources for Vision 2020	\$ 10,000	\$ 10,000	\$ -
	\$ -		\$ -
Totals	\$ 10,000	\$ 10,000	\$ -

8300 Town Committees

Program: General Government
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 32,734	\$ 30,825	\$ 45,000	\$ 56,000	\$ 11,000	24.44%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Available Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total 8000 Town Committees	\$ 32,734	\$ 30,825	\$ 45,000	\$ 56,000	\$ 11,000	24.44%

Appropriation Summary	FY2010 Actual	FY2011 Actual	FY2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ 1,166	\$ 6,000	\$ 6,000	\$ -	0.00%
Expenses	\$ 32,734	\$ 29,659	\$ 39,000	\$ 50,000	\$ 10,000	25.64%
Total 8300 Town Committees	\$ 32,734	\$ 30,825	\$ 45,000	\$ 56,000	\$ 11,000	24.44%

Program Summary	FY2010 Actual	FY2011 Actual	FY2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 8310 Financial Committees	\$ 326	\$ 1,673	\$ 7,500	\$ 7,500	\$ -	0.00%
Total 8320 Misc. Boards & Committees	\$ 2,442	\$ 1,879	\$ 4,500	\$ 14,500	\$ 10,000	222.22%
Total 8330 Public Celebrations	\$ 29,966	\$ 27,273	\$ 33,000	\$ 34,000	\$ 1,000	3.03%
Total 8000 Town Committees	\$ 32,734	\$ 30,825	\$ 45,000	\$ 56,000	\$ 11,000	24.44%

Object Code Summary	FY2010 Actual	FY2011 Actual	FY2012 Appropriation	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ 1,166	\$ 6,000	\$ 6,000	\$ -	0%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Compensation	\$ -	\$ 1,166	\$ 6,000	\$ 6,000	\$ -	0.00%
Contractual Services	\$ 477	\$ 1,533	\$ 4,000	\$ 14,000	\$ 10,000	250.00%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies	\$ 32,258	\$ 28,125	\$ 35,000	\$ 36,000	\$ 1,000	2.86%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 32,734	\$ 29,659	\$ 39,000	\$ 50,000	\$ 11,000	28.21%
Total 8300 Town Committees	\$ 32,734	\$ 30,825	\$ 45,000	\$ 56,000	\$ 11,000	24.44%

8400 Finance

Mission: The Finance Department is responsible for: (1) maintaining timely 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. Develop a cyclical annual inspection program for interior and exterior inspections.
2. Develop a protocol for regular data entry of permits and deeds into Vision to mitigate backlogs
3. Embark on cross-training program among Assessing Department employees to promote staff capacity at all times
4. Activate GIS functionality in Vision software and train staff in its use.

Comptroller:

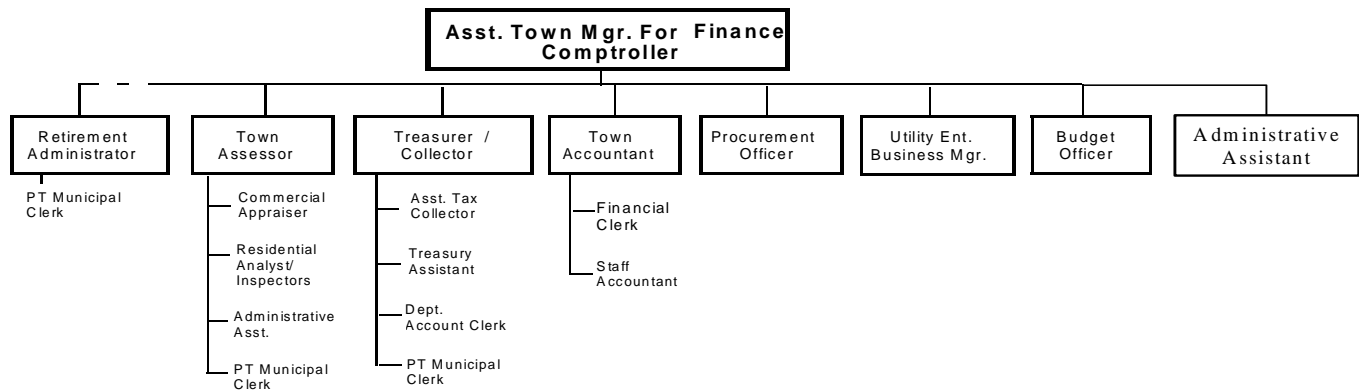
1. Implement electronic purchase order system
2. Implement general billing for miscellaneous receivables

Treasurer/Collector:

1. Continue progress in putting delinquent taxes into tax title to insure ultimate collection of past due amounts
2. Move unpaid water and sewer bills onto tax bills preparatory to moving delinquent taxes (inclusive of unpaid utility charges) to tax title, thus ensuring ultimate collection of past due utility bills.

8400 Finance

Program: General Government
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

Element 8410: Comptroller	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Recommended
Asst. Town Manager for Finance/Comptroller	1	1	1	1
Town Accountant	1	1	1	1
Staff Accountant	1	1	1	1
Procurement Officer	1	1	1	1
Financial Clerk	1	1	1	1
Budget Officer	1	1	1	1
Administrative Support	0.40	0.40	0.4	0.4
sub-total FTE	6.40	6.40	6.40	6.40
sub-total FT/PT	6 FT / 1PT	6 FT / 1PT	6 FT / 1PT	6 FT / 1PT
Element 8420: Treasurer/Collector				
Treasurer/Collector	1	1	1	1
Assistant Tax Collector	1	1	1	1
Treasury Assistant	1	1	1	1
Account Clerk	1	1	1	1
Municipal Clerk	0.46	0.46	0.46	0.46
sub-total FTE	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
Element 8430: Assessor				
Town Assessor	1	1	1	1
Residential Analyst/Inspector	2	2	2	2
Commercial Appraiser	1	1	1	1
Administrative Assistant	1	1	1	1
Municipal Clerk	0.46	0.46	0.46	0.46
sub-total FTE	5.46	5.46	5.46	5.46
sub-total FT/PT	5FT/1 PT	5FT/1 PT	5FT/1 PT	5FT/1 PT
Element 8440: Utility Billing				
Utility Enterprise Business Manager	1	1	1	1
sub-total FTE	1.00	1.00	1.00	1.00
sub-total FT/PT	1 FT/0 PT	1 FT/0 PT	1 FT/0 PT	1 FT/0 PT
Total FTE	17.31	17.31	17.31	17.31
Total FT/PT	16 FT/3 PT	16 FT/3 PT	16 FT/3 PT	16 FT/3 PT

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Budget Recommendations:

The FY2013 Finance Department's recommended budget represents a decrease of \$2,583 or 0.16% from the FY2012 Budget. This includes a \$33,116, or 2.88%, increase in compensation and a \$35,699, or 8.19%, decrease in expenses. This reduction in the expense budget is largely due to the supplemental appropriation for FY2012 of \$50,000 for legal expenses associated with abatement appeals currently at the State Appellate Tax Board, which are not projected to recur in FY2013. If this supplemental appropriation is factored out, the underlying change in expenses is an increase of 3.7% compared to the FY2012 appropriation.

Changes Include:

1. A \$20,000 increase in Assessor's contractual services to fund contractual work for additional property inspections.
2. A \$51,002 increase in Comptroller's personal services to fund a full-time administrative support position, of which \$16,002 is benefits and will be funded in Shared Expenses.

Program Improvement Requests:

Requested by: Assistant Town Manager for Finance	Funds Requested	Recommended	Not Recommended
Contractual Work for Cyclical Property Inspections	\$ 20,000	\$ 20,000	\$ -
Increase hours of part-time clerk in Assessing	\$ 11,202		\$ 11,202
Full Time Administrative Support Position	\$ 51,002	\$ 51,002	\$ -
Totals	\$ 82,204	\$ 71,002	\$ 11,202

8400 Finance

Program: General Government
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 1,007,026	\$ 1,108,208	\$ 1,317,272	\$ 1,317,126	\$ (147)	-0.01%
Enterprise Funds (Indirects)	\$ 320,139	\$ 238,780	\$ 231,079	\$ 227,422	\$ (3,657)	-1.58%
Fees & Charges				\$ -	\$ -	-
Charges for Services	\$ 37,585	\$ 40,975	\$ 36,300	\$ 37,520	\$ 1,220	3.36%
Total 8400 Finance	\$ 1,364,750	\$ 1,387,963	\$ 1,584,651	\$ 1,582,068	\$ (2,583)	-0.16%

Appropriation Summary	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,076,447	\$ 1,110,057	\$ 1,148,807	\$ 1,181,923	\$ 33,116	2.88%
Expenses	\$ 288,303	\$ 277,906	\$ 435,844	\$ 400,145	\$ (35,699)	-8.19%
Total 8400 Finance	\$ 1,364,750	\$ 1,387,963	\$ 1,584,651	\$ 1,582,068	\$ (2,583)	-0.16%

Program Summary	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 8410 Comptroller	\$ 530,285	\$ 538,735	\$ 586,847	\$ 617,909	\$ 31,062	5.29%
Total 8420 Treasurer/Collector	\$ 323,349	\$ 348,334	\$ 370,329	\$ 376,614	\$ 6,285	1.70%
Total 8430 Assessor	\$ 450,274	\$ 437,952	\$ 559,332	\$ 519,401	\$ (39,931)	-7.14%
Total 8440 Utility Billing	\$ 60,841	\$ 62,943	\$ 68,143	\$ 68,143	\$ 0	0.00%
Total 8400 Finance	\$ 1,364,750	\$ 1,387,963	\$ 1,584,651	\$ 1,582,068	\$ (2,583)	-0.16%

Object Code Summary	FY2010 Actual	FY2011 Actual	FY2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,076,447	\$ 1,110,057	\$ 1,148,807	\$ 1,181,923	\$ 33,116	2.88%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personal Services	\$ 1,076,447	\$ 1,110,057	\$ 1,148,807	\$ 1,181,923	\$ 33,116	2.88%
Contractual Services	\$ 248,525	\$ 245,388	\$ 379,765	\$ 351,565	\$ (28,200)	-7.43%
Utilities	\$ (2,391)	\$ (2,936)	\$ 1,249	\$ 1,250	\$ 1	0.08%
Supplies	\$ 42,169	\$ 35,454	\$ 54,830	\$ 47,330	\$ (7,500)	-13.68%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 288,303	\$ 277,906	\$ 435,844	\$ 400,145	\$ (35,699)	-8.19%
Total 8400 Finance	\$ 1,364,750	\$ 1,387,963	\$ 1,584,651	\$ 1,582,068	\$ (2,583)	-0.16%

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.

Town Clerk Administration: The Town Clerk acts as the Town's recording officer, registrar of vital statistics, and chief election official. The Town Clerk certifies official actions of the Town, including Town Meeting legislation and appropriations; signs notes for borrowing and certifies official documents. The Town Clerk also registers all vital events within Lexington, records and preserves birth, marriage & death records to provide a basis for the Commonwealth's central vital records system. The Town Clerk is the keeper of the seal, administers the oath of office to elected and appointed members of boards and committees; maintains records of adopted municipal codes, regulations, bylaws, oaths of office, resignations, appointments, and submits general bylaws and zoning bylaws to the Attorney General for approval. Staff issue licenses and permits and serve as central information point for the Town.

Registration: Registrars, appointed by the Board of Selectmen, are responsible for promoting voter registration, maintaining voter records, and ruling on voter eligibilities. Stipends for the Board of Registrars remain level funded. Annual voter confirmation mailing is conducted along with removal of voters from voting list in accordance with state statute. Annual Town Census and publishing List of Residents is funded through this element. Notification to voters inactive for 4 year,s not responding to annual census and not voting in 2 state election cycles [per MGL] will be made following the November 2012 election.

Elections: Elections administration includes conduct of local, state and national elections along with the monitoring of candidate certifications and referenda and initiative petitions. Staff provide information on campaign finance law, election procedures, ballot initiatives, and voter information. Election preparations are coordinated with, and with support from, various town departments including Public Works, Police, Fire, and School personnel.

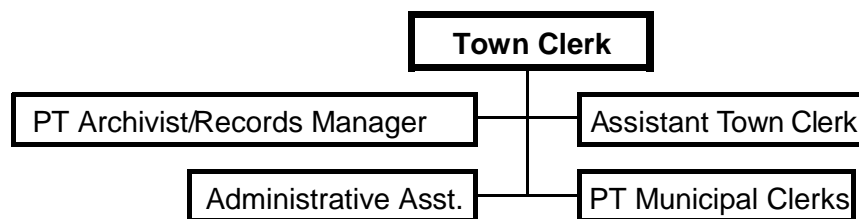
Archives & Records Management: Archives and Records Management element addresses inventory and retention of records and documents, proper maintenance and storage of records, preservation of documents, and public access to public records and information. The FY2013 budget continues authorized funding for a part-time Archivist/Records Manager position and is based upon continued favorable action on CPA funded request for conservation/preservation/microfilming of historic records and documents.

8500 Town Clerk

Program: General Government
Town of Lexington, Massachusetts

Departmental Initiatives:

1. Development of coordinated Archives & Records Management Program, CPA support for historic records conservation & preservation, and records indexing.
2. Enhancement and further implementation of Laserfiche Document Imaging System for records retention, electronic access, and Archives/Records portal.
3. 2012 Elections Administration - Comprehensive administration of 2012 town/state/federal elections with statutory requirements to provide legal and accessible elections to Lexington voters while identifying potential building issues and with new precinct and district boundaries.



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Recommended
Town Clerk	1	1	1	1
Assistant Town Clerk	1	1	1	1
Administrative Assistant	1	1	1	1
Information Specialist	0	0	0	0
Municipal Clerk	0.91	0.91	0.91	0.91
Archivist/Records Manager	0.46	0.46	0.46	0.46
Total FTE	4.37	4.37	4.37	4.37
Total FT/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 FY2013 recommended budget represents an increase of \$12,416 or 2.94%, compared to the FY12 Restated Budget. This includes a \$22,241 or 7.39% increase in compensation and a \$9,825 or 8.1% decrease in expenses.

Current collective bargaining contracts expire on June 30, 2012. Salaries do not reflect any estimate of prospective cost of living increases, which are budgeted for in the salary adjustment account within the Town Manager's budget.

Changes Include:

1. An increase of \$15,500 in Elections Personal Services for additional seasonal part-time workers to cover the additional election (the presidential primary).
2. An \$18,450 decrease in Elections Contractual services, reflecting the one-time nature of the FY2012 Special Town Meeting Appropriation of \$19,000, to provide funds for the January 2012 Debt Exclusion special election.

Program Improvement Requests:

Requested by: Town Clerk	Funds Requested	Recommended	Not Recommended
none	\$ -		\$ -
			\$ -
Totals	\$ -	\$ -	\$ -

8500 Town Clerk

Program: General Government
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 277,881	\$ 298,130	\$ 353,739	\$ 362,645	\$ 8,906	2.52%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Directed Funding	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fees: Town Clerk	\$ 52,601	\$ 47,645	\$ 31,100	\$ 31,100	\$ -	0.00%
Licenses & Permits: Town Clerk	\$ 42,250	\$ 46,480	\$ 37,300	\$ 40,810	\$ 3,510	9.41%
Total 8500 Town Clerk	\$ 372,732	\$ 392,256	\$ 422,139	\$ 434,555	\$ 12,416	2.94%

Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 282,796	\$ 297,057	\$ 300,789	\$ 323,030	\$ 22,241	7.39%
Expenses	\$ 89,936	\$ 95,198	\$ 121,350	\$ 111,525	\$ (9,825)	-8.10%
Total 8500 Town Clerk	\$ 372,732	\$ 392,256	\$ 422,139	\$ 434,555	\$ 12,416	2.94%

Program Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 8510 Town Clerk Administration	\$ 241,110	\$ 252,832	\$ 260,454	\$ 267,055	\$ 6,601	2.53%
Total 8520 Board of Registrars	\$ 13,782	\$ 17,058	\$ 19,325	\$ 17,325	\$ (2,000)	-10.35%
Total 8530 Elections	\$ 85,233	\$ 87,415	\$ 102,250	\$ 108,300	\$ 6,050	5.92%
Total 8540 Records Management	\$ 32,607	\$ 34,951	\$ 40,110	\$ 41,875	\$ 1,765	4.40%
Total 8500 Town Clerk	\$ 372,732	\$ 392,256	\$ 422,139	\$ 434,555	\$ 12,416	2.94%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Restated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 280,927	\$ 294,832	\$ 298,289	\$ 320,030	\$ 21,741	7.29%
Overtime	\$ 1,869	\$ 2,225	\$ 2,500	\$ 3,000	\$ 500	20.00%
Personal Services	\$ 282,796	\$ 297,057	\$ 300,789	\$ 323,030	\$ 22,241	7.39%
Contractual Services	\$ 79,617	\$ 86,103	\$ 111,300	\$ 101,000	\$ (10,300)	-9.25%
Utilities	\$ 1,440	\$ 1,600	\$ 2,000	\$ 2,000	\$ -	0.00%
Supplies	\$ 8,354	\$ 7,496	\$ 7,850	\$ 8,325	\$ 475	6.05%
Small Capital	\$ 525	\$ -	\$ 200	\$ 200	\$ -	0.00%
Expenses	\$ 89,936	\$ 95,198	\$ 121,350	\$ 111,525	\$ (9,825)	-8.10%
Total 8500 Town Clerk	\$ 372,732	\$ 392,256	\$ 422,139	\$ 434,555	\$ 12,416	2.94%

8600 Management Information Systems*Town of Lexington, Massachusetts*

Mission: The Management Information Systems Department provides information technology services and resources to all Town staff and supports the accounting/payroll applications along with other core services for both the general government and school department.

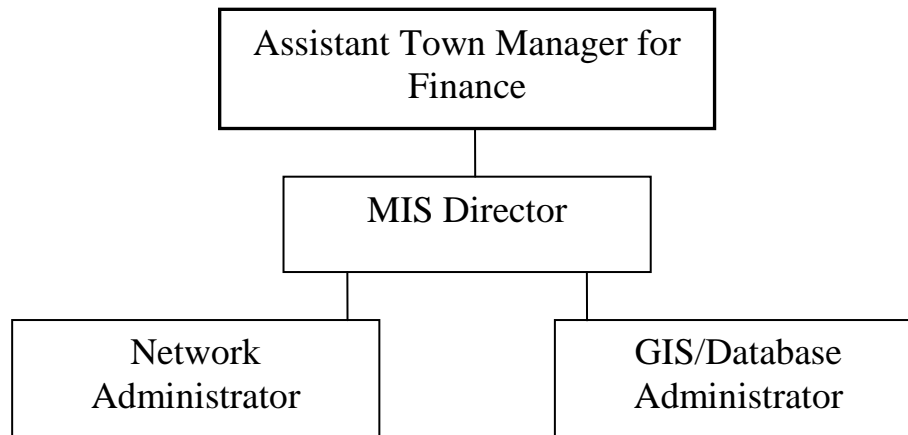
Budget Overview: The Management Information Systems Department (MIS) supports, maintains and manages the Town's information technology systems (hardware, software and web sites) that are critical elements of service delivery and program management for all of the Town's departmental operations. This includes hardware and software support for all information technology activities in all municipal operations; training of all end users; the maintenance of financial management hardware and software (MUNIS) that serves town and school departments; electronic mail and internet access; support of the Town's web site on the internet and intranet; voice over internet protocol (VoIP) infrastructure and applications; head end management and support; and co-management with School Department IT staff of the Town's metropolitan area network that connects 27 town and school buildings.

