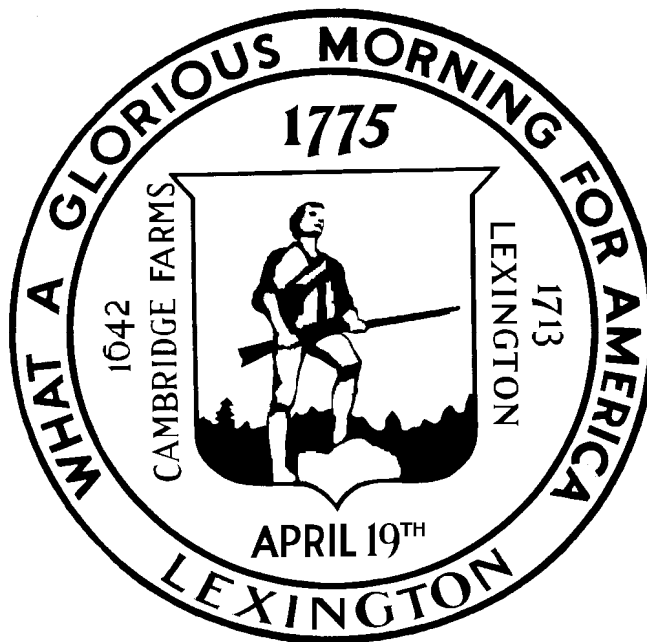


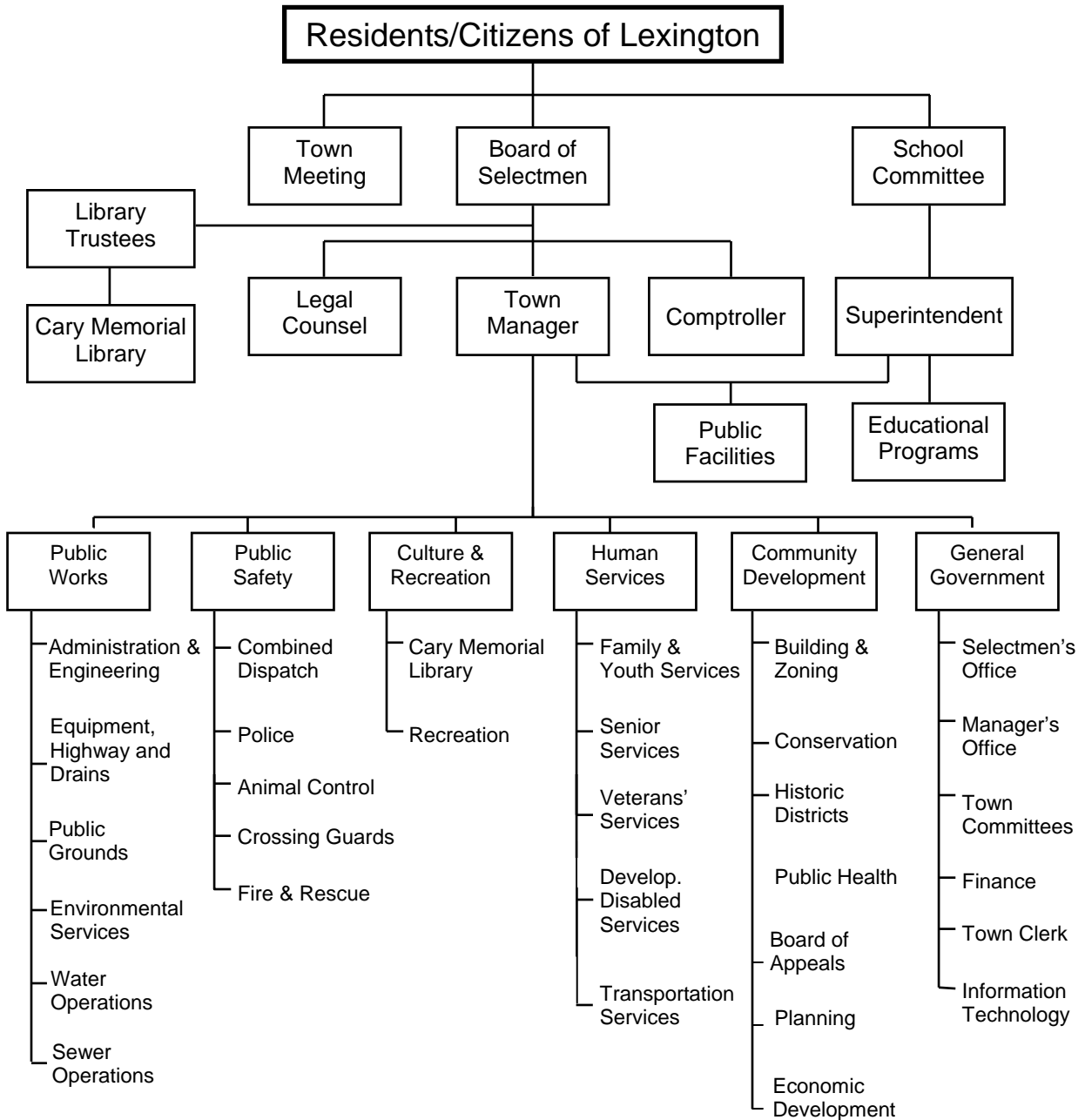
# TOWN OF LEXINGTON, MASSACHUSETTS



**FISCAL YEAR 2014  
RECOMMENDED  
BUDGET & FINANCING PLAN  
MARCH 1, 2013**



## Town of Lexington Organizational Chart





## *Town of Lexington*

### **Town Manager's Office**

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

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March 1, 2013

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

The Board of Selectmen has approved the FY2014 Recommended Budget and Financing Plan and, on February 25, 2013, 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 eighth 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 is 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 their leadership and vision that has been exemplified throughout the budget process.

Sincerely,

*Carl F. Valente*

Carl F. Valente  
Town Manager

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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<sup>st</sup>, 2013 to June 30<sup>th</sup>, 2014.

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## Budget-In-Brief

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### Report of the Town Manager

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

### Section I: Budget Overview

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The Budget Overview contains several summary tables, which display the schedule of the FY 2014 budget process, expenditure and revenue history, and a detailed summary of proposed appropriations for the coming fiscal year.

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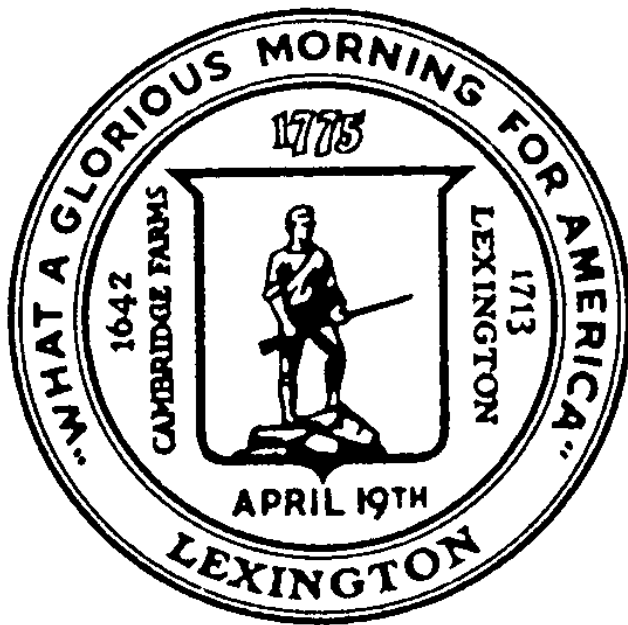
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# Report of the Town Manager

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## **REPORT OF THE TOWN MANAGER**

The fiscal year 2014 general fund budget totals \$173,623,461, an increase of \$13,039,695 or 8.1 percent over the fiscal year 2013 adopted budget. The recommended budget is balanced and will not require a Proposition 2 ½ override vote. The Board of Selectmen has approved this FY2014 Recommended Budget and Financing Plan and voted to transmit it to Town Meeting for consideration.

### **Overview of the FY2014 Recommended Budget and Financing Plan**

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The Board of Selectmen held the first of five financial summits with the School Committee, Appropriation Committee and Capital Expenditures Committee on October 3, 2012 to begin working on the fiscal year 2014 budget. Following the fifth and final financial summit held on February 13, 2013, the Board of Selectmen approved the FY2014 recommended budget on February 25, 2013.

Given the tenuous nature of the recovering State and local economy, the Board of Selectmen early on established a goal of presenting a budget for FY2014 that was sustainable in future years. With this as a priority, the Town Manager and Superintendent of Schools worked to present initial budget recommendations that were within projected FY2014 revenues. On January 14, 2013 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 presented for review at Summit 5.

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

- \$1,600,000 in property tax relief to offset a portion of the Proposition 2½ debt exclusion related to the capital projects being undertaken at the Bridge, Bowman and Estabrook schools;
- \$750,000 in revenues set aside to offset potential reductions in State and federal aid, in recognition of budget balancing initiatives at the federal level;
- \$2,434,640 in unallocated revenues for potential cash capital projects;
- \$2,184,000 in revenues set aside for the Capital Projects/Debt Service Reserve/Building Renewal Stabilization Fund; and
- \$775,000 in revenues set aside for the Other Post-Employment Benefits (retiree health insurance) Trust Fund.

These proposed reserves and tax relief initiative are possible due to the moderation in employee/retiree health insurance costs as a result of joining the State's Group Insurance Commission program and the mild 2012 winter that lead to a substantial budget balance in FY2012.

Table 1 provides a summary of the FY2014 General Fund budget, by cost center.



## FISCAL YEAR 2014 RECOMMENDED BUDGET AND FINANCING PLAN

Table 1	FY2013 Budget	FY2014 Budget Recommended	Change \$	Chg. %
<b>Education</b>	\$ 78,036,335	\$ 82,788,229	\$ 4,751,894	6.1%
<b>Shared Expenses</b> <i>(Public Facilities, employee/retiree benefits, pension, debt, liability insurance, Reserve Fund)</i>	\$ 46,053,734	\$ 45,883,421	\$ (170,313)	-0.4%
<b>Municipal Departments</b>	\$ 29,904,653	\$ 30,542,472	\$ 637,819	2.1%
<b>Subtotal Operating Budget</b>	\$ 153,994,722	\$ 159,214,122	\$ 5,219,400	3.4%
<b>Cash Capital</b>	\$ 4,152,794	\$ 5,419,202	\$ 1,266,408	30.5%
<b>Other</b> <i>(Appro. to reserves, misc.)</i>	\$ 2,436,250	\$ 8,990,137	\$ 6,553,887	269.0%
<b>Total General Fund</b>	<b>\$ 160,583,766</b>	<b>\$ 173,623,461</b>	<b>\$ 13,039,696</b>	<b>8.1%</b>
<b>Projected Revenue</b>	\$ 162,352,759	\$ 173,623,461	\$ 11,270,702	6.9%
<b>Surplus/(Deficit)</b>	\$ (1,768,994)	\$ 0	\$ 1,768,994	

## 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. Strive to provide some property tax relief to offset the Proposition 2½ debt exclusion cost for funding the Estabrook school project if financial capacity exists within the tax levy limit.
2. Recurring revenues, not reserves or one-time revenues, should support operating expenses and debt service.
3. Debt will not be used to fund current operating expenditures.
4. 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.
5. 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).
6. Sufficient funds for building maintenance will be budgeted to properly maintain facilities and equipment as well as foster energy conservation.
7. One-time revenue use should be limited to funding one-time expenses (e.g., capital projects) or used to fund reserve accounts.
8. 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.
9. 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.
10. Additional resources should be provided for road, intersection, traffic calming and sidewalk improvements to address deferred maintenance in these assets.

## FISCAL YEAR 2014 RECOMMENDED BUDGET AND FINANCING PLAN

### The FY2014 Budget in Brief: Financing Plan, Expenditures, Reserves

While the Town's FY2014 operating budget has many complexities, the following matters deserve specific attention:

#### I. Financing Plan:

a. Revenue Allocation Model: It has been the Town's practice to equitably share Town revenues between the municipal departments and the 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, 72 percent of all projected general fund revenues are allocated to the School Department and 28 percent are allocated to municipal departments.

b. Revenue Projection: In FY2014, General Fund revenues are projected to increase by \$11.3 million or 6.9 percent. By way of comparison, budgeted revenue growth in recent years has been:

- FY13: 4.7 percent
- 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	FY2013 Tax Recap	FY2014 Projected	Change \$	Chg. %
Property Tax Revenue	\$ 135,386,782	\$ 140,804,184	\$ 5,417,402	4.0%
State Aid	\$ 9,410,134	\$ 9,410,134	\$ -	0.0%
Local Receipts (Recap)	\$ 8,419,655	\$ 10,525,979	\$ 2,106,324	25.0%
Local Receipts not shown on Recap	\$ 1,768,994	\$ -	\$ (1,768,994)	-100.0%
Available Funds	\$ 7,499,652	\$ 13,339,510	\$ 5,839,858	77.9%
Revenue Offsets	\$ (1,645,350)	\$ (1,953,751)	\$ (308,401)	18.7%
Enterprise Receipts	\$ 1,512,892	\$ 1,497,405	\$ (15,487)	-1.0%
Gross General Fund Revenues	\$ 162,352,759	\$ 173,623,461	\$ 11,270,702	6.9%
Less - Revenue Set-Aside for Designated Expenses	\$ 6,589,044	\$ 14,409,339	\$ 7,820,295	118.7%
Net General Fund Revenues	\$ 155,763,715	\$ 159,214,122	\$ 3,450,407	2.2%

c. Revenue Sources: The property tax remains the Town's primary revenue source, comprising 81 percent of total revenues. Residential property values make up 86.6 percent of the total assessed value in Lexington. Residential property owners, however, currently pay only 77.3 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 (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.

## FISCAL YEAR 2014 RECOMMENDED BUDGET AND FINANCING PLAN

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

<b>Table 3</b>	<b>Total Assessed Valuation</b>	<b>%Chg. From Prior Year</b>	<b>Property Tax Levy (net of excluded debt service)</b>	<b>% Chg. From Prior Year</b>	<b>Override Year</b>
<b>FY2013</b>	\$ 8,307,956,760	3.5%	\$ 135,386,782	5.3%	no
<b>FY2012</b>	\$ 8,026,687,320	0.7%	\$ 128,615,714	5.2%	no
<b>FY2011</b>	\$ 7,973,719,190	1.0%	\$ 122,202,173	5.4%	no
<b>FY2010</b>	\$ 7,891,590,610	-1.8%	\$ 115,979,750	4.7%	no
<b>FY2009</b>	\$ 8,033,608,130	1.3%	\$ 110,778,389	5.6%	no
<b>FY2008</b>	\$ 7,929,164,350	-1.6%	\$ 104,879,746	9.3%	yes
<b>FY2007</b>	\$ 8,059,234,580	4.9%	\$ 95,954,870	6.9%	yes

<b>Table 4</b>	<b>% Assessed Valuation</b>		<b>% of Property Tax Levy</b>	
	<b>Residential</b>	<b>All Commercial</b>	<b>Residential</b>	<b>All Commercial</b>
<b>FY2013</b>	<b>86.6%</b>	<b>13.4%</b>	<b>77.3%</b>	<b>22.7%</b>
<b>FY2012</b>	86.9%	13.1%	77.7%	22.3%
<b>FY2011</b>	87.2%	12.8%	78.3%	21.7%
<b>FY2010</b>	87.4%	12.6%	78.6%	21.4%

State Aid, which is estimated at 5.4 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 recovering national and State economies and increasing tax revenue, the Legislature increased State Aid in FY2013 from the prior year, however no increase is currently being projected for FY2014. The Legislature will not likely vote a fiscal year 2014 State budget until after the close of Town Meeting. This revenue projection assumes that any reduction in FY2014 State or federal aid will be made up by the use of revenues set aside in this proposed budget (\$750,000). Federal budget reductions may impact certain School Department grants and State distributions to cities and towns.

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

<b>Table 5</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013 Estimate</b>
<b>Chapter 70-Education Unrestricted</b>	\$ 7,479,851	\$ 7,013,863	\$ 7,051,517	\$ 7,876,799
<b>Education Aid Restricted</b>	\$ 20,744	\$ 17,418	\$ 23,222	\$ 18,769
<b>General Government Unrestricted</b>	\$ 1,566,693	\$ 1,419,861	\$ 1,266,367	\$ 1,452,915
<b>General Government Restricted</b>	\$ 34,268	\$ 55,549	\$ 60,511	\$ 61,751
<b>Total</b>	<b>\$ 9,101,556</b>	<b>\$ 8,506,691</b>	<b>\$ 8,401,617</b>	<b>\$ 9,410,234</b>
<b>\$ Change from Prior Year</b>	\$ 247,512	\$ (594,865)	\$ (105,074)	\$ 1,008,617
<b>% Change from Prior Year</b>	<b>2.8%</b>	<b>-6.5%</b>	<b>-1.2%</b>	<b>12.0%</b>

## FISCAL YEAR 2014 RECOMMENDED BUDGET AND FINANCING PLAN

### II. Expenditures:

Budget highlights include:

- a. Lexington Public Schools: The FY2014 School Department appropriated budget (net of grants and other receipts) is increasing by 6.1 percent. The Minuteman Regional High School budget (included in the Education line shown in Table 1) is increasing by 4.7 percent, largely driven by the cost of needed capital repairs and maintenance at the school.
- b. Municipal Departments: The municipal budget is increasing by 2.13 percent, largely the result of contractual salary adjustments.
- c. Health Insurance for Employees and Retirees: At the time this FY2014 Recommended Budget and Financing Plan was being completed, the State's Group Insurance Commission (GIC), which the Town joined as of July 1, 2012, had not established its premiums for the various health insurance plans it offers. The Town has estimated a 5 percent increase in premiums for FY14. Any budget revisions, if necessary, will be presented to Town Meeting as part of the motion for Article 4.

The FY2014 health insurance budget to be presented to Town Meeting will reflect 47 new school department positions, four new municipal positions and six new positions in the Facilities Department, including three positions for the 33 Marrett Road facility, should the Town purchase that property. This budget also provides for the potential of an additional 45 active employees and new retirees not currently enrolled in the Town's health plans. Further, the budget makes a provision for those employees who may convert from individual to the more expensive 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				
	Municipal Employees	School Employees	Total Employees	Retirees	Total
Fiscal Year <sup>1</sup>					
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	272	835	1107	1016	2123
2012	264	827	1091	1034	2125
2013 <sup>2</sup>	270	821	1091	1103	2194

*Note 1: Data as of November of each fiscal year.*

*Note 2: Increase in retiree enrollment in 2013 represents transfer of certain retirees from active to Medicare supplement plans.*

- d. Utilities/Fuel: Utility costs for FY2014 are expected to increase by \$73,000 or 2.1 percent, largely driven by the need to provide utilities to more square

## FISCAL YEAR 2014 RECOMMENDED BUDGET AND FINANCING PLAN

footage at the new Estabrook School. With the conversion of heating systems at the Bridge, Bowman and Estabrook schools to natural gas, nearly all Town facilities now use this heating source. Two factors have contributed to the successful management of utility costs: energy efficiency initiatives and long-term energy contracts at favorable rates.

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

Table 7	FY 2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Recommended	FY13-14 Change \$	FY13-14 Change %
Electricity	\$ 1,909,288	\$ 1,905,708	\$ 1,918,066	\$ 2,051,465	\$ 133,399	6.95%
Heating Oil	\$ 255,150	\$ 248,327	\$ 325,616	\$ 7,000	\$ (318,616)	-97.85%
Natural Gas	\$ 973,824	\$ 854,255	\$ 763,503	\$ 1,000,453	\$ 236,950	31.03%
Diesel/Gasoline	\$ 368,025	\$ 353,954	\$ 447,532	\$ 468,509	\$ 20,977	4.69%
<b>Total</b>	<b>\$ 3,506,287</b>	<b>\$ 3,362,245</b>	<b>\$ 3,454,717</b>	<b>\$ 3,527,427</b>	<b>\$ 72,710</b>	<b>2.10%</b>

- 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). Reserves provide an important tool in managing 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.

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 <sup>(1)</sup>	Debt Service/Capital Projects/Building Renewal Fund
<b>Current Balance, February 1, 2013</b>	\$ 8,658,507	\$ 1,068,460	\$ 2,822,738	\$ 1,600,000
<b>Proposed Appropriation From</b>				\$ (1,600,000)
<b>Proposed Appropriation To</b>	\$ -	\$ -	\$ 775,000	\$ 2,184,000
<b>Projected Balance, July 1, 2013</b>	<b>\$ 8,658,507</b>	<b>\$ 1,068,460</b>	<b>\$ 3,597,738</b>	<b>\$ 2,184,000</b>

<sup>(1)</sup> Reflects 12/31/2012 Market Value

The Town's goal has been to build its reserves to a level of seven percent of General Fund revenues (\$12 to \$12.5 million), an amount considered sufficient to make up three years of revenue shortfalls that typically occur during an economic slowdown. This goal has largely been achieved. Further, even with the four years of slow or no economic growth, with conservative budget policies and growth in the commercial tax base, the Town has been fortunate in not having to draw on its stabilization funds. On another positive note, the budget includes a recommendation to set aside funds for post-employment benefits (i.e., retiree health care) for the sixth consecutive year.

## **The FY2014 Capital Budget: Financing Infrastructure and Equipment**

### **I. Proposed Capital Spending:**

The recommended Capital Budget will provide for aggressive replacement and improvements to Town buildings, infrastructure and equipment. Warrant Articles 8-14 represent the capital portion of this year's budget. For fiscal year 2014, a total capital budget of \$18.2 million is proposed.

Table 9 provides a summary of funding sources financing the Town's recommended capital plan for FY2014.

<b>Table 9</b>	<b>Free Cash/Tax Levy</b>	<b>Other Financing Sources</b>	<b>Debt</b>	<b>Total</b>
General Fund <sup>1</sup>	\$ 5,376,623		\$ 7,424,482	\$ 12,801,105
Chapter 90/Other Funding	\$ -	\$ 1,062,743	\$ -	\$ 1,062,743
Water Enterprise	\$ -	\$ 750,000	\$ 345,500	\$ 1,095,500
Sewer Enterprise	\$ -	\$ 200,000	\$ 1,245,500	\$ 1,445,500
Recreation Enterprise	\$ -	\$ 261,750	\$ -	\$ 261,750
Compost Revolving Fund	\$ -		\$ -	\$ -
Community Preservation Act	\$ -	\$ 1,514,818	\$ -	\$ 1,514,818
<b>Total (all Funds)</b>	<b>\$ 5,376,623</b>	<b>\$ 3,789,311</b>	<b>\$ 9,015,482</b>	<b>\$ 18,181,416</b>

<sup>1</sup> Does not include \$2,434,640 in unallocated revenues for potential 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 backlog of capital projects, increasing both debt and cash capital financing.

Table 10 provides a history of the Town's cash capital plan for the period FY2011-2014.

<b>Table 10</b>	<b>Cash Capital</b>
FY2014 Proposed <sup>1</sup>	\$ 5,376,623
FY2013 Appropriated	\$ 4,152,794
FY2012 Appropriated	\$ 2,627,174
FY2011 Appropriated	\$ 1,983,112

Note 1: The FY14 amount is not inclusive of \$42,579 of balances of prior year capital articles proposed for appropriation at the 2013 ATM to support the FY14 Capital Budget

### **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 2013 when the Town issued \$48.7 million in long-term debt that sold at a 1.9 percent interest rate over a 16 year term. In its credit rating opinion, Moody's stated that, "The Aaa rating with stable outlook reflects the Town's sizeable and stable tax base

## FISCAL YEAR 2014 RECOMMENDED BUDGET AND FINANCING PLAN

with wealth and income levels that exceed Commonwealth and national medians, the Town's healthy financial position and affordable debt burden." Moody's also cited as a financial challenge the Town's "above average long-term unfunded OPEB (retiree health) liabilities." 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 of the 351 Massachusetts cities and towns maintain the Aaa rating.

Table 11 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 2014 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. The Board of Selectmen will propose applying \$1.6 million from the Debt Service/Capital Projects/Building Renewal Stabilization Fund to provide for property tax relief by offsetting a portion of the debt service costs for the Bridge, Bowman and Estabrook school projects.

Table 11	FY2009	FY2010	FY 2011	FY2012	FY2013	FY2014
Annual Debt Service	Actual	Actual	Actual	Estimated	Budgeted	Projected
General Fund	\$ 3,846,702	\$ 4,256,097	\$ 4,669,173	\$ 4,849,052	\$ 5,669,343	\$ 5,534,823
Prop 2 1/2 Debt Exclusion <sup>1</sup>	\$ 5,632,643	\$ 5,746,375	\$ 5,753,550	\$ 5,721,834	\$ 6,642,450	\$ 8,381,309
Water	\$ 757,247	\$ 1,074,551	\$ 1,193,333	\$ 1,258,968	\$ 1,299,090	\$ 1,260,655
Compost Revolving Fund	\$ -	\$ 48,650	\$ 45,493	\$ 44,655	\$ 43,406	\$ 88,071
Sewer	\$ 488,135	\$ 575,357	\$ 651,446	\$ 879,713	\$ 956,855	\$ 1,131,673
Recreation	\$ 101,227	\$ 138,100	\$ 137,200	\$ 137,200	\$ 131,500	\$ 100,000
Total Debt Service	\$ 10,825,954	\$ 11,839,130	\$ 12,450,195	\$ 12,891,422	\$ 14,742,644	\$ 16,496,531
Gross Revenues	\$ 157,423,868	\$ 164,093,822	\$ 169,743,424	\$ 171,412,228	\$ 186,825,482	\$ 200,479,891
Debt Serv. % of Revenue	6.88%	7.21%	7.33%	7.52%	7.89%	8.23%

Note 1: FY2014 debt exclusion amount does not reflect the \$1,600,000 tax relief mitigation proposed in the budget

## History of Proposition 2 ½ Overrides and Debt Exclusions in Lexington

The FY2014 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

Fiscal Year	Override	Debt Exclusion
2014	NR	NR
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 - <b>not approved</b>	\$3,166,166	NR
2006	NR	NR
2005 - approved	\$4,224,340	NR
2004 - <b>not approved</b>	\$4,957,000	NR
2003 - approved	NR	\$42,550,000 (schools, roads, Lincoln Park)
2002	NR	NR
2001 - approved	\$3,440,829	NR
2000 - approved	NR	\$52,235,000 (school building projects)
1999 - <b>not approved</b>	NR	\$68,200,000 (school building projects)
1998	NR	NR
1997	NR	NR

## FISCAL YEAR 2014 RECOMMENDED BUDGET AND FINANCING PLAN

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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)

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### Elderly/Low Income Property Tax Relief

The Board of Selectmen continues to examine various options to provide property tax relief to low income and elderly residents. The FY2014 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 deferred taxes for the past five years has been:  
**FY2013 0.18 percent**  
**FY2012 0.26 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 \$60,000 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

The Town has not settled any collective bargaining contracts for FY2014. Further, for FY2013, the Town is still negotiating with the following unions and associations: Police, Police Superior Officers, Dispatchers, Library, Maintenance, Public Works, Lexington Municipal Employee, Lexington Municipal Management. The School Department has settled collective bargaining contracts with School Teachers and Custodial staff for FY2013-15.



## FISCAL YEAR 2014 RECOMMENDED BUDGET AND FINANCING PLAN

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The budget for fiscal year 2014 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

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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 the tax shift factor or assessed valuations for Fiscal Year 2014, a residential tax rate of \$15.84/\$1,000 of valuation is estimated compared to the residential tax rate of \$15.20/\$1,000 of valuation for Fiscal Year 2013.

The following table provides a summary of components of the property tax bill for a home assessed at \$623,000, which is the current median residential property value in Lexington.

<b>MEDIAN RES. TAX BILL</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b> <i>(est.)</i>
Property tax w/2.5% increase	\$7,871	\$8,238	\$8,671	\$9,055	\$9,281
Proposition 2½ debt exclusion	390	\$388	386	415	454
Community Preservation Act surcharge	206	\$216	227	238	249
<b>Total tax bill</b>	<b>\$8,467</b>	<b>\$8,842</b>	<b>\$9,284</b>	<b>\$9,708</b>	<b>\$9,984</b>

Notes: Assumes no change in the residential/commercial tax shift in FY14.

Assumes no change in total valuation by class of property (residential, commercial/industrial, personal property) in FY14.

### Additional Information

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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.

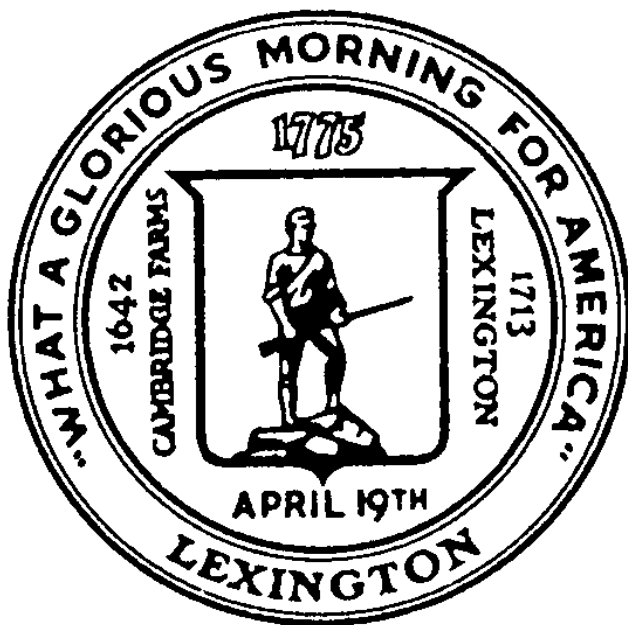
Town Manager Carl Valente: 781 862-0500 ext. 296

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

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

# Section I: Budget Overview

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# Town of Lexington

## FY2014 Budget Process

	July	August	September	October	November	December	January	February	March	April	May	June
<b>Elections</b>												
<b>Town Meeting</b>												
<b>Town Manager</b>												
<b>Summit</b>				I	II	III	IV	V				
<b>BOS</b>												
<b>School Cmte.</b>												
Calendar Year 2012							Calendar Year 2013					

## Important Dates

### August 2012

Issuance of Capital and Operating Budget Guidelines

### October 2012

- I** Summit I - Financial Indicators & Projections  
-Discuss Guidelines and Drivers  
Town Manager Review of Capital Budget Requests

October 3rd

### November 2012

- II** Summit II - Revenue Projection and Allocation  
Town Manager Review of Operating Budget Requests

November 15th

### December 2012

- III** Municipal Budget Workshops with Selectmen  
School Committee Hearings on Budget  
Summit III - Revenue Allocation

December 19th

### January 2013

- IV** Submittal of FY2014 Superintendent's Recommended Budget to SC  
Submittal of FY2014 Manager's Recommended Budget to BOS  
Summit IV - Review of FY2014 Town Manager's Preliminary Budget

January 8th

January 14th

January 16th

### February 2013

- V** Summit V - Comment and Budget Deliberations  
Board of Selectmen Vote on the FY2014 Recommended Budget  
**Budget Decisions and Deliberations Concluded**

February 13th  
**February 25th**

### March 2013

- March 1st**  
FY2014 Recommended Budget submitted to Town Meeting  
Municipal Election  
Town Meeting Commences (anticipated)  
Budget Presentations by Town Manager and Superintendant

**March 1st**  
March 4th  
March 18th  
March 27th

### April 2013

- Town Meeting Begins Budget Deliberations

**April 1st**

# 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 2011-2014. It reflects actual results of FY2011 and FY2012, FY2013 estimated revenues and budgeted expenditures submitted to the Department of Revenue for the certification of the FY2013 tax rate, and the budget recommendations of the Town Manager and School Superintendent for FY2014 budget and projected revenues to support those recommendations.

<b>Revenue Summary</b>	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Estimated</b>	<b>FY2014 Projected</b>
Tax Levy	\$ 122,259,637	\$ 128,615,715	\$ 135,386,782	\$ 140,804,184
State Aid	\$ 8,506,691	\$ 8,401,617	\$ 9,410,134	\$ 9,410,134
Local Receipts shown on Recap	\$ 11,991,001	\$ 12,340,329	\$ 8,419,655	\$ 10,525,979
Local Receipts not shown on Recap	\$ -	\$ -	\$ 1,768,994	\$ -
Available Funds	\$ 6,819,892	\$ 7,975,216	\$ 7,499,652	\$ 13,323,510
Revenue Offsets	\$ (1,687,257)	\$ (2,474,521)	\$ (1,645,350)	\$ (1,953,751)
Enterprise Funds (Indirect)	\$ 1,615,973	\$ 1,564,441	\$ 1,512,892	\$ 1,497,405
<b>Total General Fund</b>	<b>\$ 149,505,937</b>	<b>\$ 156,422,796</b>	<b>\$ 162,352,759</b>	<b>\$ 173,607,461</b>
<b>General Fund Expenditure Summary</b>				
Education				
Lexington Public Schools	\$ 67,947,664	\$ 72,272,372	\$ 76,628,356	\$ 81,313,963
Minuteman Regional School	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ 1,474,266
<i>sub-total Education</i>	<i>\$ 69,486,475</i>	<i>\$ 73,975,302</i>	<i>\$ 78,036,335</i>	<i>\$ 82,788,229</i>
Municipal Departments	\$ 27,253,396	\$ 27,577,989	\$ 29,904,653	\$ 30,526,472
Shared Expenses				
Benefits & Insurance	\$ 28,063,123	\$ 28,380,746	\$ 30,052,729	\$ 29,688,138
Debt (within-levy)	\$ 4,675,175	\$ 4,849,052	\$ 5,669,343	\$ 5,534,823
Reserve Fund	\$ -	\$ -	\$ 900,000	\$ 900,000
Facilities	\$ 9,759,025	\$ 9,242,458	\$ 9,431,662	\$ 9,760,460
<i>sub-total Shared Expenses</i>	<i>\$ 42,497,323</i>	<i>\$ 42,472,256</i>	<i>\$ 46,053,734</i>	<i>\$ 45,883,421</i>
Capital				
Cash Capital (designated)	\$ 1,983,112	\$ 2,627,174	\$ 4,152,794	\$ 5,419,202
<i>sub-total Capital</i>	<i>\$ 1,983,112</i>	<i>\$ 2,627,174</i>	<i>\$ 4,152,794</i>	<i>\$ 5,419,202</i>
Other				
General Stabilization Fund	\$ 710,000	\$ -	\$ -	\$ -
Exempt Debt Service Mitigation	\$ -	\$ -	\$ -	\$ 1,600,000
Other (allocated)	\$ 829,399	\$ 726,885	\$ 2,436,250	\$ 7,289,000
Other (unallocated)	\$ -	\$ -	\$ -	\$ 101,137
<i>sub-total Other</i>	<i>\$ 1,539,399</i>	<i>\$ 726,885</i>	<i>\$ 2,436,250</i>	<i>\$ 8,990,137</i>
<b>Total General Fund</b>	<b>\$ 142,759,705</b>	<b>\$ 147,379,607</b>	<b>\$ 160,583,766</b>	<b>\$ 173,607,461</b>
<b>Surplus/(Deficit) <sup>1</sup></b>	<b>\$ 6,746,232</b>	<b>\$ 9,043,190</b>	<b>\$ 1,768,994</b>	<b>\$ (0)</b>
<b>Other Expenses</b>				
Revolving Funds	\$ 2,127,347	\$ 2,244,151	\$ 2,368,300	\$ 2,804,848
Grants	\$ 167,112	\$ 169,363	\$ 91,284	\$ 338,953
CPA	\$ 8,196,159	\$ 4,279,982	\$ 3,123,792	\$ 3,041,877
<i>sub-total Other Expenses</i>	<i>\$ 10,490,618</i>	<i>\$ 6,693,495</i>	<i>\$ 5,583,376</i>	<i>\$ 6,185,678</i>
Enterprise Funds (Direct)				
Water	\$ 5,718,702	\$ 7,274,193	\$ 7,489,719	\$ 7,888,530
Wastewater (Sewer)	\$ 6,851,273	\$ 8,257,930	\$ 8,598,632	\$ 8,800,750
Recreation	\$ 1,621,522	\$ 1,670,333	\$ 1,270,453	\$ 1,785,840
Cash Capital	\$ 90,000	\$ 610,000	\$ 71,000	\$ 1,211,750
<i>sub-total Enterprise Funds</i>	<i>\$ 14,281,496</i>	<i>\$ 17,812,456</i>	<i>\$ 17,429,804</i>	<i>\$ 19,686,871</i>
Exempt Debt				
Municipal	\$ 2,990,031	\$ 2,933,716	\$ 2,154,325	\$ 1,911,217
School	\$ 2,763,518	\$ 2,788,118	\$ 4,488,125	\$ 6,470,092
<i>sub-total Exempt debt</i>	<i>\$ 5,753,549</i>	<i>\$ 5,721,834</i>	<i>\$ 6,642,450</i>	<i>\$ 8,381,309</i>
<b>Total Other Expenses</b>	<b>\$ 30,525,663</b>	<b>\$ 30,227,785</b>	<b>\$ 29,655,630</b>	<b>\$ 34,253,858</b>
<b>Total Expenses</b>	<b>\$ 173,285,368</b>	<b>\$ 177,607,392</b>	<b>\$ 190,239,396</b>	<b>\$ 207,861,320</b>

# Section I: Budget Overview

Town of Lexington, Massachusetts

## Program Summary

A	B	C	D	E	F	G	H
						(F-E)	(G/E)
ELEMENT	DESCRIPTION	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Change \$	Change %
<u>Program 1000: Education</u>							
1100 Lexington Public Schools		\$ 67,947,664	\$ 72,272,372	\$ 76,628,356	\$ 81,313,963	\$ 4,685,607	6.11%
1200 Regional Schools		\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ 1,474,266	\$ 66,287	4.71%
<b>Total Education</b>		<b>\$ 69,486,475</b>	<b>\$ 73,975,302</b>	<b>\$ 78,036,335</b>	<b>\$ 82,788,229</b>	<b>\$ 4,751,894</b>	<b>6.09%</b>
<u>Program 2000: Shared Expenses</u>							
2110 Contributory Retirement		\$ 3,718,549	\$ 4,003,549	\$ 5,205,537	\$ 4,805,537	\$ (400,000)	-7.68%
2120 Non-Contributory Retirement		\$ 42,000	\$ 12,367	\$ 12,400	\$ 12,907	\$ 507	4.09%
2130 Employee Benefits		\$ 22,920,077	\$ 22,616,553	\$ 23,166,459	\$ 23,182,159	\$ 15,700	0.07%
2140 Unemployment		\$ 198,600	\$ 190,655	\$ 290,000	\$ 200,000	\$ (90,000)	-31.03%
2150 Workers Compensation*		\$ 480,301	\$ 624,543	\$ 608,333	\$ 610,915	\$ 2,582	0.42%
2160 Property & Liability Insurance		\$ 585,800	\$ 589,503	\$ 645,000	\$ 726,620	\$ 81,620	12.65%
2170 Uninsured Losses*		\$ 117,796	\$ 343,577	\$ 125,000	\$ 150,000	\$ 25,000	20.00%
sub-total 2100 Benefits		\$ 28,063,123	\$ 28,380,746	\$ 30,052,729	\$ 29,688,138	\$ (364,591)	-1.21%
2210 Payment on Funded Debt		\$ 3,833,155	\$ 4,007,565	\$ 4,767,186	\$ 4,585,443	\$ (181,743)	-3.81%
2220 Interest on Funded Debt		\$ 701,535	\$ 623,599	\$ 695,716	\$ 681,560	\$ (14,156)	-2.03%
2230 Temporary Borrowing		\$ 140,485	\$ 217,888	\$ 206,441	\$ 267,820	\$ 61,379	29.73%
sub-total 2200 Debt Services		\$ 4,675,175	\$ 4,849,052	\$ 5,669,343	\$ 5,534,823	\$ (134,520)	-2.37%
2310 Reserve Fund		\$ -	\$ -	\$ 900,000	\$ 900,000	\$ -	0.00%
sub-total 2300 Reserve Fund		\$ -	\$ -	\$ 900,000	\$ 900,000	\$ -	0.00%
2400 Facilities		\$ 9,759,025	\$ 9,242,458	\$ 9,431,662	\$ 9,760,460	\$ 328,798	3.49%
<b>Total Shared Expenses</b>		<b>\$ 42,497,323</b>	<b>\$ 42,472,256</b>	<b>\$ 46,053,734</b>	<b>\$ 45,883,421</b>	<b>\$ (170,313)</b>	<b>-0.37%</b>
<u>Program 3000: Public Works</u>							
3100-3500 DPW Personal Services		\$ 3,604,619	\$ 3,384,576	\$ 3,364,586	\$ 3,406,288	\$ 41,702	1.24%
3100-3500 DPW Expenses		\$ 5,366,293	\$ 4,697,337	\$ 4,801,585	\$ 4,914,629	\$ 113,044	2.35%
October Storm Supplemental		\$ -	\$ 290,590	\$ 200,000	\$ -	\$ (200,000)	-100.00%
<b>Total Public Works</b>		<b>\$ 8,970,912</b>	<b>\$ 8,372,502</b>	<b>\$ 8,366,171</b>	<b>\$ 8,320,917</b>	<b>\$ (45,254)</b>	<b>-0.54%</b>
<u>Program 4000: Public Safety</u>							
4100 Law Enforcement Personal Services		\$ 5,002,584	\$ 5,256,870	\$ 5,369,455	\$ 5,452,542	\$ 83,087	1.55%
4100 Law Enforcement Expenses		\$ 494,047	\$ 541,135	\$ 647,102	\$ 680,954	\$ 33,852	5.23%
sub-total 4100 Law Enforcement		\$ 5,496,631	\$ 5,798,005	\$ 6,016,557	\$ 6,133,496	\$ 116,939	1.94%
4200 Fire Personal Services		\$ 4,472,537	\$ 4,570,496	\$ 5,086,359	\$ 5,065,365	\$ (20,994)	-0.41%
4200 Fire Expenses		\$ 485,374	\$ 593,357	\$ 627,500	\$ 548,500	\$ (79,000)	-12.59%
sub-total 4200 EMS/Fire		\$ 4,957,911	\$ 5,163,854	\$ 5,713,859	\$ 5,613,865	\$ (99,994)	-1.75%
<b>Total Public Safety</b>		<b>\$ 10,454,542</b>	<b>\$ 10,961,859</b>	<b>\$ 11,730,416</b>	<b>\$ 11,747,361</b>	<b>\$ 16,945</b>	<b>0.14%</b>
<u>Program 5000: Culture &amp; Recreation</u>							
5100 Library Personal Services		\$ 1,713,303	\$ 1,753,376	\$ 1,806,973	\$ 1,830,037	\$ 23,064	1.28%
5100 Library Expenses		\$ 243,734	\$ 245,705	\$ 251,976	\$ 257,677	\$ 5,701	2.26%
<b>Total Culture &amp; Recreation</b>		<b>\$ 1,957,037</b>	<b>\$ 1,999,081</b>	<b>\$ 2,058,949</b>	<b>\$ 2,087,714</b>	<b>\$ 28,765</b>	<b>1.40%</b>
<u>Program 6000: Human Services</u>							
6000 Human Services Personal Services		\$ 301,896	\$ 315,765	\$ 495,139	\$ 509,969	\$ 14,830	3.00%
6000 Human Services Expenses		\$ 113,407	\$ 169,068	\$ 703,092	\$ 686,867	\$ (16,225)	-2.31%
<b>Total Human Services</b>		<b>\$ 415,303</b>	<b>\$ 484,833</b>	<b>\$ 1,198,231</b>	<b>\$ 1,196,836</b>	<b>\$ (1,395)</b>	<b>-0.12%</b>
<u>Program 7000: Community Development</u>							
7100 Comm. Devel. Personal Services		\$ 911,671	\$ 953,567	\$ 1,056,137	\$ 1,099,724	\$ 43,587	4.13%
7100 Comm. Devel. Expenses		\$ 115,844	\$ 188,029	\$ 175,708	\$ 181,953	\$ 6,245	3.55%
sub-total 7100 Comm. Dev.		\$ 1,027,515	\$ 1,141,597	\$ 1,231,845	\$ 1,281,677	\$ 49,832	4.05%
7200 Planning Personal Services		\$ 218,013	\$ 243,112	\$ 261,543	\$ 266,876	\$ 5,333	2.04%
7200 Planning Expenses		\$ 67,981	\$ 45,009	\$ 34,850	\$ 49,700	\$ 14,850	42.61%
sub-total 7200 Planning		\$ 285,994	\$ 288,121	\$ 296,393	\$ 316,576	\$ 20,183	6.81%
7300 Economic Devel. Personal Services		\$ 85,942	\$ 37,851	\$ 89,473	\$ 91,199	\$ 1,726	1.93%
7300 Economic Devel. Expenses		\$ 18,141	\$ 73,241	\$ 31,800	\$ 33,550	\$ 1,750	5.50%
sub-total 7300 Eco. Dev.		\$ 104,083	\$ 111,092	\$ 121,273	\$ 124,749	\$ 3,476	2.87%
<b>Total Community Development</b>		<b>\$ 1,417,592</b>	<b>\$ 1,540,809</b>	<b>\$ 1,649,511</b>	<b>\$ 1,723,002</b>	<b>\$ 73,490</b>	<b>4.46%</b>

# Section I: Budget Overview

Town of Lexington, Massachusetts

## Program Summary

A	B	C	D	E	F	G	H
						(F-E)	(G/E)
ELEMENT	DESCRIPTION	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Change \$	Change %
<u>Program 8000: General Government</u>							
8110 Selectmen Personal Services		\$ 82,980	\$ 93,003	\$ 102,466	\$ 127,853	\$ 25,387	24.78%
8110 Selectmen Expenses		\$ 75,964	\$ 87,171	\$ 118,476	\$ 92,325	\$ (26,151)	-22.07%
8120 Legal		\$ 319,417	\$ 341,907	\$ 400,000	\$ 410,000	\$ 10,000	2.50%
8130 Town Report		\$ 7,000	\$ 6,942	\$ 7,500	\$ 7,500	\$ -	0.00%
<i>sub-total 8100 Board of Selectmen</i>		\$ 485,361	\$ 529,023	\$ 628,442	\$ 637,678	\$ 9,236	1.47%
8210-8220 Town Manager Personal Services		\$ 561,699	\$ 586,923	\$ 609,566	\$ 613,183	\$ 3,618	0.59%
8210-8220 Town Manager Expenses		\$ 185,451	\$ 187,944	\$ 248,150	\$ 218,150	\$ (30,000)	-12.09%
8230 Salary Transfer Account*		\$ 376,185	\$ 423,874	\$ 413,224	\$ 801,988	\$ 388,764	94.08%
<i>sub-total 8200 Town Manager</i>		\$ 1,123,335	\$ 1,198,741	\$ 1,270,940	\$ 1,633,321	\$ 362,381	28.51%
8310 Financial Committees		\$ 1,673	\$ 1,479	\$ 7,500	\$ 7,500	\$ -	0.00%
8320 Misc. Boards and Committees		\$ 1,879	\$ 2,574	\$ 14,500	\$ 4,500	\$ (10,000)	-68.97%
8330 Public Celebrations Committee		\$ 27,273	\$ 32,574	\$ 34,000	\$ 35,000	\$ 1,000	2.94%
<i>sub-total 8300 Town Committees</i>		\$ 30,825	\$ 36,627	\$ 56,000	\$ 47,000	\$ (9,000)	-16.07%
8400 Finance Personal Services		\$ 1,110,057	\$ 1,083,783	\$ 1,195,220	\$ 1,263,064	\$ 67,844	5.68%
8400 Finance Expenses		\$ 316,353	\$ 414,568	\$ 400,145	\$ 438,945	\$ 38,800	9.70%
<i>sub-total 8400 Finance</i>		\$ 1,426,410	\$ 1,498,352	\$ 1,595,365	\$ 1,702,009	\$ 106,644	6.68%
8500 Town Clerk Personal Services		\$ 297,057	\$ 296,836	\$ 326,491	\$ 310,955	\$ (15,536)	-4.76%
8500 Town Clerk Expenses		\$ 95,198	\$ 98,857	\$ 111,525	\$ 128,775	\$ 17,250	15.47%
<i>sub-total 8500 Town Clerk</i>		\$ 392,255	\$ 395,693	\$ 438,016	\$ 439,730	\$ 1,714	0.39%
8600 IT Personal Services		\$ 215,668	\$ 222,372	\$ 347,187	\$ 336,510	\$ (10,676)	-3.08%
8600 IT Expenses		\$ 364,157	\$ 338,097	\$ 565,425	\$ 654,394	\$ 88,969	15.73%
<i>sub-total 8600 IT</i>		\$ 579,825	\$ 560,469	\$ 912,612	\$ 990,904	\$ 78,293	8.58%
<b>Total General Government</b>		<b>\$ 4,038,010</b>	<b>\$ 4,218,905</b>	<b>\$ 4,901,374</b>	<b>\$ 5,450,642</b>	<b>\$ 549,268</b>	<b>11.21%</b>
<b>Total Municipal</b>		<b>\$ 27,253,396</b>	<b>\$ 27,577,989</b>	<b>\$ 29,904,653</b>	<b>\$ 30,526,472</b>	<b>\$ 621,819</b>	<b>2.08%</b>
<b>Capital</b>							
Capital Requests (Cash-GF)		\$ 1,270,000	\$ 1,615,000	\$ 2,557,497	\$ 3,355,174	\$ 797,677	31.19%
Building Envelope Set Aside		\$ 161,534	\$ 165,572	\$ 169,711	\$ 173,954	\$ 4,243	2.50%
Streets Set Aside		\$ 551,578	\$ 846,602	\$ 1,425,586	\$ 1,890,074	\$ 464,488	32.58%
<b>Total Capital</b>		<b>\$ 1,983,112</b>	<b>\$ 2,627,174</b>	<b>\$ 4,152,794</b>	<b>\$ 5,419,202</b>	<b>\$ 1,266,408</b>	<b>30.50%</b>
<b>Other</b>							
Unallocated Revenue (free cash and tax levy) for as yet identified purposes		\$ -	\$ -	\$ -	\$ 101,137	\$ 101,137	-
General Stabilization Fund		\$ 710,000	\$ -	\$ -	\$ -	\$ -	0.00%
33 Marrett Road Property Acquisition		\$ -	\$ -	\$ -	\$ 3,560,000	\$ 3,560,000	-
Set-Aside for Potential Local Aid/Federal Aid Reductions		\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	-
Allocated to Debt Service/Capital Projects/Building Renewal Stabilization Fund		\$ -	\$ -	\$ 1,600,000	\$ 2,184,000	\$ 584,000	36.50%
Exempt Debt Service Mitigation		\$ -	\$ -	\$ -	\$ 1,600,000	\$ 1,600,000	-
Senior Service Program		\$ -	\$ 10,000	\$ 20,000	\$ 20,000	\$ -	0.00%
SPED Stabilization Fund		\$ 350,000	\$ -	\$ -	\$ -	\$ -	-
OPEB Stabilization Fund		\$ 479,399	\$ 500,000	\$ 500,000	\$ 775,000	\$ 275,000	55.00%
Warrant Articles		\$ -	\$ -	\$ 316,250	\$ -	\$ (316,250)	-100.00%
CPA Bond Premium		\$ -	\$ 216,885	\$ -	\$ -	\$ -	-
<b>Total Other Articles</b>		<b>\$ 1,539,399</b>	<b>\$ 726,885</b>	<b>\$ 2,436,250</b>	<b>\$ 8,990,137</b>	<b>\$ 6,553,887</b>	<b>269.02%</b>
<b>General Fund Total</b>		<b>\$ 142,759,705</b>	<b>\$ 147,379,607</b>	<b>\$ 160,583,766</b>	<b>\$ 173,607,461</b>	<b>\$ 13,023,695</b>	<b>8.11%</b>

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

# Section I: Budget Overview

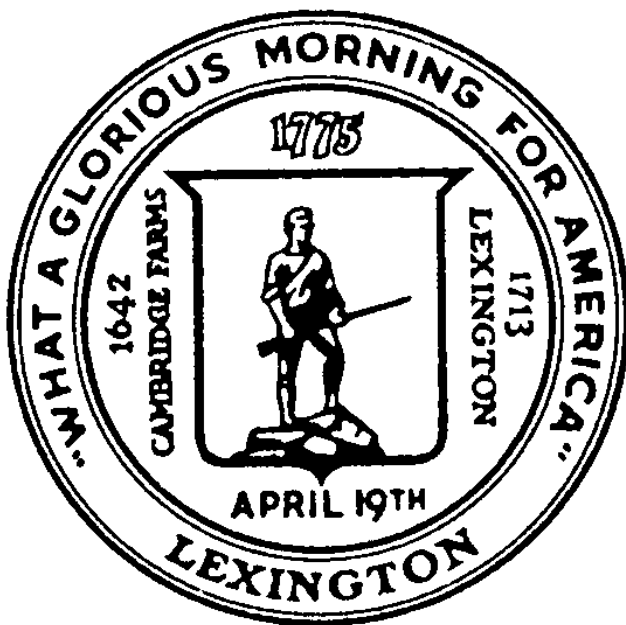
Town of Lexington, Massachusetts

## Program Summary

A	B	C	D	E	F	G	H
						(F-E)	(G/E)
ELEMENT	DESCRIPTION	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Change \$	Change %
<b>Enterprise Articles</b>							
3600	Water Enterprise	\$ 5,718,702	\$ 7,274,193	\$ 7,489,719	\$ 7,888,530	\$ 398,812	5.32%
3700	Sewer Enterprise	\$ 6,851,273	\$ 8,257,930	\$ 8,598,632	\$ 8,800,750	\$ 202,119	2.35%
5200	Recreation Enterprise	\$ 1,621,522	\$ 1,670,333	\$ 1,270,453	\$ 1,785,840	\$ 515,387	40.57%
	Capital Operating	\$ 90,000	\$ 610,000	\$ 71,000	\$ 1,211,750	\$ 1,140,750	1606.69%
<b>Total Enterprise Funds (Oper. Exp. ONLY)</b>		<b>\$ 14,281,496</b>	<b>\$ 17,812,456</b>	<b>\$ 17,429,804</b>	<b>\$ 19,686,871</b>	<b>\$ 2,257,067</b>	<b>12.95%</b>
<b>Revolving Funds</b>							
1100	School Bus Transportation	\$ 628,954	\$ 576,207	\$ 541,030	\$ 830,000	\$ 288,970	53.41%
2400	Public Facilities Revolving Fund	\$ 348,749	\$ 325,000	\$ 365,398	\$ 403,648	\$ 38,250	10.47%
3320	Tree (DPW-Forestry)	\$ 4,108	\$ 4,470	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
3330	Burial Container (DPW-Cemetery)	\$ 29,162	\$ 37,300	\$ 35,000	\$ 40,000	\$ 5,000	14.29%
3420	Compost Operations (DPW-Rec.)	\$ 392,304	\$ 486,478	\$ 397,441	\$ 461,628	\$ 64,188	16.15%
3420	MHHP Operations	\$ 123,383	\$ 107,998	\$ 175,000	\$ 175,000	\$ -	0.00%
6120	Council on Aging Programs	\$ 76,555	\$ 60,851	\$ 100,000	\$ 100,000	\$ -	0.00%
7140	Health Programs	\$ 9,929	\$ 8,453	\$ 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	\$ 182,169	\$ 188,266	\$ 284,431	\$ 289,572	\$ 5,140	1.81%
3100	Regional Cache - Hartwell Avenue	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
<b>Total Revolving Finds</b>		<b>\$ 2,127,347</b>	<b>\$ 2,244,151</b>	<b>\$ 2,368,300</b>	<b>\$ 2,804,848</b>	<b>\$ 436,548</b>	<b>18.43%</b>
<b>Community Preservation Act (CPA)</b>							
	CPA Capital	\$ 8,196,159	\$ 4,279,982	\$ 2,973,792	\$ 2,891,877	\$ (81,915)	-2.75%
	CPA Other (Projects & Admin.)			\$ 150,000	\$ 150,000	\$ -	0.00%
<b>Total CPA</b>		<b>\$ 8,196,159</b>	<b>\$ 4,279,982</b>	<b>\$ 3,123,792</b>	<b>\$ 3,041,877</b>	<b>\$ (81,915)</b>	<b>-2.62%</b>
<b>Grants</b>							
	Grants & Subsidies	\$ 167,112	\$ 169,363	\$ 91,284	\$ 338,953	\$ 247,669	271.32%
<b>Total Grants</b>		<b>\$ 167,112</b>	<b>\$ 169,363</b>	<b>\$ 91,284</b>	<b>\$ 338,953</b>	<b>\$ 247,669</b>	<b>271.32%</b>
<b>Exempt Debt</b>							
	Municipal	\$ 2,990,031	\$ 2,933,716	\$ 2,154,325	\$ 1,911,217	\$ (243,108)	-11.28%
	School	\$ 2,763,518	\$ 2,788,118	\$ 4,488,125	\$ 6,470,092	\$ 1,981,967	44.16%
<b>Total Exempt Debt</b>		<b>\$ 5,753,549</b>	<b>\$ 5,721,834</b>	<b>\$ 6,642,450</b>	<b>\$ 8,381,309</b>	<b>\$ 1,738,859</b>	<b>26.18%</b>
<b>Reconciliation</b>							
	Education	\$ 69,486,475	\$ 73,975,302	\$ 78,036,335	\$ 82,788,229	\$ 4,751,894	6.09%
	Shared Expenses	\$ 42,497,323	\$ 42,472,256	\$ 46,053,734	\$ 45,883,421	\$ (170,313)	-0.37%
	Municipal	\$ 27,253,396	\$ 27,577,989	\$ 29,904,653	\$ 30,526,472	\$ 621,819	2.08%
	Capital	\$ 1,983,112	\$ 2,627,174	\$ 4,152,794	\$ 5,419,202	\$ 1,266,408	30.50%
	Other	\$ 1,539,399	\$ 726,885	\$ 2,436,250	\$ 8,990,137	\$ 6,553,887	269.02%
	Enterprise	\$ 14,281,496	\$ 17,812,456	\$ 17,429,804	\$ 19,686,871	\$ 2,257,067	12.95%
	Revolving Funds & Grants	\$ 2,294,459	\$ 2,413,513	\$ 2,459,584	\$ 3,143,801	\$ 684,217	27.82%
	CPA	\$ 8,196,159	\$ 4,279,982	\$ 3,123,792	\$ 3,041,877	\$ (81,915)	-2.62%
	Exempt Debt	\$ 5,753,549	\$ 5,721,834	\$ 6,642,450	\$ 8,381,309	\$ 1,738,859	26.18%
<b>Totals</b>		<b>\$ 173,285,368</b>	<b>\$ 177,607,392</b>	<b>\$ 190,239,396</b>	<b>\$ 207,861,320</b>	<b>\$ 17,621,924</b>	<b>9.26%</b>

## 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 FY2014. Net General Fund Revenues are gross revenues less revenues recommended to be set-aside to fund designated expenses. In FY2014, Gross Revenues are projected to increase by approximately \$11.25 million, or 6.93%, while Net Revenues are projected to increase by approximately \$3.43 million, or 2.2%.

General Fund Revenue Summary	FY11 Actual	FY12 Actual	FY13 Estimated	FY14 Projected	FY 13-14 Change	
					\$	%
Property Tax Levy (Table 1)	\$ 122,259,637	\$ 128,615,715	\$ 135,386,782	\$ 140,804,184	\$ 5,417,402	4.00%
State Aid (Table 2)	\$ 8,506,691	\$ 8,401,617	\$ 9,410,134	\$ 9,410,134	\$ -	0.00%
Local Receipts (Table 3)	\$ 11,991,001	\$ 12,340,329	\$ 8,419,655	\$ 10,525,979	\$ 2,106,324	25.02%
Local Receipts not shown on Recap	\$ -	\$ -	\$ 1,768,994	\$ -	\$ (1,768,994)	-100.00%
Available Funds (Table 4)	\$ 6,819,892	\$ 7,975,216	\$ 7,499,652	\$ 13,323,510	\$ 5,823,858	77.66%
Revenue Offsets (Table 5)	\$ (1,687,257)	\$ (2,474,521)	\$ (1,645,350)	\$ (1,953,751)	\$ (308,401)	18.74%
Enterprise Receipts (Table 6)	\$ 1,615,973	\$ 1,564,441	\$ 1,512,892	\$ 1,497,405	\$ (15,487)	-1.02%
<b>Gross General Fund Revenues</b>	<b>\$ 149,505,937</b>	<b>\$ 156,422,796</b>	<b>\$ 162,352,759</b>	<b>\$ 173,607,461</b>	<b>\$ 11,254,702</b>	<b>6.93%</b>
<b>Less - Revenues Set-Aside for Designated Purposes</b>	<b>\$ 3,722,511</b>	<b>\$ 3,554,059</b>	<b>\$ 6,589,044</b>	<b>\$ 14,409,339</b>	<b>\$ 7,820,295</b>	<b>118.69%</b>
<b>Net General Fund Revenues</b>	<b>\$ 145,783,426</b>	<b>\$ 152,868,737</b>	<b>\$ 155,763,715</b>	<b>\$ 159,198,122</b>	<b>\$ 3,434,407</b>	<b>2.20%</b>

### Detailed Description:

**Property Tax Levy:** The FY2014 property tax levy is projected to increase \$5.4 million, or 4.0%. The projected levy is a function of the FY2013 levy limit increased by 2.5% per Proposition 2 1/2, plus an increment for new growth. FY2014 new growth will be a function of construction activity for the period July 1, 2012 to June 30, 2013. FY2014 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:** FY2014 state aid is projected to remain unchanged from its FY2013 level. Final FY2014 state aid numbers are likely to be known in June 2013 when the Legislature adopts, and the Governor signs, the FY2014 State budget. Despite the projection of level funding, there is the potential - as a result of the School Committee's vote last year to eliminate the fee-based, full day kindergarten program - for an increase in Chapter 70 Education Aid. The school department estimates that this increase could be approximately \$234,000.

**Local Receipts<sup>1</sup>:** FY2014 projections for each category of receipt are based on the history of actual collections and projections of 3 and 5 year historical averages, unless otherwise specified in the supplemental tables of this document. FY2014 local receipts are estimated to increase by approximately \$337,000 or 3.31% over FY2013 estimates. The major contributor to this growth is an increase in the estimate for Other Excise which includes meals tax, hotel/motel tax and jet fuel tax.

<sup>1</sup> The FY13 surplus represents estimated local receipts that were not needed to balance the FY2013 budget but are anticipated to be collected in FY2013. This amount should become surplus as of the end of FY2013, become part of free cash to be certified as of July 1, 2013, and be available for appropriation at a special town meeting in FY14 or at the 2014 annual town meeting.