Departmental Initiatives:

1. Maintain stable and secure local area and wide area networks.
2. Provide on-going training and support to employees.
3. Maintain continuity of technical services during the Town Hall offices renovation.
4. Create self-service improvements for Town employees and residents.
 - (Including: On-line permitting, improved on-line document management and resources)
5. Develop GIS-based improvements
 - (including: meeting new state GIS standards and delivering GIS on-line with improved function and information)
6. Reduce technology energy burden via 'green' initiatives.
7. Enhance Town websites, pending request for additional staff support.

8600 Management Information Systems

Program: General Government
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Requested
Director, Management Information Systems	1	1	1	1
Network Administrator	2	1	1	1
GIS/Database Administrator	0	1	1	1
Total FT/PT	3 FT	3 FT	3 FT	3FT
Total FTE	3	3	3	3

8600 Management Information Systems

Program: General Government
Town of Lexington, Massachusetts

Budget Recommendations:

The FY2013 recommended budget reflects a \$292,375, or 47%, increase over the FY12 budget. This is comprised of a \$126,414, or 58%, increase in compensation and a \$165,961 or 41.5%, increase in expenses.

The major factor driving the increase in the expense budget is the increase in software maintenance costs, as noted in more detail below. FY2013 is also a year in which a larger than usual number of PC workstations will reach their end of useful life, (EOL) thereby increasing the PC Hardware budget as replacements are made.

Changes Include:

1. A \$102,000 increase in software maintenance attributable to additional Town-wide document management software support costs (\$45,000) and new Microsoft software assurance licensing (\$50,000), as well as expected increases to existing software support costs.
2. An additional \$152,775 to fund additional MIS staff show below. Of this amount \$120,000 is for salaries, while the remaining \$32,775 in benefits is funded through Shared Expenses. The new positions will provide for website support (Library, Tourism, Town Websites) and Town-wide network/training support.

Program Improvement Requests:

Requested by:	Funds Requested	Recommended	Not Recommended
Assistant Town Manager for Finance			
IT Support Staff	\$ 76,387	\$ 76,387	\$ -
Mobile devices for staff	\$ 43,000		\$ 43,000
Wireless network access for staff	\$ 19,500		\$ 19,500
Town Website renewal	\$ 10,000		\$ 10,000
Full Time Webmaster Position	\$ 76,387	\$ 76,387	\$ -
Totals	\$ 225,275	\$ 152,775	\$ 72,500

8600 Management Information Systems

Program: General Government
Town of Lexington, Massachusetts

Budget Summary:

Funding Sources	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated	Dollar Increase	Percent Increase
Tax Levy	\$ 436,045	\$ 519,674	\$ 557,347	\$ 850,649	\$ 293,302	52.62%
Enterprise Funds (Indirects)	\$ 50,788	\$ 60,150	\$ 58,558	\$ 57,631	\$ (927)	-1.58%
Directed Funding	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total 8600 MIS	\$ 486,833	\$ 579,824	\$ 615,905	\$ 908,280	\$ 292,375	47.47%

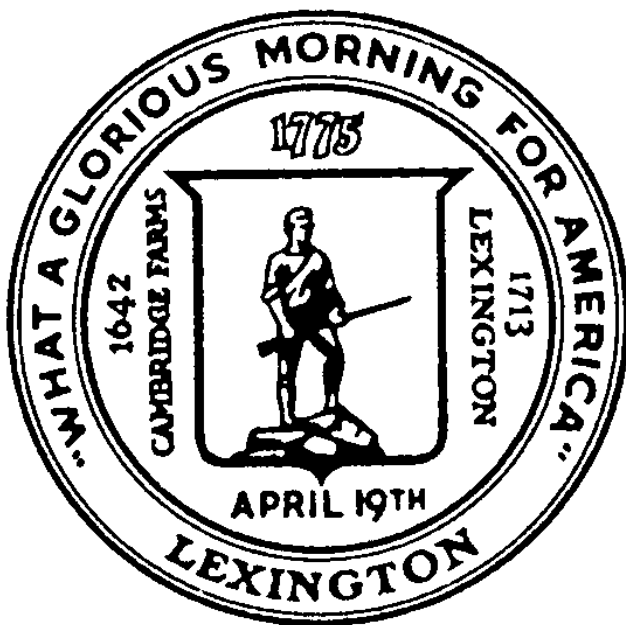
Appropriation Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 150,759	\$ 215,668	\$ 216,441	\$ 342,855	\$ 126,414	58.41%
Expenses	\$ 336,074	\$ 364,157	\$ 399,464	\$ 565,425	\$ 165,961	41.55%
Total 8600 MIS	\$ 486,833	\$ 579,824	\$ 615,905	\$ 908,280	\$ 292,375	47.47%

Program Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Total 8610 MIS Administration	\$ 479,356	\$ 563,808	\$ 598,541	\$ 892,455	\$ 293,914	49.11%
Total 8620 Web Development	\$ 7,477	\$ 16,016	\$ 17,364	\$ 15,825	\$ (1,539)	-8.86%
Total 8600 MIS	\$ 486,833	\$ 579,824	\$ 615,905	\$ 908,280	\$ 292,375	47.47%

Object Code Summary	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriated	FY 2013 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 150,759	\$ 215,668	\$ 216,441	\$ 340,355	\$ 123,914	57.25%
Overtime	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	0.00%
Personal Services	\$ 150,759	\$ 215,668	\$ 216,441	\$ 342,855	\$ 126,414	58.41%
Contractual Services	\$ 294,670	\$ 232,303	\$ 300,464	\$ 430,925	\$ 130,461	43.42%
Utilities	\$ 1,200	\$ 2,699	\$ 2,400	\$ 3,500	\$ 1,100	45.83%
Supplies	\$ 4,907	\$ 1,375	\$ 5,100	\$ 5,500	\$ 400	7.84%
Small Capital	\$ 35,297	\$ 127,780	\$ 91,500	\$ 125,500	\$ 34,000	37.16%
Expenses	\$ 336,074	\$ 364,157	\$ 399,464	\$ 565,425	\$ 165,961	41.55%
Total 8600 MIS	\$ 486,833	\$ 579,824	\$ 615,905	\$ 908,280	\$ 292,375	47.47%

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Section XI: Capital Investment



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Section XI: Capital Investment

INTRODUCTION

A crucial aspect of the Town's operations, from providing services to its residents and businesses to equipping employees to effectively perform their jobs, requires the existence of 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

For the purposes of the capital planning process, a capital project is defined as a major, non-recurring expenditure that generally meets all of the following criteria:

- Massachusetts General Laws permit the Town to issue bonds to finance the expenditure;
- The expenditure is \$25,000 or more;
- The expenditure will have a useful life of 10 years or more for buildings or building components and 5 years for vehicles and equipment; and
- 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.

CAPITAL POLICY FRAMEWORK

The FY2013 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, particularly cash capital projects within the general fund. 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 spikes and make funding needs more predictable. Capital investment requirements can vary, involving unique large projects such as a new fire engine or a new school building. Other capital investment needs are recurring such as the annual program to resurface roadways.

The five-year Capital Improvement Program includes all capital projects identified by school 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** – 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** – Beginning in FY07, following voter approval, the Town began to assess a Community Preservation Surcharge of 3% of the property tax levied against all taxable real property. For owners of residential property, the assessed value used to calculate the surcharge is net of a \$100,000 residential exemption. Community Preservation funds can be used for those purposes defined by the Community Preservation Act, MGL Ch. 44B. Such purposes include the acquisition and preservation of open space, the creation and support of community (affordable) housing, the acquisition and preservation of historic resources, and the creation and support of recreational facilities. Beginning in FY08, the Town began to receive State matching funds to supplement the local surcharge. Receipts for FY12 from the surcharge and state matching funds are estimated at \$4,199,000.

FY 2013 CAPITAL FINANCING STRATEGY

The proposed financing plan for the recommended FY2013 capital budget is shown in the table below.

Capital Requests Summary				
	Free Cash/Tax Levy	Other Financing Sources	Debt	Total
General Fund	\$ 2,746,326	\$ -	\$ 47,092,517	\$ 49,838,843
Chapter 90/Other Funding	\$ -	\$ 1,180,607		\$ 1,180,607
Water Enterprise	\$ -	\$ 25,000	\$ 940,500	\$ 965,500
Sewer Enterprise	\$ -	\$ -	\$ 1,340,500	\$ 1,340,500
Recreation Enterprise	\$ -	\$ 46,000	\$ -	\$ 46,000
Compost Revolving Fund	\$ -	\$ -	\$ 325,000	\$ 325,000
Community Preservation Act	\$ -	\$ 2,973,792	\$ -	\$ 2,973,792
Total (all Funds)	\$ 2,746,326	\$ 4,225,399	\$ 49,698,517	\$56,670,242

The table on the next page lists all FY2013 recommended projects and their estimated costs by program area and funding source. The Capital Expenditures Committee has also been evaluating these requests and will issue a report and recommendations to Town Meeting.


FY 2013 Recommended Capital Budget

Department	Project Description	Recommendation	Requested Funding Source(s)
<i>Community Development</i>	Paint Mine Barn Preservation	\$ 34,770	CPA
<i>Community Development</i>	Land Acquisitions	TBD	CPA
Total Community/Economic Development		\$ 34,770	
<i>Fire</i>	Public Safety Radio Connectivity	\$ 50,000	Free Cash
Total Public Safety		\$ 50,000	
<i>Recreation</i>	Pine Meadows Equipment	\$ 46,000	Recreation Retained Earnings
<i>Recreation</i>	Park Improvements - Hard Court Resurfacing	\$ 120,000	GF Debt
<i>Recreation</i>	Park and Playground Improvements	\$ 65,000	GF Debt
<i>Recreation</i>	Park Improvements - Athletic Fields	\$ 60,000	GF Debt
Total Culture and Recreation		\$ 291,000	
<i>Public Facilities</i>	Estabrook Elementary School Reconstruction	\$ 42,783,546	Tax Levy (debt exclusion)
<i>Public Facilities</i>	White House Stabilization	TBD	TBD
<i>Public Facilities</i>	School Building Envelope and Systems	\$ 215,000	Free Cash
<i>Public Facilities</i>	Middle School Science Labs and Performing Art Spaces - Evaluation	\$ 35,000	Free Cash
<i>Public Facilities</i>	Diamond Energy Improvements	\$ 25,000	Free Cash
<i>Public Facilities</i>	Municipal Building Envelope and Systems	\$ 169,711	Tax Levy
<i>Public Facilities</i>	Muzzey Senior Ctr. Upgrade-Phase I Construction	\$ 561,518	CPA
<i>Public Facilities</i>	Cary Memorial Building Upgrades - Design	\$ 75,000	CPA
<i>Public Facilities</i>	Extraordinary School Repair Projects	\$ 610,000	Free Cash/GF Debt
<i>Public Facilities</i>	DPF Bid Documents	\$ 75,000	Free Cash
<i>Public Facilities</i>	Hastings Natural Gas Conversion	\$ 45,000	Free Cash
<i>Public Facilities</i>	Town Wide Facility Master Plan	\$ 65,000	Free Cash
<i>Public Facilities</i>	Grounds Vehicle Replacement	\$ 80,000	GF Debt
<i>Public Facilities</i>	LHS Overcrowding - Phase II Renovations	\$ 400,000	GF Debt
<i>Public Facilities</i>	School Paving Program	\$ 100,000	GF Debt
Total Public Facilities Department		\$ 45,239,775	
<i>Public Works</i>	Hydrant Replacement Program	\$ 50,000	Free Cash/Water RE
<i>Public Works</i>	Street Improvements	\$ 1,956,193	Tax Levy/Chapter 90
<i>Public Works</i>	CBD Sidewalk/Street Improvements/Landscaping – Design and Engineering	\$ 240,000	GF Debt
<i>Public Works</i>	Town-Wide Culvert replacement	\$ 390,000	Free Cash/Debt
<i>Public Works</i>	DPW Equipment	\$ 595,000	Tax Levy/GF, Water, Sewer Debt
<i>Public Works</i>	Comprehensive Watershed Storm Water Mgmt.	\$ 165,000	Free Cash/GF Debt
<i>Public Works</i>	Center Playfields Drainage - Phase III	\$ 605,718	CPA
<i>Public Works</i>	Off-Site Street Improvements Related to the Estabrook School	TBD	TBD
<i>Public Works</i>	Dam Repair	\$ 260,000	GF Debt
<i>Public Works</i>	Storm Drainage Improvements and NPDES compliance	\$ 340,000	GF Debt
<i>Public Works</i>	Battle Green Area Master Plan Implementation - Phase II	\$ 143,845	CPA
<i>Public Works</i>	Battle Green Area Master Plan - Parking, Traffic Calming and Safe Pedestrian Access Study – Phase 1: Conceptual Plan	\$ 60,000	Free Cash
<i>Public Works</i>	Townwide Signalization Improvements	\$ 125,000	GF Debt
<i>Public Works</i>	Sidewalk Improvements and Easements	\$ 300,000	GF Debt
<i>Public Works</i>	Concord Avenue Sidewalk Engineering and Easements	\$ 250,000	Traffic Mitigation Stab. Fund
<i>Public Works</i>	Water Distribution System Improvements	\$ 900,000	Water Fund Debt
<i>Public Works</i>	Wastewater System Improvements	\$ 1,200,000	Sewer Fund Debt
<i>Public Works</i>	Pump Station Upgrades	\$ 100,000	Sewer Fund Debt
Total Public Works Department		\$ 7,680,756	
<i>Lexington Public Schools</i>	Systemwide Technology	\$ 1,002,000	GF Debt/Tax Levy
<i>Lexington Public Schools</i>	Classroom and Administrative Furniture	\$ 83,000	GF Debt
Total Lexington Public Schools		\$ 1,085,000	
<i>Town Clerk</i>	Archives and Records Management/Conservation	\$ 150,000	CPA
<i>MIS</i>	Telephone System Replacements Townwide	\$ 591,000	GF Debt
<i>MIS</i>	Town-Wide Electronic Document Mgmt. System	\$ 145,000	Free Cash
Total General Government		\$ 886,000	

FY 2013 Recommended Capital Budget (continued)			
Department	Project Description	Recommendation	Requested Funding Source(s)
<i>Non-Governmental Projects</i>	LexHab Set-Aside Funds	\$ 450,000	CPA
<i>Non-Governmental Projects</i>	Buckman Tavern Historic Structure Report/Restoration Plans	\$ 65,000	CPA
<i>Non-Governmental Projects</i>	Historical Society Historic Records Preservation	\$ 77,268	CPA
<i>Non-Governmental Projects</i>	Greeley Village Accessible Housing Project	\$ 810,673	CPA
Total Non-Governmental Projects		\$ 1,402,941	
Total FY 2013 Recommendations - All Funds		\$ 56,670,242	

The following pages include tables that show the recommended FY2013 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.

FY2013 RECOMMENDED PROJECTS - GENERAL FUND DEBT (Table I)

 Town of Lexington - FY 2012 Budget FY 2013 Manager's Recommended Budget: Capital Projects										
TABLE I: FY2013 RECOMMENDED PROJECTS - GENERAL FUND DEBT										
		AMOUNT FINANCED	DEBT SERV. YEARS	EST. BOND INT. RATE	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
MUNICIPAL PROJECTS										
1	Telephone System Replacements Townwide	\$ 591,000	5	4.0%		\$ -	\$ 11,820	\$ 141,840	\$ 137,112	\$ 132,384
2	Dam Repair	\$ 260,000	10	4.0%		\$ 5,200	\$ 36,400	\$ 35,360	\$ 34,320	\$ 33,280
3	Storm Drainage Improvements and NPDES compliance	\$ 340,000	5	4.0%		\$ 6,800	\$ 81,600	\$ 78,880	\$ 76,160	\$ 73,440
4	DPW Equipment (\$595,000)	\$ 358,610	5	4.0%		\$ 7,172	\$ 86,066	\$ 83,198	\$ 80,329	\$ 77,460
5	Comprehensive Watershed Storm Water Management System (\$165,000)	\$ 65,000	5	4.0%		\$ 1,300	\$ 15,600	\$ 15,080	\$ 14,560	\$ 14,040
6	Townwide Signalization Improvements	\$ 125,000	5	4.0%		\$ 2,500	\$ 30,000	\$ 29,000	\$ 28,000	\$ 27,000
7	Sidewalk Improvements and Easements	\$ 300,000	5	4.0%		\$ 6,000	\$ 72,000	\$ 69,600	\$ 67,200	\$ 64,800
8	Park Improvements - Hard Court Resurfacing	\$ 120,000	10	4.0%		\$ 2,400	\$ 16,800	\$ 16,320	\$ 15,840	\$ 15,360
9	Park Improvements - Athletic Fields	\$ 60,000	10	4.0%		\$ 1,200	\$ 8,400	\$ 8,160	\$ 7,920	\$ 7,680
10	Park and Playground Improvements	\$ 65,000	10	4.0%		\$ 1,300	\$ 9,100	\$ 8,840	\$ 8,580	\$ 8,320
11	CBD Sidewalk/Street Improvements/Landscaping -- Design and Engineering	\$ 240,000	5	4.0%		\$ 4,800	\$ 57,600	\$ 55,680	\$ 53,760	\$ 51,840
	Subtotal	\$ 2,524,610				\$ 38,672	\$ 425,386	\$ 541,958	\$ 523,781	\$ 505,604
FACILITIES PROJECTS										
1	Grounds Vehicle Replacement	\$ 80,000	5	4.0%		\$ 1,600	\$ 19,200	\$ 18,560	\$ 17,920	\$ 17,280
2	Extraordinary School Repair Projects (\$610,000)	\$ 287,685	10	4.0%		\$ 5,754	\$ 40,276	\$ 39,125	\$ 37,974	\$ 36,824
3	LHS Overcrowding - Phase II Renovations	\$ 400,000	10	4.0%		\$ 8,000	\$ 56,000	\$ 54,400	\$ 52,800	\$ 51,200
4	School Paving Program	\$ 100,000	5	4.0%		\$ 2,000	\$ 24,000	\$ 23,200	\$ 22,400	\$ 21,600
	Subtotal	\$ 867,685				\$ 17,354	\$ 139,476	\$ 135,285	\$ 131,094	\$ 126,904
SCHOOL PROJECTS										
1	Classroom and Administrative Furniture	\$ 83,000	5	4.0%		\$ 1,660	\$ 19,920	\$ 19,256	\$ 18,592	\$ 17,928
2	Systemwide Technology (\$1,002,000)	\$ 833,676	5	4.0%		\$ 16,674	\$ 200,082	\$ 193,413	\$ 186,743	\$ 180,074
	Subtotal	\$ 916,676				\$ 18,334	\$ 220,002	\$ 212,669	\$ 205,335	\$ 198,002
	TOTAL LEVY SUPPORTED GROSS DEBT SVCE.	\$ 4,308,971				\$ 74,359	\$ 784,865	\$ 889,912	\$ 860,210	\$ 830,509
AUTHORIZED LEVY SUPPORTED DEBT SERVICE										
					FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
A	Subtotal - Approved and Issued Levy Supported Debt Service					\$ 5,062,902	\$ 4,208,383	\$ 3,280,201	\$ 2,709,777	\$ 2,044,613
B	Subtotal - Estimated Debt Service - Approved and Unissued Levy Supported Debt Service (short and long-term debt)					\$ 90,376	\$ 653,799	\$ 632,039	\$ 610,279	\$ 540,949
C	Summary - Debt Service on authorized debt					\$ 5,153,279	\$ 4,862,182	\$ 3,912,240	\$ 3,320,056	\$ 2,585,562
D	Subtotal - Projected New Levy Supported Net Debt Service					\$ 74,359	\$ 784,865	\$ 889,912	\$ 860,210	\$ 830,509
E	Subtotal - Other Debt-related costs					\$ 41,705	\$ 43,164	\$ 44,675	\$ 46,239	\$ 47,857
F	TOTAL - PROJECTED LEVY SUPPORTED DEBT SERVICE				\$ 5,002,111	\$ 5,269,343	\$ 5,690,211	\$ 4,846,826	\$ 4,226,505	\$ 3,463,929