# Section II: Revenues

Town of Lexington, Massachusetts

Revenue Summary						
	FY11 Actual	FY12 Actual	FY13 Estimated	FY2014 Projected	FY13-14 Change	
					\$	%
<b>Table 1: Property Tax Levy</b>						
Tax Levy	\$ 115,934,719	\$ 122,259,637	\$ 128,662,664	\$ 135,418,716	\$ 6,756,052	5.25%
Prop. 2.5%	\$ 2,898,368	\$ 3,056,491	\$ 3,217,107	\$ 3,385,468	\$ 168,361	5.23%
New Growth	\$ 3,426,550	\$ 3,346,536	\$ 3,560,545	\$ 2,000,000	\$ (1,560,545)	-43.83%
Override/Excess Levy Capacity		\$ (46,950)	\$ (53,534)	\$ -		
<b>Subtotal</b>	<b>\$ 122,259,637</b>	<b>\$ 128,615,715</b>	<b>\$ 135,386,782</b>	<b>\$ 140,804,184</b>	<b>\$ 5,417,402</b>	<b>4.00%</b>
<b>Table 2: State Aid</b>						
Chapter 70	\$ 7,013,863	\$ 7,051,517	\$ 7,876,799	\$ 7,876,799	\$ -	0.00%
Charter School Reimbursement	\$ 17,418	\$ 23,222	\$ 18,769	\$ 18,769	\$ -	0.00%
Unrestricted General Government Aide	\$ 1,296,276	\$ 1,202,550	\$ 1,296,276	\$ 1,296,276	\$ -	0.00%
Lottery, Beano, Charity Games	\$ -	\$ -	\$ -	\$ -	\$ -	
Police Career Incentive	\$ 22,509	\$ -	\$ -	\$ -	\$ -	
Veterans' Benefits & Exemptions	\$ 101,076	\$ 63,817	\$ 156,539	\$ 156,539	\$ -	0.00%
Offsets (School Lunch & Library)	\$ 55,549	\$ 60,511	\$ 61,751	\$ 61,751	\$ -	0.00%
<b>sub-Total (Cherry Sheet)</b>	<b>\$ 8,506,691</b>	<b>\$ 8,401,617</b>	<b>\$ 9,410,134</b>	<b>\$ 9,410,134</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Subtotal</b>	<b>\$ 8,506,691</b>	<b>\$ 8,401,617</b>	<b>\$ 9,410,134</b>	<b>\$ 9,410,134</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Table 3: Local Receipts</b>						
Motor Vehicle Excise Tax	\$ 4,044,449	\$ 3,924,928	\$ 3,337,089	\$ 4,000,000	\$ 662,911	19.86%
Other Excise	\$ 1,192,678	\$ 1,525,700	\$ 905,863	\$ 1,360,000	\$ 454,137	50.13%
Penalties & Interest	\$ 568,595	\$ 461,887	\$ 282,518	\$ 309,000	\$ 26,482	9.37%
PILOT's	\$ 500,045	\$ 488,569	\$ 427,062	\$ 536,000	\$ 108,938	25.51%
Rentals	\$ 314,443	\$ 336,840	\$ 284,637	\$ 309,930	\$ 25,293	8.89%
Departmental-Schools	\$ 549,295	\$ 576,164	\$ 274,560	\$ 408,910	\$ 134,350	48.93%
Departmental-Municipal	\$ 1,469,900	\$ 1,522,991	\$ 1,198,975	\$ 1,498,090	\$ 299,115	24.95%
Licenses & Permits	\$ 1,789,613	\$ 1,513,734	\$ 1,165,426	\$ 1,496,870	\$ 331,444	28.44%
Special Assessments	\$ 32,689	\$ 24,885	\$ 21,353	\$ 20,409	\$ (944)	-4.42%
Fines & Forfeits	\$ 329,394	\$ 344,126	\$ 275,791	\$ 339,770	\$ 63,979	23.20%
Investment Income	\$ 309,099	\$ 247,761	\$ 246,382	\$ 247,000	\$ 618	0.25%
Miscellaneous Non-Recurring	\$ 890,801	\$ 1,372,744	\$ -	\$ -	\$ -	0.00%
Local Receipts not shown on Recap	\$ -	\$ -	\$ 1,768,994	\$ -	\$ (1,768,994)	-100.00%
<b>Subtotal</b>	<b>\$ 11,991,001</b>	<b>\$ 12,340,329</b>	<b>\$ 10,188,649</b>	<b>\$ 10,525,979</b>	<b>\$ 337,330</b>	<b>3.31%</b>
<b>Table 4: Available Funds</b>						
Parking	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ -	0.00%
Cemetery	\$ 120,000	\$ 120,000	\$ 105,000	\$ 105,000	\$ -	0.00%
Free Cash	\$ 6,159,509	\$ 7,125,000	\$ 6,269,024	\$ 10,900,931	\$ 4,631,907	73.89%
Brookhaven				\$ -	\$ -	
Insurance Proceeds	\$ 117,796	\$ 4,610	\$ 200,000	\$ -	\$ (200,000.00)	
Overlay Surplus				\$ -	\$ -	
Proceeds from the Sale of Assets				\$ -	\$ -	
Transp.Demand Mgmt. Stab. Fund	\$ 83,000	\$ 83,560	\$ 85,160	\$ 90,000	\$ 4,840	5.68%
Traffic Mitigation Stabilization Fund			\$ 250,000		\$ -	
Center Improvement District Stabilization Fund		\$ 15,000	\$ -		\$ -	
Avalon Bay School Enrollment Mitigation Fund	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.00%
Balances from Prior Yr. Capital Articles	\$ -	\$ 42,046	\$ 5,468	\$ 42,579	\$ 37,111	678.69%
School Bus Stabilization Fund	\$ 4,587	\$ -	\$ -	\$ -	\$ -	
Debt Service/Capital Proj/Building Renewal	\$ -	\$ -	\$ -	\$ 1,600,000	\$ -	\$ -
Stabilization Fund						
<b>Subtotal</b>	<b>\$ 6,819,892</b>	<b>\$ 7,975,216</b>	<b>\$ 7,499,652</b>	<b>\$ 13,323,510</b>	<b>\$ 5,823,858</b>	<b>77.66%</b>
<b>Table 5: Revenue Offsets</b>						
Cherry Sheet Assessments	\$ (737,040)	\$ (736,561)	\$ (813,255)	\$ (842,000)	\$ (28,745)	3.53%
Cherry Sheet Offsets					\$ -	
School Lunch	\$ (17,758)	\$ (22,523)	\$ (24,262)	\$ (24,262)	\$ -	0.00%
Public Libraries	\$ (36,090)	\$ (37,988)	\$ (37,489)	\$ (37,489)	\$ -	0.00%
Overlay (abatements)	\$ (896,369)	\$ (1,023,396)	\$ (770,344)	\$ (750,000)	\$ 20,344	-2.64%
Snow Deficit		\$ (654,053)	\$ -	\$ (300,000)	\$ (300,000)	
<b>Subtotal</b>	<b>\$ (1,687,257)</b>	<b>\$ (2,474,521)</b>	<b>\$ (1,645,350)</b>	<b>\$ (1,953,751)</b>	<b>\$ (308,401)</b>	<b>18.74%</b>
<b>Table 6: Enterprise Receipts</b>						
Water	\$ 743,400	\$ 704,624	\$ 665,848	\$ 818,689	\$ 152,841	22.95%
Wastewater (Sewer)	\$ 668,990	\$ 646,217	\$ 623,444	\$ 450,116	\$ (173,328)	-27.80%
Recreation	\$ 203,583	\$ 213,600	\$ 223,600	\$ 228,600	\$ 5,000	2.24%
<b>Subtotal</b>	<b>\$ 1,615,973</b>	<b>\$ 1,564,441</b>	<b>\$ 1,512,892</b>	<b>\$ 1,497,405</b>	<b>\$ (15,487)</b>	<b>-1.02%</b>
<b>Gross General Fund Revenues</b>	<b>\$ 149,505,937</b>	<b>\$ 156,422,796</b>	<b>\$ 162,352,759</b>	<b>\$ 173,607,461</b>	<b>\$ 11,254,702</b>	<b>6.93%</b>
<b>Revenues Set Aside for Designated Expenses</b>	<b>\$ 3,722,511</b>	<b>\$ 3,554,059</b>	<b>\$ 6,589,044</b>	<b>\$ 14,409,339</b>	<b>\$ 7,820,295</b>	<b>118.69%</b>
<b>Net General Fund Revenues Available for Appropriation</b>	<b>\$ 145,783,426</b>	<b>\$ 152,868,737</b>	<b>\$ 155,763,715</b>	<b>\$ 159,198,122</b>	<b>\$ 3,434,407</b>	<b>2.20%</b>

## Section II: Revenues

*Town of Lexington, Massachusetts*

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**Available Funds:** Available Funds are projected to increase by approximately \$5.82 million or 77.667%. This increase is driven primarily by two factors: The first factor is a \$4.46 million, or 35.4%, increase in free cash from the 7/1/11 certification to the 7/1/12 certification. In the detailed projection on page 4, the \$6.27 million of free cash for FY13 reflects the appropriations made against the 7/1/11 certification. The unappropriated balance of that certification became part of the general fund surplus at the end of fiscal year 2012. The presentation of free cash for FY14 is the 7/1/12 certification less the appropriation of \$1.5 million for the Estabrook School Street Improvements to be considered at the special town meeting on November 19, 2012 and \$200,000 set-aside for unanticipated FY13 costs. The primary factors contributing to 7/1/12 free cash include \$3.8 million of FY12 receipts in excess of excess of estimates, \$5.9 million of FY12 spending less than appropriations, \$0.97 million of liquidated purchase orders from prior fiscal years, and \$1.7 million of unappropriated free cash. The second factor is a recommended appropriation of \$1.6 million from the newly created Debt Service/Capital Projects/Building Renewal Stabilization Fund to mitigate the increase in exempt debt service attributable to the Bridge/Bowman and Estabrook building projects

As is the case in FY13, the School Department is recommending that \$250,000 from the Avalon Bay School Enrollment Mitigation Fund be appropriated to fund a portion of the FY14 school budget. Other components of Available Funds include parking meter receipts, cemetery funds, the Transportation Demand Management Stabilization Fund, the Traffic Mitigation Stabilization Fund, unused balances from prior year capital articles and Insurance Proceeds Greater Than \$20,000.

**Revenue Offsets:** Revenue Offsets are projected to increase by approximately \$308,000 or 18.74%. 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; Cherry Sheet Assessments assume a 3.5% increase in FY 2014.
- (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.

The FY14 increase in total revenue offsets is driven primarily by an increase in the set-aside for snow and ice deficits from \$0 in FY13 -given that there was no snow/ice deficit incurred in FY12 - to the traditional set-aside of \$300,000 in FY14 to cover a potential FY13 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.

**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 FY2014 and their financing sources are shown on the next page. The column marked "Health Ins. Savings" is the estimated FY14 savings whose source is the tax levy.

## Section II: Revenues

Town of Lexington, Massachusetts

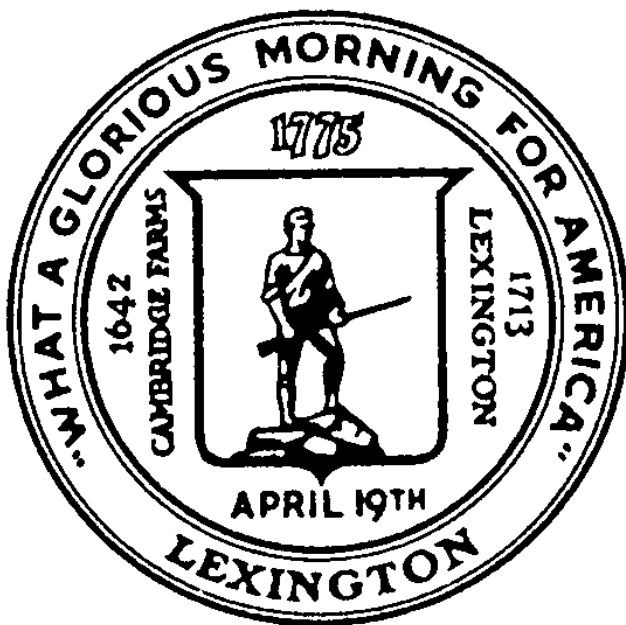
Revenues Set-Aside for Designated Purposes						
		Health Ins. Savings	Tax Levy	Other <sup>1</sup>	Total	Notes
1	Scottish Rite/33 Marrett Road Set-Aside		\$ 3,560,000		\$ 3,560,000	Partial funding source for property land acquisition, building improvements and/or program operating costs
2	OPEB	\$ 250,000	\$ -		\$ 775,000	\$525,000 represents proposed 5% growth in base appropriation to be applied annually
3	Cash Capital <sup>1</sup>	\$ -	\$ 1,312,595	\$ 42,579	\$ 3,355,174	FY13 appropriations equal \$2.36 million
4	Capital Stabilization Fund	\$ 1,234,000	\$ -		\$ 2,184,000	To offset future years' Bridge, Bowman, Estabrook Excluded Debt Service and set aside funds for future capital repairs.
5	Street Reconstruction	\$ 850,000	\$ 1,040,074		\$ 1,890,074	Consistent with long-term street maintenance plan
6	Exempt Debt Service Mitigation			\$ 1,600,000	\$ 1,600,000	To offset FY14 Bridge, Bowman, Estabrook Excluded Debt Service
7	Reserve for Federal Budget Reductions	\$ -	\$ -		\$ 750,000	Hold in reserve to offset federal budget cuts that will impact School grant programs
8	Municipal Building Envelope and Systems	\$ -	\$ 173,954		\$ 173,954	Initially funded in 2006 override; increases by 2.5%
9	Senior Service Program	\$ -	\$ 20,000		\$ 20,000	
10	Unallocated	\$ -	\$ -		\$ 101,137	Set-aside for Board/Summit priorities
11	<b>Subtotal</b>	<b>\$ 2,334,000</b>	<b>\$ 6,106,623</b>	<b>\$ 1,642,579</b>	<b>\$ 14,409,339</b>	
12	Operating Budget	\$ 1,284,000	\$ -	\$ -	\$ 5,485,709	\$4,301,709 of Free Cash supports FY13 budget
13	<b>Grand Total</b>	<b>\$ 3,618,000</b>	<b>\$ 6,106,623</b>	<b>\$ 1,642,579</b>	<b>\$ 19,895,048</b>	

<sup>1</sup> "Other" component for Cash Capital includes \$42,579 in unused balances of prior years' capital articles; The source of "Other" for Exempt Debt Service Mitigation is the Debt Service/Capital Projects/Building Renewal Stabilization Fund.

# Section III: Education

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Program 1000



Lexington Public Schools  
Minuteman Regional School

## Section III: Program 1000: Education

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This section includes detailed information about the FY 2014 Operating Budget & Financing Plan for education. It includes:

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

**Mission:** To sustain high academic achievement and pro-social excellence for all students, accomplished in the spirit of collaboration, continuous improvement, and respectful and caring relationships.

**Budget Overview:** On October 2, 2012, the School Committee voted the FY2014 budget guidelines and requested that the Superintendent present a level-service budget and some program improvements. For purposes of clarification, a level-service budget is defined as the funds necessary to replicate the current level of services provided and to meet all legal requirements, including current collective bargaining requirements and special education laws. The recommended level-service budget for 2013-2014 is \$81,313,963, which requires an additional \$4,685,607. The request represents an increase of 6.11% over the FY2013 appropriation.

### **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. Include recommendations to increase the capital plan for technology where necessary, to move the district forward with its long-range capital plan.
8. Include high priority new program initiatives.

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

The changes in the school budget are driven by four key factors:

- 1) Negotiated Salary Increases: The FY14 budget includes funds for all negotiated salary and step increases for all bargaining units.
- 2) New Positions Due to Enrollment Increases: The Lexington Public Schools is now experiencing a large increase in student enrollment, which was not anticipated. In December 2011, we forecasted there would be 6,397 students in FY13, and we based the FY13 budget on that enrollment number. On October 1, 2012, the actual enrollment was 6,502, which was 105 more students than was forecasted and budgeted for FY13. In addition, the most recent enrollment report (December 2012) forecasts that the FY14 enrollment will be 6,575, which is a further increase of 73 students. The total increase over the two-year period is projected to be 178 students, or an increase of 2.8%. Based on current class size guidelines and the two-year student increase, the school system will need approximately 9 additional classroom teachers plus additional support teachers and staff members.

- 3) New Positions Due to Special Education Needs: The FY14 personnel budget includes funds to add 16.8 positions that are legally required due to an increase in the number of students with special needs. The increase in demand for special education services is related to the overall increase in the student population and more students who can be educated in-district. Our investment in building in-house capacity over the past six years now means we can provide high quality educational services in all nine schools and avoid some placements in out-of-district schools and the corresponding transportation costs. The out-of-district budget for FY14 is projected to decrease by 5.75% due to an increase in the FY13 State "circuit breaker" reimbursement rate from 60% to 70%, and some students leaving the school system as they reach the maximum age of 22.
  
- 4) New Positions and Other Costs Due to Major Program Needs: The FY14 budget includes funds to add 12.7 positions that are required to address significant programmatic needs. At the elementary level, the budget includes 2.9 Assistant Principal positions in order to ensure principals have adequate support to supervise and evaluate faculty members given the demands caused by the State's new teacher evaluation system. The plan will increase the current half-time assistant principals to full-time, plus 20 extra days in the summer. The expanded time for assistant principals will also allow them to oversee and manage the system for identifying and responding to students who require additional general education supports. Some of the other major program needs that require staffing or funding include: Educational Technology (Senior Technician) due to the increase in technology devices, \$320,000 to maintain the current \$300 bus fee, \$81,000 to purchase new high school textbooks, \$20,000 to fund technology supports for the new teacher evaluation system, \$65,000 to partially fund the LHS debate program (funds were cut after the failed 2006 override), a high school teacher who will support students as they transition from a hospital setting to LHS, a part-time social worker is needed to provide social/emotional support to some middle school students, a middle school mathematics specialist is needed to provide intervention support for students who struggle learning mathematics, a small increase in summer guidance and secretarial services is needed to support parents who register new students, and other programmatic needs, etc. (the full list of Legal/Enrollment/and Program Improvement Requests, with descriptions, is located in the section immediately following the executive summary as well as in the individual program sections).



# 1100 Lexington Public Schools

Program: Education  
Town of Lexington, Massachusetts

## Budget Summary

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 67,947,664	\$ 72,022,372	\$ 76,149,332	\$ 81,063,963	\$ 4,914,631	6.45%
Avalon Bay Mitigation	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.00%
Available Funds (one-time)	-	-	\$ 229,024	-	\$ (229,024)	-100%
<b>Total 1100 Lexington Public Schools</b>	<b>\$ 67,947,664</b>	<b>\$ 72,272,372</b>	<b>\$ 76,628,356</b>	<b>\$ 81,313,963</b>	<b>\$ 4,685,607</b>	<b>6.11%</b>

Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 57,160,025	\$ 60,894,680	\$ 64,481,249	\$ 68,649,329	\$ 4,168,080	6.46%
Expenses	\$ 10,787,639	\$ 11,377,692	\$ 12,147,107	\$ 12,664,634	\$ 517,527	4.26%
<b>Total 1100 Lexington Public Schools</b>	<b>\$ 67,947,664</b>	<b>\$ 72,272,372</b>	<b>\$ 76,628,356</b>	<b>\$ 81,313,963</b>	<b>\$ 4,685,607</b>	<b>6.11%</b>

**Note:** The change from the FY2014 Preliminary Budget reflects the re-allocation of \$610,380 from School Compensation to Employee Benefits in Shared Expenses, and represents the increase in Benefits that is a result of positions added for FY2014.

- \* Budget incorporates use of Avalon Fund (\$250,000 – 3<sup>rd</sup> year), LABBB credit (\$250,000), maintain Transportation Fee reduction, and projected Circuit Breaker reimbursement rate at 70%.

Budget Documents are available after January 8 at

<http://lps.lexingtonma.org/Page/2682>

# 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 historical enrollment at Minuteman is in the table below.

	2009	2010	2011	2012
<b>High School Students</b>	62	62	54	53
<b>Post Graduate Students</b>	11	21	9	8
<b>Total</b>	<b>73</b>	<b>83</b>	<b>63</b>	<b>61</b>

## **1200 Minuteman Regional School**

**Program: Education**  
*Town of Lexington, Massachusetts*

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### **Appropriated/Authorized Staffing:**

No staff charged to this budget.

## **1200 Minuteman Regional School**

*Town of Lexington, Massachusetts*

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### **Budget Recommendations**

The FY2014 recommended budget for the Minuteman Regional School assessment is \$1,474,266. This is a \$66,287 or 4.71% increase over the FY2013 budget. This assessment may be further refined in advance of Town Meeting.

**1200 Minuteman Regional School***Town of Lexington, Massachusetts***Budget Summary:**

<b>Funding Sources</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Appropriation</b>	<b>FY2014 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Tax Levy	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ 1,474,266	\$ 66,287	4.71%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Directed Funding (Revolving Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total 1200 Minuteman</b>	<b>\$ 1,538,811</b>	<b>\$ 1,702,930</b>	<b>\$ 1,407,979</b>	<b>\$ 1,474,266</b>	<b>\$ 66,287</b>	<b>4.71%</b>

<b>Appropriation Summary</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Appropriation</b>	<b>FY2014 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ 1,474,266	\$ 66,287	4.71%
<b>Total 1200 Minuteman</b>	<b>\$ 1,538,811</b>	<b>\$ 1,702,930</b>	<b>\$ 1,407,979</b>	<b>\$ 1,474,266</b>	<b>\$ 66,287</b>	<b>4.71%</b>

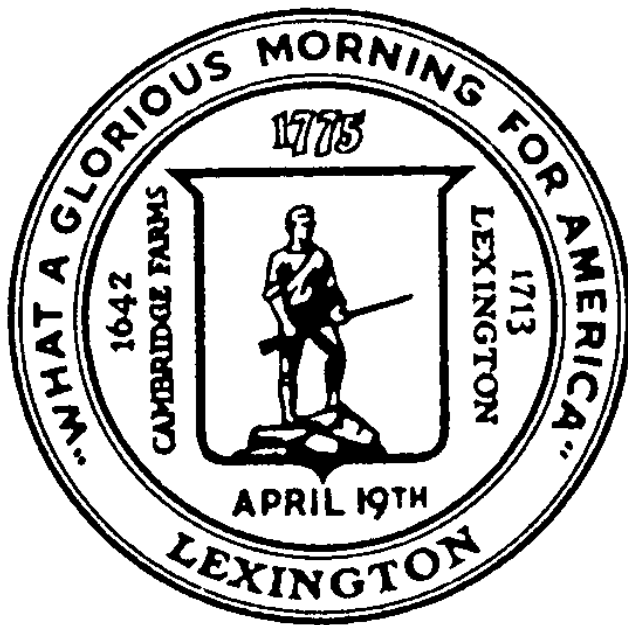
<b>Level-Service Requests</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Appropriation</b>	<b>FY2014 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Total 1200 Minuteman Regional School	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ 1,474,266	\$ 66,287	4.71%
<b>Total 1200 Minuteman</b>	<b>\$ 1,538,811</b>	<b>\$ 1,702,930</b>	<b>\$ 1,407,979</b>	<b>\$ 1,474,266</b>	<b>\$ 66,287</b>	<b>4.71%</b>

<b>Object Code Summary</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Appropriation</b>	<b>FY2014 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contractual Services	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ 1,474,266	\$ 66,287	4.71%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	-
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 1,538,811	\$ 1,702,930	\$ 1,407,979	\$ 1,474,266	\$ 66,287	4.71%
<b>Total 1200 Minuteman</b>	<b>\$ 1,538,811</b>	<b>\$ 1,702,930</b>	<b>\$ 1,407,979</b>	<b>\$ 1,474,266</b>	<b>\$ 66,287</b>	<b>4.71%</b>

# Section IV: Shared Expenses

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Program 2000



Employee Benefits  
Debt Service  
Reserve Fund  
Public Facilities

## Section IV: Program 2000: Shared Expenses

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This section includes detailed information about the FY 2014 Operating Budget & Financing Plan for shared expenses. It includes:

- |                          |       |
|--------------------------|-------|
| • 2100 Employee Benefits | IV-2  |
| • 2200 Debt Service      | IV-8  |
| • 2300 Reserve Fund      | IV-12 |
| • 2400 Public Facilities | IV-16 |

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

### Authorized/Appropriated Staffing:

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



**2100 Employee Benefits***Town of Lexington, Massachusetts*

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**Budget Recommendations:**

The FY2014 recommended Employee Benefits budget is \$29,688,138. This is a \$364,591 or 1.21% decrease from the FY2013 budget. Note that the FY2013 base includes a one-time supplemental appropriation for Contributory Retirement of \$1 million that was approved at the November 2012 special town meeting. If this supplemental appropriation is removed from the FY2013 base, the underlying change in costs between FY2013 and FY2014 is an increase of approximately \$663,878, or 2.29%. This budget also includes the benefits costs for all Program Improvement Requests that are requesting additional benefits-eligible positions, which are built into the "FY2014 Recommended" column.

Changes Include:

1. A \$400,000 or 7.68% decrease in Contributory Retirement based on the FY2013 pension assessment adopted by the Lexington Retirement Board. Note that the FY2013 base includes a one-time supplemental appropriation for Contributory Retirement of \$1 million that was approved at the November 2012 special town meeting. If this supplemental appropriation is removed from the FY2013 base, the underlying change in costs between FY2013 and FY2014 is an increase of \$600,000, or 14.3%. The major drivers of this increase are the final phase of capturing the losses attributable to the 2008 recession and a change in the mortality table used in the biennial valuation of plan liabilities, specifically the recognition that members are living longer;
2. A \$10,159 or 0.78% increase in the Town's contribution for Medicare Tax based on FY2012 actual costs, projected FY2014 salaries and wages, and historical rates of increase in this tax;
3. A \$54,495 or 0.26% decrease in the health insurance budget. The reduction in the health insurance budget is largely due to the elimination of the one-time mitigation fund payment of \$1,120,000 made in FY2013. The FY2014 budget is based on an increase of 5.0% on health insurance costs across all plans; the addition of 45 subscribers (new retiree subscribers, active employees currently not enrolled in the Town's plan subscribing in the future, and active employees switching from individual to family plans); and new benefits-eligible positions recommended in this budget (4 town, 6 facilities, 47 schools).
4. An \$59,635 or 7.01% increase in dental insurance costs based on estimated premium increases for FY 2014;
5. A \$400 or 2% increase in life insurance costs based on projected enrollments;
6. A \$90,000 or 31.03% decrease in Unemployment Insurance based on a reduction in the number of former employees eligible for unemployment insurance benefits;
7. A \$2,582 or 0.42% increase in Workers' Compensation costs based on FY 2012 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. An \$81,620 or 12.65% increase in the costs of property and liability insurance based on

## 2100 Employee Benefits

Program: Shared Expenses  
Town of Lexington, Massachusetts

guidance from our carrier on projected market conditions; and

9. A \$25,000 or 20% increase in the budget for uninsured losses. The balance in this continuing balance account as of January 9, 2013 is \$366,067.

### Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 27,783,289	\$ 28,104,042	\$ 29,798,240	\$ 28,967,120	\$ (831,120)	-2.79%
Enterprise Funds (Indirects)	\$ 217,215	\$ 208,464	\$ 200,731	\$ 667,260	\$ 466,529	2.32
Directed Funding (Non General Fund)	\$ 62,619	\$ 68,240	\$ 53,758	\$ 53,758	\$ -	-
<b>Total 2100 Employee Benefits</b>	<b>\$ 28,063,123</b>	<b>\$ 28,380,746</b>	<b>\$ 30,052,729</b>	<b>\$ 29,688,138</b>	<b>\$ (364,591)</b>	<b>-1.21%</b>

Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriated	FY 2014 Recommended	Dollar Increase	Percent Increase
Expenses	\$ 28,063,123	\$ 28,380,746	\$ 30,052,729	\$ 29,688,138	\$ (364,591)	-1.21%
<b>Total 2100 Employee Benefits</b>	<b>\$ 28,063,123</b>	<b>\$ 28,380,746</b>	<b>\$ 30,052,729</b>	<b>\$ 29,688,138</b>	<b>\$ (364,591)</b>	<b>-1.21%</b>

Level-Service Requests	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriated	FY 2014 Recommended	Dollar Increase	Percent Increase
Total 2110 Contributory Retirement	\$ 3,718,549	\$ 4,003,549	\$ 5,205,537	\$ 4,805,537	\$ (400,000)	-7.68%
Total 2120 Non-Contributory Retirement	\$ 42,000	\$ 12,367	\$ 12,400	\$ 12,907	\$ 507	4.09%
Total 2130 Medicare	\$ 1,081,438	\$ 1,162,131	\$ 1,295,262	\$ 1,305,421	\$ 10,159	0.78%
Total 2130 Health Insurance	\$ 21,103,405	\$ 20,675,008	\$ 21,000,000	\$ 20,945,505	\$ (54,495)	-0.26%
Total 2130 Dental Insurance	\$ 715,393	\$ 759,551	\$ 851,197	\$ 910,832	\$ 59,635	7.01%
Total 2130 Life Insurance	\$ 19,842	\$ 19,863	\$ 20,000	\$ 20,400	\$ 400	2.00%
Total 2140 Unemployment	\$ 198,600	\$ 190,655	\$ 290,000	\$ 200,000	\$ (90,000)	-31.03%
Total 2150 Workers Compensation	\$ 480,301	\$ 624,543	\$ 608,333	\$ 610,915	\$ 2,582	0.42%
Total 2160 Property & Liability Insurance	\$ 585,800	\$ 589,503	\$ 645,000	\$ 726,620	\$ 81,620	12.65%
Total 2170 Uninsured Losses	\$ 117,796	\$ 343,577	\$ 125,000	\$ 150,000	\$ 25,000	20.00%
<b>Total 2100 Employee Benefits</b>	<b>\$ 28,063,123</b>	<b>\$ 28,380,746</b>	<b>\$ 30,052,729</b>	<b>\$ 29,688,138</b>	<b>\$ (364,591)</b>	<b>-1.21%</b>

Object Code Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriated	FY 2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contractual Services	\$ 28,063,123	\$ 28,380,746	\$ 30,052,729	\$ 29,688,138	\$ (364,591)	-1.21%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	-
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 28,063,123	\$ 28,380,746	\$ 30,052,729	\$ 29,688,138	\$ (364,591)	-1.21%
<b>Total 2100 Employee Benefits</b>	<b>\$ 28,063,123</b>	<b>\$ 28,380,746</b>	<b>\$ 30,052,729</b>	<b>\$ 29,688,138</b>	<b>\$ (364,591)</b>	<b>-1.21%</b>

## **2100 Employee Benefits**

*Town of Lexington, Massachusetts*

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### **Focus on: Health Benefits – Line Item 2130**

While the cost of health insurance continues to be a concern for the Town of Lexington, as is the case with all public and private organizations in this region and across the country the Town was successful in negotiating with the Employee Health Insurance Coalition to join the State's Group Insurance Commission (GIC) health insurance program, which should help to slow the future growth of this large cost driver.

The table on the following page shows the number of employees and retirees enrolled in the Town's health insurance program.

## 2100 Employee Benefits

Town of Lexington, Massachusetts

Table 1: Health Insurance Enrollments <sup>(1)</sup>

				FY 2013 Budget Based on Actual Subscribers plus Additional Projected Lives shown below	FY 2014 Budget Based on Actual Subscribers plus Additional Projected Lives shown below
	Actual Subscribers November 2008 (FY 2009)	Actual Subscribers November 2009 (FY 2010)	Actual Subscribers November 2010 (FY 2011)	November 2011 (FY 2012)	November 2012 (FY 2013)
<b>Subscribers</b>					
<u>Town</u>					
Individual	71	72	76	72	74
Family	196	192	196	192	196
subtotal	267	264	272	264	270
<u>School</u>					
Individual	353	333	331	321	319
Family	506	514	504	506	502
subtotal	859	847	835	827	821
<u>Retirees</u>	991	1000	1016	1034	1103
subtotal	2117	2111	2123	2125	2194
<b>Additional projected lives for budget purposes FY 2014</b>					
<b>Position Vacancies</b>					
Individual				3	3
Family				5	6
subtotal				8	9
<b>Estimated Open Enrollment / Qualifying Events <sup>(2)</sup></b>					
Individual				12	9
Family				23	16
Retirees				20	20
subtotal				55	45
Total	2117	2111	2123	2188	2248
<b>New Positions</b>					
School <sup>(3)</sup>				20	47
Municipal				6	4
Facilities Dept.				1	6
subtotal				27	57
<b>Proposed Reduction in Subscribers - FY 2014</b>					
School				---	---
Retirees				(24)	(19)
Total	2117	2111	2123	2191	2286

(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, and changes in marital status or dependent status.

(3) Based on the school budget as adopted by the School Committee and assumes that each full-time equivalent will subscribe to Town's insurance. The cost is estimated at a composite rate based on school personnel enrollment.

## 2100 Employee Benefits

Program: Shared Expenses  
Town of Lexington, Massachusetts

**Table 2: Health Insurance Budget: FY 2011 - 2014**

	FY2011 Actual <sup>(1)</sup>	FY 2012 Actual	FY 2013 Restated	FY 2014 Projected	Percentage Increase FY 2013 to FY 2014
Town	\$ 3,695,825	\$ 3,679,242	\$ 3,638,693	\$ 3,835,477	5.4%
School	\$ 10,572,022	\$ 10,576,185	\$ 10,447,473	\$ 11,154,976	6.8%
Retirees	\$ 6,835,559	\$ 6,976,588	\$ 5,702,699	\$ 5,859,994	2.8%
Total	\$ 21,103,405	\$ 21,232,014	\$ 19,788,865	\$ 20,850,447	5.4%
EdJobs Offset <sup>(2)</sup>		\$ (557,007)	---	---	---
Mitigation Fund <sup>(3)</sup>			\$ 1,120,000	---	---
Medicare Part B Penalty <sup>(4)</sup>			\$ 91,135	\$ 95,058	4.3%
Net Budget Amount		\$ 20,675,007	\$ 21,000,000	<b>\$ 20,945,505</b>	<b>-0.26%</b>

(1) The amounts above represent actual expenses for FY2011. The FY12 Brown Book contained expenses allocated on a proportional basis.

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

(3) Mitigation Fund is a one (1) time cost in FY13 under the new health insurance statute.

(4) 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

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**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 2014 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*

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### **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*

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### **Budget Recommendations:**

Combined FY 2014 debt service - inclusive of Within-Levy and Exempt debt service - is increasing by \$1,604,339 or 13.03%. Exempt debt service is the major force driving this growth, increasing by approximately \$1.7 million or 26.2%, and is attributable to projected debt service for the Bridge/Bowman and Estabrook Elementary School projects.

Please note that the FY13 Exempt Debt Service amount is net of \$400,000 that was voted at the 2012 annual town meeting to mitigate increases in debt service attributable to projected debt service for the Bridge/Bowman and Estabrook Elementary School projects. Further, an additional \$1.6 million was appropriated into a newly created Capital Projects/Debt Service Reserve/Building Renewal Stabilization Fund at the November 2012 special town meeting; and it will be proposed that a portion of that fund be appropriated at the 2013 annual town meeting to mitigate the projected increase in Exempt FY14 Debt Service, also attributable to the Bridge/Bowman and Estabrook Elementary School projects.

Within-Levy Debt Service is projected to decrease approximately \$134,000 or 2.4%. Please note that the FY13 appropriation includes the \$400,000 referenced above. If this figure is backed out of the FY13 appropriation of \$5,669,343, there is an underlying, or structural, increase of approximately \$265,000, or 5% for Within-Levy Debt Service.



# 2200 Debt Service

Program: Shared Expenses  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources (All Funds)	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY 2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 10,428,724	\$ 10,570,886	\$ 12,311,793	\$ 13,916,132	\$ 1,604,339	13.03%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total 2200 Debt Service</b>	<b>\$ 10,428,724</b>	<b>\$ 10,570,886</b>	<b>\$ 12,311,793</b>	<b>\$ 13,916,132</b>	<b>\$ 1,604,339</b>	<b>13.03%</b>

Appropriation Summary (All Funds)	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 10,428,724	\$ 10,570,886	\$ 12,311,793	\$ 13,916,132	\$ 1,604,339	13.03%
<b>Total 2200 Debt Service</b>	<b>\$ 10,428,724</b>	<b>\$ 10,570,886</b>	<b>\$ 12,311,793</b>	<b>\$ 13,916,132</b>	<b>\$ 1,604,339</b>	<b>13.03%</b>

Level-Service Requests (Within Levy Debt)	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 2210 Within-Levy Principal	\$ 3,833,155	\$ 4,007,565	\$ 4,767,186	\$ 4,511,471	\$ (255,715)	-5.36%
Total 2220 Within Levy Interest	\$ 701,535	\$ 623,599	\$ 695,716	\$ 718,869	\$ 23,153	3.33%
Total 2230 Temporary Borrowing	\$ 140,485	\$ 217,888	\$ 206,441	\$ 304,483	\$ 98,042	47.49%
<b>Total 2200 Within-Levy Debt Service</b>	<b>\$ 4,675,175</b>	<b>\$ 4,849,052</b>	<b>\$ 5,669,343</b>	<b>\$ 5,534,823</b>	<b>\$ (134,520)</b>	<b>-2.37%</b>

Level-Service Requests (Exempt Debt)	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 2210 Exempt Debt Principal						
Total 2220 Exempt Debt Interest						
<b>Total 2200 Exempt Debt Service</b>	<b>\$ 5,753,549</b>	<b>\$ 5,721,834</b>	<b>\$ 6,642,450</b>	<b>\$ 8,381,309</b>	<b>\$ 1,738,859</b>	<b>26.18%</b>

<b>Total Debt Service</b>	<b>\$ 10,428,724</b>	<b>\$ 10,570,886</b>	<b>\$ 12,311,793</b>	<b>\$ 13,916,132</b>	<b>\$ 1,604,339</b>	<b>13.03%</b>
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Object Code Summary (All Funds)	FY2011 Actual	FY2012 Actual	FY2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	\$ 10,428,724	\$ 10,570,886	\$ 12,311,793	\$ 13,916,132	\$ 1,604,339	13.03%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 10,428,724	\$ 10,570,886	\$ 12,311,793	\$ 13,916,132	\$ 1,604,339	31.65%
<b>Total 2200 Debt Service</b>	<b>\$ 10,428,724</b>	<b>\$ 10,570,886</b>	<b>\$ 12,311,793</b>	<b>\$ 13,916,132</b>	<b>\$ 1,604,339</b>	<b>13.03%</b>

## 2300 Reserve Fund

**Program: Shared Expenses**  
*Town of Lexington, Massachusetts*

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**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*

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### **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*

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### **Budget Recommendations:**

The FY2014 Town Manager's recommendation for the Reserve Fund is \$900,000, which represents no increase over the FY2013 budget.

## 2300 Reserve Fund

Program: Shared Expenses  
Town of Lexington, Massachusetts

### Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ -	0.00%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Directed Funding (Revolving Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total 2300 Reserve Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>0.00%</b>

Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ -	0.00%
<b>Total 2300 Reserve Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>0.00%</b>

Level-Service Requests	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Total 2300 Reserve Fund	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ -	0.00%
<b>Total 2300 Reserve Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>0.00%</b>

Object Code Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ -	0.00%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ -	0.00%
<b>Total 2300 Reserve Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>0.00%</b>

**Note:** The FY2011 and FY2012 budget amounts for the Reserve Fund were \$950,000 and \$900,000, respectively. \$470,000 was transferred to departmental budgets in FY2011, and \$40,000 in FY2012. Spending resulting from those transfers is shown as part of the budgets in the departmental summaries. For details regarding the amount of and to which departments the transfers were made, please see the table in Appendix C, "Summary of Reserve Fund Transfers," on page C- 9.

## 2400 Public Facilities

**Program: Shared Expenses**  
*Town of Lexington, Massachusetts*

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**Mission:** The mission of the Department of Public Facilities is to manage the efficient operation and maintenance of Town buildings, preserve 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.

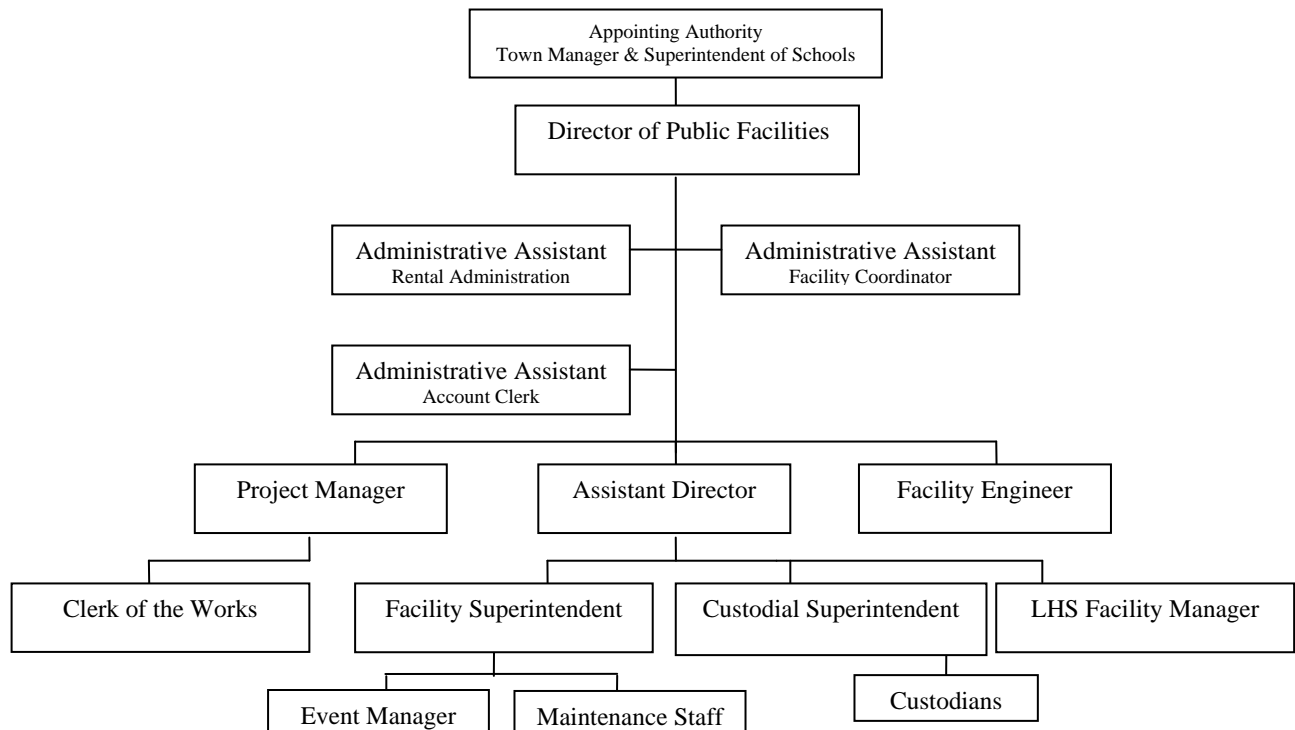
**Budget Overview:** The Department of Public Facilities (DPF) is responsible for the coordination and care of all Town-owned buildings inclusive of those under the control of the Town Manager, Library Trustees and School Committee. The primary areas of service include custodial care and cleaning, building 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*



## 2400 Public Facilities

**Program: Shared Expenses**  
*Town of Lexington, Massachusetts*

### Authorized/Appropriated Staffing

School Facilities 2410	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Recommended
Maintenance Staff <sup>4</sup>	8	8	8	10
Custodian <sup>5</sup>	44	47	47	48
<b>Sub-total FTE</b>	<b>52</b>	<b>55</b>	<b>55</b>	<b>58</b>

### Municipal Facilities 2420

Superintendent	0	0	0	0
Foreman	1	1	1	1
Technician	1	1	1	1
Custodian <sup>6</sup>	5.4	5.4	6	9
<b>Sub-total FTE</b>	<b>7.4</b>	<b>7.4</b>	<b>8</b>	<b>11</b>

### Shared Facilities 2430

Administrative Asst - Facility Coordinator	1	1	1	1
Administrative Asst - Clerical/ Rental Administrator <sup>1</sup>	1	1	1	1
Administrative Asst - Account Clerk <sup>2</sup>	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 <sup>6</sup>	0.4	0.4	0.4	1
LHS Facility Manager <sup>3</sup>	1	1	1	1
<b>Sub-total FTE</b>	<b>10.4</b>	<b>10.4</b>	<b>10.4</b>	<b>11</b>

<b>Total FTE</b>	<b>69.80</b>	<b>72.80</b>	<b>73.40</b>	<b>80.00</b>
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#### Notes:

- (1) Administrative Assistant for Clerical/ Rental Administrator is full time, 80% of wages funded from Rental Revolving Fund for FY 2014 (up from 50%)
- (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) LHS Facility Manager - Position previously in school department, transferred to Public Facilities beginning in FY 2011.
- (4) Two additional maintenance staff in FY 2014, funded from a reduction in contractual services ( plumbing and carpentry) and due to new contract language that licensed staff can work in all DPF managed buildings.
- (5) One additional custodial staff for new Estabrook School, spring 2014, with scheduled opening of new school with an additonal 30,000 square feet to maintain.
- (6) Proposed staff from FY 14 Program Improvement Requests: Three additional staff to maintain the property at 33 Marrett Road, in anticipation of the Town's purchase of that property; Event Manager hours increased to full time.



## 2400 Public Facilities

Program: Shared Expenses  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Public Facilities, All Funds budget is \$10,182,713. The All Funds budget is inclusive of the Rental Revolving Fund and funding from PEG Access. This is a \$375,653 or 3.83% increase over the FY 2013 All Funds budget. Excluding the two revolving fund budgets, the FY2014 Recommended General Fund budget is \$9,760,460, which is a \$328,798 or 3.49% increase over the FY2013 General Fund budget.

The \$375,653 or 3.83% All Funds budget increase includes a \$383,828 or 8.69% increase in compensation (including step increases and cost of living adjustments), a \$20,082 or 0.37% decrease in expenses, and the addition of \$11,906 in benefits to the Rental and PEG Access revolving funds. These increases are driven primarily by the recommended program improvement requests for additional staff and equipment (see below.)

### Changes Include:

1. A \$19,800 increase to compensation in Shared Facilities General Fund for part time clerical support. This cost will be offset by shifting the current funding allocation for an existing Administrative Assistant position from 50% Building Revolving and 50% General Fund to 80% Building Revolving and 20% General Fund. Only the \$19,800 for salary is budgeted in the Shared Facilities budget, with the remaining \$305 in benefits (Medicare) budgeted under Benefits in Shared Expenses.
2. A \$19,133 increase in Shared Facilities compensation, and an \$11,906 increase to Benefits in the Rental and PEG Access revolving funds. This request will convert the current part time Event Manager to a full-time position, and represents the value of the net dollar increase from the current position. The compensation and benefits will be allocated between the General Fund, Rental Revolving, and PEG Access funds, with the General Fund allocation for benefits of \$2,977 budgeted for under Benefits in Shared Expenses.
3. A \$276,785 increase to Municipal Facilities compensation and expenses for personnel and equipment; this will provide funding for three custodians to maintain a Community Center in anticipation of the Town opening one on the 33 Marret Road purchase. The \$47,103 in benefits will be budgeted under Benefits in Shared Expenses.
4. A \$28,000 increase to Shared Facilities to pay for a consultant to create an RFP for a 20-year power purchase agreement, in anticipation of a change in Town by-laws to allow it.

### Program Improvement Requests:

Requested by:	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Director of Public Facilities						
Clerical Support - Part Time	\$ 19,800	\$ 305	\$ 20,105	\$ 19,800	\$ 305	\$ -
Event Manager Additional Hours	\$ 19,133	\$ 14,883	\$ 34,016	\$ 19,133	\$ 14,883	\$ -
Proposed Community Center Maintenance	\$ 276,785	\$ 47,103	\$ 323,888	\$ 276,785	\$ 47,103	\$ -
RFP for Solar PPA Agreement	\$ 28,000	\$ -	\$ 28,000	\$ 28,000	\$ -	\$ -
Totals	\$ 343,718	\$ 62,291	\$ 406,009	\$ 343,718	\$ 62,291	\$ -

# 2400 Public Facilities

## Program: Shared Expenses Town of Lexington, Massachusetts

### Budget Summary:

Funding Sources (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 9,759,025	\$ 9,242,458	\$ 9,431,662	\$ 9,760,460	\$ 328,798	3.49%
Enterprise Funds (Indirect)	-	-	-	-	-	-
Revolving Funds	-	-	-	-	-	-
Public Facilities Revolving Fund	\$ 348,749	\$ 325,000	\$ 365,398	\$ 403,648	\$ 38,250	10.47%
PEG Revolving Fund	\$ -	\$ 10,000	\$ 10,000	\$ 18,605	\$ 8,605	86.05%
<b>Total 2400 Public Facilities</b>	<b>\$ 10,107,774</b>	<b>\$ 9,577,458</b>	<b>\$ 9,807,060</b>	<b>\$ 10,182,713</b>	<b>\$ 375,653</b>	<b>3.83%</b>

Appropriation Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 3,844,143	\$ 4,114,830	\$ 4,419,351	\$ 4,803,179	\$ 383,828	8.69%
Expenses	\$ 6,263,632	\$ 5,462,627	\$ 5,387,709	\$ 5,367,627	\$ (20,082)	-0.37%
Benefits	\$ -	\$ -	\$ -	\$ 11,906	\$ -	-
<b>Total 2400 Public Facilities</b>	<b>\$ 10,107,774</b>	<b>\$ 9,577,458</b>	<b>\$ 9,807,060</b>	<b>\$ 10,182,713</b>	<b>\$ 375,653</b>	<b>3.83%</b>

Program Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Education Facilities	\$ 7,707,101	\$ 7,043,406	\$ 7,167,270	\$ 7,167,826	\$ 556	0.01%
Municipal Facilities	\$ 1,505,873	\$ 1,591,267	\$ 1,670,212	\$ 1,966,409	\$ 296,197	17.73%
Shared Facilities	\$ 894,800	\$ 942,785	\$ 969,578	\$ 1,048,478	\$ 78,900	8.14%
<b>Total 2400 Public Facilities</b>	<b>\$ 10,107,774</b>	<b>\$ 9,577,458</b>	<b>\$ 9,807,060</b>	<b>\$ 10,182,713</b>	<b>\$ 375,653</b>	<b>3.83%</b>

Object Code Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 3,533,663	\$ 3,767,684	\$ 3,965,511	\$ 4,322,780	\$ 357,269	9.01%
Overtime	\$ 310,479	\$ 347,147	\$ 453,840	\$ 480,400	\$ 26,560	5.85%
Personal Services	\$ 3,844,143	\$ 4,114,830	\$ 4,419,351	\$ 4,803,179	\$ 383,828	8.69%
Contractual Services	\$ 2,350,451	\$ 1,635,007	\$ 1,578,548	\$ 1,373,704	\$ (204,844)	-12.98%
Utilities	\$ 3,433,574	\$ 3,138,325	\$ 3,143,961	\$ 3,199,723	\$ 55,762	1.77%
Supplies	\$ 417,462	\$ 560,930	\$ 549,700	\$ 664,200	\$ 114,500	20.83%
Small Capital	\$ 62,145	\$ 128,365	\$ 115,500	\$ 130,000	\$ 14,500	12.55%
Expenses	\$ 6,263,632	\$ 5,462,627	\$ 5,387,709	\$ 5,367,627	\$ (20,082)	-0.37%
Benefits	\$ -	\$ -	\$ -	\$ 11,906	\$ 11,906	-
<b>Total 2400 Public Facilities</b>	<b>\$ 10,107,774</b>	<b>\$ 9,577,458</b>	<b>\$ 9,807,060</b>	<b>\$ 10,182,713</b>	<b>\$ 375,653</b>	<b>3.83%</b>

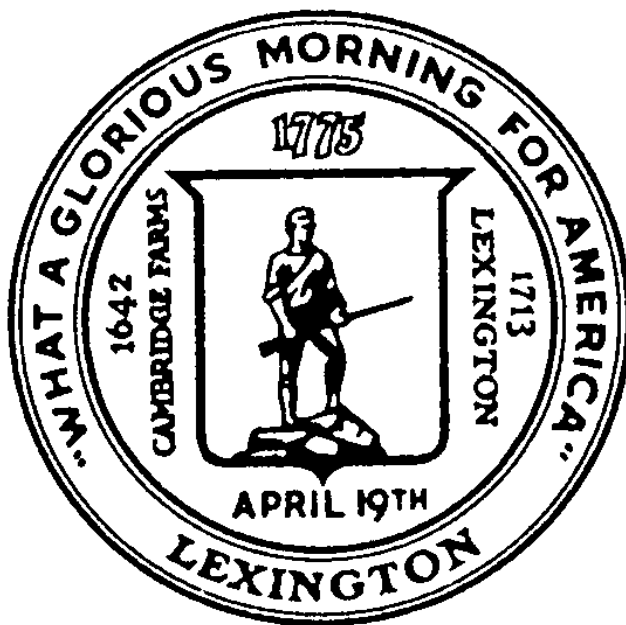
Appropriations Summary (General Fund Only)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 3,664,331	\$ 3,947,830	\$ 4,211,953	\$ 4,560,833	\$ 348,880	8.28%
Expenses	\$ 6,094,695	\$ 5,294,627	\$ 5,219,709	\$ 5,199,627	\$ (20,082)	-0.38%
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total 2400 Public Facilities</b>	<b>\$ 9,759,025</b>	<b>\$ 9,242,458</b>	<b>\$ 9,431,662</b>	<b>\$ 9,760,460</b>	<b>\$ 328,798</b>	<b>3.49%</b>

Appropriations Summary (Non-General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Personal Services	\$ 179,812	\$ 167,000	\$ 207,398	\$ 242,347	\$ 34,949	16.85%
Public Facilities Revolving Fund	\$ 179,812	\$ 157,000	\$ 197,398	\$ 228,207	\$ 30,809	15.61%
PEG Revolving Fund	\$ -	\$ 10,000	\$ 10,000	\$ 14,140	\$ 4,140	41.40%
Expenses	\$ 168,937	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	0.00%
Public Facilities Revolving Fund	\$ 168,937	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	0.00%
Benefits	\$ -	\$ -	\$ -	\$ 11,906	\$ -	-
Public Facilities Revolving Fund	\$ -	\$ -	\$ -	\$ 7,441	\$ -	-
PEG Revolving Fund	\$ -	\$ -	\$ -	\$ 4,465	\$ -	-
<b>Total 2400 Public Facilities</b>	<b>\$ 348,749</b>	<b>\$ 335,000</b>	<b>\$ 375,398</b>	<b>\$ 422,253</b>	<b>\$ 46,855</b>	<b>12.48%</b>

# Section V: Department of Public Works

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Program 3000



DPW Administration and Engineering

Highway

Public Grounds

Environmental Services

Water Enterprise

Sewer Enterprise

## Section V: Program 3000: Public Works

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This section includes detailed information about the FY 2014 Operating Budget & Financing Plan for Public Works (DPW). It includes:

- |   |      |
|---|------|
| • 3000-3500 DPW Summary                 | V-2  |
| • 3100 DPW Administration & Engineering | V-6  |
| • 3200 Highway                          | V-10 |
| • 3300 Public Grounds                   | V-14 |
| • 3400 Environmental Services           | V-18 |
| • 3600 Water Enterprise                 | V-22 |
| • 3700 Sewer Enterprise                 | V-26 |

## 3000 – 3500 DPW Summary

*Town of Lexington, Massachusetts*

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**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 Edison 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 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Request
<b>Department of Public Works - General Fund</b>				
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	0
Department Account Clerk <sup>1</sup>	2.6	2.6	2.6	2.6
Department Clerk - Pub Grounds/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	7	7	6	6
Laborer	0	0	0	0
Heavy Equipment Operators	13	12	10	10
Grader/Shovel Operator	1	1	1	1
Information Coordinator	1	1	1	1
Seasonal Laborer	1.8	1.8	2.2	2.2
Highways and Drains Foreman	0	1	1	1
Equipment Foreman	1	1	1	1
Mechanic	3	3	4	4
Superintendent of Public Grounds	1	1	1	1
Laborer-Truck Driver	1	1	3	3
Leadmen	6	6	7	7
Senior Arborist	2	2	2	2
Tree Climber	1	1	1	2
Cemetery Foreman	1	1	1	1
Transportation Coordinator**	1	1	0	0
Parking Attendant Supervisor**	0.4	0.4	0	0
Parking Attendant**	2.3	2.3	0	0
<b>Department of Public Works - Compost Revolving Fund</b>				
Superintendent of Environmental Services	1	1	1	1
Crew Chief	0	0	1	1
Heavy Equipment Operators	1	2	1	1
Seasonal Laborer	0.7	0.7	0.7	0.7
<b>Total FTE</b>	<b>62.7</b>	<b>63.7</b>	<b>60.8</b>	<b>61.8</b>
<b>Total FT/PT</b>	<b>55 FT/17 PT</b>	<b>55 FT/17 PT</b>	<b>56 FT/10 PT</b>	<b>57 FT/10 PT</b>

### Explanatory Notes

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

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

## 3000 – 3500 DPW Summary

### Budget Recommendations:

The FY2014 recommended Public Works, All Funds budget is \$9,022,546. The All Funds budget is inclusive of the Compost, Minuteman Household Hazardous Product (MMHP), Burial Containers, and Tree revolving funds. This is a \$28,934 or 0.32% increase from the FY2013 restated budget. Less the revolving funds, the FY2014 Public Works General Fund budget is \$8,320,917. This is a \$45,254 or 0.54% decrease from the FY2013 restated General Fund budget. The FY2013 restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting.

The General Fund budget decrease is driven primarily by the one-time nature of the \$200,000 supplemental appropriation to the FY2013 budget, which was approved by the 2012 Special Town Meeting to cover costs associated with clean-up after Hurricane Sandy in October 2012.

Excluding the effect of this one-time appropriation, the FY2014 All Funds budget is increasing by \$228,934 or 2.6%. All Funds compensation is increasing by \$59,201 or 1.66%; expenses by \$123,544 or 2.4%; benefits for Compost personnel by \$4,106; and debt service by \$37,083 or 85.43%. This increase in debt service is for the Compost Revolving Fund, and reflects the cost of a culvert replacement capital project for the compost facility.

Excluding the revolving funds as well as the effects of the supplemental appropriation, the General Fund budget is increasing by \$154,746 or 1.89%. General Fund compensation is increasing by \$41,702 or 1.24%, and expenses are increasing by \$113,044 or 2.4%.

Any salary increases not attributed to Program Improvement requests (below) are due to contractually obligated step increases, and do not (with the exception of the Compost Revolving Fund) reflect an estimate of prospective cost of living increases or prospective contract settlements, which are budgeted for in the salary adjustment account within the Town Manager's budget.

### Program Improvement Requests:

Requested by:	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Director of Public Works						
FT Arborist/Tree Climber for Public Grounds*	\$ 38,043	\$ 20,206	\$ 58,249	\$ 38,043	\$ 20,206	\$ -
Synthetic Turf Sweeper for Public Grounds	\$ 17,200	\$ -	\$ 17,200	\$ 17,200	\$ -	\$ -
ViewPermit Mobile Technology & Smartboard**	\$ 10,700	\$ -	\$ 10,700	**	\$ -	**
Proposed Community Center Grounds Maintenance	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ -	\$ -
Totals	\$ 110,943	\$ 20,206	\$ 86,149	\$ 100,243	\$ 20,206	\$ -

\*The cost of this position will be off-set by a \$38,043 reduction in Highway Contractual Services.

\*\* Funded in the IT budget.