Municipal Projects

Telephone System Replacements Town wide (\$591,000): This is a request for Year 1 of a multi-year program to replace phone systems in town and school buildings as the systems reach their end of useful life. At the 2008 Annual Town Meeting, \$30,000 was appropriated to fund an assessment of existing phone systems in town and school buildings. This assessment, which was completed in the summer of 2011, recommends that upon reaching end of useful life, existing systems be replaced with voice over internet protocol (VOIP) systems that will operate on the Town's wide area fiber network connected to each town and school building. The FY2013 request includes funding for the deployment of "core devices" that will support all new VOIP systems proposed for replacement in this year and in future years. Systems proposed for replacement in FY2013 include Lexington High School, Cary Memorial Building, Westview Cemetery, the sewer pump station, and the recycling building. Included in the capital requests for the Bridge, Bowman and Estabrook schools is funding for the installation of VOIP systems in calendar year 2013 (Bridge and Bowman) and calendar year 2014 (Estabrook) that will be supported by the "core devices" referenced above.

Dam Repair (\$260,000): The March 2010 storms magnified some concerns with the Butterfield Dam including conditions of both the inlet and outlet control structures. At present, the condition of this dam is continually monitored by Town staff prior to and during storm events. At the 2011 annual town meeting, funding was authorized for Phase I engineering and construction and partial Phase II engineering. Phase I construction, which includes the physical repairs to the inlet and outlet structure of the dam, will begin in late winter 2012. The current request for FY13 funding is for continued engineering of Phase II, construction services, and the construction of the Phase II improvements. The Phase II improvements include physical improvements to the upstream and downstream face of the dam including the removal of trees to improve the dam's structural integrity.

Storm Drainage Improvements and National Pollution Discharge Elimination

Systems (NPDES) Compliance - \$340,000: \$70,000 of this request is to fund the design of projects and programs that will meet requirements imposed on the Town by the EPA's NPDES illicit discharge detection and elimination program, and BMP (best management practices), e.g., installations and retrofits. The remaining \$270,000 the request is for the repair/replacement of drainage structures encountered during the road resurfacing program; repair of other drainage areas of concern in town including but not limited to trouble spots in the watersheds of the Vine Brook, Cambridge Reservoir, Beaver Brook, and Kiln Brook; and, other work identified during the NPDES investigation work.

DPW Equipment - \$428,610 (total equipment replacement cost is \$595,000 of which \$358,610 is proposed to be financed from general fund debt, \$70,000 from free cash, \$85,390 from the tax levy and \$40,500 each from water and wastewater fund debt): This is an annual request to replace equipment that is beyond its useful life and whose mechanical condition no longer meets the work requirements. The Department of Public Works has an inventory of 160 pieces of equipment including sedans, hybrid SUVs, construction vehicles and specialized equipment used to mow parks, plow snow, repair streets and complete a variety of other projects. Without regular equipment replacement, the efficiency and cost effectiveness of the DPW's operations would be handicapped due to equipment down time and excessive repair costs. FY13 requests are for 1- 3 Yard Rubber Tire Front End Loader - Highway Division (\$185,000); 1-F450 with utility body, lift gate and plow- Water and Wastewater Divisions (\$90,000) with \$40,500 from water debt, \$40,500 from wastewater debt and \$9,000 for the plow setup from the general fund debt; 1 Rack Body Truck with Crane -

Forestry Division (\$180,000); 1-John Deere Tractor with Attachments - Park Division (\$60,000); and 1-F450 Dump Truck with Plow - Park Division (\$80,000).

Comprehensive Watershed Storm Water Management System - \$165,000 (\$65,000 general fund debt and \$100,000 free cash): This request is to complete the 3rd of three watershed studies to identify impediments to drainage that can result in neighborhood flooding including sediment buildup in brooks and wetlands, culvert deterioration and blockages that reduce the volume of water handled by the drainage system. To date, the Charles River watershed management plan has been completed and the Shawsheen watershed management plan is in process. \$100,000 of this request is to develop the plan for the Mystic River Watershed. An additional \$65,000 is being requested to begin design of non-culvert projects already identified. Future funding requests will be for projects identified by the studies in process or proposed.

Town-wide Signalization Improvements - \$125,000: This request is for funds to update traffic and pedestrian signals identified through a signal inventory and compliance study that was funded last fiscal year that included assessments of ADA compliance, condition, signal timing, delays, and a prioritization of the signals needing attention. It is proposed that the funding requested will be applied to improvements at the intersection of Waltham Street and Worthen Road.

Sidewalk Improvements and Easements - \$300,000: This is an annual request to rebuild and/or repave existing asphalt sidewalks that are deteriorated and to construct new sidewalks with bituminous and granite or asphalt curbing. Sidewalk improvements will support and enhance pedestrian safety and the Safe Routes to School Program. Sidewalk projects will be chosen from the Sidewalk Committee's Master Plan and all work will be ADA compliant.

Park Improvements – Hard Court Resurfacing - \$120,000: This is a request for funding to begin a multi-year program of hard court resurfacing including neighborhood Basketball Courts, the Center Track and the Tennis Courts at the Center Complex and Clarke Middle School. The FY2013 request of \$120,000 is for the resurfacing and striping of the Center Track. The track is made of an all weather resilient track surface that was installed in 1982. The track was resurfaced in 2000, but is beginning to show significant signs of wear. This is the last resurfacing that the track can undergo and should give the track 5 to 6 more years of life before it needs to be totally reconstructed.

Park Improvements – Athletic Fields - \$60,000: The Recreation Department and the Public Works Department oversee the maintenance of the school and town athletic facilities. The Town of Lexington athletic fields see excessive use and irrigation improvements are critical to maintaining turf grass and providing a quality facility. This is a request for funding of a multi-year project of improvements to town athletic fields. The FY2013 request of \$60,000 is for the installation of a new in-ground irrigation system at Garfield Park for the baseball field area, and additional irrigation lines at the Clarke and Diamond School playfields for the baseball and softball fields to provide complete coverage of these areas.

Park and Playground Improvements - \$65,000: This is a request for funding of a multi-year program to renovate playground equipment at various parks around town. As the equipment continues to age and deteriorate, more frequent inspections, repairs and equipment removal will be needed to ensure that the users are safe. This is neither cost effective nor efficient. Renovation of the current equipment, use zones, and surfacing will bring it into compliance with generally accepted safety and accessibility standards. The FY2013 request of \$65,000 is for the renovation of the playground equipment at Adams Playground, located

behind the Waldorf School on Massachusetts Avenue. The improvements will include construction of a new ADA compliant play structure for children ages 5 to 12, a new swing set and installation of appropriate safety surfacing under and around the playground structure and swings. The Town will work with the Waldorf School to partner resources for the playground renovations.

CBD Sidewalk/Street Improvements/Landscaping – Design and Engineering-

\$240,000: This project is to restore and improve the center sidewalks, roadways, and street trees and furniture. Proposed funding in FY13 of \$240,000 would be used to provide 25% stage design (survey design) leading to construction of the plan expected to begin in FY 14. The construction is estimated at \$3.6 to \$4.0 million. The construction phase is likely to include reconstruction of Massachusetts Avenue from Woburn Street to Harrington Road, the restoration, removal and replacement of the forty-year-old brick sidewalk along the northerly side of Massachusetts Avenue from Depot Square to the exit of Town Hall as well as other aspects developed in the Master Plan. In addition to the restoration of these areas, all of the existing pedestrian corridors and ramps will be brought into ADA compliance and the alley between 1761-1775 Massachusetts Avenue (Bank of America) will be closed to vehicular traffic.

Public Facilities Projects

Grounds Vehicle (\$80,000): This request is to fund the replacement of one of two existing vehicles used to maintain the grounds around school buildings and transport items among the schools. The vehicles have been used beyond their useful lives and require increasingly expensive repairs that result in excessive downtime affecting operations. It is proposed to replace the 2000 GMC Sierra in FY 2013 and a request will be made for FY 2014 to replace the 2000 Chevy GMT400. The vehicles will be replaced with Ford F350 4x4 trucks equipped with plows, spreaders, lift gates, and heavy duty platform bodies with stake sides.

Extraordinary School Repair Projects - \$610,000 (\$322,316 from free cash and \$287,685 from general fund debt): This request is to fund multiple projects that are characterized as extraordinary repairs. They include:

- **School Building Flooring Program (\$125,000):** This is a multi-year project that will replace carpet, vinyl tile, and ceramic tile flooring systems that have failed or are beyond their useful life and exceed \$25,000 in cost. Flooring systems must be replaced periodically to insure the surfaces are safe and cleanable. Worn or broken flooring creates a tripping hazard, can provide harborage for bacteria and water, and is difficult to clean. Smaller repairs of flooring components are funded through the operating budget.
- **School Window Treatments Extraordinary Repair - \$50,000:** The majority of Lexington's school buildings have inoperable horizontal blinds that were installed when the buildings were constructed. This multi-year project will replace these window treatments with low maintenance solar shades to increase energy efficiency, control sun glare, and improve overall lighting control in the educational space.
- **School Locker Replacement Program - \$150,000:** Student and athletic lockers provide a safe and secure means for students to protect their personal belongings while in school. Due to constant use they are subject to wear and tear. This project will replace student lockers at Diamond Middle School that cannot be repaired because replacement parts are no longer available. These lockers are the original lockers from the last school construction project. Once replaced, they will be maintained through the

Public Facilities annual operating budget. This is the last year of a multi-year project as the need for school lockers has been addressed.

- **Hastings Elementary School Improvements - \$87,000:** This request is for design and construction funds for various improvements to the Hastings Elementary School. At present, the lower level of the school does not have adult restrooms, which is a problem for staff. In addition, the upper level corridor's suspended ceiling experiences significant solar gain from the roof mounted skylights that bring daylight into the corridor, which makes for uncomfortable conditions due to overheating. This project will construct two adult restrooms. This will also have the ancillary benefit of creating improved circulation into the cafeteria space and freeing up space for the construction of two needed offices in the lower entrance area. To address the overheating in the upper level corridor, exhaust fans and controls will be installed in the ceiling plenum allowing the venting of excess heat to the outside.
- **Clarke Gymnasium Storage Area (\$28,000):** This request is for funds to remove the gymnasium sliding wall system at Clarke and construct a storage area in the vacated space. The sliding wall system has not been used for several years and is not in an operable condition. In addition, bleachers and ductwork have been installed that prevent the wall from being fully utilized. The gymnasium has built in storage that does not meet the needs for the program. Removing the wall system and constructing a storage area will make the space available for use.
- **Convert Space for Pre-Kindergarten Occupational Therapy - \$60,000:** This request is for funding for the renovation of existing space at Harrington School so that the Pre-Kindergarten Occupational Therapy program can return from temporary space at the Old Harrington School. The renovation includes removing the computer lab and relocating the literacy specialist and "leveled literacy" library.
- **Convert Computer Lab to Classroom – Fiske School - \$60,000:** This request is to convert the computer lab at Fiske School into a general classroom. Projections for the coming year indicate the need for an additional classroom. The computer-related educational requirements at the school can be met with laptop computers in carts utilizing the wireless network.
- **Sound Proofing of Classroom spaces for hearing impaired program Diamond Middle - \$50,000:** The Diamond Middle School currently has one set of classrooms engineered to address the needs of hearing impaired students. With hearing impaired students at each grade level there is the need to soundproof a second set of classrooms to meet program demands. This request is for funding to install soundproofing systems within 4 classrooms including HVAC adjustments, ceiling and wall treatments, and other related modifications.

Lexington High School (LHS) Overcrowding - Phase II Renovations - \$400,000: This project is the continuation of \$175,000 of funding authorized at the 2011 Annual Town Meeting for designer services and renovation costs to improve space utilization at LHS and reduce overcrowding, where feasible. The PreK - 12 Master Plan identified overcrowding at LHS as an issue that affects student and faculty programs. Phase II will consolidate information technology staff at the central office and return LHS space to educational use. In addition, the 2012 -2013 school year will require additional classrooms. Opportunities for relocating functions

not critical to the LHS education program are being reviewed for relocation in order to free up additional space for renovation as classrooms.

School Paving Program - \$100,000: This project requests funds for design and construction to maintain school parking and paved pedestrian surfaces in a condition suitable for public use. In the last four years paving improvements have been implemented at Estabrook, Bridge, Bowman, Hastings and Diamond. The Department of Public Facilities and the Department of Public Works Engineering partner on these projects to utilize the DPW paving bids.


School Projects

Classroom and Administrative Furniture - \$83,000: This is an annual request for replacement of furniture that has reached the end of its useful life. Many buildings have not been renovated and need to have classroom furnishings replaced. The schools need cafeteria tables, desks, age appropriate chairs, and teacher desks and chairs, filing cabinets, whiteboards, swing and fitness center equipment as well as funds to dispose of the old furniture.

System wide Technology - \$1,002,000 (\$833,676 general fund debt and \$168,324 tax levy): This request supports the Lexington Public School's Strategic Goal of enhancing the capacity to utilize technology as an instructional and administrative tool. Funding is requested for:

- replacement of the oldest desktop and laptop (\$430,000);
- increasing the number of student workstations at the High School and the two middle schools to to meet different instructional needs in our general education and special education classrooms (\$80,000);
- replacement of printers and peripherals (\$22,000);
- maintaining and updating the LPS local area networks (\$82,000);
- installing a managed wireless network in two elementary schools (\$154,600); and
- providing interactive whiteboards with integrated projection systems in sixty-five of the Grade 3-12 classrooms (\$233,400).


FY2013 RECOMMENDED PROJECTS - WATER FUND DEBT (Table II)

 Town of Lexington - FY 2013 Budget FY 2013 Manager's Recommended Budget: Capital Projects										
TABLE II: FY2013 RECOMMENDED PROJECTS - WATER DEBT										
	PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	ESTIMATED INT. RATE	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
1	DPW Equipment	\$ 40,500	5	4.0%		\$ 810	\$ 9,720	\$ 9,396	\$ 9,072	\$ 8,748
2	Water Distribution System Improvements	\$ 900,000	10	4.0%		\$ 18,000	\$ 126,000	\$ 122,400	\$ 118,800	\$ 115,200
	TOTAL	\$ 940,500				\$ 18,810	\$ 135,720	\$ 131,796	\$ 127,872	\$ 123,948
	AUTHORIZED WATER DEBT SERVICE				FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
A	Subtotal: Authorized and Issued Water Debt Service					\$ 1,238,563	\$ 1,024,685	\$ 855,563	\$ 788,526	\$ 681,862
B	Subtotal - Estimated Debt Service - Approved and Unissued Water Debt Service (short and long-term debt)					\$ 26,717	\$ 188,300	\$ 217,920	\$ 211,540	\$ 205,160
C	Summary: Debt Service on Authorized Debt					\$ 1,265,280	\$ 1,212,985	\$ 1,073,483	\$ 1,000,066	\$ 887,022
D	Subtotal: Projected Debt Service on Proposed Capital Projects					\$ 18,810	\$ 135,720	\$ 131,796	\$ 127,872	\$ 123,948
E	Subtotal - Other Debt-related costs					\$ 15,000	\$ 15,525	\$ 16,068	\$ 16,631	\$ 17,213
F	TOTAL PROJECTED WATER DEBT SERVICE				\$ 1,258,968	\$ 1,299,090	\$ 1,364,230	\$ 1,221,347	\$ 1,144,569	\$ 1,028,182

DPW Equipment - \$428,610 (total equipment replacement cost is \$595,000 of which \$358,610 is proposed to be financed from general fund debt, \$85,390 from the tax levy, \$70,000 from free cash and \$40,500 each from water and wastewater fund debt): (see detailed narrative in general fund debt section). FY2013 funding is being requested for a 1-F450 with utility body, lift gate and plow. The cost of the plow will be borne by the general fund and the remaining cost of the truck will be split equally between the Water and Wastewater Enterprise Funds.

Water Distribution System Improvements - \$900,000: This is an annual request for funding of an on-going program to replace unlined or inadequate water mains and deteriorated service connections, and to eliminate dead ends in water mains. Unlined water mains are subject to corrosion which results in restricted flow and degradation of drinking water quality. Possible locations of water main repair and replacement are Downing Road, Prospect Hill Road, Wachusett Drive and Forest Court. Part of these project costs may be eligible for financing through an MWRA grant/loan program.

FY2013 RECOMMENDED PROJECTS - WASTEWATER FUND DEBT (Table III)

 Town of Lexington - FY 2013 Budget Table III: FY 2013 Manager's Recommended Budget: Capital Projects										
TABLE III: FY2013 RECOMMENDED PROJECTS - WASTEWATER DEBT										
	PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	ESTIMATED INT. RATE	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
1	Wastewater System Improvements	\$1,200,000	10	4.0%		\$ 12,000	\$ 96,000	\$ 165,600	\$ 160,800	\$ 156,000
2	Pump Station Upgrades	\$100,000	10	4.0%		\$ 2,000	\$ 14,000	\$ 13,600	\$ 13,200	\$ 12,800
3	DPW Equipment	40,500	5	4.0%		\$ 810	\$ 9,720	\$ 9,396	\$ 9,072	\$ 8,748
	TOTAL	1,340,500				\$ 14,810	\$ 119,720	\$ 188,596	\$ 183,072	\$ 177,548
AUTHORIZED SEWER DEBT SERV.										
					FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
A	Subtotal: Authorized and Issued Sewer Debt Service					\$ 918,045	\$ 794,581	\$ 753,309	\$ 471,019	\$ 329,904
B	Subtotal - Estimated Debt Service - Approved and Unissued Sewer Debt Service (short and long-term debt)					\$ 14,000	\$ 99,100	\$ 226,200	\$ 220,300	\$ 214,400
C	Summary: Debt Service on Authorized Debt					\$ 932,045	\$ 893,681	\$ 979,509	\$ 691,319	\$ 214,400
D	Subtotal: Projected Debt Service on Proposed Capital Projects					\$ 14,810	\$ 119,720	\$ 188,596	\$ 183,072	\$ 177,548
E	Subtotal - Other Debt-related costs					\$ 10,000	\$ 10,350	\$ 10,712	\$ 11,087	\$ 11,475
F	TOTAL PROJECTED SEWER DEBT SERVICE				\$ 879,713	\$ 956,855	\$ 1,023,751	\$ 1,178,817	\$ 885,478	\$ 403,423

Wastewater System Improvements - \$1,200,000: This is an annual request for rehabilitation of sanitary sewer infrastructure. 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. 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's assessment by the 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. Projects may be eligible for MWRA grant/loan program funding if additional funding is made available. Further identification, prioritization, and repair of sanitary sewer lines in the town to reduce inflow and infiltration into the system

has been ongoing in several sewer basins in town that include, but are not limited, to the Kiln Brook Basin/Tophet Swamp area, the Stimson Ave./Grandview Ave. area, the Parker


Street/downtown area, and the Saddle Club area. Possible future areas of investigation and removal are the Waltham Street/Concord Avenue area and Adams Street area.

Pump Station Upgrades - \$100,000: Lexington has ten sewer pumping stations valued at over \$6 million. This is an ongoing program for upgrade of the stations including bringing them in compliance with federal (OSHA) regulations, and equipment replacement. The pump stations are evaluated every year to ensure they are operating within design parameters. As the system ages, motors and valves need to be replaced and entryways need to be brought up to current OSHA Standards. Pump failure results in sewer surcharges and overflows, which create a public health risk and environmental damage. This year's funding is requested for the Constitution Road Pump Station and the Worthen Road Pump Station.

DPW Equipment - \$428,610 (total equipment replacement cost is \$595,000 of which \$358,610 is proposed to be financed from general fund debt, \$85,390 from the tax levy, \$70,000 from free cash and \$40,500 each from water and wastewater fund debt): (see detailed narrative in general fund debt section). FY2013 funding is being requested for a 1-F450 with utility body, lift gate and plow.

The cost of the plow will be borne by the general fund and the remaining cost of the truck will be split equally between the Water and Wastewater Enterprise Funds.

FY2013 RECOMMENDED PROJECTS – RECREATION FUND DEBT (Table IV)



Town of Lexington - FY 2013 Budget


FY 2013 Manager's Recommended Budget: Capital Projects

TABLE IV: FY2013 RECOMMENDED PROJECTS - RECREATION DEBT

	PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	ESTIMATED INT. RATE	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
	None Proposed	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
	AUTHORIZED REVENUE SUPPORTED DEBT SERV.				FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
A	Subtotal	Approved and Issued Revenue Supported Debt Service				\$ 131,500	\$ 130,600	\$ 100,000	\$ 100,000	\$ 100,000
B	Subtotal	Approved and Unissued Revenue Supported Debt Service				\$ -	\$ -	\$ -	\$ -	\$ -
C	Summary	Approved Revenue Supported Debt Service				\$ 131,500	\$ 130,600	\$ 100,000	\$ 100,000	\$ 100,000
D	Subtotal	Projected Debt Service on Proposed Capital Projects				\$ -	\$ -	\$ -	\$ -	\$ -
E		Other Debt-related costs				\$ -	\$ -	\$ -	\$ -	\$ -
F	TOTAL PROJECTED DEBT SERVICE				\$ 137,200	\$ 131,500	\$ 130,600	\$ 100,000	\$ 100,000	\$ 100,000


No recommendations are being made for debt financing of recreation enterprise fund projects.

FY2013 RECOMMENDED PROJECTS – FUNDING THROUGH PROPOSITION 2 ½ DEBT EXCLUSION (Table V)

 Town of Lexington - FY 2013 Budget FY 2013 Manager's Recommended Budget: Capital Projects										
TABLE V: FY2013 RECOMMENDED PROJECTS - FUNDING THROUGH PROPOSITION 2 1/2 DEBT EXCLUSION										
	PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	EST. BOND INT. RATE	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
1	Estabrook Elementary School Reconstruction ¹	\$ 42,783,546	20	4.00%		\$ 726,231	\$ 2,316,061	\$ 2,264,593	\$ 2,213,125	\$ 2,161,657
2	Bridge/Bowman Renovation ²	\$ 22,700,000	20	4.00%		\$ 1,048,804	\$ 1,950,300	\$ 1,906,960	\$ 1,863,620	\$ 1,820,280
	PROJ. NEW EXCLUDED DEBT SERVICE	\$ 65,483,546				\$ 1,775,035	\$ 4,266,361	\$ 4,171,553	\$ 4,076,745	\$ 3,981,937
APPROVED AND PROPOSED EXCLUDED DEBT SERVICE										
					FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Subtotal	Approved and Issued Excluded Supported Debt Service					4,831,165	4,253,974	4,104,493	3,964,029	3,451,455
Subtotal	Approved and Unissued Excluded Debt Service					36,250	35,125	34,000	32,875	31,750
TOTAL	Approved Excluded Debt Service					4,867,415	4,289,099	4,138,493	3,996,904	3,483,205
Subtotal	Proposed Excluded Debt Service					\$ 1,775,035	\$ 4,266,361	\$ 4,171,553	\$ 4,076,745	\$ 3,981,937
TOTAL	APPROVED AND PROPOSED EXCLUDED DEBT SERVICE				5,721,833	6,642,450	8,555,459	8,310,046	8,073,649	7,465,142
¹ Projected debt service after assumed MSBA reimbursement of 32% based on upper range of current project cost estimates of \$42,783,546. Assumes paydown of \$1,050,000 of notes (less state reimbursement) in FY13 from appropriation for preliminary design approved at the 2011 annual town meeting, and the issuance of approximately \$28.4 million (\$41.7 million less state reimbursement) in bonds in February, 2013. ² Projected debt service assumes a paydown in FY2013 of \$1,030,000 of notes plus accrued interest from appropriations for design approved at the 2010 and 2011 annual town meetings, and issuance of \$21.67 million in bonds in February, 2013 against an authorization approved at the November 2011 special town meeting.										

Estabrook School Reconstruction - \$38,894,133 - \$42,783,456 (The Permanent Building Committee will provide a revised cost estimate in March, 2012): Subsequent to the discovery of polychlorinated biphenyls (PCB's) at the Estabrook School, an Emergency Statement of Interest (SOI) was submitted to the Massachusetts School Building Authority (MSBA) to determine if the replacement of the Estabrook School qualified for support from the MSBA. The MSBA invited Lexington to participate in a Feasibility Study to determine the most economical solution to meet the educational requirements of the school. The Feasibility Study and Schematic Design, funded by the 2011 Annual Town Meeting, is in progress. The Feasibility Study, completed in December, determined that a new three-story school is the Lexington preferred design that satisfies educational/programmatic needs. The estimated project cost for the school ranges from \$38,894,133 - \$42,783,456. The Schematic Design was submitted to MSBA in February, after voter approval on January 24th to fund the project outside the limits of Proposition 2 ½. It is anticipated that the MSBA will agree to a reimbursement of approximately 32% of the project cost and will vote the project scope and budget agreement at its March 28th Board meeting. Site work would begin in the summer of 2012 with construction beginning in the fall 2012 and the new school opening for August 2014.

FY2013 RECOMMENDED PROJECTS – COMPOST REVOLVING FUND CAPITAL (Table VI)




Town of Lexington - FY 2013 Budget

FY 2013 Manager's Recommended Budget: Capital Projects

TABLE VI: FY2013 RECOMMENDED PROJECTS - COMPOST REVOLVING FUND DEBT											
	PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	ESTIMATED INT. RATE	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	
	Culvert Replacement (\$390,000)	\$ 325,000	10	4.0%		\$ 6,500	\$ 45,500	\$ 44,200	\$ 42,900	\$ 41,600	
	TOTAL	\$ 325,000				\$ 6,500	\$ 45,500	\$ 44,200	\$ 42,900	\$ 41,600	
AUTHORIZED REVENUE SUPPORTED DEBT SERV.					FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	
A	Subtotal	Approved and Issued Revenue Supported Debt Service				\$ 43,406	\$ 42,571	\$ -	\$ -	\$ -	
B	Subtotal	Approved and Unissued Revenue Supported Debt Service				\$ -	\$ -	\$ -	\$ -	\$ -	
C	Summary	Approved Revenue Supported Debt Service				\$ 43,406	\$ 42,571	\$ -	\$ -	\$ -	
D	Subtotal	Projected Debt Service on Proposed Capital Projects				\$ 6,500	\$ 45,500	\$ 44,200	\$ 42,900	\$ 41,600	
E	Other Debt-related costs					\$ -	\$ -	\$ -	\$ -	\$ -	
F	TOTAL PROJECTED DEBT SERVICE					\$ 44,658	\$ 49,906	\$ 88,071	\$ 44,200	\$ 42,900	\$ 41,600

Culvert Replacement - \$390,000 (\$325,000 from the Compost revolving fund and \$65,000 from free cash): The 2011 Annual Town Meeting appropriated \$65,000 for the survey, design and permitting for repairs to three corrugated metal pipe arch culverts under the access road to the Hartwell Avenue Compost Facility that have failed due to rust and separation at the pipe connection joints. \$325,000 of this request is for the replacement of these culverts. \$65,000 of this request is for the design of repairs to culverts identified in the storm drainage studies conducted by the Town with likely locations being Valleyfield Road and Revere Street.

FY2013 RECOMMENDED PROJECTS – CASH CAPITAL (Table VII)

 Town of Lexington - FY 2013 Budget FY 2013 Manager's Recommended Budget: Capital Projects								
TABLE VII: FY2013 RECOMMENDED FUNDING FROM REVENUES (Cash by Source)								
	PROJECT	Free Cash	Tax Levy	Water Retained Earnings	Recreation Retained Earnings	CPA ¹	Other Funding ²	TOTAL COST
SCHOOL PROJECTS								
1	Systemwide Technology (\$1,002,000)		\$ 168,324					\$ 168,324
	SUBTOTAL	\$ -	\$ 168,324	\$ -	\$ -	\$ -	\$ -	\$ 168,324
FACILITIES								
1	School Building Envelope and Systems	\$ 215,000						\$ 215,000
2	Middle School Science Labs and Performing Art Spaces - Evaluation	\$ 35,000						\$ 35,000
3	Diamond Energy Improvements	\$ 25,000						\$ 25,000
4	Municipal Building Envelope and Systems	\$ -	\$ 169,711					\$ 169,711
5	Muzzey Senior Ctr. Upgrade-Phase I Construction					\$ 561,518		\$ 561,518
6	Cary Memorial Building Upgrades - Design					\$ 75,000		\$ 75,000
7	Extraordinary School Repair Projects (\$610,000)	\$ 322,315						\$ 322,315
8	DPF Bid Documents	\$ 75,000						\$ 75,000
9	Hastings Natural Gas Conversion	\$ 45,000						\$ 45,000
10	Town Wide Facility Master Plan	\$ 65,000						\$ 65,000
	SUBTOTAL	\$ 782,315	\$ 169,711	\$ -	\$ -	\$ 636,518	\$ -	\$ 1,588,544
MUNICIPAL PROJECTS								
1	Hydrant Replacement Program	\$ 25,000		\$ 25,000				\$ 50,000
2	Street Improvements		\$ 1,025,586				\$ 930,607	\$ 1,956,193
3	Battle Green Area Master Plan Implementation - Phase II	\$ -				\$ 143,845		\$ 143,845
4	Battle Green Area Master Plan - Parking, Traffic Calming and Safe Pedestrian Access Study - Phase 1: Conceptual Plan	\$ 60,000						\$ 60,000
5	Town-Wide Culvert replacement (\$390,000)	\$ 65,000						\$ 65,000
6	DPW Equipment (\$595,000)	\$ 70,000	\$ 85,390					\$ 155,390
7	Comprehensive Watershed Storm Water Mgmt. (\$165,000)	\$ 100,000						\$ 100,000
8	Center Playfields Drainage - Phase III					\$ 605,718		\$ 605,718
9	Pine Meadows Equipment				\$ 46,000			\$ 46,000
10	Archives and Records Management/Conservation					\$ 150,000		\$ 150,000
11	Paint Mine Barn Preservation					\$ 34,770		\$ 34,770
12	Land Acquisitions					TBD		\$ -
13	Public Safety Radio Connectivity	\$ 50,000						\$ 50,000
14	Concord Avenue Sidewalk Engineering and Easements ³						\$ 250,000	\$ 250,000
15	Town-Wide Electronic Document Mgmt. System	\$ 145,000						\$ 145,000
16	Off-Site Street Improvements Related to the Estabrook School							TBD
	SUBTOTAL	\$ 515,000	\$ 1,110,976	\$ 25,000	\$ 46,000	\$ 934,333	\$ 1,180,607	\$ 3,811,916
OTHER CPA FUNDED PROJECTS								
1	LexHab Set-Aside Funds					\$ 450,000		\$ 450,000
2	Buckman Tavern Historic Structure Report/Restoration Plans					\$ 65,000		\$ 65,000
3	Historical Society Historic Records Preservation					\$ 77,268		\$ 77,268
	Greeley Village Accessible Housing Project					\$ 810,673		\$ 810,673
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,402,941	\$ -	\$ 1,402,941
	TOTAL	\$ 1,297,315	\$ 1,449,011	\$ 25,000	\$ 46,000	\$ 2,973,792	\$ 1,180,607	\$ 6,971,725

¹ CPA totals do not include proposed FY2013 administrative budget of \$150,000 or the FY2013 debt service payment for the Bosa and Cotton Farm properties.

² Proposed Funding for the Street Improvements project is \$1,956,193 of which \$1,025,586 is from the tax levy and derives from an FY2001 override, and \$930,607 in estimated Chapter 90 funding.

³ Concord Avenue Sidewalks source of funding is the Traffic Mitigation Stabilization Fund.

School Projects

System wide Technology - \$1,002,000 (\$833,676 general fund debt and \$168,324 tax levy): See detailed description under general fund debt financed projects.

Department of Public Facilities Projects

School Building Envelope and Systems - \$215,000 (free cash): This project involves performing annual prioritized design, repairs and modifications to prevent deterioration of

school building exteriors and building systems. Proper maintenance of school buildings requires continual investment in the building envelope and building systems. This includes repair of damaged panels and siding, re-caulking and weatherproofing windows and doors, repainting the wood exterior, and extraordinary repairs to mechanical systems. Small, individual items such as failure of a specific door or window or small painting projects will continue to be funded through the operating budget. FY 2013 priorities may include making extraordinary repairs as required to school buildings including educational space modifications from enrollment changes, concrete repairs to spalled concrete at the Diamond roofline, and construction of a loading dock at the Central Office building. Engineering design and preparation of bid documents are included in the request for funding.

Evaluation of Middle School Science Labs and Performing Arts Spaces - \$35,000

(free cash): The two middle schools were renovated approximately 10 years ago. There are concerns from the school administrators that science labs and performing arts spaces no longer adequately support these programs, and that the systems, equipment, and the space plan should be evaluated for alignment with the educational program. This request is for funding to evaluate the adequacy of existing science laboratories, performing arts spaces and associated systems and equipment to meet programmatic needs and make recommendations for enhancements to meet those needs.

Diamond Energy Improvements - \$25,000 (free cash): The Diamond Middle School is second to the High School with the highest energy use per square foot. Low cost energy audits have been conducted by the Massachusetts Department of Energy Resources and National GRID, without realizing identifiable projects to improve efficiencies. This project is requesting funds to perform a more in depth audit of major mechanical systems that will result in a Mechanical Master Plan anticipated to be implemented over a five-year period.

Municipal Building Envelope and Systems - \$169,711 (tax levy): This ongoing capital request includes design and construction repair/replacement projects for the maintenance and upgrade of municipal buildings and systems. Repairs to roofs, windows, mechanical and electrical systems, and interior finishes are required on a continual basis to maintain town facilities for their intended function. The public building infrastructure will always need to be maintained, repaired, and upgraded to prevent structural deterioration and avoid safety hazards. The projects within this program do not increase the size of the public building stock and therefore do not result in increased utility usage or maintenance costs. Projects already identified for FY2013 include the replacement of Cary Library sidewalks and the addition of ventilation to the Cary Library chiller for improved servicing and maintenance.

Muzzey Senior Center Upgrade – Phase I Construction - \$561,518 (CPA funds):

This request for funding addresses critical building improvements needed in the area of accessibility, safety, and energy efficiency at the Lexington Senior Center, located in the Muzzey Condominium at 1475 Massachusetts Ave. Schematic level drawings have been completed for these improvements and funds are now requested for design development and construction documents for the scope of work recommended as well as construction funding for phase I to include the following components: the communicating stair, a limited use/limited access elevator (LULA) inside the Senior Center and to upgrade lighting. It is anticipated that a subsequent request will be made for FY 2014 to implement the remainder of the recommended scope of work preliminarily estimated at approximately \$480,000 to upgrade the HVAC system, improve space utilization, and implement work needed to comply with the requirements of the Massachusetts Architectural Access Board.

Extraordinary School Repair Projects - \$610,000 (\$322,316 from free cash and \$287,685 from general fund debt): *See detailed description under general fund debt financed projects.*

Cary Memorial Building Upgrades - \$75,000 (CPA funds): This request is for funding a 30% design development process, and value engineering of the recommended improvements identified in the building evaluation report, so that the project scope of work can be more thoroughly reviewed by the Town.