# 3000 – 3500 DPW Summary

## Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 7,704,417	\$ 7,200,999	\$ 7,529,941	\$ 7,633,870	\$ 103,930	0.05%
Enterprise Funds (Indirects)	\$ 811,100	\$ 669,602	\$ 653,687	\$ 512,004	\$ (141,683)	-21.67%
Fees & Charges	-	-	-	-	-	-
Parking Fund	\$ 136,349	\$ 140,544	\$ 31,983	\$ 31,983	\$ -	-
Cemetery Trust	\$ 119,688	\$ 139,063	\$ 120,000	\$ 105,000	\$ (15,000)	-12.50%
Charges for Service	\$ 5,496	\$ 4,236	\$ 2,500	\$ 3,480	\$ 980	-
Licenses & Permits	\$ 32,073	\$ 46,058	\$ 28,060	\$ 34,580	\$ 6,520	23.24%
Lexpress Fares	\$ 92,089	\$ 89,000	\$ -	\$ -	\$ -	-
TDM Allocation	\$ 72,000	\$ 83,000	\$ -	\$ -	\$ -	-
Revolving Funds	-	-	-	-	-	-
Burial Containers	\$ 29,162	\$ 37,300	\$ 35,000	\$ 40,000	\$ 5,000	14.29%
Compost Operations	\$ 392,304	\$ 486,478	\$ 397,441	\$ 461,628	\$ 64,188	16.15%
Tree	\$ 4,108	\$ 4,470	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
MMHP	\$ 123,383	\$ 107,998	\$ 175,000	\$ 175,000	\$ -	0.00%
Grants (MBTA)	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	-
<b>Total 3100-3500 DPW All Funds</b>	<b>\$ 9,602,168</b>	<b>\$ 9,088,748</b>	<b>\$ 8,993,612</b>	<b>\$ 9,022,546</b>	<b>\$ 28,934</b>	<b>0.32%</b>

Appropriation Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 3,756,748	\$ 3,576,445	\$ 3,557,255	\$ 3,616,456	\$ 59,201	1.66%
Expenses	\$ 5,765,113	\$ 5,433,051	\$ 5,342,835	\$ 5,271,379	\$ (133,656)	-2.50%
Benefits	\$ 34,814	\$ 34,597	\$ 50,116	\$ 54,222	\$ 4,106	8.19%
Debt Service (Revolving Fund)	\$ 45,493	\$ 44,655	\$ 43,406	\$ 80,488	\$ 37,083	85.43%
<b>Total 3100-3500 DPW</b>	<b>\$ 9,602,168</b>	<b>\$ 9,088,748</b>	<b>\$ 8,993,612</b>	<b>\$ 9,022,546</b>	<b>\$ 28,934</b>	<b>0.32%</b>

Program Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 3110 Administration	\$ 540,560	\$ 557,839	\$ 530,714	\$ 538,670	\$ 7,957	1.50%
Total 3120 Town Engineering	\$ 549,801	\$ 593,668	\$ 651,371	\$ 651,328	\$ (44)	-0.01%
Total 3130 Street Lighting	\$ 335,142	\$ 257,368	\$ 275,775	\$ 277,781	\$ 2,006	0.73%
Total 3210 Highway	\$ 948,020	\$ 1,101,737	\$ 1,197,490	\$ 1,172,769	\$ (24,720)	-2.06%
Total 3220 Road Machinery	\$ 698,750	\$ 740,992	\$ 720,888	\$ 738,369	\$ 17,481	2.42%
Total 3230 Snow Removal	\$ 1,884,338	\$ 603,900	\$ 1,091,534	\$ 1,091,534	\$ -	0.00%
Total 3230 (A) October Storm	\$ -	\$ 290,590	\$ 200,000	\$ -	\$ -	-
Total 3310 Parks	\$ 837,908	\$ 920,937	\$ 930,459	\$ 983,643	\$ 53,184	5.72%
Total 3320 Forestry	\$ 254,190	\$ 271,537	\$ 304,713	\$ 350,449	\$ 45,736	15.01%
Total 3330 Cemetery	\$ 301,889	\$ 305,220	\$ 313,078	\$ 318,524	\$ 5,446	1.74%
Total 3410 Refuse Collection	\$ 744,500	\$ 760,117	\$ 754,290	\$ 769,376	\$ 15,086	2.00%
Total 3420 Recycling	\$ 1,295,386	\$ 1,391,855	\$ 1,386,301	\$ 1,474,902	\$ 88,602	6.39%
Total 3430 Refuse Disposal	\$ 567,305	\$ 578,148	\$ 637,000	\$ 655,200	\$ 18,200	2.86%
Total 3510 Lexpress	\$ 516,072	\$ 570,842	\$ -	\$ -	\$ -	-
Total 3520 Parking Operations	\$ 128,307	\$ 143,999	\$ -	\$ -	\$ -	-
<b>Total 3100-3500 DPW All Funds</b>	<b>\$ 9,602,168</b>	<b>\$ 9,088,748</b>	<b>\$ 8,993,612</b>	<b>\$ 9,022,546</b>	<b>\$ 28,934</b>	<b>0.32%</b>

Object Code Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 3,226,559	\$ 3,247,309	\$ 3,261,124	\$ 3,316,676	\$ 55,552	1.70%
Overtime	\$ 530,190	\$ 329,136	\$ 296,131	\$ 299,780	\$ 3,649	1.23%
Personal Services	\$ 3,756,748	\$ 3,576,445	\$ 3,557,255	\$ 3,616,456	\$ 59,201	1.66%
Contractual Services	\$ 4,095,316	\$ 4,147,623	\$ 3,895,170	\$ 3,760,946	\$ (134,224)	-3.45%
Utilities	\$ 410,753	\$ 336,140	\$ 427,676	\$ 435,812	\$ 8,136	1.90%
Supplies	\$ 1,128,344	\$ 833,328	\$ 957,129	\$ 993,047	\$ 35,918	3.75%
Small Capital	\$ 130,700	\$ 115,960	\$ 62,860	\$ 81,575	\$ 18,715	29.77%
Expenses	\$ 5,765,113	\$ 5,433,051	\$ 5,342,835	\$ 5,271,379	\$ (71,456)	-1.34%
Benefits	\$ 34,814	\$ 34,597	\$ 50,116	\$ 54,222	\$ 4,106	8.19%
Debt	\$ 45,493	\$ 44,655	\$ 43,406	\$ 80,488	\$ 37,083	85.43%
<b>Total 3100-3500 DPW All Funds</b>	<b>\$ 9,602,168</b>	<b>\$ 9,088,748</b>	<b>\$ 8,993,612</b>	<b>\$ 9,022,546</b>	<b>\$ 28,934</b>	<b>0.32%</b>

Object Code Summary (General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 3,096,859	\$ 3,081,201	\$ 3,089,455	\$ 3,127,508	\$ 38,053	1.23%
Overtime	\$ 507,760	\$ 303,374	\$ 275,131	\$ 278,780	\$ 3,649	1.33%
Personal Services	\$ 3,604,619	\$ 3,384,576	\$ 3,364,586	\$ 3,406,288	\$ 41,702	1.24%
Contractual Services	\$ 3,818,201	\$ 3,805,627	\$ 3,614,170	\$ 3,474,946	\$ (139,224)	-3.85%
Utilities	\$ 410,753	\$ 336,140	\$ 427,676	\$ 435,812	\$ 8,136	1.90%
Supplies	\$ 1,088,448	\$ 785,993	\$ 896,879	\$ 922,297	\$ 25,418	2.83%
Small Capital	\$ 48,890	\$ 60,167	\$ 62,860	\$ 81,575	\$ 18,715	29.77%
Expenses	\$ 5,366,293	\$ 4,987,927	\$ 5,001,585	\$ 4,914,629	\$ (86,956)	-1.74%
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total 3100-3500 DPW General Fund</b>	<b>\$ 8,970,912</b>	<b>\$ 8,372,502</b>	<b>\$ 8,366,171</b>	<b>\$ 8,320,917</b>	<b>\$ (45,254)</b>	<b>-0.54%</b>

Approp Summary (General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 3,604,619	\$ 3,384,576	\$ 3,364,586	\$ 3,406,288	\$ 41,702	1.24%
Expenses	\$ 5,366,293	\$ 4,987,927	\$ 5,001,585	\$ 4,914,629	\$ (86,956)	-1.74%
<b>Total 3100-3500 DPW General Fund</b>	<b>\$ 8,970,912</b>	<b>\$ 8,372,502</b>	<b>\$ 8,366,171</b>	<b>\$ 8,320,917</b>	<b>\$ (45,254)</b>	<b>-0.54%</b>

Approp Summary (Non Gen Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 152,129	\$ 191,870	\$ 192,669	\$ 210,168	\$ 17,499	9.08%
Total 3420 Recycling: Compost & MMHP	\$ 152,129	\$ 191,870	\$ 192,669	\$ 210,168	\$ 17,499	9.08%
Expenses	\$ 398,821	\$ 445,124	\$ 341,250	\$ 356,750	\$ 15,500	4.54%
Total 3320 Forestry	\$ 2,924	\$ 4,470	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
Total 3330 Cemetery	\$ 32,645	\$ 37,300	\$ 35,000	\$ 40,000	\$ 5,000	14.29%
Total 3420 Recycling: Compost & MMHP	\$ 283,252	\$ 323,354	\$ 286,250	\$ 291,750	\$ 5,500	1.92%
Total 3510 MBTA Grant	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	0.00%
Benefits	\$ 34,814	\$ 34,597	\$ 50,116	\$ 54,222	\$ 4,106	8.19%
Total 3420 Recycling: Compost & MMHP	\$ 34,814	\$ 34,597	\$ 50,116	\$ 54,222	\$ 4,106	8.19%
Debt	\$ 45,493	\$ 44,655	\$ 43,406	\$ 80,488	\$ 37,083	85.43%
Total 3420 Recycling: Compost & MMHP	\$ 45,493	\$ 44,655	\$ 43,406	\$ 80,488	\$ 37,083	85.43%
<b>Total 3100-3500 DPW General Fund</b>	<b>\$ 631,256</b>	<b>\$ 716,246</b>	<b>\$ 627,441</b>	<b>\$ 701,628</b>	<b>\$ 74,188</b>	<b>11.82%</b>

FY 2014 Recommended Budget & Financing Plan

Revised March 25, 2013



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

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**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 plan, manage, coordinate, schedule and direct the department's activities. Staff are 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.

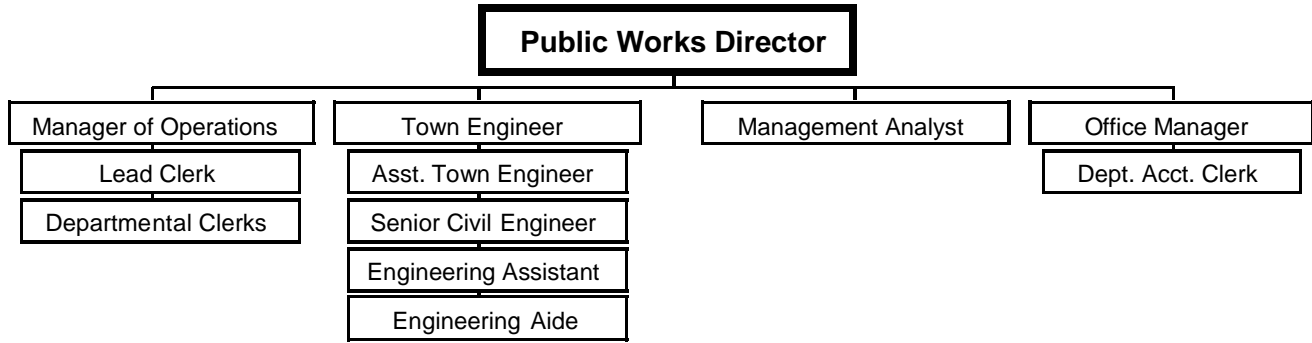
Staff also support various committees including the Permanent Building Committee, Center Committee, Sidewalk Committee, Capital Expenditures Committee, Energy Conservation Committee, Bicycle Advisory Committee, Tree Committee, and Water and Sewer Abatement Board.

**Division Initiatives:**

1. Finalize the American Public Works Association self-assessment portion of the accreditation process.
2. Continue to investigate, find and eliminate sources of inflow and infiltration into the sanitary sewer system.
3. Continue outfall inspections and NPDES Phase II compliance, performing outfall sampling to find and eliminate illicit discharges.
4. Explore options to better track street light outages and explore ways to enhance response time to outages.
5. Continue to proactively maintain a cost effective lighting system which reduces outage frequency and down time, and provides safety along Lexington's roadways.

# 3100 DPW Administration & Engineering

Program: Public Works  
Town of Lexington, Massachusetts



## Authorized/Appropriated Staffing

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Request
<b>Element 3110: DPW Administration</b>				
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
<b>sub-total FTE</b>	<b>7.2</b>	<b>7.2</b>	<b>7.2</b>	<b>7.2</b>
<b>sub-total FT/PT</b>	<b>6 FT/2 PT</b>	<b>6 FT/2 PT</b>	<b>6 FT/2 PT</b>	<b>6 FT/2 PT</b>
<b>Element 3120: Engineering</b>				
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
<b>sub-total FTE</b>	<b>6.7</b>	<b>6.7</b>	<b>6.7</b>	<b>6.7</b>
<b>sub-total FT/PT</b>	<b>6 FT/1 PT</b>	<b>6 FT/1 PT</b>	<b>6 FT/1 PT</b>	<b>6 FT/1 PT</b>
<b>Total FTE</b>	<b>13.9</b>	<b>13.9</b>	<b>13.9</b>	<b>13.9</b>
<b>Total Full/Part Time</b>	<b>12 FT/3 PT</b>	<b>12 FT/3 PT</b>	<b>12 FT/3 PT</b>	<b>12 FT/3 PT</b>
*1 FT Clerk split between DPW, Water & Sewer				

## 3100 DPW Administration & Engineering

Program: Public Works

Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended DPW Administration and Engineering budget is \$1,467,779. This is a \$9,919 or 0.68% increase over the FY2013 restated budget. The restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting.

The budget increase includes a \$10,355 or 1.02% increase in compensation, and a \$436 or 0.1% decrease 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 contract settlements, which are budgeted for in the salary adjustment account within the Town Manager's budget.

This is a Level Service budget.

### Program Improvement Requests:

Requested by:	<u>Departmental Request</u>			<b>Recommended</b>		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Director of Public Works						
ViewPermit Mobile Technology & Smartboard*	\$ 10,700	\$ -	\$ 10,700	*	\$ -	*
Totals	\$ 10,700	\$ -	\$ 10,700	\$ -	\$ -	\$ -

\*Funded in the IT budget

# 3100 DPW Administration & Engineering

Program: Public Works  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 1,030,552	\$ 1,012,724	\$ 1,086,917	\$ 1,111,691	\$ 24,774	2.28%
Enterprise Funds (Indirects)	\$ 357,383	\$ 345,856	\$ 340,383	\$ 318,028	\$ (22,355)	-6.57%
Fees & Charges	-	-	-	-	-	-
Charges for Service	\$ 5,496	\$ 4,236	\$ 2,500	\$ 3,480	\$ 980	39.20%
Licenses & Permits	\$ 32,073	\$ 46,058	\$ 28,060	\$ 34,580	\$ 6,520	23.24%
<b>Total 3100 DPW Admin. &amp; Engineering</b>	<b>\$ 1,425,503</b>	<b>\$ 1,408,874</b>	<b>\$ 1,457,860</b>	<b>\$ 1,467,779</b>	<b>\$ 9,919</b>	<b>0.68%</b>

Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,026,046	\$ 1,044,150	\$ 1,014,058	\$ 1,024,413	\$ 10,355	1.02%
Expenses	\$ 399,457	\$ 364,724	\$ 443,802	\$ 443,366	\$ (436)	-0.10%
<b>Total 3100 DPW Admin. &amp; Engineering</b>	<b>\$ 1,425,503</b>	<b>\$ 1,408,874</b>	<b>\$ 1,457,860</b>	<b>\$ 1,467,779</b>	<b>\$ 9,919</b>	<b>0.68%</b>

Program Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 3110 DPW Administration	\$ 540,560	\$ 557,839	\$ 530,714	\$ 538,670	\$ 7,957	1.50%
Total 3120 Engineering	\$ 549,801	\$ 593,668	\$ 651,371	\$ 651,328	\$ (44)	-0.01%
Total 3130 Street Lighting	\$ 335,142	\$ 257,368	\$ 275,775	\$ 277,781	\$ 2,006	0.73%
<b>Total 3100 DPW Admin. &amp; Engineering</b>	<b>\$ 1,425,503</b>	<b>\$ 1,408,874</b>	<b>\$ 1,457,860</b>	<b>\$ 1,467,779</b>	<b>\$ 9,919</b>	<b>0.68%</b>

Object Code Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,006,957	\$ 1,014,614	\$ 1,002,017	\$ 1,012,098	\$ 10,081	1.01%
Overtime	\$ 19,089	\$ 29,536	\$ 12,041	\$ 12,315	\$ 274	2.28%
Personal Services	\$ 1,026,046	\$ 1,044,150	\$ 1,014,058	\$ 1,024,413	\$ 10,355	1.02%
Contractual Services	\$ 201,246	\$ 216,188	\$ 300,717	\$ 297,350	\$ (3,367)	-1.12%
Utilities	\$ 171,513	\$ 116,110	\$ 118,725	\$ 119,866	\$ 1,141	0.96%
Supplies	\$ 26,685	\$ 32,143	\$ 22,500	\$ 25,150	\$ 2,650	11.78%
Small Capital	\$ 13	\$ 283	\$ 1,860	\$ 1,000	\$ (860)	-46.24%
Expenses	\$ 399,457	\$ 364,724	\$ 443,802	\$ 443,366	\$ (436)	-0.10%
<b>Total 3100 DPW Admin. &amp; Engineering</b>	<b>\$ 1,425,503</b>	<b>\$ 1,408,874</b>	<b>\$ 1,457,860</b>	<b>\$ 1,467,779</b>	<b>\$ 9,919</b>	<b>0.68%</b>

## 3200 Highway

*Town of Lexington, Massachusetts*

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**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 and brooks, performing minor construction repairs, as well as 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.

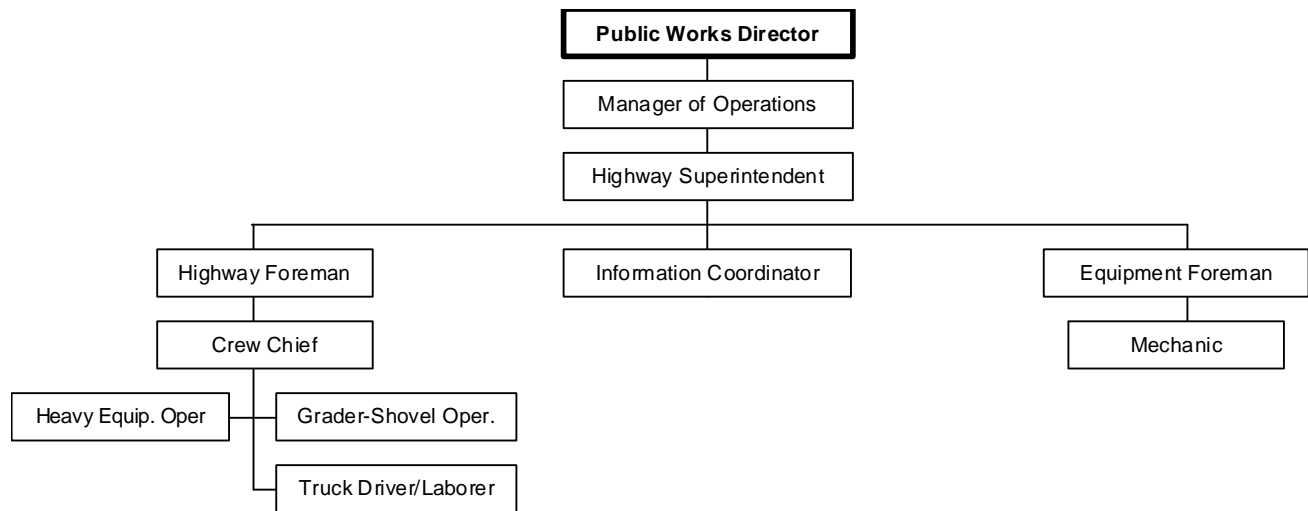
The Highway Division staff works with and provides support to the Sidewalk and Center Committees.

### **Division Initiatives:**

1. Finalize the American Public Works Association Accreditation process.
2. Assess guardrail and regulatory sign inventory from FY2013 and develop a capital replacement program for the items.
3. Implement a solid preventative maintenance program with the mechanic position added to Road Machinery in FY2013, and refine equipment operating costs.
4. Continue to review the efficiency and cost-effectiveness of contracting out vehicle repairs, compared to in-house servicing.
5. Refine the use of liquids with raw salt in order to apply road treatments more efficiently and at a lower cost.

# 3200 Highway

Program: Public Works  
Town of Lexington, Massachusetts



## Authorized/Appropriated Staffing

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Request
<b>Element 3210: Highway Maintenance</b>				
Supt. of Equipment, Highways & Drains	1	1	1	1
Highway Foreman	0	1	1	1
Crew Chief	2	2	2	2
Laborer/Truck Driver	0	0	1	0
Heavy Equipment Operators	5	4	4	5
Leadman	3	3	2	2
Gradel/Shovel Operator	1	1	1	1
Information Coordinator	1	1	1	1
Seasonal Laborer	1	1	1	1
<b>sub-total FTE</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>sub-total FT/PT</b>	<b>13 FT/2 PT</b>	<b>13 FT/2 PT</b>	<b>13 FT/2 PT</b>	<b>13 FT/2 PT</b>
<b>Element 3220: Road Machinery</b>				
Equipment Foreman	1	1	1	1
Mechanic	3	3	4	4
<b>sub-total FTE</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>
<b>sub-total FT/PT</b>	<b>4 FT/0 PT</b>	<b>4 FT/0 PT</b>	<b>5 FT/0 PT</b>	<b>5 FT/0 PT</b>
<b>Total FTE</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>19</b>
<b>Total Full/Part Time</b>	<b>17 FT/2 PT</b>	<b>17 FT/2 PT</b>	<b>18 FT/2 PT</b>	<b>18 FT/2 PT</b>

## 3200 Highway

Program: Public Works  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Highway budget is \$3,002,672. This is a \$7,239 or 0.24% decrease from the FY2013 restated budget. The restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting.

The budget decrease includes a \$6,775 or 0.59% increase in compensation, and a \$14,015 or 0.76% decrease in expenses. This decrease is driven by the \$34,160 decrease in Contractual Services, due to a one-time FY2013 cost for a regulatory sign and guardrail study.

This is a Level Service budget.

### Program Improvement Requests:

Requested by:	<u>Departmental Request</u>			<b>Recommended</b>		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Director of Public Works						
<b><i>No Requests</i></b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## 3200 Highway

Program: Public Works  
Town of Lexington, Massachusetts

### Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 3,148,902	\$ 2,212,196	\$ 2,782,008	\$ 2,843,734	\$ 61,726	2.22%
Enterprise Funds (Indirects)	\$ 353,717	\$ 202,450	\$ 195,920	\$ 126,955	\$ (68,965)	-35.20%
Fees & Charges	-	-	-	-	-	-
Parking Fund	\$ 28,489	\$ 31,983	\$ 31,983	\$ 31,983	\$ -	0.00%
<b>Total 3200 Highway</b>	<b>\$ 3,531,108</b>	<b>\$ 2,446,629</b>	<b>\$ 3,009,912</b>	<b>\$ 3,002,672</b>	<b>\$ (7,239)</b>	<b>-0.24%</b>

Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,372,794	\$ 1,049,491	\$ 1,154,209	\$ 1,160,984	\$ 6,775	0.59%
Expenses	\$ 2,158,314	\$ 1,397,137	\$ 1,855,703	\$ 1,841,688	\$ (14,015)	-0.76%
<b>Total 3200 Highway</b>	<b>\$ 3,531,108</b>	<b>\$ 2,446,629</b>	<b>\$ 3,009,912</b>	<b>\$ 3,002,672</b>	<b>\$ (7,239)</b>	<b>-0.24%</b>

Program Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 3210 Highway	\$ 948,020	\$ 1,101,737	\$ 1,197,490	\$ 1,172,769	\$ (24,720)	-2.06%
Total 3220 Road Machinery	\$ 698,750	\$ 740,992	\$ 720,888	\$ 738,369	\$ 17,481	2.42%
Total 3230 Snow Removal	\$ 1,884,338	\$ 603,900	\$ 1,091,534	\$ 1,091,534	\$ -	0.00%
<b>Total 3200 Highway</b>	<b>\$ 3,531,108</b>	<b>\$ 2,446,629</b>	<b>\$ 3,009,912</b>	<b>\$ 3,002,672</b>	<b>\$ (7,239)</b>	<b>-0.24%</b>

Object Code Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 987,540	\$ 896,164	\$ 961,295	\$ 966,814	\$ 5,519	0.57%
Overtime	\$ 385,254	\$ 153,327	\$ 192,914	\$ 194,170	\$ 1,256	0.65%
Personal Services	\$ 1,372,794	\$ 1,049,491	\$ 1,154,209	\$ 1,160,984	\$ 6,775	0.59%
Contractual Services	\$ 958,342	\$ 567,634	\$ 765,056	\$ 730,896	\$ (34,160)	-4.47%
Utilities	\$ 224,685	\$ 202,489	\$ 288,756	\$ 297,271	\$ 8,515	2.95%
Supplies	\$ 929,490	\$ 581,125	\$ 748,391	\$ 757,847	\$ 9,456	1.26%
Small Capital	\$ 45,797	\$ 45,890	\$ 53,500	\$ 55,675	\$ 2,175	4.07%
Expenses	\$ 2,158,314	\$ 1,397,137	\$ 1,855,703	\$ 1,841,688	\$ (14,015)	-0.76%
<b>Total 3200 Highway</b>	<b>\$ 3,531,108</b>	<b>\$ 2,446,629</b>	<b>\$ 3,009,912</b>	<b>\$ 3,002,672</b>	<b>\$ (7,239)</b>	<b>-0.24%</b>



**3300 Public Grounds***Town of Lexington, Massachusetts*

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**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.

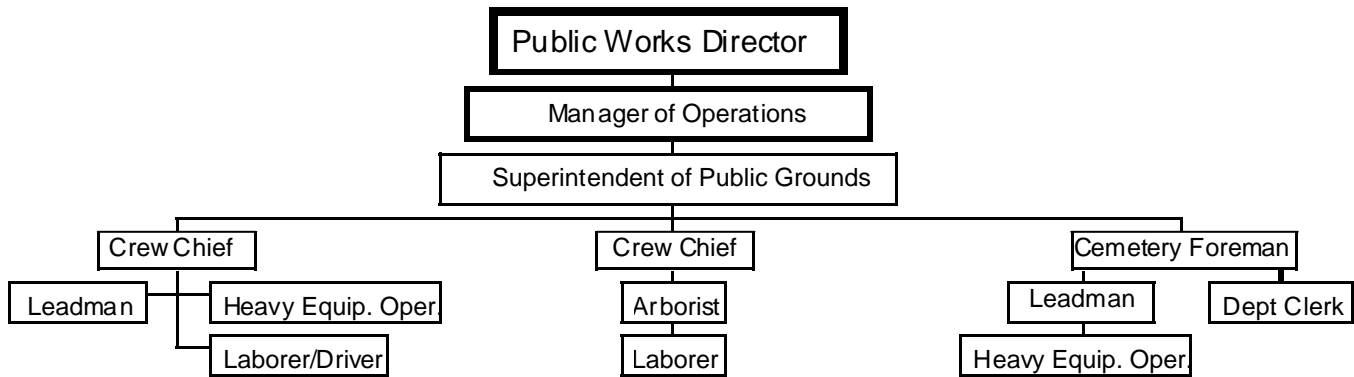
Staff supports the Recreation, Tree and Bike Path Advisory Committees.

**Division Initiatives:**

1. Continue the implementation of a proactive park maintenance program to provide safe, well-maintained, aesthetically pleasing parks, athletic fields and public grounds.
2. Develop a program to improve two turf areas per year. This past year the areas worked on were the in-house renovation of the Clarke soccer, baseball, and softball fields.
3. Complete the American Public Works Accreditation process.
4. Develop a program to plant at least sixty trees per year in the Town Right-of-Ways, parks and public grounds areas. It is anticipated that most of the trees for FY 2014 planting will come from the Tree Nursery.
5. Continue the implementation of a proactive tree maintenance program to minimize hazard trees and perform timely tree pruning. This promotes good tree health, safety, and aesthetics.
6. Complete the GPS location of Westview Cemetery grave sites and implement a plan for the other cemeteries.
7. Plan for future expansion of Westview Cemetery.

# 3300 Public Grounds

Program: Public Works  
Town of Lexington, Massachusetts



## Authorized/Appropriated Staffing

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Request
<b>Element 3310: Parks Division</b>				
Superintendent of Public Grounds	1	1	1	1
Crew Chief	4	4	4	3
Leadman	2	2	2	4
Heavy Equipment Operator	8	8	6	4
Laborer-Truck Driver	0	0	2	3
<b>sub-total FTE</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>sub-total FT/PT</b>	<b>15 FT/0 PT</b>	<b>15 FT/0 PT</b>	<b>15 FT/0 PT</b>	<b>15 FT/0 PT</b>
<b>Element 3320: Forestry Division</b>				
Crew Chief	1	1	1	1
Senior Arborist	2	2	2	2
Laborer-Tree Climber	1	1	1	2
Seasonal Laborer*	0	0	0.6	0.6
<b>sub-total FTE</b>	<b>4</b>	<b>4</b>	<b>4.6</b>	<b>5.6</b>
<b>sub-total FT/PT</b>	<b>4 FT/0 PT</b>	<b>4 FT/0 PT</b>	<b>4 FT/2 PT</b>	<b>5 FT/2 PT</b>
<b>Element 3330: Cemetery Division</b>				
Cemetery Foreman	1	1	1	1
Crew Chief	0	0	0	0
Leadman	1	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
<b>sub-total FTE</b>	<b>4.6</b>	<b>4.6</b>	<b>4.6</b>	<b>4.6</b>
<b>sub-total FT/PT</b>	<b>4 FT/2 PT</b>	<b>4 FT/2 PT</b>	<b>4 FT/2 PT</b>	<b>4 FT/2 PT</b>
<b>Total FTE</b>	<b>23.6</b>	<b>23.6</b>	<b>24.2</b>	<b>25.2</b>
<b>Total Full/Part Time</b>	<b>23 FT/2 PT</b>	<b>23 FT/2 PT</b>	<b>23 FT/4 PT</b>	<b>24 FT/4 PT</b>

\*Seasonal Laborers in 3320 Forestry have been funded since FY2013.

## 3300 Public Grounds

### Budget Recommendations:

The FY2014 recommended Public Grounds, All Funds budget is \$1,647,616. This is a \$99,366 or 6.42% increase over the FY2013 restated budget. Excluding the two revolving fund budgets, the FY2014 recommended General Fund budget is \$1,587,616. This is a \$94,366 or 6.32% increase over the FY2013 restated budget. The restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting.

The All Funds budget increase includes a \$24,571 or 2.05% increase in compensation, and a \$74,795 or 21.25% increase in expenses. The General Fund budget increase for compensation is the same, as no compensation funding comes from these revolving funds. The General Fund expenses increase is \$69,795 or 23.5% over FY 2013 General Fund expenses. These increases are driven by the requests for an additional position, as well as additional equipment, as well as for additional grounds maintenance, as described below.

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

### Changes include:

1. A \$38,043 increase to compensation in Forestry to add a full-time Arborist/Tree Climber position. This increase is offset by a reduction of the same amount to Contractual Services in the Highway Division, net of any Contractual Services increases in other Highway elements. Only the \$38,043 for salary is funded in the Public Grounds budget, with the remaining \$20,206 in benefits budgeted for under Shared Expenses.
2. A \$17,200 increase to expenses in Forestry to purchase a Synthetic Turf Sweeper, in order to increase the effectiveness and efficiency of maintenance for the Lincoln Park synthetic turf.
3. A \$45,000 increase to expenses in Parks to fund grounds maintenance and snow plowing in anticipation of the property purchase at 33 Marrett Road.

### Program Improvement Requests:

Requested by:	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Director of Public Works						
Full Time Arborist/Tree Climber*	\$ 38,043	\$ 20,206	\$ 58,249	\$ 38,043	\$ 20,206	\$ -
Synthetic Turf Sweeper	\$ 17,200	\$ -	\$ 17,200	\$ 17,200	\$ -	\$ -
Proposed Community Center Grounds Maintenance	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -
Totals	\$ 55,243	\$ 20,206	\$ 75,449	\$ 100,243	\$ 20,206	\$ -

\*The cost of this position will be offset with a \$38,043 reduction in Highway Contractual Services

# 3300 Public Grounds

Program: Public Works  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 1,141,029	\$ 1,195,565	\$ 1,255,866	\$ 1,415,595	\$ 159,729	12.72%
Enterprise Funds (Indirects)	\$ 100,000	\$ 121,296	\$ 117,384	\$ 67,021	\$ (50,363)	-42.90%
Fees & Charges	-	-	-	-	-	-
Fees	\$ 119,688	\$ 139,063	\$ 120,000	\$ 105,000	\$ (15,000)	-12.50%
Revolving Funds	-	-	-	-	-	-
Burial Containers	\$ 29,162	\$ 37,300	\$ 35,000	\$ 40,000	\$ 5,000	14.29%
Tree	\$ 4,108	\$ 4,470	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
<b>Total 3300 Public Grounds</b>	<b>\$ 1,393,987</b>	<b>\$ 1,497,694</b>	<b>\$ 1,548,250</b>	<b>\$ 1,652,616</b>	<b>\$ 104,366</b>	<b>6.74%</b>

Appropriation Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,064,642	\$ 1,121,480	\$ 1,196,320	\$ 1,220,891	\$ 53,184	2.05%
Expenses	\$ 329,346	\$ 376,214	\$ 351,930	\$ 431,725	\$ 79,795	22.67%
<b>Total 3300 Public Grounds</b>	<b>\$ 1,393,987</b>	<b>\$ 1,497,694</b>	<b>\$ 1,548,250</b>	<b>\$ 1,652,616</b>	<b>\$ 104,366</b>	<b>6.74%</b>

Program Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 3310 Parks Division	\$ 837,908	\$ 920,937	\$ 930,459	\$ 983,643	\$ 53,184	5.72%
Total 3320 Forestry	\$ 254,190	\$ 271,537	\$ 304,713	\$ 350,449	\$ 45,736	15.01%
Total 3330 Cemetery	\$ 301,889	\$ 305,220	\$ 313,078	\$ 318,524	\$ 5,446	1.74%
<b>Total 3300 Public Grounds</b>	<b>\$ 1,393,987</b>	<b>\$ 1,497,694</b>	<b>\$ 1,548,250</b>	<b>\$ 1,652,616</b>	<b>\$ 104,366</b>	<b>6.74%</b>

Object Code Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 961,225	\$ 1,000,968	\$ 1,126,144	\$ 1,148,596	\$ 22,452	1.99%
Overtime	\$ 103,417	\$ 120,512	\$ 70,176	\$ 72,295	\$ 2,119	3.02%
Personal Services	\$ 1,064,642	\$ 1,121,480	\$ 1,196,320	\$ 1,220,891	\$ 24,571	2.05%
Contractual Services	\$ 159,523	\$ 163,773	\$ 161,347	\$ 210,850	\$ 49,503	30.68%
Utilities	\$ 11,790	\$ 13,541	\$ 20,195	\$ 18,675	\$ (1,520)	-7.53%
Supplies	\$ 154,953	\$ 184,906	\$ 162,888	\$ 177,300	\$ 14,412	8.85%
Small Capital	\$ 3,080	\$ 13,994	\$ 7,500	\$ 24,900	\$ 17,400	232.00%
Expenses	\$ 329,346	\$ 376,214	\$ 351,930	\$ 431,725	\$ 79,795	22.67%
<b>Total 3300 Public Grounds</b>	<b>\$ 1,393,987</b>	<b>\$ 1,497,694</b>	<b>\$ 1,548,250</b>	<b>\$ 1,652,616</b>	<b>\$ 104,366</b>	<b>6.74%</b>

Appropriation Summary (General Fund Only)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,064,642	\$ 1,121,480	\$ 1,196,320	\$ 1,220,891	\$ 24,571	2.05%
Expenses	\$ 293,777	\$ 334,445	\$ 296,930	\$ 366,725	\$ 69,795	23.51%
<b>Total 3300 Public Grounds</b>	<b>\$ 1,358,418</b>	<b>\$ 1,455,925</b>	<b>\$ 1,493,250</b>	<b>\$ 1,587,616</b>	<b>\$ 94,366</b>	<b>6.32%</b>

Appropriation Summary (Non-General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 35,569	\$ 41,770	\$ 55,000	\$ 65,000	\$ 10,000	18.18%
Total 3320 Forestry	\$ 2,924	\$ 4,470	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
Total 3330 Cemetery	\$ 32,645	\$ 37,300	\$ 35,000	\$ 40,000	\$ 5,000	14.29%
<b>Total 3300 Public Grounds</b>	<b>\$ 35,569</b>	<b>\$ 41,770</b>	<b>\$ 55,000</b>	<b>\$ 65,000</b>	<b>\$ 10,000</b>	<b>18.18%</b>

## 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 Collection and Disposal, Recycling, Yard Waste and Appliance/Electronic Waste.

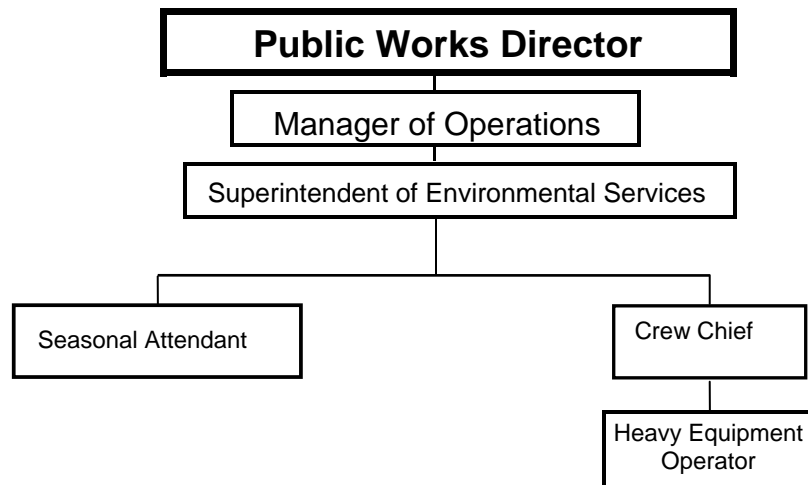
Refuse collection is the curbside collection of non-recyclable residential solid waste and the separate collection of large appliances and yard waste. Recycling is the curbside collection of recyclable products, management of yard waste operations at the Hartwell Avenue Compost Facility, operation of 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.

FY2013 was the first year of a new five year contract with JRM Hauling and Recycling Inc. The total refuse and recycling contract was \$1,456,560 in FY 2012, \$1,460,000 in FY 2013 and \$1,489,200 in FY2014. One of the services provided in the new contract is an increase of curbside yard waste collections from 12 weeks to 24 weeks.

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

### Division Initiatives:

1. Implement recommendations of the Collection Contract Task Force approved by the Board of Selectmen.
2. Oversee enforcement of mandatory recycling by-law and State waste ban regulations implemented by curbside collection vendor.
3. Develop a Resource Management/Zero Waste plan incorporating the diversion of green/food waste from residential disposal.
4. Participate in assessment of Request for Proposal (RFP) for an Anaerobic Green Waste Digester Processing Facility at Hartwell Avenue.
5. Research opportunities to expand residential recycling program, divert organic waste and improve recycling education activities.
6. Propose a yard waste disposal rate increase for the Contractor Permit Program at Hartwell Avenue.



**Authorized/Appropriated Staffing**

	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Request</b>
<b>Element 3420: Recycling (Compost Facility)</b>				
Superintendent of Environmental Services	1	1	1	1
Crew Chief	0	0	1	1
Heavy Equipment Operator	1	2	1	1
Seasonal Attendant	0.7	0.7	0.7	0.7
<b>sub-total FTE</b>	<b>2.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>
<b>sub-total FT/PT</b>	<b>2 FT/1 PT</b>	<b>2 FT/1 PT</b>	<b>3 FT/1 PT</b>	<b>3 FT/1 PT</b>
<b>Total FTE</b>	<b>2.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>
<b>Total Full/Part Time</b>	<b>2 FT/1 PT</b>	<b>2 FT/1 PT</b>	<b>3 FT/1 PT</b>	<b>3 FT/1 PT</b>

# 3400 Environmental Services

Town of Lexington, Massachusetts

## Budget Recommendations:

The FY2014 recommended Environmental Services, All Funds budget is \$2,899,478. The All Funds budget is inclusive of the Compost and Minuteman Household Hazardous Products revolving funds. This is a \$121,888 or 4.39% increase to the FY2013 All Funds budget.

Excluding the two revolving fund budgets, the FY2014 recommended General Fund budget is \$2,262,850. This is a \$57,700 or 2.62% increase to the FY 2013 General Fund budget.

The All Funds budget increase is composed of a \$17,499 or 9.08% increase in compensation, a \$63,200 or 2.54% increase in expenses, and a \$4,106 or 8.19% increase in benefits and a \$37,083 or 85.4% increase in Debt Service for the Compost Revolving Fund.

The \$17,499 or 9.08% increase in compensation includes contractual step increases, contractually obligated increases for additional licensure and certification by Compost staff, as well as prospective cost of living increases. The cost of living increases are included in this budget, rather than the Salary Adjustment Account, because compensation is funded out of the Compost Revolving Fund, and not the General Fund.

The \$63,200 or 2.54% increase in expenses is due to increases associated with increased curbside pick-up and increases in costs associated with contractual obligations, in particular a \$53,800 increase in contractual services and a \$9,400 increase in supplies.

The \$4,106 or 8.19% increase in Benefits reflects increases in individual employee plans.

The \$37,083 or 85.4% increase to Debt Service is for a culvert replacement capital project at the Hartwell Avenue Compost Facility.

The General Fund budget increase of \$57,000 is driven by the General Fund portion of a 2.62% increase in contractually obligated curbside collection costs for Refuse Collection and a 1.84% increase to Recycling collection costs, as well as a 2.86% increase in tipping fees for Refuse Disposal.

This is a Level Service Budget.

## Program Improvement Requests:

Requested by:	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Director of Public Works						
<b>No Requests</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 3400 Environmental Services

Program: Public Works  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 2,091,503	\$ 2,135,644	\$ 2,205,150	\$ 2,262,850	\$ 57,700	2.6%
Revolving Funds	-	-	-	-	-	-
Compost Operations	\$ 392,304	\$ 486,478	\$ 397,441	\$ 461,628	\$ 64,188	16.2%
MHHP Operations	\$ 123,383	\$ 107,998	\$ 175,000	\$ 175,000	\$ -	0.0%
<b>Total 3400 Environmental Services</b>	<b>\$ 2,607,191</b>	<b>\$ 2,730,121</b>	<b>\$ 2,777,591</b>	<b>\$ 2,899,478</b>	<b>\$ 121,888</b>	<b>4.39%</b>

Appropriation Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 152,129	\$ 191,870	\$ 192,669	\$ 210,168	\$ 17,499	9.08%
Expenses	\$ 2,374,755	\$ 2,458,999	\$ 2,491,400	\$ 2,554,600	\$ 63,200	2.54%
Benefits	\$ 34,814	\$ 34,597	\$ 50,116	\$ 54,222	\$ 4,106	8.19%
Debt Service (Revolving Fund)	\$ 45,493	\$ 44,655	\$ 43,406	\$ 80,488	\$ 37,083	85.43%
<b>Total 3400 Environmental Services</b>	<b>\$ 2,607,191</b>	<b>\$ 2,730,121</b>	<b>\$ 2,777,591</b>	<b>\$ 2,899,478</b>	<b>\$ 121,888</b>	<b>4.39%</b>

Program Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Total 3410 Refuse Collection	\$ 744,500	\$ 760,117	\$ 754,290	\$ 769,376	\$ 15,086	2.00%
Total 3420 Recycling	\$ 1,295,386	\$ 1,391,855	\$ 1,386,301	\$ 1,474,902	\$ 88,602	6.39%
Total 3420 Refuse Disposal	\$ 567,305	\$ 578,148	\$ 637,000	\$ 655,200	\$ 18,200	2.86%
<b>Total 3400 Environmental Services</b>	<b>\$ 2,607,191</b>	<b>\$ 2,730,121</b>	<b>\$ 2,777,591</b>	<b>\$ 2,899,478</b>	<b>\$ 121,888</b>	<b>4.39%</b>

Object Code Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 129,699	\$ 166,108	\$ 171,669	\$ 189,168	\$ 17,499	10.19%
Overtime	\$ 22,430	\$ 25,762	\$ 21,000	\$ 21,000	\$ -	0.00%
Personal Services	\$ 152,129	\$ 191,870	\$ 192,669	\$ 210,168	\$ 17,499	9.08%
Contractual Services	\$ 2,277,252	\$ 2,375,283	\$ 2,468,050	\$ 2,521,850	\$ 53,800	2.18%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies	\$ 15,693	\$ 27,923	\$ 23,350	\$ 32,750	\$ 9,400	40.26%
Small Capital	\$ 81,810	\$ 55,793	\$ -	\$ -	\$ -	-
Expenses	\$ 2,374,755	\$ 2,458,999	\$ 2,491,400	\$ 2,554,600	\$ 63,200	2.54%
Benefits	\$ 34,814	\$ 34,597	\$ 50,116	\$ 54,222	\$ 4,106	8.19%
Debt	\$ 45,493	\$ 44,655	\$ 43,406	\$ 80,488	\$ 37,083	85.43%
<b>Total 3400 Environmental Services</b>	<b>\$ 2,607,191</b>	<b>\$ 2,730,121</b>	<b>\$ 2,777,591</b>	<b>\$ 2,899,478</b>	<b>\$ 121,888</b>	<b>4.39%</b>

Appropriation Summary (General Fund Only)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 2,091,503	\$ 2,135,644	\$ 2,205,150	\$ 2,262,850	\$ 57,700	2.62%
<b>Total 3400 Environmental Services</b>	<b>\$ 2,091,503</b>	<b>\$ 2,135,644</b>	<b>\$ 2,205,150</b>	<b>\$ 2,262,850</b>	<b>\$ 57,700</b>	<b>2.62%</b>

Appropriation Summary (Non-General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 152,129	\$ 191,870	\$ 192,669	\$ 210,168	\$ 17,499	9.08%
Total 3420 Recycling: Compost & MMHP	\$ 152,129	\$ 191,870	\$ 192,669	\$ 210,168	\$ 17,499	9.08%
Expenses	\$ 283,252	\$ 323,354	\$ 286,250	\$ 291,750	\$ 5,500	1.92%
Total 3420 Recycling: Compost & MMHP	\$ 283,252	\$ 323,354	\$ 286,250	\$ 291,750	\$ 5,500	1.92%
Benefits	\$ 34,814	\$ 34,597	\$ 50,116	\$ 54,222	\$ 4,106	8.19%
Total 3420 Recycling: Compost & MMHP	\$ 34,814	\$ 34,597	\$ 50,116	\$ 54,222	\$ 4,106	8.19%
Debt	\$ 45,493	\$ 44,655	\$ 43,406	\$ 80,488	\$ 37,083	85.43%
Total 3420 Recycling: Compost & MMHP	\$ 45,493	\$ 44,655	\$ 43,406	\$ 80,488	\$ 37,083	85.43%
<b>Total 3400 Environmental Services</b>	<b>\$ 515,687</b>	<b>\$ 594,476</b>	<b>\$ 572,441</b>	<b>\$ 636,628</b>	<b>\$ 64,188</b>	<b>11.21%</b>



## 3600 Water Enterprise

*Town of Lexington, Massachusetts*

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**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.

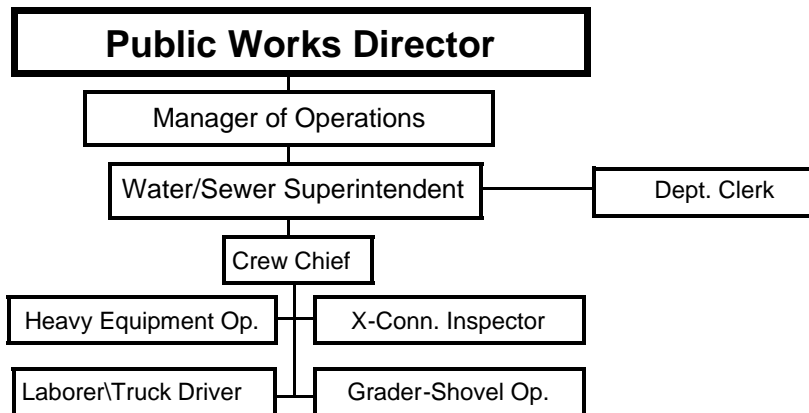
The Water Operations maintains and repairs the water system that delivers water to Lexington homes and businesses through 154 miles of water mains, 1500 fire hydrants and two water towers that store 3.24 million gallons of water. The Town has a three-block inclining rate structure to encourage water 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.

### Departmental Initiatives:

1. Continue with the Hydrant Maintenance Program.
2. Continue seeking out the last two percent of meters that have not been replaced.
3. Implement a backflow/cross connection program.
4. Continue reducing the amount of Pit Meters in Town and change out the manual reads on the ones that cannot be eliminated.
5. Continue updating all the "paper tie cards" for GIS implementation.



**Authorized/Appropriated Staffing**

	<b>FY 2012 Budget</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Recommended</b>
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	1	1
Department Clerk	0.2	0.2	0.2	0.2
Meter Reader/Laborer	1	1	0	0
<b>Total FTE</b>	<b>10.7</b>	<b>10.7</b>	<b>10.7</b>	<b>10.7</b>
<b>Total Full/Part Time</b>	<b>10 FT/2 PT</b>	<b>10 FT/2 PT</b>	<b>10 FT/2 PT</b>	<b>10 FT/2 PT</b>

## 3600 Water Enterprise

Program: Public Works  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Water Enterprise budget is \$8,707,219. This is a \$559,077 or 6.86% increase over the FY2013 budget. Compensation is increasing by \$19,497 or 3.01%. Expenses are increasing by \$5,610, or 1.44%.

The FY2013 restatement reflects a reduction of \$7,424 from the FY2013 appropriation for the MWRA Assessment item, which was adopted at the 2012 Special Town Meeting.

Salary increases are due to contractually obligated step increases, and because this budget is an enterprise fund—and does not draw from the Town's General Fund budget—prospective cost of living increases and increases for prospective contract settlements are included in this budget as well.

Debt service is decreasing by \$38,436 or 2.96%.

The MWRA's Preliminary Assessment for Lexington is \$5,565,492, which is an increase of \$419,565 or 8.15%.

Indirect payments to the General Fund are increasing \$152,841 or 22.95%, based on the completion of an updated Indirect Cost Analysis.

This is a Level Service budget.

### Program Improvement Requests:

Requested by:	<u>Departmental Request</u>			<b>Recommended</b>		Not Recommended by Town Manager
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Director of Public Works						
<b><i>No Requests</i></b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 3600 Water Enterprise

Program: Public Works  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources	FY2011 Actual	FY2012 Actual	FY2013 Estimate	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-
Retained Earnings	\$ 525,000	\$ -	\$ 350,000	\$ 300,000	\$ 100,000	0.00%
User Charges	\$ 6,904,313	\$ 7,761,296	\$ 7,580,622	\$ 8,189,699	\$ 459,077	6.06%
Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Investment Income	\$ 13,236	\$ 9,003	\$ 9,003	\$ 9,003	\$ -	0.00%
Fees & Charges	\$ 209,281	\$ 208,517	\$ 208,517	\$ 208,517	\$ -	0.00%
<b>Total 3600 Water Enterprise</b>	<b>\$ 7,651,830</b>	<b>\$ 7,978,817</b>	<b>\$ 8,148,143</b>	<b>\$ 8,707,219</b>	<b>\$ 559,077</b>	<b>6.86%</b>

Appropriation Summary	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 616,920	\$ 603,565	\$ 647,687	\$ 667,183	\$ 19,497	3.01%
Expenses	\$ 409,342	\$ 387,265	\$ 389,590	\$ 395,200	\$ 5,610	1.44%
Debt	\$ 1,137,075	\$ 1,233,364	\$ 1,299,091	\$ 1,260,655	\$ (38,436)	-2.96%
MWRA	\$ 4,745,093	\$ 5,049,999	\$ 5,145,927	\$ 5,565,492	\$ 419,565	8.15%
Indirects	\$ 743,400	\$ 704,624	\$ 665,848	\$ 818,689	\$ 152,841	22.95%
<b>Total 3600 Water Enterprise</b>	<b>\$ 7,651,830</b>	<b>\$ 7,978,817</b>	<b>\$ 8,148,143</b>	<b>\$ 8,707,219</b>	<b>\$ 559,077</b>	<b>6.86%</b>

Program Summary	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 3610 Water Operations	\$ 2,163,337	\$ 2,224,194	\$ 2,336,368	\$ 2,323,038	\$ (13,329)	-0.57%
Total 3620 MWRA	\$ 4,745,093	\$ 5,049,999	\$ 5,145,927	\$ 5,565,492	\$ 419,565	8.15%
Indirects	\$ 743,400	\$ 704,624	\$ 665,848	\$ 818,689	\$ 152,841	22.95%
<b>Total 3600 Water Enterprise</b>	<b>\$ 7,651,830</b>	<b>\$ 7,978,817</b>	<b>\$ 8,148,143</b>	<b>\$ 8,707,219</b>	<b>\$ 559,077</b>	<b>6.86%</b>

Object Code Summary	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 499,643	\$ 500,064	\$ 513,580	\$ 526,974	\$ 13,394	2.61%
Overtime	\$ 117,277	\$ 103,501	\$ 134,107	\$ 140,209	\$ 6,102	4.55%
Personal Services	\$ 616,920	\$ 603,565	\$ 647,687	\$ 667,183	\$ 19,497	3.01%
Contractual Services	\$ 222,602	\$ 172,569	\$ 194,840	\$ 183,200	\$ (11,640)	-5.97%
Utilities	\$ 4,770	\$ 4,892	\$ 5,750	\$ 5,500	\$ (250)	-4.35%
Supplies	\$ 170,639	\$ 190,453	\$ 153,000	\$ 170,500	\$ 17,500	11.44%
Small Capital	\$ 11,331	\$ 19,350	\$ 36,000	\$ 36,000	\$ -	0.00%
Expenses	\$ 409,342	\$ 387,265	\$ 389,590	\$ 395,200	\$ 5,610	1.44%
Debt*	\$ 1,137,075	\$ 1,233,364	\$ 1,299,091	\$ 1,260,655	\$ (38,436)	-2.96%
MWRA	\$ 4,745,093	\$ 5,049,999	\$ 5,145,927	\$ 5,565,492	\$ 419,565	8.15%
Indirects	\$ 743,400	\$ 704,624	\$ 665,848	\$ 818,689	\$ 152,841	22.95%
<b>Total 3600 Water Enterprise</b>	<b>\$ 7,651,830</b>	<b>\$ 7,978,817</b>	<b>\$ 8,148,143</b>	<b>\$ 8,707,219</b>	<b>\$ 559,077</b>	<b>6.86%</b>

**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.

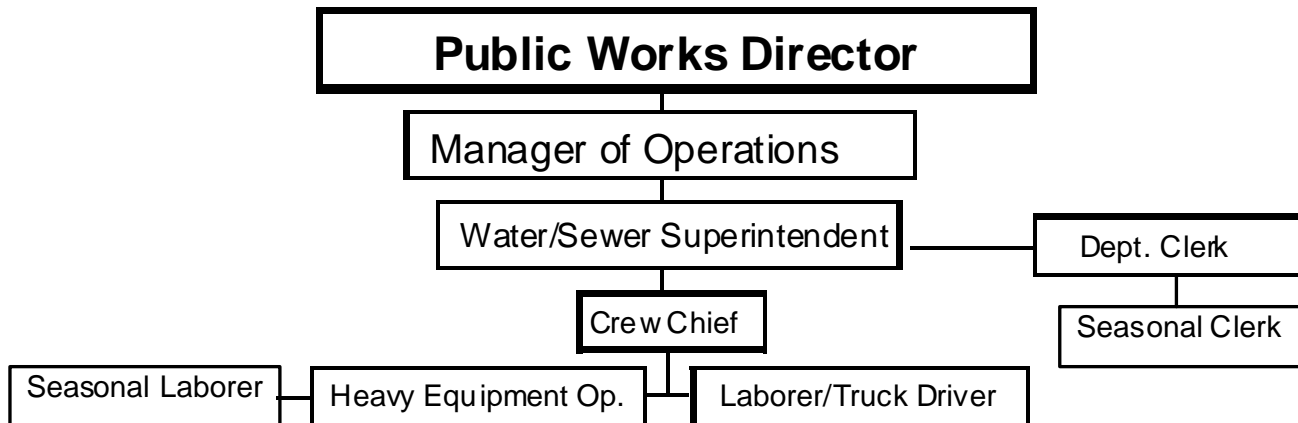
The Sewer Division maintains the wastewater system that serves 99 percent of Town residences and businesses through 34 miles of trunk lines, 119 miles of street lines and 9,524 service connections. There are also ten sewage-pumping stations operated by the Sewer Division. The Town has a three-block inclining 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.

### 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**

	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Recommended</b>
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
<b>Total FTE</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>
<b>Total Full/Part Time</b>	<b>3 FT/4 PT</b>	<b>3 FT/4 PT</b>	<b>3 FT/4 PT</b>	<b>3 FT/4 PT</b>

**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 FY2014 recommended Sewer Enterprise budget is \$9,257,354. This is a \$113,495 or 1.24% increase over the FY2013 restated budget. Compensation is increasing by \$16,529 or 5.98%. Expenses are increasing by \$3,900, or 1.17%.

The FY2013 restatement reflects a reduction of \$78,217 from the FY2013 appropriation for the MWRA Assessment item, which was adopted at the 2012 Special Town Meeting.

Salary increases are due to contractually obligated step increases, and because this budget is an enterprise fund—and does not draw from the Town's General Fund budget—prospective cost of living increases and increases for prospective contract settlements are included in this budget as well.

Debt service is increasing by \$174,818 or 18.27%.

The MWRA's Preliminary Assessment for Lexington is \$7,039,266, which is an increase of \$85,089 or 1.22%.

Indirect payments to the General Fund are decreasing \$166,841 or 26.76%, based on the completion of an updated Indirect Cost Analysis.

This is a Level Service budget.

### Program Improvement Requests:

Requested by:	<u>Departmental Request</u>			<b>Recommended</b>		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Director of Public Works						
<b><i>No Requests</i></b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 3700 Sewer Enterprise

Program: Public Works  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources	FY2011 Actual	FY2012 Actual	FY2013 Estimate	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Retained Earnings	\$ 625,000	\$ 400,000	\$ 150,000	\$ 100,000	\$ (50,000)	-33.33%
User Charges	\$ 7,443,336	\$ 8,224,968	\$ 8,616,342	\$ 8,779,837	\$ 163,495	1.90%
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%
<b>Total 3700 Sewer Enterprise</b>	<b>\$ 8,437,216</b>	<b>\$ 9,002,485</b>	<b>\$ 9,143,859</b>	<b>\$ 9,257,354</b>	<b>\$ 113,495</b>	<b>1.24%</b>

Appropriation Summary	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 230,457	\$ 201,519	\$ 276,183	\$ 292,711	\$ 16,529	5.98%
Expenses	\$ 232,579	\$ 335,323	\$ 333,200	\$ 337,100	\$ 3,900	1.17%
Debt	\$ 899,260	\$ 1,016,551	\$ 956,855	\$ 1,131,673	\$ 174,818	18.27%
MWRA	\$ 6,405,931	\$ 6,802,875	\$ 6,954,177	\$ 7,039,266	\$ 85,089	1.22%
Indirects	\$ 668,990	\$ 646,217	\$ 623,444	\$ 456,603	\$ (166,841)	-26.76%
<b>Total 3700 Sewer Enterprise</b>	<b>\$ 8,437,216</b>	<b>\$ 9,002,485</b>	<b>\$ 9,143,859</b>	<b>\$ 9,257,354</b>	<b>\$ 113,495</b>	<b>1.24%</b>

Program Summary	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 3710 Sewer Enterprise	\$ 1,362,295	\$ 1,553,393	\$ 1,566,238	\$ 1,761,484	\$ 195,247	12.47%
Total 3720 MWRA	\$ 6,405,931	\$ 6,802,875	\$ 6,954,177	\$ 7,039,266	\$ 85,089	1.22%
Indirects	\$ 668,990	\$ 646,217	\$ 623,444	\$ 456,603	\$ (166,841)	-26.76%
<b>Total 3700 Sewer Enterprise</b>	<b>\$ 8,437,216</b>	<b>\$ 9,002,485</b>	<b>\$ 9,143,859</b>	<b>\$ 9,257,354</b>	<b>\$ 113,495</b>	<b>1.24%</b>

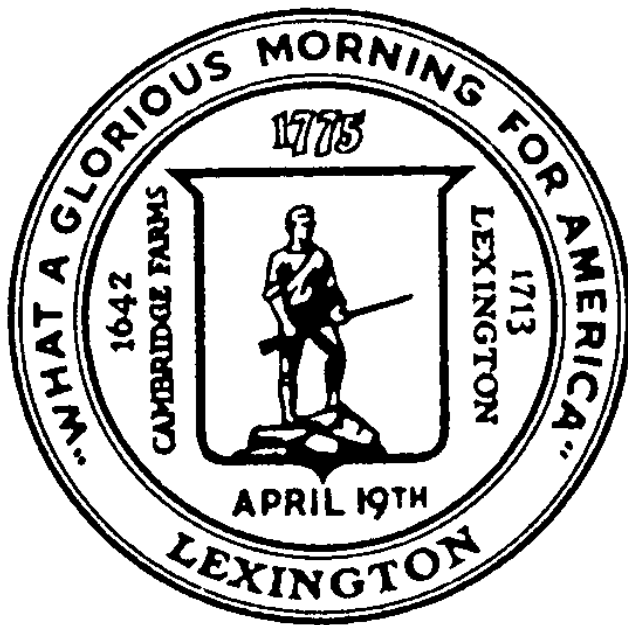
Object Code Summary	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 181,953	\$ 164,147	\$ 216,771	\$ 229,354	\$ 12,583	5.80%
Overtime	\$ 48,504	\$ 37,372	\$ 59,412	\$ 63,357	\$ 3,945	6.64%
Personal Services	\$ 230,457	\$ 201,519	\$ 276,183	\$ 292,711	\$ 16,529	5.98%
Contractual Services	\$ 74,605	\$ 157,724	\$ 157,700	\$ 141,600	\$ (16,100)	-10.21%
Utilities	\$ 113,147	\$ 109,593	\$ 118,250	\$ 114,750	\$ (3,500)	-2.96%
Supplies	\$ 34,295	\$ 68,006	\$ 43,500	\$ 67,250	\$ 23,750	54.60%
Small Capital	\$ 10,531	\$ -	\$ 13,750	\$ 13,500	\$ (250)	-1.82%
Expenses	\$ 232,579	\$ 335,323	\$ 333,200	\$ 337,100	\$ 3,900	1.17%
Debt*	\$ 899,260	\$ 1,016,551	\$ 956,855	\$ 1,131,673	\$ 174,818	18.27%
MWRA	\$ 6,405,931	\$ 6,802,875	\$ 6,954,177	\$ 7,039,266	\$ 85,089	1.22%
Indirects	\$ 668,990	\$ 646,217	\$ 623,444	\$ 456,603	\$ (166,841)	-26.76%
<b>Total 3700 Sewer Enterprise</b>	<b>\$ 8,437,216</b>	<b>\$ 9,002,485</b>	<b>\$ 9,143,859</b>	<b>\$ 9,257,354</b>	<b>\$ 113,495</b>	<b>1.24%</b>



# Section VI: Public Safety

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## Program 4000



Law Enforcement  
Fire & Rescue

## Section VI: Program 4000: Public Safety

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This section includes detailed information about the FY2014 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*

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**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. This year the Police Department responded to approximately 13,258 calls for service, of which 745 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 14,419 service calls that require a police, fire or medical unit response; this past year answering 11,457 9-1-1 calls and over 34,600 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.

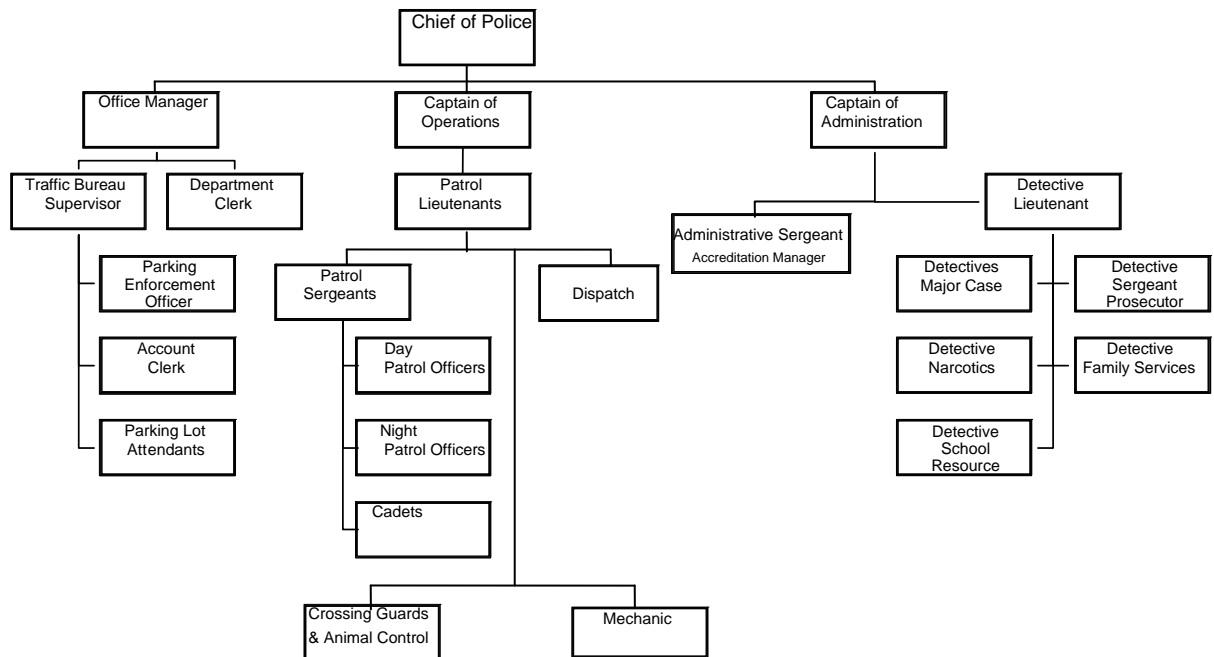
The School Crossing guard program has 16 part-time civilian members who cover 14 school crossings during the school year.