Mills Whitaker Architects LLC completed a building evaluation report on June 1, 2011. The report included a comprehensive evaluation of the building and summarized improvements in several areas: accessibility, support spaces, structural, electrical, mechanical, plumbing, stage, and acoustical and audio visual improvements. A single project to implement all improvements is estimated at \$7.7M.

A subsequent request to complete design development and construction documents will be requested at a future Town Meeting. Approximately \$50,000 of this \$75,000 request will be applicable to the future design development and construction documents effort, which was originally budget at \$550,000 for a \$7.7M total project budget.

Public Facilities Bid Documents - \$75,000 (free cash): This request is for funds for professional services to produce design development, construction documents, and/or bid administration services for smaller school projects in anticipation of requests for construction funding at town meeting that have a high probability of approval. This will insure that the projects can be completed in the then-current construction season, which is particularly important for the timely completion of such projects given the short window between the end of school in June and the beginning of school the following August.

Hastings School Natural Gas Conversion - \$45,000 (free cash): This request is for funding to convert the boiler at the Hastings School from oil to natural gas and to remove the existing buried oil tank. It is projected that this conversion will save an estimated \$9,400 per year in fuel costs.

Town Wide Facilities Master Plan - \$65,000 (free cash): This is a request for funds for consulting services to assist the Board of Selectmen in developing a Town Wide Facility Master Plan. Over the last three years, facility studies have been completed for Fire Headquarters, Police Headquarters, Human Services, the Stone Building, the White House, Town Office Building and Cary Memorial Building. The various studies have provided recommendations for facility renovations and/or facility replacements to meet the needs of the various departments and functions and/or to preserve Town assets. The selected consultant would assist the Town in developing an integrated Facilities Master Plan taking into consideration the recommendations from individual studies; the priorities of the Town; the need for efficient sequencing of projects to take advantage of available swing space; the relocation of services to improve adjacencies; and, the financial capacity for the Town to implement the projects.

Municipal Projects

Hydrant Replacement Program - \$50,000 (water retained earnings (\$25,000) and free cash (\$25,000)): There are 1,500 hydrants in Lexington's fire protection system. This is an annual request in a phased project to replace older fire hydrants with new and more efficient hydrants that meet NFPA requirements. The new hydrants will increase fire fighting capacity thus reducing property damage and increasing safety. The new hydrant will be of a break-away design which will cost less to replace when damaged. \$50,000 will fund approximately 25 replacements.

Street Improvements - \$1,956,193 (\$1,025,586 (tax levy) and \$930,607 (Chapter 90 funds)): This request for the annual street resurfacing program is comprised of \$1,025,586 of tax levy dollars of which \$579,502 derives from a 2001 operating budget override, and an anticipated distribution of \$937,638 of Chapter 90 funds. Over and above the \$579,502 in tax levy dollars from the 2001 override, an additional \$281,234 of tax levy support has been recommended for FY13, the maintenance of the same amount of supplemental funding that was approved in FY12. An additional \$164,850 in tax levy dollars has been added that represents the residual balance of the revenue allocated to municipal operations per the FY13 Revenue Allocation model. Funds will be used for design, inspections, engineering, repair, reconstruction, and resurfacing. It is anticipated that a portion of Waltham Street and other roadways to be determined will be repaired within this appropriation.

Battle Green Area Master Plan Implementation – Phase 2 - \$143,845 (CPA funds): The Selectmen authorized the Tourism Committee to conduct a master planning process for the Battle Green. The Battle Green Master Plan completed by the firm Past Designs was accepted by the Board of Selectmen in March 2010. The Master Plan implementation is broken out into multiple phases. Phase 1, which deals with monument restoration and treatment to the monument areas, was funded at the 2011 annual town meeting and will begin in the spring. This FY 2013 request for funding is for Phase 2 which will address the paths around the Battle Green and Belfry Hill, granite at the Obelisk and the fence at Ye Olde Burying Ground. Phase 3 would be for path restoration and landscape restoration at the Buckman Tavern and Visitor's Center, access improvements for Belfry Hill, and site amenities throughout the area.

Battle Green Area Master Plan - Parking, Traffic Calming and Safe Pedestrian Access Study – Phase 1: Conceptual Plan - \$60,000 (free cash): Off site/off street parking is currently difficult for visitors to find and can compete with parking needs of the Center commercial and retail businesses. The current crosswalk system is dangerous and does not reflect the travel paths most frequently used by tourists/visitors. Tour buses also require a safe area to allow visitors to disembark and then park safely. Consistent with Recommendation 7 from the Battle Green Area Master Plan, this request is to undertake a parking and traffic study that will include an analysis of parking for autos along Massachusetts Ave. and Bedford Street, alternative analysis for parking if these spaces were eliminated, and options for bus drop-off and parking. This study would be coordinated with the traffic study for the Center commercial area that was funded in the FY12 Economic Development Office budget. The purpose of this study will be to develop conceptual plans for review by Town boards and committees. Once a plan is agreed to, Phase 2 will involve engineering documents sufficient for bidding any necessary work.

Culvert Replacement - \$390,000 (\$325,000 from the Compost revolving fund and \$65,000 from free cash): *See detailed description under Compost Revolving Fund Capital.*

DPW Equipment - \$428,610 (total equipment replacement cost is \$595,000 of which \$358,610 is proposed to be financed from general fund debt, \$85,390 from the tax levy, \$70,000 from free cash and \$40,500 each from water and wastewater fund debt): *See detailed narrative in general fund debt section.*

Comprehensive Watershed Storm Water Management System - \$165,000 (\$65,000 general fund debt and \$100,000 free cash): *See detailed narrative in general fund debt section.*

Center Playfields Drainage Implementation - Phase III - \$605,718 (CPA funds): The Center Playfields Complex is the most heavily used Recreation complex in the Town. It is used by the schools, adult and youth leagues and the general public. The entire 23-acre area has very poor drainage conditions resulting in standing water, soft field areas, and reduced turf cover and quality that leads to unsafe and unplayable conditions. Funds requested for FY13 are the third phase of a three-year project costing \$2.39 million at completion. Work to be done in Phase III includes drainage improvements on the practice field area along Worthen Road, the little league baseball/JV softball field, the parking area, and the Center Track area. The work will involve installing new drain systems and grading in an effort to move water off of the fields and collect it so that flooding and standing water conditions do not occur. This will allow the fields to dry faster and improve playability and safety. This project will be overseen by the Town Engineer.

Pine Meadows Equipment - \$46,000 (Recreation Fund retained earnings): The FY2013 funding request is to replace the fairway mower at Pine Meadows Golf Course. The existing fairway mower, which is used three times a week to mow approximately 13 acres per session throughout the golf season, is 8 years old and is beyond its useful life. As equipment comes closer to its life expectancy, it does not operate efficiently and effectively. When equipment is out of service for repairs, the golf course is not being groomed properly. The overall aesthetic quality of a golf course is very important to its financial success. The quality of the turf and grooming of the course is critical to the overall operation.

Archives and Records Management/Records Conservation - \$150,000 (CPA funds): This is the 5th of a 5-year request for funding of conservation & preservation of historic municipal documents and records to secure the permanent and vital records created by municipal departments for proper retention, archiving and perpetual access. Previous conservation efforts have been directed toward early 17th, 18th, and 19th century municipal records. Efforts for year 5 will complete microfilming and digitization of some of the conserved/preserved records and target early 20th century municipal records requiring conservation, preservation, microfilming and digitization for ready access voter registers, records of the Selectmen, Cemetery records, registers of vital records, and deed and agreement files. Development of the Archives portal for a virtual exhibit in celebration of Lexington's 300th anniversary will be completed through the processing and indexing of digitized materials from which the virtual exhibit will draw.

Paint Mine Barn Preservation - \$34,770 (CPA funds): The Paint Mine Barn is a structure located in Paint Mine Conservation Area, between the end of Mountain Road and Hennessey Field. The Historical Commission has designated the structure as a significant building. It was acquired by the Town in 1961 and transferred to the Conservation Commission in 2000. In the distant past, it served as a horse barn to stable horses that grazed in the meadow that is now Hennessey Field, but has since sat unused. The building is 80 feet long by 20 feet wide. Seven

old stalls, a space that apparently was used as an office, and a hallway space make up the interior of the barn. Funds are being requested to preserve the barn so that it can be used as storage for tools, lumber, supplies, and equipment for the Conservation Division. The Town Building Commissioner has inspected the structure and it is his opinion that it can be restored. Funds requested are for materials only as project labor will be provided by students through the Minuteman Regional Vocation Technical School.

Land Acquisitions – TBD (CPA funds): This proposal initiated by the Board of Selectmen is for the potential purchase of the Wright Farm on Grove Street. This parcel has long been of conservation interest. The CPC has approved the commissioning of two appraisals for the property, and negotiations are on-going. There is no current estimate of the cost for this acquisition.

Public Safety Radio Connectivity - \$50,000 (free cash): At the Special Town Meeting held in November 2011, \$180,000 was appropriated to improve and stabilize the existing fire radio communications system. In presenting the request for funding in November, it was disclosed that it was the recommendation Fire Department, based on conversations with communications specialists, that in addition to stabilizing the existing system, there was a need to explore the installation of a redundant system that would back up the primary system in the event it went down during a severe weather event or other disaster. The need to explore a back-up system also extends to the Police and Public Works Departments. This request is for funds to engage a communications consultant to assess our current communication needs and make recommendations for solutions to address those needs in all three Departments.

Concord Avenue Sidewalk Engineering and Easements - \$250,000 (Traffic Mitigation Stabilization Fund): This request is for funding of a survey and design for sidewalks along Concord Avenue from Spring Street to Waltham Street. Currently there are no sidewalks along Concord Avenue in this section. The installation would be for an approximate total length of 1.1 miles and would likely include, but not be limited to, retaining walls, drainage improvements, tree removal, and pedestrian crossings. Future funding requests for construction are roughly estimated at \$2,000,000.

Town Wide Electronic Document Management System - \$145,000 (free cash): At the 2011 annual town meeting, an appropriation was approved to fund a joint effort of municipal departments and the school department to expand both the capability and capacity of our existing document management system (Laserfiche) to include school documentation and file management and to expand archive storage capacity. This FY2013 request is for additional funding for scanning of documents in the ongoing effort to populate the document management system and to create the baseline database. Additionally, FY2013 includes some funding to maximize the utilization of the new acquired modules and apply them to School and Municipal department needs. It includes some custom programming and additional training funding. It is anticipated that additional funding will be requested in FY2014 for additional scanning services.

Off-Site Street Improvements Related to the Estabrook School (\$TBD): This request is for funding design, engineering and possibly construction of street improvements to reduce queuing on Grove Street resulting from pick-ups/drop-offs at the Estabrook School. The work proposed is likely to include sight distance improvements and signalization at the existing Estabrook School driveway, and intersection realignment and sight distance improvements at the intersection of Grove Street and Robinson Road. Improvements along Robinson Road i

include minor widening, sight distance improvements, drainage installation related to increased impervious area, and potential sidewalk installation. These improvements are based on recommendations from the Estabrook School access ad-hoc task force, and public safety Departments.

Other CPA-Funded Projects

LexHAB Set-Aside for Housing Acquisition - \$450,000: This request is made by LexHAB for \$450,000 in set-aside funds for the acquisition and/or creation of affordable housing units in Lexington. These CPA funds would be available throughout the fiscal year for the purchase of affordable units. Units will be consistent with priorities established in 2011 by the CPC, including affordable housing deed restrictions, and inclusion on Town's Subsidized Housing Inventory (SHI). The goal of this project is to streamline the process by which LexHAB acquires and creates affordable housing units and receives State approval for them.

Buckman Tavern Historic Structure Report/Restoration Plan - \$65,000: This request for \$65,000 in CPA funds is made on behalf of the Historical Society and is for the commissioning of a Historic Structure Report and a building needs assessment for the Buckman Tavern. Although the building has been studied on a number of occasions, a definitive study of its architectural and human history is needed before further work on the Tavern is undertaken. The outcome of this project will be (1) a report on the human and architectural history of the Tavern, (2) definitive dating of the building, (3) a building needs assessment report, and (4) construction plans and specifications for an FY14 restoration project.

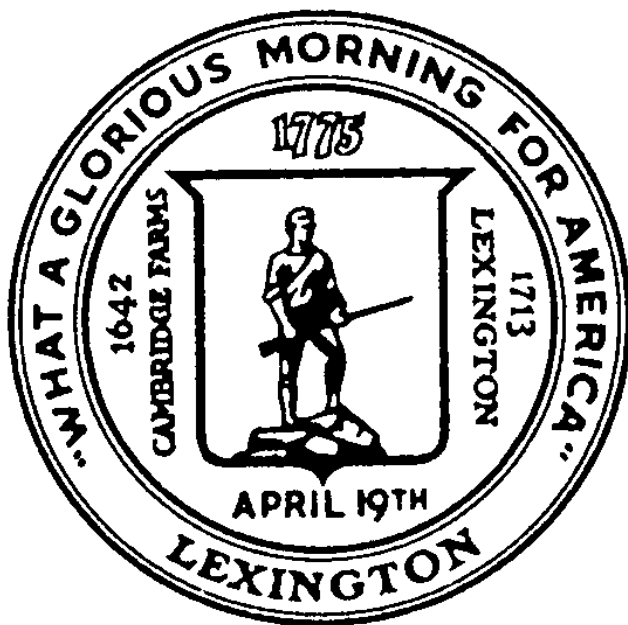
Historical Society Historic Records Preservation - \$77,268: In anticipation of the Town's 300th anniversary, and in collaboration with the Town, the Historical Society has requested \$77,268 in CPA funds to conserve and digitize some of its most important historic records. These include the bound church records of the First Parish Church which date to 1696, individual records of early Lexington (such as military service, slave ownership etc), and two Paul Revere engravings. These important records would be preserved and digitized, and would ultimately be available through the Town's historic records "portal".

Greeley Village Accessible Housing Project - \$810,673: This project, sponsored by the Lexington Housing Authority, seeks \$810,673 in CPA funds for the design and construction of four accessible housing units at Greeley Village. Presently the housing development does not meet the State's mandated 5% requirement for accessible units. This project would involve constructing four new units, and has received an initial commitment from the Massachusetts Dept. of Housing and Community Development for a \$300,000 grant and a commitment for the Minuteman Career and Technology High School for construction assistance.

DEFERRED FY2013 CAPITAL REQUESTS AND FY2014 TO FY2017 CAPITAL REQUESTS							
Department	Project Name	FY 2013 Deferred	FY 2014	FY 2015	FY 2016	FY 2017	Total
Fire							
	Ambulance	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
	Fire Pumper Replacement	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 495,000	\$ 1,495,000
	East Lexington Fire Station Physical Fitness Room	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
	Portable Radio Replacement	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
	Fire Headquarters Replacement	\$ -	\$ 300,000	\$ 12,700,000			\$ 13,000,000
	Public Safety Radio Connectivity	\$ -	TBD	\$ -	\$ -	\$ -	TBD
		\$ -	\$ 300,000	\$ 13,750,000	\$ 75,000	\$ 495,000	\$ 14,620,000
MIS							
	Head End Equipment Replacement - phase IV	\$ -	\$ 60,000	\$ 125,000	\$ 250,000	\$ -	\$ 435,000
	MIS Technology Improvement Program	\$ -	\$ 140,000	\$ -	\$ 64,000	\$ -	\$ 204,000
	Replace Town Wide Phone Systems	\$ -	\$ 146,000	\$ 255,000	\$ 52,000	\$ 204,000	\$ 657,000
	Town Wide Electronic Document Management System	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
		\$ -	\$ 406,000	\$ 380,000	\$ 366,000	\$ 204,000	\$ 1,356,000
Police							
	Police Station; Renovation and Add-on Design and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	TBD
	Software (Police & Fire/EMS)	\$ -	\$ -	\$ -	\$ -	\$ 410,000	\$ 410,000
		\$ -	\$ -	\$ -	\$ -	\$ 410,000	\$ 410,000
Public Facilities							
	Municipal Building Envelope and Systems	\$ -	\$ 173,954	\$ 178,302	\$ 182,760	\$ 187,329	\$ 722,345
	Muzzei Senior Center Upgrade-Phase II Construction	\$ -	\$ 478,926	\$ -	\$ -	\$ -	\$ 478,926
	Community Center Construction	\$ -	\$ -	\$ -	\$ -	\$ -	TBD
	Restoration of the Stone Building	\$ -	\$ -	\$ -	\$ -	\$ -	TBD
	White House Stabilization	\$ 381,000	\$ -	\$ -	\$ -	\$ -	\$ 381,000
	LHS Heating Systems Upgrade Phases 2, 3 & 4	\$ -	\$ 250,000	\$ 1,150,000	\$ 2,250,000	\$ -	\$ 3,650,000
	Cary Memorial Building Upgrade	\$ 475,000	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,675,000
	Public Facilities Grounds Vehicle	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
	Public Facilities Bid Documents	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000
	Diamond Energy Improvements	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
	School Building Roofing Program	\$ -	\$ 157,930	\$ -	\$ 396,162	\$ -	\$ 554,092
	School Building Envelope Program	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
	Clarke Auditorium Lighting and Technology Upgrade	\$ 220,000	\$ 120,000	\$ 55,000	\$ -	\$ -	\$ 395,000
	Middle School Science and Performing Arts Spaces	\$ -	\$ 465,000	\$ 175,000	\$ -	\$ -	\$ 640,000
	School Building Flooring Program	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 500,000
	Energy Saving Projects	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
	School Window Treatments Extraordinary Repair		\$ 50,000	\$ 50,000	\$ 25,000		\$ 125,000
	School Paving Program		\$ 75,000	\$ 75,000	\$ 75,000		\$ 225,000
	School Interior Painting Program	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 600,000
	LHS Overcrowding - Phase 2	\$ -	\$ 250,000	\$ 250,000	\$ 250,000		\$ 750,000
		\$ 1,176,000	\$ 10,120,810	\$ 2,783,302	\$ 4,028,922	\$ 1,037,329	\$ 19,146,363
Public Works							
	Mass Ave - Three Intersections Improvement	\$ 212,500	\$ 262,500	\$ 40,000	\$ 6,000,000	\$ -	\$ 6,515,000
	Dam Repair	\$ -	\$ 10,000	\$ 100,000	\$ 400,000	\$ -	\$ 510,000
	Street Improvements	\$ -	\$ 1,820,068	\$ 1,842,305	\$ 1,885,097	\$ 1,888,459	\$ 7,415,929
	Water Distribution System Improvements	\$ -	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 3,600,000
	Wastewater System Improvements	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 4,800,000
	Battle Green Master Plan	\$ -	\$ 599,755				\$ 599,755
	Town Wide Culvert Replacement	\$ -	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 1,560,000
	Storm Drainage Improvements and NPDES compliance	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
	DPW Equipment	\$ -	\$ 861,900	\$ 623,376	\$ 604,200	\$ 691,200	\$ 2,780,676
	Hastings Park Irrigation	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
	Hydrant Replacement Program	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
	Comprehensive Watershed Storm Water Management Study and Implementation	\$ -	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 1,560,000
	Town-wide Signalization Improvements	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 500,000
	Pump Station Upgrades	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
	Automatic Meter Reading System	\$ -	\$ 707,250	\$ 546,000	\$ 546,000	\$ -	\$ 1,799,250
	CBD Sidewalks/Roadway	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 3,600,000
	Traffic Mitigation	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
	Sidewalk Improvement	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,600,000
	Park Improvements - Athletic Fields	\$ -	\$ 250,000	\$ 310,000	\$ 320,000	\$ 200,000	\$ 1,080,000
	Concord Avenue Sidewalks	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
		\$ 282,500	\$ 11,816,473	\$ 8,766,681	\$ 15,040,297	\$ 6,884,659	\$ 42,790,610