### **Departmental Initiatives:**

1. Using a new assessment center program in the Spring of 2013, promote 2 Sergeants;
2. Hire for 2 police officers, seeking diversity with recruits with Asian language skills;
3. Advance the Department's Accreditation Certification to full Accreditation;
4. Assist the Ad Hoc Town-wide Facilities Master Planning Committee and identify options for improving the Hartwell Avenue outdoor gun range;
5. Identify a Police / Fire / Emergency Dispatching software suitable for Town needs from 2015-2030; and
6. Develop and implement training for officers and residents on Sex Offenders/Offences and Cultural Diversity.

# 4100 Law Enforcement

Program: Public Safety  
Town of Lexington, Massachusetts



## Authorized/Appropriated Staffing

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Request
Chief	1	1	1	1
Captain of Operations	1	1	1	1
Captain of Administration	1	1	1	1
Administrative Sergeant	0	0	0	1
Lieutenants (Patrol)	4	4	4	4
Sergeants (Patrol)	5	5	5	5
Police Officers	28	29	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	1	1	1	1
Narcotics/Vice Detective	1	1	1	1
Cadets - 2 part-time	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	1	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 - 8 part-time	n/a	n/a	3.1	3.1
Crossing Guards - 16 part-time	3.43	3.43	3.43	3.43
<b>FTE Total</b>	<b>66.6</b>	<b>68.06</b>	<b>71.16</b>	<b>72.16</b>
	47 Officers	48 Officers	48 Officers	49 Officers
<b>FT - PT Total</b>	<b>62(FT)/20(PT)</b>	<b>61(FT)/20(PT)</b>	<b>63(FT)/27(PT)</b>	<b>64(FT)/27(PT)</b>

### Overall staff changes from FY2009 to FY2012:

FY 11 - Minuteman Technical High School eliminates funding for a School Resource Officer

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

## 4100 Law Enforcement

Program: Public Safety  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Police Department budget is \$6,133,496. This is a \$116,939 or 1.94% increase over the FY2013 restated budget. The restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting.

The budget increase includes an \$83,087 or 1.55% increase in compensation, which is driven by the request for an additional sergeant (below) and a \$33,852 or 5.23% increase in expenses, driven by the requests for new equipment, also described below.

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

### Changes include:

1. A \$58,040 increase to compensation in Police Administration to add a full-time Administrative Sergeant. This position will be responsible for advancing the accreditation process, event planning, and overseeing the Police Detail program on a consistent and focused basis. Currently, a Patrol sergeant must rotate in and out these duties weekly, and this request will allow that individual to return to Patrol supervision.
2. A one-time, \$8,197 increase to expenses in Dispatch for the purchase of a Spectracom NetClock. This piece of equipment will keep emergency systems—E-911, dispatch computers, the radio and systems—synchronized and accurate. There are currently several different timekeeping systems within the Police Department, and they regularly go out of sync.
3. A one-time, \$21,800 increase to expenses in Investigations for the purchase of an electronic Fingerprint Scanner. Currently, fingerprints are taken with ink and their legibility is not always guaranteed. This request would allow for timely and accurate scanning and retention of fingerprint records, stored in a computer database.

### Program Improvement Requests:

Requested by:	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Chief of Police						
Administrative Sergeant	\$ 58,040	\$ 14,979	\$ 73,019	\$ 58,040	\$ 14,979	\$ -
One Patrol Officer	\$ 64,550	\$ 14,085	\$ 78,635	\$ -	\$ -	\$ 78,635
Spectracom NetClock for Dispatch	\$ 8,197	\$ -	\$ 8,197	\$ 8,197	\$ -	\$ -
Fingerprint Scanner for Investigations	\$ 21,800	\$ -	\$ 21,800	\$ 21,800	\$ -	\$ -
12-Month Crossing Guard Coverage	\$ 11,789	\$ -	\$ 11,789	\$ -	\$ -	\$ 11,789
Frangible (lead free) Ammunition for Patrol	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000
Computer Forensic & Information Specialist	\$ 65,000	\$ 14,085	\$ 79,085	\$ -	\$ -	\$ 79,085
Totals	\$ 241,376	\$ 43,149	\$ 284,525	\$ 88,037	\$ 14,979	\$ 181,509

# 4100 Law Enforcement

Program: Public Safety  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources (All Funds)	FY2011 Actual	FY2012 Actual	FY2013 Estimate	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 5,094,667	\$ 5,451,811	\$ 5,520,340	\$ 5,647,019	\$ 126,679	2.29%
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 Edu. Incentive Reimbursement	\$ 46,751	\$ 22,509	\$ -	\$ -	\$ -	-
Parking Meter Fund*	\$ 156,182	\$ 160,988	\$ 303,617	\$ 303,617	\$ -	0.00%
<b>Total 4100 Law Enforcement</b>	<b>\$ 5,496,631</b>	<b>\$ 5,798,005</b>	<b>\$ 6,016,557</b>	<b>\$ 6,133,496</b>	<b>\$ 116,939</b>	<b>1.94%</b>

Appropriation Summary	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 5,002,584	\$ 5,256,870	\$ 5,369,455	\$ 5,452,542	\$ 83,087	1.55%
Expenses	\$ 494,047	\$ 541,135	\$ 647,102	\$ 680,954	\$ 33,852	5.23%
<b>Total 4100 Law Enforcement</b>	<b>\$ 5,496,631</b>	<b>\$ 5,798,005</b>	<b>\$ 6,016,557</b>	<b>\$ 6,133,496</b>	<b>\$ 116,939</b>	<b>1.94%</b>

Program Summary	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 4110 Police Administration	\$ 1,173,254	\$ 1,294,091	\$ 1,164,223	\$ 1,239,943	\$ 75,720	6.50%
Total 4120 Patrol and Enforcement	\$ 2,935,085	\$ 3,037,817	\$ 3,195,874	\$ 3,184,165	\$ (11,709)	-0.37%
Total 4130 Traffic Bureau	\$ 81,597	\$ 81,794	\$ 269,415	\$ 279,617	\$ 10,201	3.79%
Total 4140 Investigations	\$ 619,628	\$ 685,593	\$ 631,976	\$ 662,512	\$ 30,536	4.83%
Total 4150 Dispatch	\$ 522,745	\$ 529,253	\$ 581,275	\$ 592,389	\$ 11,114	1.91%
Total 4160 Animal Control	\$ 31,675	\$ 32,509	\$ 32,298	\$ 33,270	\$ 972	3.01%
Total 4170 Crossing Guards	\$ 132,648	\$ 136,948	\$ 141,496	\$ 141,601	\$ 105	0.07%
<b>Total 4100 Law Enforcement</b>	<b>\$ 5,496,631</b>	<b>\$ 5,798,005</b>	<b>\$ 6,016,557</b>	<b>\$ 6,133,496</b>	<b>\$ 116,939</b>	<b>1.94%</b>

Object Code Summary	FY2011 Actual	FY2012 Actual	FY2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 4,260,298	\$ 4,400,842	\$ 4,682,176	\$ 4,765,263	\$ 83,087	1.77%
Overtime	\$ 742,286	\$ 856,027	\$ 687,279	\$ 687,279	\$ -	0.00%
Personal Services	\$ 5,002,584	\$ 5,256,870	\$ 5,369,455	\$ 5,452,542	\$ 83,087	1.55%
Contractual Services	\$ 119,193	\$ 124,652	\$ 183,346	\$ 221,435	\$ 38,089	20.77%
Utilities	\$ 109,897	\$ 128,609	\$ 129,059	\$ 139,837	\$ 10,778	8.35%
Supplies	\$ 147,195	\$ 144,656	\$ 134,308	\$ 139,793	\$ 5,485	4.08%
Small Capital	\$ 117,762	\$ 143,219	\$ 200,389	\$ 179,889	\$ (20,500)	-10.23%
Expenses	\$ 494,047	\$ 541,135	\$ 647,102	\$ 680,954	\$ 33,852	5.23%
<b>Total 4100 Law Enforcement</b>	<b>\$ 5,496,631</b>	<b>\$ 5,798,005</b>	<b>\$ 6,016,557</b>	<b>\$ 6,133,496</b>	<b>\$ 116,939</b>	<b>1.94%</b>

\*The increase in funding from the Parking Meter fund from FY12 to FY13 and FY14 reflects the merging of Parking Lot operations into the Police Department, which had previously been included in the Department of Public Works budget.

**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.

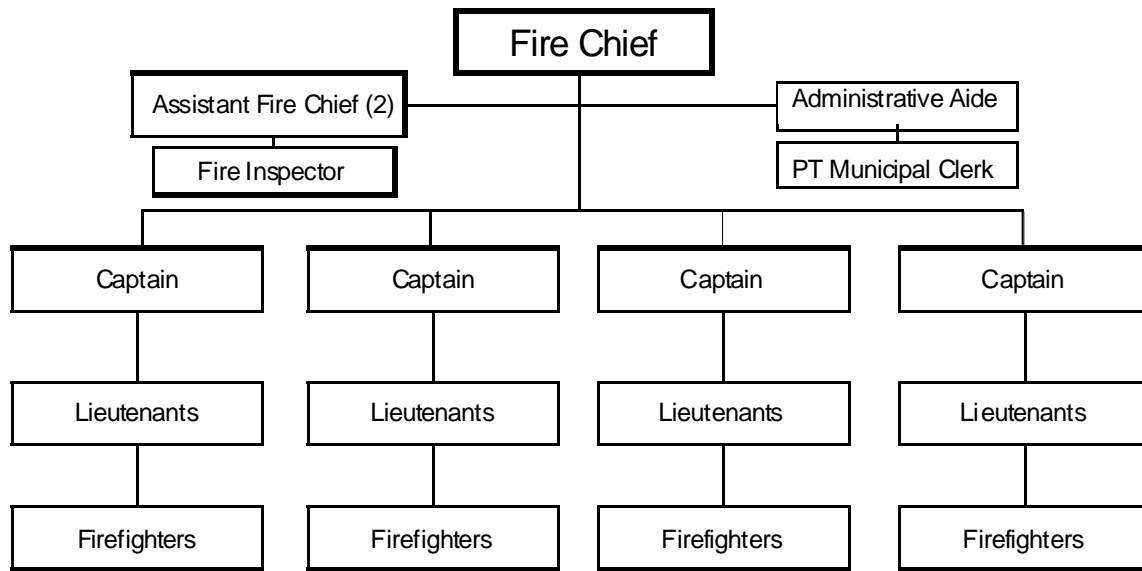
The Emergency Medical Services division operates in conjunction with the Fire Suppression division, staffing one ambulance 24/7 at the Advanced Life Support level, and a second ambulance operating at the ALS level—Monday through Friday, 8:00 am to 6:00 pm—and available other hours when the ladder truck 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 chosen recommendations from the Fire Department Staffing Study, completed in 2012.
2. Evaluate staff functions and assign tasks as appropriate with hiring of new administrative personnel.
3. Implement Comprehensive Department Training Program.
4. Continue the removal of overhead Fire Alarm Cables, which is 75% complete.





**Authorized/Appropriated Staffing**

	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Request</b>
Fire Chief	1	1	1	1
Assistant Fire Chief	1	2	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	12
Firefighters/Paramedics	42	42	42	38
Firefighters/Paramedics (Grant Funding)**	0	0	0	4
Municipal Clerk	0.54	0.71	0.71	0.71
<b>FTE Total</b>	<b>58.54</b>	<b>59.71</b>	<b>59.71</b>	<b>63.71</b>

<b>Full-Time/Part-time Total</b>	<b>56FT/1PT</b>	<b>58FT/1PT</b>	<b>59FT/1PT</b>	<b>63FT/1PT</b>
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**Explanatory Notes:**

\*4 Lieutenant promotions are reflected in FY 2014

\*\*4 full-time positions will be funded through the SAFER grant award

There are currently 2 vacant Firefighter positions.

## 4200 Fire & Rescue

Program: Public Safety  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Fire Department, All Funds budget is \$5,833,997. The All Funds budget is inclusive of funding from the federal SAFER grant program. This is a \$120,139 or 2.1% increase over the FY2013 restated All Funds budget. Excluding the grant funding, the FY 2014 recommended General Fund budget is \$5,613,865. This is a \$99,944 or 1.75% decrease over the FY2013 restated General Fund budget. The FY 2013 restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting.

The All Funds budget increase is composed of a \$199,139 or 3.92% increase in compensation, and a \$79,000 or 12.59% decrease in expenses. The All Funds increase in compensation is driven by the addition of \$220,133 in SAFER grant funding. This will provide for two years of funding for four Firefighter/Paramedic positions, which will allow the department to staff a second ambulance during peak operational hours.

The General Fund budget compensation decrease is somewhat artificial, in that the FY 2013 restatement is inclusive of prospective retroactive payments dating from FY 2010, FY 2011 and FY2012, attributable to settlement in this fiscal year with the International Association of Firefighters. Excluding the effects of the retroactive pay, the FY 2014 General Fund budget is increasing by \$46,504 or 0.83%, with compensation increasing by \$125,504 or 2.48%.

Salary increases, over and above that provided by the SAFER grant, are due to contractually obligated step increases, and do not reflect any estimate of prospective cost of living increases or prospective contract settlements, which are budgeted for in the salary adjustment account in the Town Manager's budget.

The \$79,000 decrease in expenses is driven by funds appropriated for FY 2013—to purchase vehicles for Fire Prevention and Fire Suppression—that are not being requested for FY2014.

### Program Improvement Requests:

Requested by:	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Fire Chief						
Support Lieutenant	\$ 68,898	\$ 15,070	\$ 83,968	\$ -	\$ -	\$ 83,968
ViewPermit Mobile Technology*	\$ 6,400	\$ -	\$ 6,400	*	\$ -	\$ -
Totals	\$ 75,298	\$ 15,070	\$ 90,368	*	\$ -	\$ 83,968

\*Funded in the IT budget

# 4200 Fire & Rescue

Program: Public Safety  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 3,972,813	\$ 4,199,793	\$ 4,758,259	\$ 4,623,955	\$ (134,304)	-2.82%
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%
SAFER Grant	\$ -	\$ -	\$ -	\$ 220,133	\$ 220,133	-
<b>Total 4200 Fire/EMS</b>	<b>\$ 4,957,911</b>	<b>\$ 5,163,854</b>	<b>\$ 5,713,859</b>	<b>\$ 5,833,997</b>	<b>\$ 120,139</b>	<b>2.10%</b>

Appropriation Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 4,472,537	\$ 4,570,496	\$ 5,086,359	\$ 5,285,497	\$ 199,139	3.92%
Expenses	\$ 485,374	\$ 593,357	\$ 627,500	\$ 548,500	\$ (79,000)	-12.59%
<b>Total 4200 Fire/EMS</b>	<b>\$ 4,957,911</b>	<b>\$ 5,163,854</b>	<b>\$ 5,713,859</b>	<b>\$ 5,833,997</b>	<b>\$ 120,139</b>	<b>2.10%</b>

Program Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 4210 Fire Administration	\$ 261,640	\$ 336,078	\$ 433,776	\$ 403,847	\$ (29,929)	-6.90%
Total 4220 Fire Prevention	\$ 159,332	\$ 189,025	\$ 196,395	\$ 199,059	\$ 2,663	1.36%
Total 4320 Fire Suppression	\$ 4,391,236	\$ 4,503,030	\$ 4,923,947	\$ 5,084,952	\$ 161,005	3.27%
Total 4240 Emergency Medical Services	\$ 127,623	\$ 112,375	\$ 156,700	\$ 141,600	\$ (15,100)	-9.64%
Total 4250 Emergency Management	\$ 18,080	\$ 23,346	\$ 3,040	\$ 4,540	\$ 1,500	49.34%
<b>Total 4200 Fire/EMS</b>	<b>\$ 4,957,911</b>	<b>\$ 5,163,854</b>	<b>\$ 5,713,859</b>	<b>\$ 5,833,997</b>	<b>\$ 120,139</b>	<b>2.10%</b>

Object Code Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 3,800,903	\$ 3,713,313	\$ 4,288,962	\$ 4,478,897	\$ 189,936	4.43%
Overtime	\$ 671,635	\$ 857,183	\$ 797,397	\$ 806,600	\$ 9,203	1.15%
Personal Services	\$ 4,472,537	\$ 4,570,496	\$ 5,086,359	\$ 5,285,497	\$ 199,139	3.92%
Contractual Services	\$ 281,222	\$ 356,107	\$ 283,400	\$ 294,300	\$ 10,900	3.85%
Utilities	\$ 46,979	\$ 53,366	\$ 56,500	\$ 66,900	\$ 10,400	18.41%
Supplies	\$ 134,899	\$ 145,307	\$ 158,100	\$ 160,300	\$ 2,200	1.39%
Small Capital	\$ 22,274	\$ 38,578	\$ 129,500	\$ 27,000	\$ (102,500)	-79.15%
Expenses	\$ 485,374	\$ 593,357	\$ 627,500	\$ 548,500	\$ (79,000)	-12.59%
<b>Total 4200 Fire/EMS</b>	<b>\$ 4,957,911</b>	<b>\$ 5,163,854</b>	<b>\$ 5,713,859</b>	<b>\$ 5,833,997</b>	<b>\$ 120,139</b>	<b>2.10%</b>

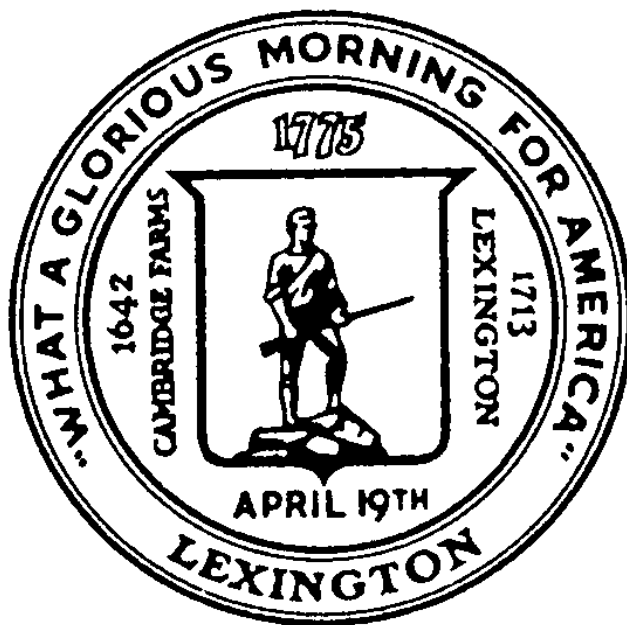
Appropriation Summary (General Fund Only)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 4,472,537	\$ 4,570,496	\$ 5,086,359	\$ 5,065,365	\$ (20,994)	-0.41%
Expenses	\$ 485,374	\$ 593,357	\$ 627,500	\$ 548,500	\$ (79,000)	-12.59%
<b>Total 4200 Fire/EMS</b>	<b>\$ 4,957,911</b>	<b>\$ 5,163,854</b>	<b>\$ 5,713,859</b>	<b>\$ 5,613,865</b>	<b>\$ (99,994)</b>	<b>-1.75%</b>

Appropriation Summary (Non-General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ 220,133	\$ 220,133	-
4230 Fire Suppression	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total 4200 Fire/EMS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,133</b>	<b>\$ 220,133</b>	<b>-</b>

# Section VII: Culture and Recreation

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Program 5000



Cary Memorial Library  
Recreation

## Section VII: Program 5000: Culture & Recreation

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This section includes detailed information about the FY2014 Operating Budget & Financing Plan for culture & recreation services. It includes:

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

**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 needs 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 includes all children's library staff and also includes library materials for children.

**Departmental Initiatives:**

1. To provide a variety of rich, historical and current print and electronic resources for the public.
  - Improve access to downloadable collections in response to patron demand.
  - 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.
  - 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.
  - Implement reader advisory components on the library website, giving patrons greater access to recommended reads.

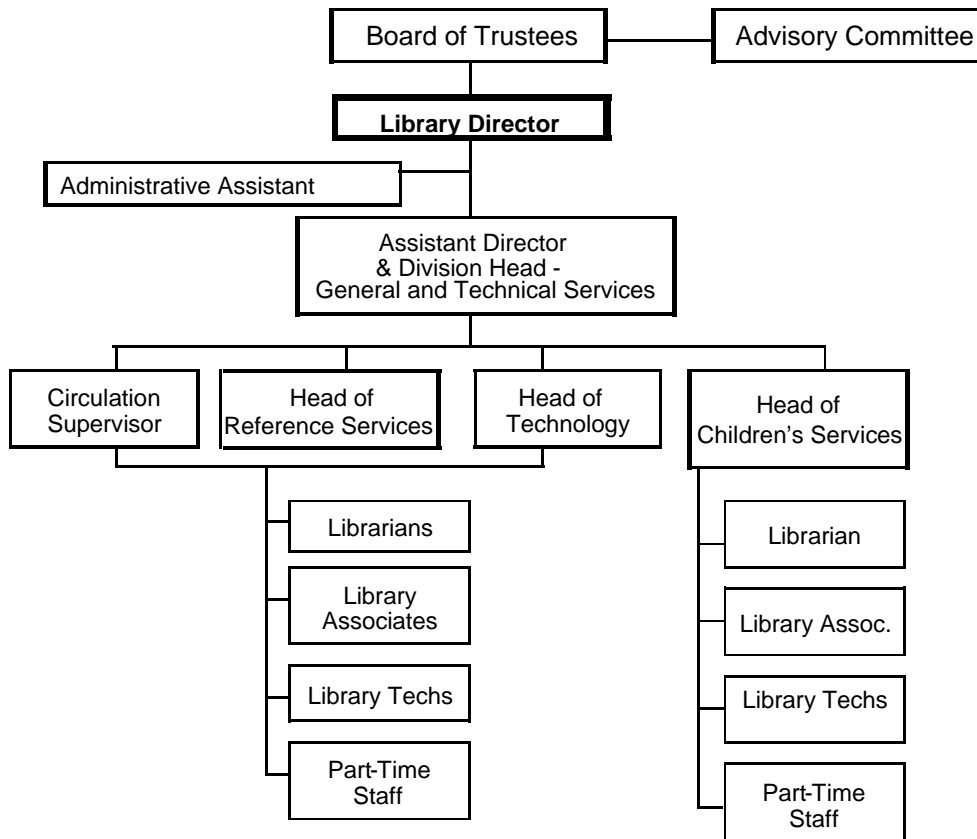
3. To serve as a physical as well as virtual "commons": informational, cultural and social.
  - Expand on "Science Café" programming by identifying community members with science/technology backgrounds and interests.
4. To utilize appropriate technology to maintain, enhance and extend library services both within the Library and beyond.
  - Submit a capital request for RFID in order to streamline the materials borrowing/return process for patrons and staff.
  - 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.

Please visit our website for the complete plan:

<http://www.caryllibrary.org/trustees/strategic.plan.pdf>

# 5100 Cary Memorial Library

Program: Culture & Recreation  
Town of Lexington, Massachusetts



## Authorized/Appropriated Staffing

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Recommended
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
<b>Total FTE</b>	<b>34.5</b>	<b>34.5</b>	<b>34.5</b>	<b>34.5</b>
<b>Total FT/PT</b>	<b>26(FT)/22 (PT)</b>	<b>26(FT)22(PT)</b>	<b>26(FT)22(PT)</b>	<b>26(FT)22(PT)</b>



## 5100 Cary Memorial Library

Program: Culture & Recreation  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Library budget is \$2,087,714. This is a \$28,765 or 1.4% increase over the FY2013 restated budget. The FY2013 restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting. This includes a \$23,064 or 1.28% increase in compensation and a \$5,701 or 2.26% 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 contract settlements, which are budgeted for in the salary adjustment account within the Town Manager's budget.

This is a Level Service budget.

The \$15,501, 4.3% increase in Children's Library is a result of a transfer of staff hours internally between that division and Adult Library, and is why Adult Library shows a much smaller increase.

### Changes Include:

1. A \$3,511 increase in Sunday Premium compensation for Adult Library. This to cover the staff time for the Library to remain open for three additional Sundays, specifically the first three in June. Primarily, this will allow Lexington's students access to the Library's resources through to the end of the school year.

### Program Improvement Requests:

Requested by:	<u>Departmental Request</u>			<b>Recommended</b>		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Library Director						
Additional Sunday Hours	\$ 3,511	\$ -	\$ 3,511	\$ 3,511	\$ -	\$ -
Totals	\$ 3,511	\$ -	\$ 3,511	\$ 3,511	\$ -	\$ -

# 5100 Cary Memorial Library

Program: Culture & Recreation  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 1,957,036	\$ 1,999,081	\$ 2,058,949	\$ 2,087,714	\$ 28,765	1.40%
<b>Total 5100 Library</b>	<b>\$ 1,957,036</b>	<b>\$ 1,999,081</b>	<b>\$ 2,058,949</b>	<b>\$ 2,087,714</b>	<b>\$ 28,765</b>	<b>1.40%</b>

Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,713,303	\$ 1,753,376	\$ 1,806,973	\$ 1,830,037	\$ 23,064	1.28%
Expenses	\$ 243,734	\$ 245,705	\$ 251,976	\$ 257,677	\$ 5,701	2.26%
<b>Total 5100 Library</b>	<b>\$ 1,957,036</b>	<b>\$ 1,999,081</b>	<b>\$ 2,058,949</b>	<b>\$ 2,087,714</b>	<b>\$ 28,765</b>	<b>1.40%</b>

Program Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 5110 General & Technical Services	\$ 423,158	\$ 421,389	\$ 383,082	\$ 391,362	\$ 8,280	2.16%
Total 5120 Adult Library	\$ 1,200,991	\$ 1,236,731	\$ 1,315,242	\$ 1,320,226	\$ 4,984	0.38%
Total 5130 Children's Library	\$ 332,887	\$ 340,961	\$ 360,625	\$ 376,126	\$ 15,501	4.30%
<b>Total 5100 Library</b>	<b>\$ 1,957,036</b>	<b>\$ 1,999,081</b>	<b>\$ 2,058,949</b>	<b>\$ 2,087,714</b>	<b>\$ 28,765</b>	<b>1.40%</b>

Object Code Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,675,484	\$ 1,716,426	\$ 1,767,506	\$ 1,787,063	\$ 19,557	1.11%
Overtime (Sunday Premium)	\$ 37,819	\$ 36,950	\$ 39,467	\$ 42,974	\$ 3,507	8.89%
Personal Services	\$ 1,713,303	\$ 1,753,376	\$ 1,806,973	\$ 1,830,037	\$ 23,064	1.28%
Contractual Services	\$ 73,727	\$ 72,564	\$ 76,470	\$ 79,450	\$ 2,980	3.90%
Utilities	\$ 10,547	\$ 10,472	\$ 11,000	\$ 11,000	\$ -	0.00%
Supplies	\$ 129,861	\$ 130,545	\$ 132,506	\$ 135,227	\$ 2,721	2.05%
Small Capital	\$ 29,599	\$ 32,123	\$ 32,000	\$ 32,000	\$ -	0.00%
Expenses	\$ 243,734	\$ 245,705	\$ 251,976	\$ 257,677	\$ 5,701	2.26%
<b>Total 5100 Library</b>	<b>\$ 1,957,036</b>	<b>\$ 1,999,081</b>	<b>\$ 2,058,949</b>	<b>\$ 2,087,714</b>	<b>\$ 28,765</b>	<b>1.40%</b>

## **5200 Recreation Enterprise**

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**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. The Recreation department makes indirect payments to the General Fund to cover the cost of Recreation employee benefits and indirect services provided to Recreation by other Town departments.

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.

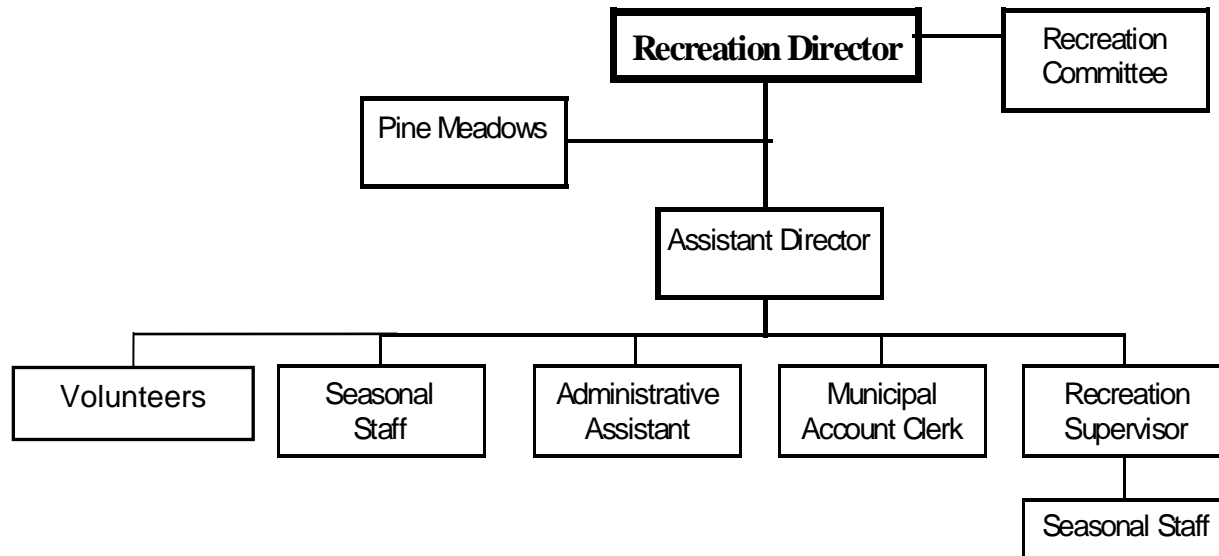
### **Departmental Initiatives:**

1. Implementation of the Recreation Strategic Plan
2. Manage Active Recreation Construction Projects: projects approved for FY 2014 funding; Phase I and II of the Marrett Road Stormwater Mitigation Project; Installation of an irrigation system at Garfield Park and completion of irrigation system at Diamond and Clarke; Phase III of the Center Playfields Drainage Project.
3. Assist with the evaluation and usage for 33 Marrett Road.
4. Work with the Finance Department, Town Manager's Office and the Board of Selectmen to review and update the Recreation Enterprise Fund policy.
5. Assist in updating the Open Space and Recreation Master Plan.
6. Develop and facilitate Customer Service training to all seasonal staff.