DEFERRED FY2013 CAPITAL REQUESTS AND FY2014 TO FY2017 CAPITAL REQUESTS (continued)							
Department	Project Name	FY 2013 Deferred	FY 2014	FY 2015	FY 2016	FY 2017	Total
<i>Library</i>							
	Material Handling and Workflow	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	RFID Conversion Project	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
		\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
<i>Recreation</i>							
	Park Improvements- Hard Court Resurfacing	\$ -	\$ -	\$ 85,000	\$ 50,000	\$ 50,000	\$ 185,000
	Center Track Area Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
	Busa Recreation Use	\$ -	\$ 90,000	\$ 716,000	\$ -	\$ -	\$ 806,000
	Town Pool Renovation	\$ -	\$ -	\$ -	\$ -	\$ 1,153,600	\$ 1,153,600
	Pine Meadows Equipment	\$ -	\$ -	\$ 52,000	\$ 45,000	\$ -	\$ 97,000
	Athletic Facility Lighting	\$ -	\$ 269,469	\$ -	\$ 459,370	\$ -	\$ 728,839
	Pine Meadows Improvements	\$ -	\$ -	\$ 267,000	\$ -	\$ -	\$ 267,000
	Park and Playground Improvements	\$ -	\$ 80,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 275,000
	ADA Accessibility Study	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
		\$ -	\$ 349,469	\$ 434,000	\$ 569,370	\$ 1,218,600	\$ 2,571,439
<i>Schools</i>							
	Technology Capital Request	\$ 50,000	\$ 1,050,000	\$ 900,000	\$ 800,000	\$ 800,000	\$ 3,600,000
	Student Services Rm Modification for Hearing Impaired Students	\$ -	\$ 1,790,800	\$ -	\$ -	\$ -	\$ 1,790,800
	Systemwide Replacement of Clock and Bell System	\$ -	\$ -	\$ -	\$ -	\$ -	TBD
	Classroom Furniture	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
		\$ 50,000	\$ 2,940,800	\$ 1,000,000	\$ 900,000	\$ 900,000	\$ 5,790,800
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Selectmen</i>	Leary Property Design	\$ -	TBD	\$ -	\$ -	\$ -	TBD
	Visitor Center Renovations and Expansion	\$ 255,000	\$ 1,402,500	\$ -	\$ -	\$ -	\$ 1,657,500
	Antony Park	\$ -	TBD	\$ -	\$ -	\$ -	TBD
		\$ 255,000	\$ 1,402,500	\$ -	\$ -	\$ -	\$ 1,657,500
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Town Clerk</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Archives & Records Management / Records Conservation & Preservation	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 60,000
		\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 60,000
TOTAL		\$ 1,988,500	\$ 27,356,052	\$ 27,133,983	\$ 20,999,589	\$ 11,149,588	\$ 88,627,712

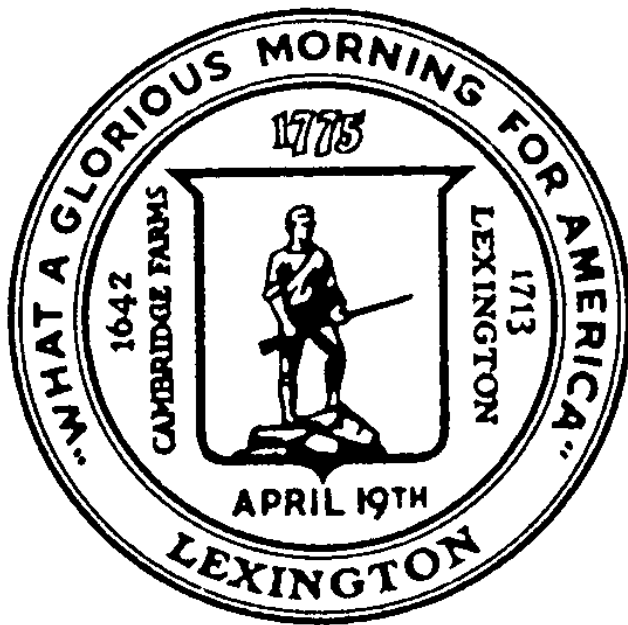
Section XII: Appendices



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

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Appendix A: Program Improvement Request Summary



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Appendix A: Program Improvement Requests

Shared and Municipal Programs 2000 – 8000
FY2013 Recommended Budget: Program Improvements

Program Improvement Request Summary

<u>Program</u>	<u>Department Request</u>	<u>Recommendation</u>	
		<u>Recommended</u>	<u>Not Recommended</u>
sub-total 2400 Public Facilities	\$ 56,033	\$ 56,033	\$ -
sub-total 3000 Public Works	\$ 271,473	\$ 101,473	\$ 170,000
sub-total 4100 Police	\$ 209,721	\$ 39,800	\$ 169,921
sub-total 4200 Fire	\$ 45,694	\$ 45,694	\$ -
sub-total 5110 Library	\$ 22,442	\$ -	\$ 22,442
sub-total 6000 Human Services	\$ 17,342	\$ 17,342	\$ -
sub-total 7100 Community Development	\$ 139,260	\$ 100,772	\$ 38,488
sub-total 7200 Planning	\$ -	\$ -	\$ -
sub-total 7300 Economic Development	\$ 25,000	\$ 10,000	\$ 15,000
sub-total 8100 Board of Selectmen	\$ 25,000	\$ 25,000	\$ -
sub-total 8200 Town Manager's Office	\$ 33,939	\$ 33,939	\$ 0
sub-total 8300 Town Committees	\$ 10,000	\$ 10,000	\$ -
sub-total 8400 Finance	\$ 82,204	\$ 71,002	\$ 11,202
sub-total 8600 MIS	\$ 225,275	\$ 152,775	\$ 72,500
Total Municipal Program Improvement Requests	\$ 1,163,384	\$ 663,830	\$ 499,554



Appendix A: Program Improvement Requests Shared and Municipal Programs 2000 – 8000 FY2013 Recommended Budget: Program Improvements

<u>Program</u>	<u>Description</u>	<u>Compensation</u>	<u>Expenses</u>	<u>Benefits</u>	<u>Department Request</u>	<u>Recommendation</u>	
						<u>Recommended</u>	<u>Not Recommended</u>
Public Facilities							
2420 Municipal Facilities	Friday to Monday Custodian	\$ 38,946	\$ -	\$ 17,087	\$ 56,033	\$ 56,033	\$ -
Total Facilities		\$ 38,946		\$ 17,087	\$ 56,033	\$ 56,033	

<u>Program</u>	<u>Description</u>	<u>Compensation</u>	<u>Expenses</u>	<u>Benefits</u>	<u>Department Request</u>	<u>Recommendation</u>	
						<u>Recommended</u>	<u>Not Recommended</u>
Public Works							
3210 Highway Maintenance	Regulatory Sign Inventory/Guard Rail Study		\$ 34,800		\$ 34,800	\$ 34,800	\$ -
3210 Highway Maintenance	Full Time Mechanic	\$ 38,896		\$ 16,980	\$ 55,876	\$ 55,876	\$ -
3210 Highway Maintenance	Center Snow Removal Clean Up	\$ 22,000	\$ 45,000		\$ 67,000		\$ 67,000
3400 Environmental Services	Saturday Sale of Compost Product	\$ 3,000			\$ 3,000	\$ -	\$ 3,000
3400 Environmental Services	Additional Yard Waste Pick-Up		\$ 90,000		\$ 90,000	\$ -	\$ 90,000
3310 Public Grounds	2 Seasonal Positions	\$ 10,560		\$ 237	\$ 10,797	\$ 10,797	\$ -
3310 Public Grounds	Ballfield Maintenance Program	\$ 10,000			\$ 10,000	\$ -	\$ 10,000
Total Public Works		\$ 84,456	\$ 169,800	\$ 17,217	\$ 271,473	\$ 101,473	\$ 170,000

<u>Program</u>	<u>Description</u>	<u>Compensation</u>	<u>Expenses</u>	<u>Benefits</u>	<u>Department Request</u>	<u>Recommendation</u>	
						<u>Recommended</u>	<u>Not Recommended</u>
Police							
4120 Patrol and Enforcement	Hire One Police Officer	\$ 72,008		\$ 16,507	\$ 88,515	\$ -	\$ 88,515
4120 Patrol and Enforcement	Mobile Equipment Replacement	\$ -	\$ 19,300		\$ 19,300	\$ 19,300	\$ -
4120 Patrol and Enforcement	Equip. Purchase: Firearms, traffic counters, LIDAR	\$ -	\$ 20,500		\$ 20,500	\$ 20,500	\$ -
4110 Administration	Computer Forensic and Information Specialist	\$ 65,000		\$ 16,406	\$ 81,406	\$ -	\$ 81,406
Total Police		\$ 137,008	\$ 39,800	\$ 32,913	\$ 209,721	\$ 39,800	\$ 169,921

<u>Program</u>	<u>Description</u>	<u>Compensation</u>	<u>Expenses</u>	<u>Benefits</u>	<u>Department Request</u>	<u>Recommendation</u>	
						<u>Recommended</u>	<u>Not Recommended</u>
Fire							
4240- EMS	OT for EMT Recertification Coursework	\$ 21,600			\$ 21,600	\$ 21,600	\$ -
4230 Fire Suppression	Four (4) Fire Lieutenants	\$ 19,807	\$ 4,000	\$ 287	\$ 24,094	\$ 24,094	\$ -
Total Fire		\$ 41,407	\$ 4,000	\$ 287	\$ 45,694	\$ 45,694	\$ -

<u>Program</u>	<u>Description</u>	<u>Compensation</u>	<u>Expenses</u>	<u>Benefits</u>	<u>Department Request</u>	<u>Recommendation</u>	
						<u>Recommended</u>	<u>Not Recommended</u>
Library							
5110 Library Admin	P/T Webmaster	\$ 22,102		\$ 340	\$ 22,442	\$ -	\$ 22,442
Total Fire		\$ 22,102	\$ -	\$ 340	\$ 22,442	\$ -	\$ 22,442

<u>Program</u>	<u>Description</u>	<u>Compensation</u>	<u>Expenses</u>	<u>Benefits</u>	<u>Department Request</u>	<u>Recommendation</u>	
						<u>Recommended</u>	<u>Not Recommended</u>
Human Services							
6110 Administration	P/T Municipal Clerk	\$ 16,773		\$ 569	\$ 17,342	\$ 17,342	\$ -
Total Human Services		\$ 16,773	\$ -	\$ 569	\$ 17,342	\$ 17,342	\$ -

additional

<u>Program</u>	<u>Description</u>	<u>Compensation</u>	<u>Expenses</u>	<u>Benefits</u>	<u>Department Request</u>	<u>Recommendation</u>	
						<u>Recommended</u>	<u>Not Recommended</u>
Community Development							
7120 Regulatory Support	Departmental Clerk	\$ 32,410	\$ -	\$ 16,562	\$ 48,972	\$ 48,972	\$ -
7120 Regulatory Support	Full Time Town Ranger	\$ 22,073	\$ 250	\$ 16,165	\$ 38,488	\$ -	\$ 38,488
7120 Regulatory Support	State Sanitary Code Housing Inspections		\$ 7,500		\$ 7,500	\$ 7,500	\$ -
7130 Conservation	Land Management		\$ 14,300		\$ 14,300	\$ 14,300	\$ -
7110 Building and Zoning	Noise-testing Equipment and Training		\$ 5,000		\$ 5,000	\$ 5,000	\$ -
7110 Building and Zoning	Noise-testing Services		\$ 25,000		\$ 25,000	\$ 25,000	\$ -
Total Community Development		\$ 54,483	\$ 52,050	\$ 32,727	\$ 139,260	\$ 100,772	\$ 38,488

<u>Program</u>	<u>Description</u>	<u>Compensation</u>	<u>Expenses</u>	<u>Benefits</u>	<u>Department Request</u>	<u>Recommendation</u>	
						<u>Recommended</u>	<u>Not Recommended</u>
Planning							
7210 Planning	None		\$ -		\$ -	\$ -	\$ -
Total Planning		\$ -	\$ -		\$ -	\$ -	\$ -

<u>Program</u>	<u>Description</u>	<u>Compensation</u>	<u>Expenses</u>	<u>Benefits</u>	<u>Department Request</u>	<u>Recommendation</u>	
						<u>Recommended</u>	<u>Not Recommended</u>
Economic Development Office							
7300 Tourism	Tourism Marketing		\$ 25,000		\$ 25,000	\$ 10,000	\$ 15,000
Total Economic Development Office		\$ -	\$ 25,000		\$ 25,000	\$ 10,000	\$ 15,000

<u>Program</u>	<u>Description</u>	<u>Compensation</u>	<u>Expenses</u>	<u>Benefits</u>	<u>Department Request</u>	<u>Recommendation</u>	
						<u>Recommended</u>	<u>Not Recommended</u>
Board of Selectmen							
8110 Board of Selectmen	Lexington 300th Celebration		\$ 25,000		\$ 25,000	\$ 25,000	\$ -
Total Board of Selectmen		\$ -	\$ 25,000		\$ 25,000	\$ 25,000	\$ -



Appendix A: Program Improvement Requests

Shared and Municipal Programs 2000 – 8000

FY2013 Recommended Budget: Program Improvements

						Recommendation	
Town Manager						Recommended	Not Recommended
8220 Human Resources	Full Time HR Benefits Specialist	\$ 18,196		\$ 15,743	\$ 33,939	\$ 33,939	\$ -
Total Town Manager		\$ 18,196	\$ -	\$ 15,743	\$ 33,939	\$ 33,939	\$ -

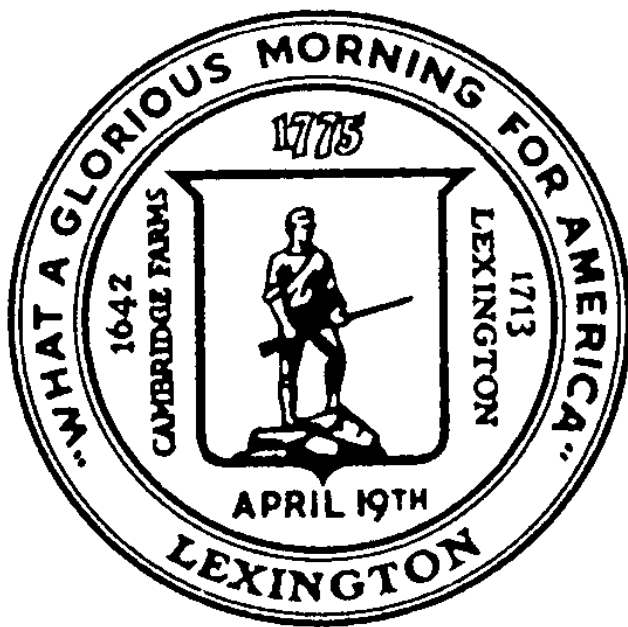
						Recommendation	
Town Committees						Recommended	Not Recommended
Compensation	Expenses	Benefits	Department Request				
8000 Town Committees	Strategic Planning Consultant Phase I	\$ -	\$ 10,000		\$ 10,000	\$ 10,000	\$ -
Total Town Committees		\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -

						Recommendation	
Finance						Recommended	Not Recommended
Compensation	Expenses	Benefits	Department Request				
8430 Assessor	Contractual Work for Cyclical Property Inspections	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ -
8430 Assessor	Increase Hours for Part-Time Clerk	\$ 11,202		\$ 11,202	\$ -	\$ -	\$ 11,202
8410 Comptroller	Full Time Administrative Support Position	\$ 35,000	\$ 16,002	\$ 51,002	\$ 51,002	\$ 51,002	\$ -
Total Finance		\$ 11,202	\$ 20,000	\$ 16,002	\$ 82,204	\$ 71,002	\$ 11,202

						Recommendation	
MIS						Recommended	Not Recommended
Compensation	Expenses	Benefits	Department Request				
8610 MIS	Hire One Additional Staff	\$ 60,000	\$ 16,387	\$ 76,387	\$ 76,387	\$ 76,387	\$ -
8610 MIS	Mobile Devices for Staff	\$ 43,000	\$ -	\$ 43,000	\$ -	\$ -	\$ 43,000
8610 MIS	Wireless Access for Staff	\$ -	\$ 19,500	\$ 19,500	\$ -	\$ -	\$ 19,500
8610 MIS	Town Website Renewal	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
8610 MIS	Webmaster	\$ 60,000	\$ 16,387	\$ 76,387	\$ 76,387	\$ 76,387	\$ -
Total MIS		\$ 120,000	\$ 72,500	\$ 32,775	\$ 225,275	\$ 152,775	\$ 72,500
Sub-Total Programs 2000-8000		\$ 544,573	\$ 418,150	\$ 165,661	\$ 1,163,384	\$ 663,830	\$ 499,554

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Appendix B: Budget Information



Budget Bylaw– Table of Contents

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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 Appropriation 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

Each year the Capital Expenditures Committee shall request and receive from the Town boards and departments a list of all capital expenditures that may be required within the ensuing five-year period. The Committee shall consider the relative need, timing and cost of these projects, the adequacy thereof and the effect these expenditures might have on the financial position of the Town.

The Committee shall prior to each annual 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 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 publication may be combined with and distributed at the same time as the Appropriation Committee report.

[Amended 3-16-1981 ATM by Art. 11; 3-23-2009 ATM by Art. 33]

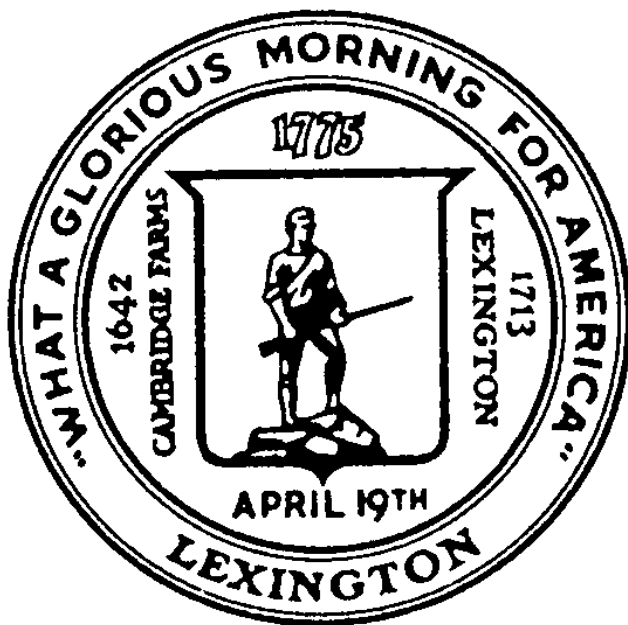
Override History

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 votes to authorize the Town to raise taxes above the tax levy limit: an operating override or a debt exclusion. A debt exclusion is a temporary increase in the tax levy limit to fund the debt service associated with a capital project. A debt exclusion requires a majority vote but does not become a permanent part of the tax levy. 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
Jan 2012	2012	Debt Exclusion		
		Estabrook School Reconstruction	\$ 29,100,000	Approved
		Bridge and Bowman Schools Renovations	\$ 22,700,000	Approved
Jun 2007	2008	Override		
		Schools	\$ 3,981,589	Approved
	2008	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



Summary of Town Fund Balances

Combined Summary of Revenues & Expenditures - FY 2011 Actual

This spreadsheet shows beginning and ending fund balances for FY 2011. Beginning balances (as of July 1, 2010) 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 2011 actuals 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	\$21,098,957	\$ 27,589,410	\$ 21,892,773	\$ 3,351,948	\$ 14,905,404	\$ 2,178,763	\$16,880,016	\$107,897,271
REVENUES								
Property Taxes, net	\$ 127,472,797				\$ 3,207,758			\$ 130,680,555
Intergovernmental	\$ 8,482,262	\$ 448,635			\$ 9,507,248		\$ 15,398	\$ 18,453,543
MV & Other Excise Tax	\$ 5,237,128							\$ 5,237,128
Departmental Fees & Charges	\$ 3,227,583	\$ 7,427,334	\$ 7,961,868	\$ 1,869,797	\$ 9,199,700		\$ 1,674	\$ 29,687,956
Investment Income	\$ 431,844	\$ 8,868	\$ 9,003	\$ 7,750	\$ 42,924		\$ 516,052	\$ 1,016,441
Special Assessments	\$ 44,330							\$ 44,330
In-Lieu Payments	\$ 500,045							\$ 500,045
Penalties & Interest	\$ 568,595	\$ 52,352	\$ 30,475		\$ 7,794			\$ 659,215
Licenses & Permits	\$ 1,789,613							\$ 1,789,613
Fines & Forfeits	\$ 317,289							\$ 317,289
Bond Proceeds		\$ 16,940	\$ 48,833		\$ 626,020	\$ 2,441,394		\$ 3,133,187
Employee Contributions/Other							\$ 26,299,901	\$ 26,299,901
TOTAL REVENUES:	\$ 148,071,486	\$ 7,954,129	\$ 8,050,179	\$ 1,877,547	\$ 22,591,444	\$ 2,441,394	\$ 26,833,024	\$ 217,819,203
Transfers from other funds	\$ 2,619,365		\$ 25,000	\$ 50,000	\$ 1,070,112	\$ 1,098,000	\$ 1,967,949	\$ 6,830,426
TOTAL AVAILABLE RESOURCES	\$ 150,690,851	\$ 7,954,129	\$ 8,075,179	\$ 1,927,547	\$ 23,661,556	\$ 3,539,394	\$ 28,800,973	\$ 224,649,629
EXPENDITURES								
General Government	\$ 14,071,356				\$ 4,431,797	\$ 570,146		\$ 19,073,299
Public Safety	\$ 11,235,784				\$ 1,122,334	\$ 286,878	\$ 5,703	\$ 12,650,699
Education	\$ 69,138,341				\$ 11,067,971	\$ 1,205,390		\$ 81,411,702
Public Works	\$ 7,808,636	\$ 7,825,340	\$ 5,946,601		\$ 2,825,164	\$ 2,303,225		\$ 26,708,966
Health and Human Services	\$ 640,184				\$ 180,887	\$ 25,900		\$ 846,971
Culture and Recreation	\$ 2,804,925			\$ 1,496,113	\$ 5,319,370	\$ 32,119	\$ 805	\$ 9,653,332
State and County Assessments	\$ 717,893							\$ 717,893
Debt Service	\$ 10,604,412	\$ 791,777	\$ 1,137,075	\$ 137,200				\$ 12,670,463
Pension/Insurance	\$ 27,958,596				\$ 43,508		\$ 24,129,881	\$ 52,131,985
TOTAL EXPENDITURES:	\$ 144,980,127	\$ 8,617,117	\$ 7,083,675	\$ 1,633,313	\$ 24,991,031	\$ 4,423,658	\$ 24,136,389	\$ 215,865,310
Transfers to other funds	\$ 3,522,511	\$ 713,990	\$ 743,400	\$ 203,583	\$ 117,797	\$ 218,951	\$ 546,644	\$ 6,066,876
ENDING FUND BALANCES	\$23,287,170	\$26,212,432	\$ 22,140,877	\$ 3,442,599	\$13,458,132	\$1,075,548	\$20,997,956	\$110,614,714

Summary of Revolving Fund Balances

FY 2011 Actuals (and first half of FY2012)

This spreadsheet shows beginning and ending balances for municipal Revolving Funds for FY 2011 and the first half of FY 2012 (July 1, 2011-December 31, 2011). Beginning balances (as of July 1, 2010) 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 2011 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.

	(1) 7/1/10 Beg Bal	(2) FY11 Revenue	(3) FY11 Expenditures	(4) 6/30/2011 End Bal	(5) July-Dec 11 Revenue	(6) July-Dec 11 Expenditures	(7) 12/31/2011 End Bal
Tree	\$ 2,838	\$ 170	\$ 2,924	\$ 84	\$ 9,950		\$ 10,034
Burial Container	\$ 94,329	\$ 54,200	\$ 32,645	\$ 115,884	\$ 15,760	\$ 32,300	\$ 99,344
Compost Operations	\$ 439,193	\$ 414,050	\$ 390,525	\$ 462,718	\$ 98,909	\$ 204,532	\$ 357,095
MHHP Operations	\$ 55,932	\$ 133,048	\$ 123,383	\$ 65,597	\$ 37,954	\$ 66,055	\$ 37,495
Council on Aging Programs	\$ 12,045	\$ 92,402	\$ 82,629	\$ 21,818	\$ 51,319	\$ 42,268	\$ 30,869
Health Programs	\$ 12,563	\$ 15,616	\$ 9,929	\$ 18,250	\$ -	\$ 473	\$ 17,777
PEG/Lexington Comm. TV	\$ 603,929	\$ 478,734	\$ 429,128	\$ 653,535	\$ 302,029	\$ 104,758	\$ 850,806
School Bus Transportation	\$ 329,500	\$ 778,698	\$ 634,640	\$ 473,558	\$ 185,277	\$ 643,508	\$ 15,327
Public Facilities Revolving Fund	\$ 49,833	\$ 343,587	\$ 348,749	\$ 44,671	\$ 127,352	\$ 139,854	\$ 32,168
Liberty Ride	\$ 17,457	\$ 172,070	\$ 184,737	\$ 4,791	\$ 114,517	\$ 117,764	\$ 1,543
Regional Cache - Hartwell Ave	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ 28

Appendix C: Community Preservation Act Summary

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Community Preservation Act Revenue						
Property Surcharge	\$ 2,777,882	\$ 2,922,795	\$ 3,042,587	\$ 3,215,551	\$ 3,342,000	\$ 3,478,000
State Match	\$ 2,556,362	\$ 1,927,708	\$ 1,060,390	\$ 885,463	\$ 859,000	\$ 768,000
Investment Income	\$ 148,154	\$ 101,141	\$ 41,153	\$ 36,023	\$ 33,000	\$ 17,000
Donations/Other	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 5,482,398	\$ 4,955,144	\$ 4,144,130	\$ 4,137,037	\$ 4,234,000	\$ 4,263,000
Use of Community Preservation Funds						
Open Space Reserve Allocation						
Open Space Reserve Allocation						
Beginning balance	\$ 230,000	\$ 690,847	\$ -	\$ 397,207	\$ -	\$ -
New Allocation	\$ 523,347	\$ 430,564	\$ 397,207	\$ 414,470	\$ 419,900	\$ 426,300
Total	\$ 753,347	\$ 1,121,411	\$ 397,207	\$ 811,677	\$ 419,900	\$ 426,300
Appropriations for:						
West Lexington Greenway Corridor (Art. 26(k) 2007 ATM)	\$ 62,500	\$ -	\$ -	\$ -	\$ -	\$ -
Goodwin Property (Art. 5, November 2008 STM)	\$ -	\$ 181,517	\$ -	\$ -	\$ -	\$ -
Leary Property (Art. 12, April 13 2009 ATM)	\$ -	\$ 939,894	\$ -	\$ -	\$ -	\$ -
Minuteman Bikeway (Art. 8(a), 2010 ATM) (1/2 appropriation, split with Unbudgeted Reserve)	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -
Cotton Farm Acquisition (Art. 9, 2010 ATM)				\$ 651,677		
Cotton Farm Debt Service (Art. 9, 2010 ATM) (\$3,857,000 Authorization). FY12 debt service is \$1,300,604 on a \$1,297,400 bond anticipation note; residual balance of the debt service is funded from the Unbudgeted Reserve)	\$ -	\$ -	\$ -	\$ -	\$ 419,900	\$ -
Land Acquisition (Art. 9, 2012 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	TBD
Cotton Farm Debt Service - \$1,000,000 (Art. 8 (l), 2012 ATM) (remaining project balance funded from Unbudgeted Reserves)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426,300
subtotal - appropriations	\$ 62,500	\$ 1,121,411	\$ -	\$ 811,677	\$ 419,900	\$ 426,300
Open Space Reserve Balance at end of fiscal year	\$ 690,847	\$ -	\$ 397,207	\$ -	\$ -	\$ -
Historic Resources Reserve Allocation						
Beginning balance	\$ 45,000	\$ -	\$ -	\$ 141,194	\$ 416,996	\$ 491,896
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Allocation	\$ 676,045	\$ 1,361,900	\$ 484,700	\$ 2,214,839	\$ 419,900	\$ 426,300
Close Out of Unused Project Balances	\$ -	\$ -	\$ -	\$ 416,996	\$ -	\$ -
Total	\$ 721,045	\$ 1,361,900	\$ 484,700	\$ 2,773,029	\$ 836,896	\$ 918,196
Appropriations for:						
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 (Art. 9(b) 2008 ATM)	\$ -	\$ 9,850	\$ -	\$ -	\$ -	\$ -
Archive Record Management & Conservation (Art. 9(f) 2008 ATM)	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
School Administration Building/Old Harrington (Art. 9(j) 2008 ATM)	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ -
Munroe Center Sprinkler System (Art. 9(q) 2008 ATM)	\$ -	\$ 579,550	\$ -	\$ -	\$ -	\$ -
Town Office Complex Building Envelope (Art. 9(k) 2008 ATM)	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -
East Lexington Fire Station (Art.9 (l) 2008 ATM)	\$ -	\$ 47,500	\$ -	\$ -	\$ -	\$ -
ADA Accessible Bathrooms and Signs for TOB (Art. 9m) 2008 ATM)	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Town Office Building Use Study & Renovation Design (Art. 9(n) 2008 ATM)	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Archive Record Management & Conservation (Art. 11(d) 2009 ATM)	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Town Office Building Renovation and Design (Art. 11(f) 2009 ATM)	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Lexington Police Station Space Needs Study (Art. 11(g) 2009 ATM)	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -
Fire Headquarters Renovation (Art. 11(j) 2009 ATM)	\$ -	\$ -	\$ 29,700	\$ -	\$ -	\$ -
Stone Building Study (Art. 11(h) 2009 ATM)	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -
Munroe Tavern Historic Structures Report (Art. 11(k) 2009 ATM)	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Cary Library Vault, Preservation Project - Archives (Art. 8(h) 2010 ATM)	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Building Envelope, Cary Mem. Bldg./TOB (Art. 8(k) 2010 ATM)	\$ -	\$ -	\$ -	\$ 73,000	\$ -	\$ -
Muzzey Senior Center Improvements Study (Art. 8(o) 2010 ATM)	\$ -	\$ -	\$ -	\$ 45,100	\$ -	\$ -
Cary Memorial Building/TOB HVAC Controls Upgrade (Art. 8(m) 2010 ATM)	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -
Police Station Ventilation System (Art. 8(n) 2010 ATM)	\$ -	\$ -	\$ -	\$ 31,700	\$ -	\$ -
White House Historic Structure Report (Art. 8(p) 2010 ATM)	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ -
Stone Building Exterior Stabilization (Art.8(q) 2010 ATM)	\$ -	\$ -	\$ -	\$ 202,933	\$ -	\$ -
Town Office Building Renovation (Art. 8(l) 2010 ATM)	\$ -	\$ -	\$ -	\$ 1,185,000	\$ -	\$ -
Cary Memorial Building - Venue Improvements Study (Art.8(i) 2010 ATM)	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -
Archives and Records Management/Records Conservation (Art.8 (g) 2010 ATM)	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -
Cary Memorial Building Signage (Art.8(j) 2010 ATM)	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Munroe Tavern Capital Improvements (Art.(r)2010 ATM)	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -
Battle Green Master Plan Study (Art.8(i) 2010 ATM)	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Cultural Resources Study - Supplemental Appropriation (Art.8(s) 2010 ATM)	\$ -	\$ -	\$ -	\$ 5,300	\$ -	\$ -
Archive Record Management & Conservation (Art. 8(a) 2011 ATM)	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
East Lexington Fire Equipment Doors Replacement (Art.8(b) 2011 ATM)	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -
Battle Green Monument Restoration (Art. 8(e) 2011 ATM)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Battle Green Master Plan Implementation (Art.8(f) 2011 ATM)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Cary Library Vault, Preservation Project - Archives (Supplemental Appropriation) (Art. 7(a), November 14, 2011 STM)	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Archive Record Management & Conservation (Art. 8 (a), 2012 ATM)	\$ -	\$ -	\$ -	\$ -		\$ 150,000
Paint Mine Barn Preservation (Art. 8 (b), 2012 ATM)	\$ -	\$ -	\$ -	\$ -		\$ 34,770
Muzzey Senior Center Upgrades (Art. 8 (c), 2012 ATM)	\$ -	\$ -	\$ -	\$ -		\$ 561,518
Cary Memorial Building Upgrades - \$550,000 (Art. 8 (d), 2012 ATM) (remaining project balance funded from Unbudgeted Reserves)	\$ -	\$ -	\$ -	\$ -		\$ 171,908
Battle Green Area Master Plan Implementation - \$143,845 (Art. 8 (f), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	see Unbudgeted Reserve	
Buckman Tavern Historic Structure Report/Restoration Plans - \$65,000 (Art. 8 (h), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	see Unbudgeted Reserve	
Historical Society-Historic Records Preservation - \$77,268 (Art. 8 (i), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	see Unbudgeted Reserve	
subtotal - appropriations	\$ 721,045	\$ 1,361,900	\$ 484,700	\$ 2,356,033	\$ 345,000	\$ 918,196
Historic Resources Reserve Balance at end of fiscal year	\$ -	\$ -	\$ -	\$ 416,996	\$ 491,896	\$ -

Appendix C: Community Preservation Act Summary

Community Housing Reserve Allocation	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Beginning balance	\$ 230,000	\$ 198,193	\$ -	\$ 7,289	\$ 3,533	\$ 30,001
New Allocation	\$ 523,347	\$ 638,293	\$ 1,165,828	\$ 397,207	\$ 419,900	\$ 426,300
Close Out of Unused Project Balances	\$ -	\$ -	\$ -	\$ 3,532	\$ -	\$ -
Total	\$ 753,347	\$ 836,486	\$ 1,165,828	\$ 1,094,661	\$ 423,433	\$ 456,301
Appropriations for:						
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(i) 2007 ATM)	\$ 26,750	\$ -	\$ -	\$ -	\$ -	\$ -
Survey and Define Aff. Housing Assist. Prog. (Art 9(a) 2008 ATM)	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Vynebrook Village Windows (Art. 9(e) 2008 ATM)	\$ -	\$ 158,686	\$ -	\$ -	\$ -	\$ -
Parker Manor Condo Purchases (Art. 9(g) 2008 ATM)	\$ -	\$ 652,800	\$ -	\$ -	\$ -	\$ -
Greeley Roof Replacement (Art. 11(j) 2009 ATM)	\$ -	\$ -	\$ 320,828	\$ -	\$ -	\$ -
Lexhab Purchase of 3 Properties (Art. 11(l) 2009 ATM)	\$ -	\$ -	\$ 845,000	\$ -	\$ -	\$ -
Greeley Village Siding Replacement (Art.8(d) 2010 ATM)	\$ -	\$ -	\$ -	\$ 386,129	\$ -	\$ -
Vynebrooke Village Design Study (Art.8(e) 2010 ATM)	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
LexHAB Purchase of 2 Properties (Art. 8(f) 2010 ATM)	\$ -	\$ -	\$ -	\$ 695,000	\$ -	\$ -
LexHAB - Set Aside for Housing Acquisition (Total cost is \$450,000; residual balance is funded from Unbudgeted Reserves)(Art.8(d) 2011 ATM)	\$ -	\$ -	\$ -	\$ -	\$ 393,432	\$ -
LexHAB - Set Aside for Housing Acquisition - \$450,000 (Art. 8 (g), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Greeley Village Accessible Housing Project - \$810,673 (Art. 8 (j), 2012 ATM) (remaining project balance funded from Unbudgeted Reserves)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,301
subtotal - appropriations	\$ 555,154	\$ 836,486	\$ 1,165,828	\$ 1,091,129	\$ 393,432	\$ 456,301
Community Housing Reserve Balance at end of fiscal year	\$ 198,193	\$ -	\$ -	\$ 3,532	\$30,001	\$0
Unbudgeted Reserve						
Beginning balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Allocation	\$ 3,510,731	\$ 1,874,884	\$ 1,924,336	\$ 431,557	\$ 2,939,300	\$ 2,984,100
Total	\$ 3,510,731	\$ 1,874,884	\$ 1,924,336	\$ 431,551	\$ 2,939,300	\$ 2,984,100
Appropriations for:						
Hancock Clark Restoration (Art 4, 2006 STM - for Hist. Pres.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lexington Depot (Art. 4, 2006 STM - for Hist. Pres.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cary Hall Records Vault (Art. 4, 2006 STM - for Hist. Pres.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Lexington Greenway Corridor (Art. 26(k) 2007 ATM)	\$ 62,500	\$ -	\$ -	\$ -	\$ -	\$ -
Center Playfield Drainage Improvements (Art. 26(a) 2007 ATM)	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Expenses (Art. 26(m) 2007 ATM)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Expenses (Art. 9(r) 2008 ATM)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Old Reservoir Management (Art. 9(d) 2008 ATM)	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -
Harrington Pre-School Playground (Art. 9(i) 2008 ATM)	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Harrington Pre-Schl Plygrnd (Suplmntl. Aprtn.(Art. 6, Nov. 2008 STM))	\$ -	\$ 35,135	\$ -	\$ -	\$ -	\$ -
Park Improvements Center Playfields (Art. 11(a) 2009 ATM)	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -
Old Reservoir/Marrett Rd. Stormwater Mitigation (Art. 11(b) 2009 ATM)	\$ -	\$ -	\$ 569,000	\$ -	\$ -	\$ -
Pine Meadow Improvements (Art. 11(c) 2009 ATM)	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Administrative Expenses (Art. 11(n) 2009 ATM)	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Leary (Art. 12, April 13 2009 ATM)	\$ -	\$ 1,659,749	\$ -	\$ -	\$ -	\$ -
Minuteman Bikeway (Art. 8(a), 2010 ATM) (1/2 appropriation, split with Open Space Reserve)	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -
Center Playfields Drainage - Implementation Phase - \$875,173 (Art. 8 (c), 2010 ATM, \$603,622 of project cost financed from undesignated fund balance)	\$ -	\$ -	\$ -	\$ 271,551	\$ -	\$ -
Cotton Farm Debt Service (Art. 9, 2010 ATM) (\$3,857,000 Authorization). FY12 debt service is \$1,300,604 on a \$1,297,400 bond anticipation note; residual balance of the debt service is funded from the Open Space Reserve)	\$ -	\$ -	\$ -	\$ -	\$ 880,704	\$ -
Busa Farm Debt Service (Art. 6, 2009 STM) (\$4,197,000 Bond Authorization). FY12 debt service is \$974,600; residual balance of the FY12 debt service to be funded with \$216,885 in free cash derived from portion of FY2010 bond premium and accrued interest attributable to issuance of Busa Farm debt in February 2010.)	\$ -	\$ -	\$ -	\$ -	\$ 757,715	\$ -
LexHAB - Set Aside for Housing Acquisition (Total cost is \$450,000; residual balance is funded from the Community Housing Reserve) (Art.8(d)2011 ATM)	\$ -	\$ -	\$ -	\$ -	\$ 56,568	\$ -
Vynebrook Village Drainage Improvements (Art.8(i) 2011 ATM)	\$ -	\$ -	\$ -	\$ -	\$ 364,800	\$ -
FY12 Administrative Expenses (Art. 8(i) 2011 ATM)	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
FY13 Administrative Expenses (Art. 8 (m), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Center Playfields Drainage - Implementation Phase - (Art. 8 (e), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605,718
Busa Farm Debt Service - \$930,300 (Art. 8 (k), 2012 ATM) (remaining project balance funded from Undesignated Fund Balance)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,105
Cotton Farm Debt Service - \$1,000,000 (Art. 8 (l), 2012 ATM) (remaining project balance funded from Open Space Reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 573,700
Cary Memorial Building Upgrades - \$550,000 (Art. 8 (d), 2012 ATM) (remaining project balance funded from Historic Resources Reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,092
Battle Green Area Master Plan Implementation - \$143,845 (Art. 8 (f), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,845
Buckman Tavern Historic Structure Report/Restoration Plans - \$65,000 (Art. 8 (h), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Historical Society-Historic Records Preservation - \$77,268 (Art. 8 (i), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,268
Greeley Village Accessible Housing Project - \$810,673 (Art. 8 (j), 2012 ATM) (remaining project balance funded from Community Housing Reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 804,372
subtotal - appropriations	\$ 152,500	\$ 1,874,884	\$ 989,000	\$ 431,551	\$ 2,209,787	\$ 2,984,100
Close to Year-End Surplus Available for Appropriation	\$ 3,358,231	\$ -	\$ 935,336	\$ -	\$ 729,513	\$ -
Appropriations from Undesignated Fund Balance (year-end surplus available for appropriation)						
Hancock-Clarke House Restoration (Art. 9(c) 2008 ATM for Hist. Pres.)	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -
Police Station Repairs (Art. 28, 2006 ATM - for Hist Pres.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cary Hall Records Vault (Art. 28, 2006 ATM - for Hist. Pres.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station Repairs (Art. 28, 2006 ATM - for Hist. Pres.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leary Property (Art. 12, 2009 ATM)	\$ -	\$ 163,457	\$ -	\$ -	\$ -	\$ -
Busa Property, Short term bonding cost (Art. 6, 2009 STM)	\$ -	\$ -	\$ 98,000	\$ -	\$ -	\$ -
Administrative Expenses (Art. 25, 2006 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Busa Debt Service (Art. 6, 2009 STM) (\$4,197,000 Bond Authorization)	\$ -	\$ -	\$ -	\$ 2,562,100	\$ -	\$ -
FY09 Administrative Expenses-Supplemental Appropriation (Art. 7, May 2009 STM)	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Stormwater Mitigation Old Res./Marrett Road (Art. 8(b) 2010 ATM)	\$ -	\$ -	\$ -	\$ 190,047	\$ -	\$ -
Center Playfields Drainage - Implementation Phase - \$875,173 (Art. 8 (c), 2010 ATM, \$271,551 of project cost financed from Unbudgeted Reserves)	\$ -	\$ -	\$ -	\$ 603,622	\$ -	\$ -
FY2011 Administrative Expenses (Art.8(v) 2010 ATM)	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -
Center Playfields Drainage (Art. 8(f)2011 ATM)	\$ -	\$ -	\$ -	\$ -	\$ 911,863	\$ -
Busa Farm Debt Service - \$930,300 (Art. 8 (k), 2012 ATM) (remaining project balance funded from Unbudgeted Reserves)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 744,195
Total	\$ 600,000	\$ 163,457	\$ 123,000	\$ 3,505,769	\$ 911,863	\$ 744,195
Total Appropriations	\$ 2,091,199	\$ 5,358,138	\$ 2,762,528	\$ 8,196,159	\$ 4,279,982	\$ 5,529,092

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 seven 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 "*build 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	FY10	FY11
Beginning Balance	\$ 27,634	\$ 139,797	\$ 961,771	\$ 1,615,947	\$ 4,461,675	\$ 5,672,193	\$ 6,805,815	\$ 7,523,979
Interest Earned	\$ 1,021	\$ 14,652	\$ 50,529	\$ 195,728	\$ 210,518	\$ 133,622	\$ 48,320	\$ 142,842
T.M. Appropriation	\$ 111,142	\$ 807,322	\$ 603,647	\$ 2,650,000	\$ 1,000,000	\$ 1,000,000	\$ 669,843	\$ 710,000
T.M. Withdrawal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 139,797	\$ 961,771	\$ 1,615,947	\$ 4,461,675	\$ 5,672,193	\$ 6,805,815	\$ 7,523,979	\$ 8,376,820
Total General Fund Revenue	\$99,491,413	\$110,144,605	\$117,182,016	\$124,113,723	\$133,085,712	\$134,854,618	\$138,988,772	\$145,703,412
% of GF Revenue	0.14%	0.87%	1.38%	3.59%	4.26%	5.05%	5.41%	5.75%

Summary of Reserve Fund Transfers

FY 2007-2011

This spreadsheet shows the budgeted and actual transfers from the Appropriation Committee Reserve Fund. The fund, set forth under M.G.L. Ch. 40, Sec. 6, is to be used for extraordinary and unforeseen 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.

	FY 2007		FY 2008		FY 2009		FY 2010		FY 2011	
	Rev. Budget	Actual	Rev. Budget	Actual (YTD)	Budget	Actual	Budget	Actual	Budget	Actual
Reserve Fund	\$ 537,500	\$ 404,626	\$ 469,868	\$ 140,000	\$ 532,500	\$ 532,500	\$ 550,000	\$ 334,401	\$ 950,000	\$ 470,000
Legal		\$ 20,000		\$ 140,000		\$ 32,495				
Public Schools		\$ 146,020								
General Insurance		\$ 98,284								
Worker's Comp.		\$ 50,000								
Uninsured Losses		\$ 41,252								
Social Services										\$ 20,000
Elections		\$ 28,900								
Unemployment										\$ 50,000
DPW Utilities										
Highway Expenses							\$ 10,000			
BOS Wages		\$ 3,400								
Police Wages		\$ 16,770								
Fire Wages										
Fire Expenses							\$ 60,000			
Snow Expenses						\$ 500,005	\$ 264,401			
Library Expenses										
Public Facilities										\$ 400,000

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 2020.



The following table shows information concerning the Pension Liability.

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Assessment	\$ 3,449,284	\$ 3,519,578	\$ 3,718,593	\$ 3,798,276	\$4,083,286	\$4,205,537
% Funded	90.8%	N/A	N/A	N/A	88.80%	86.10%
Target Date for 100% Liability Funding	2015	2015	2015	2015	2020	2020

Note: FY2013 Assessment as of January 1, 2011.

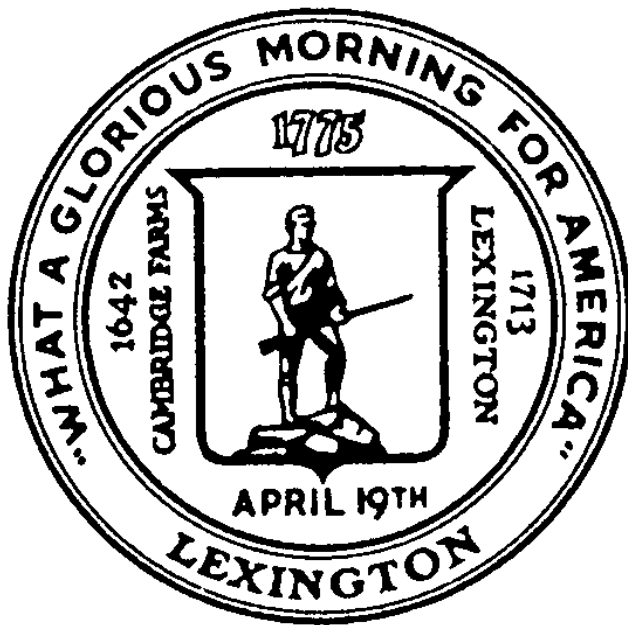
Snow & Ice History

The following spreadsheet details snow & ice expenditures for the Town of Lexington over the last fourteen (14) Fiscal Years.

FY	Appropriated Budget	Total Expenses	Covered within Budget	Covered with Supplemental Grants	Raised Deficit on Recap
2011	\$ 987,445	\$ 1,884,338	\$ 242,840		\$ (654,053)
2010	\$ 737,445	\$ 1,396,285	\$ 658,840		\$ -
2009	\$ 646,925	\$ 2,282,115	\$ 1,533,443		\$ (101,747)
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)
1998	\$ 283,675	\$ 525,690	\$ 52,023		\$ (189,992)
Total	\$ 6,728,605	\$ 15,966,220	\$ 4,909,322	\$ 391,527	\$ (3,936,766)
2007-2011 					
Average	\$ 718,445	\$ 1,593,494	\$ 624,482	\$ -	\$ (250,568)
2002-2011 					
Average	\$ 557,749	\$ 1,350,004	\$ 434,250	\$ 130,509	\$ (318,853)

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Appendix D: Glossary



Glossary

ABATEMENT – An 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. In Massachusetts, cities and towns must use this basis of accounting for the audited financial statements of Enterprise funds. (Also see Modified Accrual Basis of Accounting).

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 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.

ARTICLE - An item on the Town Warrant requiring action by Town Meeting. There are four standard financial articles that appear in the Warrant every year: the Operating Budget Article; an Article 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); an Article for Prior Years’ Unpaid Bills; and an Article 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- Projects from previous year Town Meeting appropriations occasionally have unexpended balances not required once the project is complete. The unexpended balance becomes available for future Town Meeting appropriation.

ASSESSED VALUATION - The valuation of real estate or other property determined by the Town Assessor for tax levying purposes. The Massachusetts Department of Revenue- Division of Local Services certifies property values and methodology for determining values.

ASSETS – Cash and investment and the property, plant and equipment owned by the Town.

AUDIT – An examination of the Town’s financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluation of the fiscal position of a community.

BUDGETARY FUND BALANCE (FREE CASH) – Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax rate recapitulation sheet, and unspent appropriations. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30. Free cash is not available for appropriation until certified by the Director of Accounts at the Massachusetts Department of Revenue.

BOND - A written promise to pay a specified sum of money, called the face value or principal amount, at 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 principal payment of debt or to accommodate reimbursement for borrowed notes from a private source or other governmental entity.

BUDGET - A plan of financial operations embodying an estimate of proposed expenditures for a given period with a 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 a Transportation Bond Issue for highway construction, preservation and improvement projects that create or extend the life of road 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 that, at one time, was printed on cherry colored paper (thus the name). The amount of reimbursement is a function of the State budget. Towns receive notification of Cherry Sheet/State Aid shortly after the State budget is signed by the Governor.

COALITION BARGAINING (EMPLOYEE COALITION)- As provided for under MGL Chapter 32B Section 19, the employee group representing all municipal and school unions and authorized to bargain with the Town over health insurance benefits.

THE COMMUNITY PRESERVATION ACT (CPA) – Is a local acceptance statute approved by Lexington voters in 2006. The purpose of the CPA is to fund open space, affordable housing, historic preservation and recreation projects that meet the eligibility criteria of the Act. Funding for projects comes from an annual property tax surcharge of up to three percent. This maximum amount is the percentage adopted in Lexington. The local surcharge is matched by State funds collected as part of the deeds excise tax.

COMMUNITY PRESERVATION COMMITTEE (CPC) – This nine-member appointed Committee reviews projects and determines their eligibility under the CPA. Projects that are approved by the

Committee are then recommended to Town Meeting, which has the final vote on appropriating funds for each project. Members of the CPC are appointed by the Board of Selectmen (3), Planning Board, Conservation Commission, Recreation Committee, Housing Authority, Housing Partnership and Historical Commission.

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 – 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 (i.e. vacation time at retirement) 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 principal and interest on an obligation resulting from the issuance of bonds.

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

DEPRECIATION – 1) The service life period of capital assets attributable based on wear and tear, deterioration, and inadequacy or 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 financial unit (e.g. Water, Sewer, Recreation). Enterprise funds typically do not depend on taxes for operating revenue as user fee revenue and expenses are balanced over the long run.

EXEMPTION- As provided by State law, property tax reduction for certain low income, elderly, veterans or finished property owners.

EXPENDITURE – Decrease in net financial resources for the purpose of acquiring and providing goods and services. As provided by state regulations, the Town’s general fund reflects expenditures (cash basis of accounting).

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 categories of objects of expenditure: Utilities, Supplies and Materials, Contractual Services, and Equipment. As provided by State law, certain Enterprise funds reflect expenses (accrual basis of accounting).

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 Budgetary Fund Balance.

FUND BALANCE – The excess of assets over liabilities.

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.

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 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 with limited risk to principal. The Treasurer is 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 received and recognizes expenditures when a commitment is made. In Massachusetts, cities and towns must use this basis for accounting for general government financial operations.

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, the governmental entity responsible for providing

drinking water and treating wastewater for Lexington and greater Boston.

OTHER POST-EMPLOYMENT BENEFITS (OPEB)- Post employment benefits an employee will receive during retirement. In Lexington, this would be health, dental, and life insurance.

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, Meals, and Jet Fuel) - Lexington hotels and motels charge an 11.7% room tax to guests in accordance with local option legislation. The Town of Lexington receives 6% of this tax in semi-annual installments. By local option, the town also levies a 0.75% tax on meals.

OTHER FEES AND CHARGES - Revenue is received from fees or charges by various Town departments. Included in this category are collections from ambulance fees, municipal liens, and building rentals.

OVERLAY - The amount reserved for funding property tax abatements and exemptions granted by the Board of Assessors.

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 FUND - Revenue from Town parking meters and parking lot permits are deposited into the Parking Fund. This fund helps offset the costs of 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 – The portion of the Operating Budget that includes 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.

PROPOSITION 2 ½ - A tax limitation measure passed by Massachusetts voters in 1980 that 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. New construction values however, are in addition to this limit. There are two notable exceptions within Proposition 2 ½ that 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 groups 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, 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 the 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. Retained Earnings are similar to Free Cash of the General Fund.

REVENUE - Budgetary resources. The various revenues the Town receives are listed in the Revenue section of this document.

REVOLVING FUND- Provided for under MGL Chapter 44 Section 52E ½ , revolving funds typically used for fee-based services and program which may vary, in terms of quantity or demand, from year-to-year. Town Meeting must authorize, but does not appropriate, revolving funds. Expenditures from revolving funds as limited to the amount of revenue collected. A summary of Lexington's revolving funds can be found in Appendix C of this document.

REVENUE OFFSETS- An expenditure of the Town that does not require Town Meeting appropriation. This would include State Assessments and property tax exemptions. For budget purpose the town shows these expenditures as revenue offsets.

SCHOOL BUILDING AUTHORITY – A program of the Commonwealth of Massachusetts created for the purpose of assisting municipalities in the reconstruction and renewal of public schools.

SCHOOL REVENUE - Revenue received by Lexington Public Schools from athletic fees 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.

SEWER & WATER CHARGES - The Town operates Water and Sewer Enterprise Funds to manage these municipal operations. Users of municipal sewer and water services provided by the Town pay charges, depending upon usage. Revenue received from these charges is used to fully support the costs of these utility operations, such as Massachusetts Water Resources Authority (MWRA) assessments, debt service obligations, personal service costs, and capital projects. Water/Sewer user-charges for services are based on a three-tier block rate structure corresponding to usage. Charges increase as usage increases. The Town pays the MWRA assessments to supply water and dispose of Town sewage.

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

STABILIZATION FUND – A type of reserve fund allowed Massachusetts General Law Ch.40, Sec. 5B. The treasurer is the custodian of the fund and may invest the proceeds legally; any interest earned remains with the fund. Money from the Stabilization Fund may be appropriated for any lawful purpose by two-thirds vote of Town Meeting.

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 assessed 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.

TAX LEVY LIMIT - The maximum amount that can be raised within the statutory limits of 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.