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 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Recommended
Director of Recreation	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+/-
<b>Total FTE</b>	<b>5.0 FTE + Sea.</b>	<b>5.34 FTE + Sea.</b>	<b>5.34 FTE + Sea.</b>	<b>5.34 FTE + Seasonal</b>
<b>Total</b>	<b>5(FT)/»175(PT)</b>	<b>5.34(FT)/»175(PT)</b>	<b>5.34(FT)/»175(PT)</b>	<b>5.34 FTE + Seasonal</b>

### 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 FY2014 recommended Recreation Department budget is \$2,014,440. This is a \$3,388 or 0.17% decrease from the FY2013 budget. Compensation is increasing by \$32,755 or 5.08% and expenses are decreasing by \$10,543 or 1.04%.

Salary increases are due to contractually obligated step increases, and because this budget is an enterprise fund—and does not draw from the Town's General Fund budget—prospective cost of living increases and increases for prospective contract settlements are included.

The decrease in expenses is driven by a \$20,848 or 1.64% decrease in 5210 Recreation, which is driven by the one-time nature of an FY 2013 program improvement to contractual services to develop the Recreation Strategic Plan; funds for the Strategic Plan will not be requested in FY 2014. This decrease is partially offset by a \$12,460 or 2.38% increase in 5220 Pine Meadows, which is driven by contractually obligated increases in the management contract with New England Golf Corporation.

Debt service is decreasing by \$30,600 or 23.43%.

There is an increase of \$5,000 or 2.24% in indirect payments to the General Fund.

This is a Level Service budget.

### Program Improvement Requests:

Requested by:	<u>Departmental Request</u>			<b>Recommended</b>		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Recreation Director						
<b><i>No Requests</i></b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 5200 Recreation Enterprise

Program: Culture & Recreation  
Town of Lexington, Massachusetts

## Budget Summary

Funding Sources (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ -	\$ -	\$ -	\$ -	-	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	-	-
Retained Earnings	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ -	0.00%
User Charges	\$ 1,090,243	\$ 1,110,686	\$ 820,928	\$ 817,540	\$ (3,388)	-0.41%
Golf User Charges	\$ 695,684	\$ 756,007	\$ 816,800	\$ 816,800	\$ -	0.00%
Bond Premiums & Proceeds	\$ 32,200	\$ -	\$ -	\$ -	\$ -	0.00%
Investment Income	\$ 7,750	\$ 5,100	\$ 5,100	\$ 5,100	\$ -	0.00%
<b>Total 5200 Recreation</b>	<b>\$ 1,825,877</b>	<b>\$ 1,871,793</b>	<b>\$ 2,017,828</b>	<b>\$ 2,014,440</b>	<b>\$ (3,388)</b>	<b>-0.17%</b>

Appropriation Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 601,119	\$ 594,026	\$ 645,044	\$ 677,799	\$ 32,755	5.08%
Expenses	\$ 883,975	\$ 932,667	\$ 1,018,584	\$ 1,008,041	\$ (10,543)	-1.04%
Debt Service	\$ 137,200	\$ 131,500	\$ 130,600	\$ 100,000	\$ (30,600)	-23.43%
Indirect Costs (Trans. to Gen. Fund)	\$ 203,583	\$ 213,600	\$ 223,600	\$ 228,600	\$ 5,000	2.24%
<b>Total 5200 Recreation</b>	<b>\$ 1,825,877</b>	<b>\$ 1,871,793</b>	<b>\$ 2,017,828</b>	<b>\$ 2,014,440</b>	<b>\$ (3,388)</b>	<b>-0.17%</b>

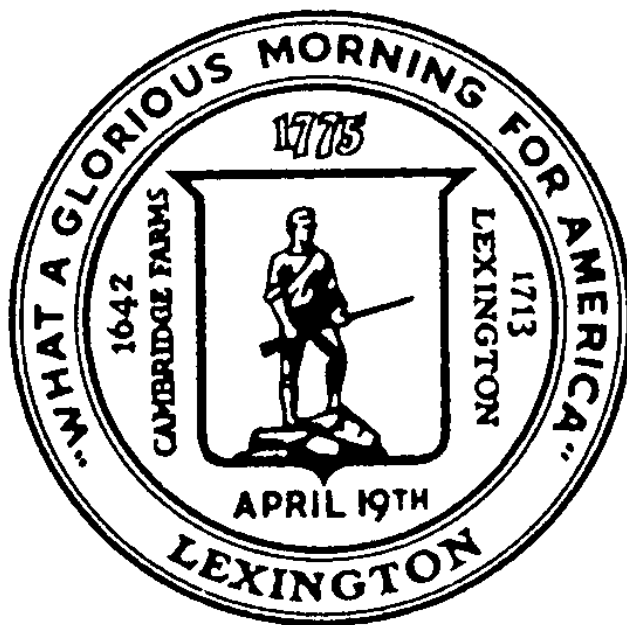
Program Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Total 5210 Recreation	\$ 1,163,480	\$ 1,155,189	\$ 1,270,453	\$ 1,249,605	\$ (20,848)	-1.64%
Total 5220 Pine Meadows	\$ 458,814	\$ 503,004	\$ 523,775	\$ 536,235	\$ 12,460	2.38%
Indirect Costs	\$ 203,583	\$ 213,600	\$ 223,600	\$ 228,600	\$ 5,000	2.24%
<b>Total 5200 Recreation</b>	<b>\$ 1,825,877</b>	<b>\$ 1,871,793</b>	<b>\$ 2,017,828</b>	<b>\$ 2,014,440</b>	<b>\$ (3,388)</b>	<b>-0.17%</b>

Object Code Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 601,119	\$ 594,026	\$ 645,044	\$ 677,799	\$ 32,755	5.08%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 601,119	\$ 594,026	\$ 645,044	\$ 677,799	\$ 32,755	5.08%
Contractual Services	\$ 768,184	\$ 801,159	\$ 872,689	\$ 860,896	\$ (11,793)	-1.35%
Utilities	\$ 51,542	\$ 51,540	\$ 54,575	\$ 55,475	\$ 900	1.65%
Supplies	\$ 64,248	\$ 71,555	\$ 83,970	\$ 84,320	\$ 350	0.42%
Small Capital	\$ -	\$ 8,412	\$ 7,350	\$ 7,350	\$ -	0.00%
Expenses	\$ 883,975	\$ 932,667	\$ 1,018,584	\$ 1,008,041	\$ (10,543)	-1.04%
Debt	\$ 137,200	\$ 131,500	\$ 130,600	\$ 100,000	\$ (30,600)	-23.43%
Indirect	\$ 203,583	\$ 213,600	\$ 223,600	\$ 228,600	\$ 5,000	2.24%
<b>Total 5200 Recreation</b>	<b>\$ 1,825,877</b>	<b>\$ 1,871,793</b>	<b>\$ 2,017,828</b>	<b>\$ 2,014,440</b>	<b>\$ (3,388)</b>	<b>-0.17%</b>

# Section VIII: Human Services

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Program 6000



Human Services  
Veterans' Services  
Transportation Services

## Section VIII: Program 6000: Human Services

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This section includes detailed information about the FY 2014 Operating Budget & Financing Plan for social services. It includes:

- 6100-6200 Administration; Community Programs; Supportive Living; Veterans' Services; Family Services; Youth Services; Senior Services; and Transportation Services

VIII - 2



## 6100-6200 Human Services

*Town of Lexington, Massachusetts*

**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.

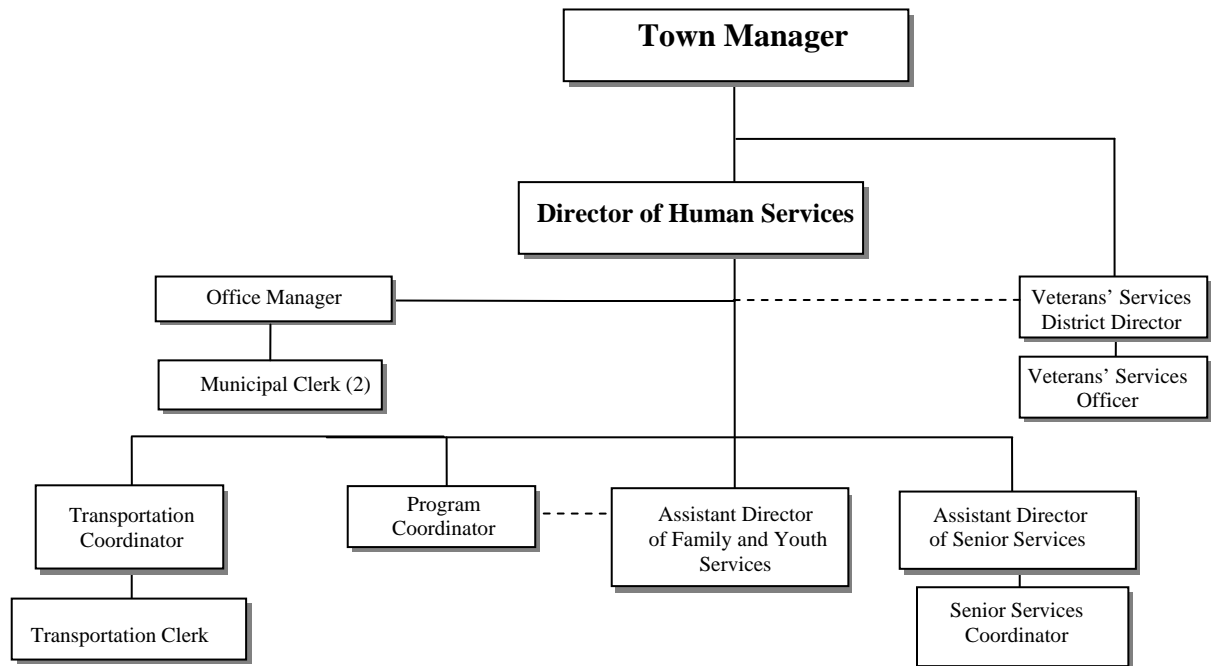
In February 2013, the Town of Lexington and the Town of Bedford entered into an inter-municipal agreement to form a new Veterans Services District. Lexington's former VSO is now the full time Veterans' Services District Director, who will supervise the part time Veterans' Services Officer. The two Towns will share the services of the Veterans' Services District Director and the Veterans' Services Officer – the District Director will maintain primary hours and offices in the Town of Lexington, and the Veterans Services Officer will maintain hours in the Town of Bedford. The Town of Bedford will assume their share of the costs associated with the Veterans Services District payable quarterly to the Town of Lexington. This includes a portion of the District Director's salary, and the entirety of the wages for the Veterans' Services Officer.

### Departmental Initiatives:

1. Respond to current economic stressors through outreach, identifying for and assisting Lexington residents in accessing financial assistance programs, education and resources.
2. Increase awareness of services available to veterans and their families by participation in community events and celebrations, outreach and multimedia presentation of information. Collaborate with the Town of Bedford as part of the new Veterans' Services District.
3. Assist with evaluation and usage planning for 33 Marrett Road property.
4. Collaborate with Department of Public Facilities to manage ongoing projects (in anticipation of the 33 Marrett Road purchase) or the Muzzey Life Safety and Improvement Phase 1 and 2.
5. Initiate planning for Council on Aging Board Strategic Planning Process.
6. Continued analysis of the effectiveness of the Town's transportation programs, services and amenities, with identification of unmet transportation needs and implementation of pilot programs to address these needs.

# 6100-6200 Human Services

Program: Human Services  
Town of Lexington, Massachusetts



## Authorized/Appropriated Staffing:

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Recommended
Director of Human Services	1	1	1	1
Assistant Director of Senior Services <sup>1</sup>	0.7	0.7	0.7	0.8
Assistant Director of Family and Youth Services	0.8	0.8	0.8	1
Assistant Director of Youth Services	1	1	1	0
Senior Services Coordinator	1	1	1	1
Senior Services Nurse <sup>2</sup>	0.34	0.34	0.34	0.42
Office Manager	1	1	1	1
Municipal Clerk (Part Time)	-	-	0.5	0.5
Municipal Clerk (Part Time)	0.5	0.5	0.5	0.5
Veterans' Services District Director <sup>3</sup>	-	-	-	1
Veterans' Services Officer	0.2	1	1	0.4
Program Coordinator	0.3	0.3	0.3	0.8
Transportation Coordinator <sup>4</sup>	-	-	0.8	1
Transportation Clerk <sup>4</sup>	-	-	0.6	0.6
<b>Total FTE</b>	<b>6.8</b>	<b>7.6</b>	<b>9.5</b>	<b>10.0</b>
<b>Total FT/PT</b>	<b>4(FT) / 6 (PT)</b>	<b>5(FT) / 6 (PT)</b>	<b>5 (FT)/8 (PT)</b>	<b>6(FT)/7 (PT)</b>

### Explanatory Notes:

- (1) The Senior Services Assistant Director part-time hours increased from 24 to 28 hours/week
- (2) The increase in hours is funded through an allocation from the EOE Grant.
- (3) Formerly Veterans' Services officer in FY12 and FY13. Created as part of Veterans' District agreement with Town of Bedford, oversees Veterans' Services Officer. VSO is 100% funded by Town of Bedford
- (4) These positions were previously part of the Department of Public Works - Transportation Services.

## 6100-6200 Human Services

Program: Human Services  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Human Services, All Funds budget is \$1,415,656. The All Funds budget is inclusive of the Community Programs Revolving Fund, funding from an Executive Office of Elder Affairs grant for Senior Services, an MBTA Suburban Transportation grant for Transportation Services, and regional funding from the Town of Bedford. This budget is a \$26,141 or 1.88% increase from the FY2013 restated budget. This includes a \$41,051 or 7.6% increase in compensation, and a \$14,190 or 1.75% decrease in expenses. The FY2013 restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting.

Excluding the revolving fund and grants, the FY2014 recommended General Fund budget is \$1,196,836. This is a \$1,395 or 0.12% decrease from the FY2013 restated budget. This change includes a \$14,830 or 3% increase in compensation and a \$16,225 or 2.31% decrease in expenses. The increase in compensation is driven by the request to convert a part time position into full time (see below). Salary increases are due to contractually obligated step increases, and do not reflect any estimate of prospective cost of living increases or prospective contract settlements, which are budgeted for in the salary adjustment account within the Town Manager's budget.

The All Funds budget increase in compensation is driven by the addition of a part-time Veterans' Services Officer, pursuant to Lexington's regional Veterans' Services District agreement with the Town of Bedford; Bedford will cover the entirety of this position's costs as part of its quarterly payments to Lexington. The decrease in expenses is driven primarily by the restoration of 50% of the funding in FY2013 for the MBTA Suburban Transportation grant. Initially, the \$80,000 provided by the grant had been absorbed into the General Fund, but \$40,000 of the original amount was subsequently awarded. This \$40,000 of grant funding is anticipated to continue for FY2014, and so is not present in the FY2014 General Fund request, which accounts for the reduction in Transportation Services.

### Changes Include:

1. A \$10,868 increase to Transportation Services compensation to convert the part time Transportation Coordinator position to full time. The additional 7.5 hours/week will result in improved office coverage and customer service. This request will also allow the coordinator time to focus on the planning and implementation of new transportation initiatives, oversee the Liberty Ride Trolley contract, and provide additional hours of educational programs, outreach and training.
2. A \$4,000 increase to Transportation Services to match funding for the Route 128 Business Shuttle service. This will be financed from the Transportation Demand Management Stabilization Fund.

### Program Improvement Requests:

Requested by:

	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Director of Human Services						
Trans. Services Coordinator - Add'l Hours	\$ 10,868	\$ 167	\$ 11,035	\$ 10,868	\$ 167	\$ -
Funding for Route 128 Business Shuttle*	\$ 20,000	\$ -	\$ 20,000	\$ 4,000	\$ -	\$ 16,000
Totals	\$ 30,868	\$ 167	\$ 31,035	\$ 14,868	\$ 167	\$ 16,000

\*Funding recommendation has been revised down to \$4,000 to reflect a decreased Town obligation to the program funding.

# 6100-6200 Human Services

Program: Human Services  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 343,155	\$ 424,702	\$ 1,000,947	\$ 997,462	\$ (3,485)	-0.35%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Veteran Benefits Reimbursement	\$ 15,454	\$ 20,131	\$ 25,874	\$ 25,874	\$ -	0.00%
Community Program Revolving Fund	\$ 76,555	\$ 60,851	\$ 100,000	\$ 100,000	\$ -	0.00%
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lexpress Fares	\$ -	\$ -	\$ 86,250	\$ 83,500	\$ (2,750)	-3.19%
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	-
Grants	\$ 87,112	\$ 89,363	\$ 91,284	\$ 118,820	\$ 27,536	30.17%
Supportive Living Fees	\$ 16,693	\$ -	\$ -	\$ -	\$ -	-
TDM Allocation	\$ -	\$ -	\$ 85,160	\$ 90,000	\$ 4,840	5.68%
<b>Total 6000 Human Services All Funds</b>	<b>\$ 538,970</b>	<b>\$ 595,047</b>	<b>\$ 1,389,515</b>	<b>\$ 1,415,656</b>	<b>\$ 26,141</b>	<b>1.88%</b>

Appropriation Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 345,969	\$ 359,838	\$ 539,212	\$ 580,263	\$ 41,051	7.61%
Expenses	\$ 193,001	\$ 235,209	\$ 850,303	\$ 835,393	\$ (14,910)	-1.75%
<b>Total 6000 Human Services All Funds</b>	<b>\$ 538,970</b>	<b>\$ 595,047</b>	<b>\$ 1,389,515</b>	<b>\$ 1,415,656</b>	<b>\$ 26,141</b>	<b>1.88%</b>

Program Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 6110 Administration	\$ 165,217	\$ 171,111	\$ 194,181	\$ 198,580	\$ 4,399	2.27%
Total 6120 Community Programs	\$ 105,843	\$ 93,259	\$ 134,805	\$ 135,649	\$ 844	0.63%
Total 6130 Supportive Living	\$ -	\$ 12,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Total 6140 Veterans' Services	\$ -	\$ -	\$ 195,200	\$ 235,800	\$ 40,600	20.80%
Total 6150 Family/Human Services	\$ 104,248	\$ 161,158	\$ 52,980	\$ 52,171	\$ (809)	-1.53%
Total 6160 Services for Youth	\$ 64,597	\$ 54,469	\$ 68,530	\$ 70,884	\$ 2,354	3.43%
Total 6170 Senior Services	\$ 99,065	\$ 103,050	\$ 133,242	\$ 135,804	\$ 2,562	1.92%
Total 6210 Transportation Services	\$ -	\$ -	\$ 595,577	\$ 571,768	\$ (23,808)	-4.00%
<b>Total 6000 Human Services</b>	<b>\$ 538,970</b>	<b>\$ 595,047</b>	<b>\$ 1,389,515</b>	<b>\$ 1,415,656</b>	<b>\$ 26,141</b>	<b>1.88%</b>

Object Code Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 345,969	\$ 359,838	\$ 539,212	\$ 580,263	\$ 41,051	7.61%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personal Services	\$ 345,969	\$ 359,838	\$ 539,212	\$ 580,263	\$ 41,051	7.61%
Contractual Services	\$ 164,385	\$ 202,775	\$ 818,578	\$ 800,818	\$ (17,760)	-2.17%
Utilities	\$ 4,534	\$ 4,786	\$ 2,200	\$ 3,124	\$ 924	42.00%
Supplies	\$ 21,835	\$ 25,866	\$ 29,525	\$ 31,451	\$ 1,926	6.52%
Small Capital	\$ 2,247	\$ 1,782	\$ -	\$ -	\$ -	-
Expenses	\$ 193,001	\$ 235,209	\$ 850,303	\$ 835,393	\$ (14,910)	-1.75%
<b>Total 6000 Human Services</b>	<b>\$ 538,970</b>	<b>\$ 595,047</b>	<b>\$ 1,389,515</b>	<b>\$ 1,415,656</b>	<b>\$ 26,141</b>	<b>1.88%</b>

Appropriations Summary (General Fund Only)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 301,896	\$ 315,765	\$ 495,139	\$ 509,969	\$ 14,830	3.00%
Expenses	\$ 113,407	\$ 169,068	\$ 703,092	\$ 686,867	\$ (16,225)	-2.31%
<b>Total 6000 Human Services</b>	<b>\$ 415,303</b>	<b>\$ 484,833</b>	<b>\$ 1,198,231</b>	<b>\$ 1,196,836</b>	<b>\$ (1,395)</b>	<b>-0.12%</b>

Appropriations Summary (Non-General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 44,073	\$ 44,073	\$ 44,073	\$ 70,294	\$ 26,221	59.49%
6120 Community Programs	\$ 9,653	\$ 9,653	\$ 9,653	\$ 9,653	\$ -	0.00%
6140 Veterans' Services	\$ -	\$ -	\$ -	\$ 26,221	\$ 26,221	-
6170 Senior Services	\$ 34,420	\$ 34,420	\$ 34,420	\$ 34,420	\$ -	0.00%
Expenses	\$ 79,594	\$ 66,141	\$ 147,211	\$ 148,526	\$ 1,315	0.89%
6120 Community Programs	\$ 79,594	\$ 66,141	\$ 107,211	\$ 106,711	\$ (500)	-0.47%
6140 Veterans' Services	\$ -	\$ -	\$ -	\$ 1,815	\$ 1,815	-
6170 Senior Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
6210 Transportation Services: MBTA Grant	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	-
<b>Total 6000 Human Services</b>	<b>\$ 123,667</b>	<b>\$ 110,214</b>	<b>\$ 191,284</b>	<b>\$ 218,820</b>	<b>\$ 27,536</b>	<b>14.40%</b>

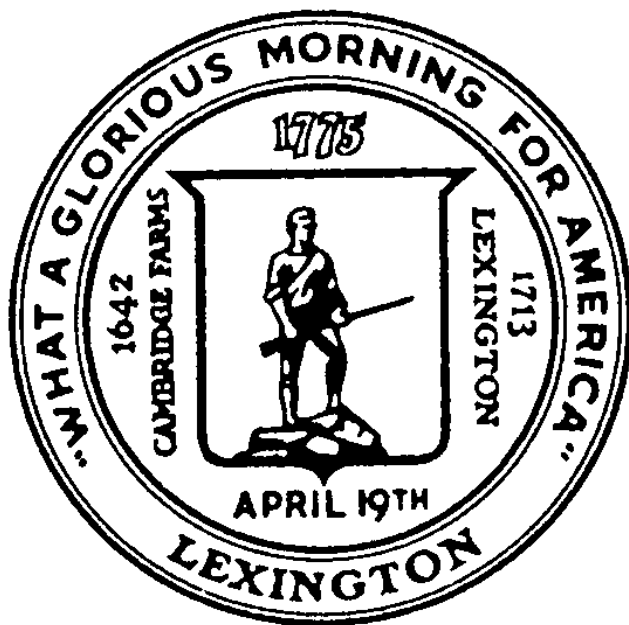
FY 2014 Recommended Budget & Financing Plan

Revised March 25, 2013

# Section IX: Community Development

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Program 7000



Community Development  
Planning  
Economic Development

## Section IX: Program 7000: Community Development

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This section includes detailed information about the FY 2014 Operating Budget & Financing Plan for community development. It includes:

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

**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 1,400 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 converting historical records to digital format.
2. Implement ViewPermit software to provide a comprehensive electronic permit management and tracking system.

**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. Continue Food Establishment Emergency Operations Policy.
3. Provide food and public health-related educational outreach materials to targeted demographic based on needs identified in the Demographic Task Force's Report.
4. Establish an Abandoned Properties Task Force to coordinate a unified response for addressing code issues related to known abandoned properties.
5. Continue planning and implementing the CHNA Healthy Communities Survey.

**Conservation Initiatives:**

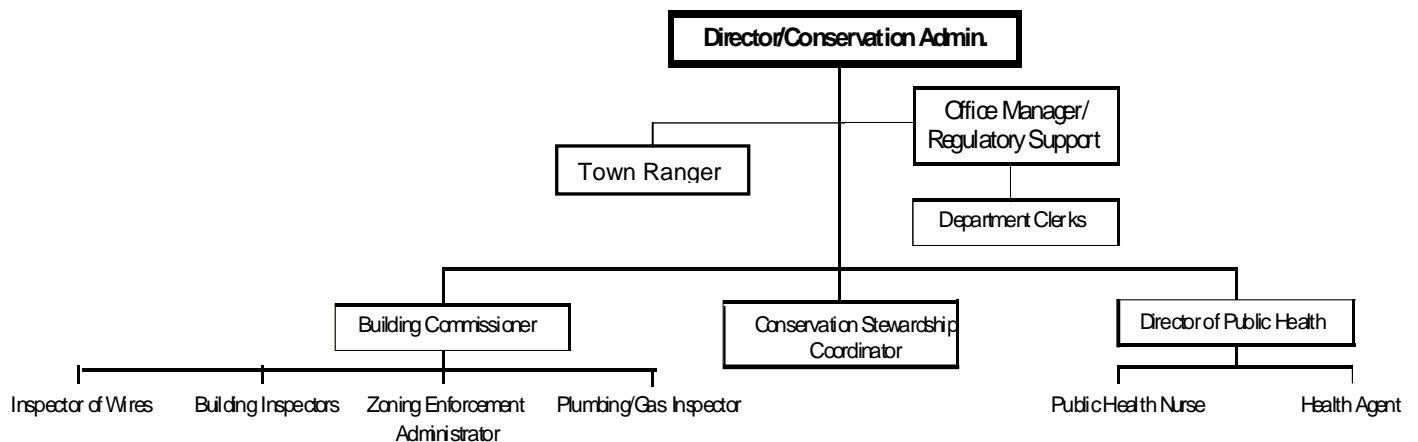
1. Continue to implement the Willard's Woods Action Plan, including increased education and enforcement regarding regulations.
2. Prepare and implement a plan to restore the resource area and natural habitat at the Old Idylwilde Community Garden Site.
3. Prepare and implement a Baseline Documentation and Land Management Plan for Wright Farm Conservation Area.
4. Coordinate the Watershed Stewardship Water Quality Sampling Program with the Engineering Division.
5. Complete the Paint Mine and Whipple Hill Conservation Area trail improvements via awarded DCR Recreational Trails Grants.
6. Finalize the Town's open space map and database.
7. Update the Open Space and Recreation Plan in collaboration with the Recreation Department, subject to CPA appropriated funds.



# 7100 Office of Community Development

Program: Community Development

Town of Lexington, Massachusetts



## Authorized/Appropriated Staffing

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Recommended
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 Assistants	3	3	4	4
Community Development Director*	1	1	1	1
Conservation Stewardship Coordinator	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**
Town Ranger	0	0	0	0.3
<b>sub-total FTE</b>	<b>14.9</b>	<b>14.9</b>	<b>15.9</b>	<b>16.2</b>
<b>Total FT/PT</b>	<b>14FT/3PT</b>	<b>14FT/3PT</b>	<b>15FT/3PT</b>	<b>15FT/4PT</b>

\*Conservation Administrator

### Explanatory Notes:

Sealer of Weights and Measures Services were transferred to Building Contractual Services in FY 2009.  
The new full-time Dept. Assistant hired to provide support to Historical Commission and Building commenced September 4, 2012.

\*\*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 FY2014 recommended Community Development, All Funds budget is \$1,291,677. The All Funds budget is inclusive of the Health Department Revolving Fund. This is a \$49,832 or 4.01% increase over the FY2013 restated budget. Less the revolving fund, the FY 2014 Community Development General Fund budget is \$1,281,677, which is a \$49,832 or 4.01% increase over the FY2013 restated budget. The FY2013 restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting.

Compensation is funded exclusively through the General Fund, and is increasing by \$43,587 or 4.13%. This increase is driven by the request for additional positions (as described below). Salary increases, over and above those needed to fund the new positions, are due to contractually obligated step increases, and do not reflect any estimate of prospective cost of living increases or prospective contract settlements, which are budgeted for in the salary adjustment account within the Town Manager's budget.

All Funds expenses are increasing by \$6,245 or 3.36%. General Fund expenses are increasing by \$6,245 or 3.55%. This increase is driven by the request for additional equipment and conservation projects, as described below.

**Changes Include:**

1. An increase of \$12,250 in Conservation compensation to fund a Town Ranger position, serving the Town's need for increased presence, education, and enforcement on the Town's open space. The \$443 in benefits will be budgeted for separately under Shared Expenses.
2. An increase of \$5,400 in Conservation compensation to extend by eight weeks the work schedule of the department's two land management interns. This will allow for a more rapid response by the department to issues that arise on conservation land.
3. A \$7,500, one-time increase in Conservation expenses to restore and aid in the Old Idylwilde Garden site's transition from a garden to a natural space.
4. A \$5,875 increase in Conservation expenses to plan and implement the ACROSS Lexington Project, a comprehensive marked pedestrian/bicycle route system throughout Lexington. This is the first year of a three year project.

**Program Improvement Requests:**

Requested by:	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Director of Community Development						
ViewPermit Mobile Technology and Equipment*	\$ 21,899	\$ -	\$ 21,899	*	\$ -	\$ -
Town Ranger - Part Time	\$ 24,603	\$ 443	\$ 25,045	\$ 12,250	\$ 443	\$ 12,353
Seasonal Land Management Interns	\$ 5,400	\$ -	\$ 5,400	\$ 5,400	\$ -	\$ -
Phase I: Old Idylwilde Community Garden Site Restoration	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ -
Open Space and Recreation Plan 5 Year Revision**	\$ 30,000	\$ -	\$ 30,000	**	\$ -	\$ -
Arlington Reservoir Water Chestnut Harvesting	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
ACROSS Lexington Project	\$ 5,875	\$ -	\$ 5,875	\$ 5,875	\$ -	\$ -
Totals	\$ 100,277	\$ 443	\$ 100,719	\$ 31,025	\$ 443	\$ 17,353

\*Funded in the IT budget.

\*\*Funded through the CPA.

# 7100 Office of Community Development

Program: Community Development

Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ (621,054)	\$ (216,791)	\$ (53,345)	\$ (72,163)	\$ (18,818)	35.28%
Enterprise Funds (Indirects)	-	-	-	-	-	-
Health Department Revolving Fund	\$ 9,929	\$ 8,453	\$ 10,000	\$ 10,000	\$ -	0.00%
Fees & Charges	-	-	-	-	-	-
Departmental Fees	\$ 72,378	\$ 60,663	\$ 50,100	\$ 50,100	\$ -	0.00%
Licenses & Permits	\$ 1,576,194	\$ 1,297,725	\$ 1,235,090	\$ 1,303,740	\$ 68,650	0.06
<b>Total 7100 OCD</b>	<b>\$ 1,037,447</b>	<b>\$ 1,150,049</b>	<b>\$ 1,241,845</b>	<b>\$ 1,291,677</b>	<b>\$ 49,832</b>	<b>4.01%</b>

Appropriation Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 911,674	\$ 953,567	\$ 1,056,137	\$ 1,099,724	\$ 43,587	4.13%
Expenses	\$ 125,773	\$ 196,482	\$ 185,708	\$ 191,953	\$ 6,245	3.36%
<b>Total 7100 OCD</b>	<b>\$ 1,037,447</b>	<b>\$ 1,150,049</b>	<b>\$ 1,241,845</b>	<b>\$ 1,291,677</b>	<b>\$ 49,832</b>	<b>4.01%</b>

Level-Service Requests (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 7110 Building & Zoning	\$ 452,053	\$ 528,955	\$ 543,167	\$ 547,637	\$ 4,470	0.82%
Total 7120 Regulatory Support	\$ 189,073	\$ 209,380	\$ 251,478	\$ 258,805	\$ 7,327	2.91%
Total 7130 Conservation	\$ 171,308	\$ 178,044	\$ 195,907	\$ 227,977	\$ 32,071	16.37%
Total 7140 Health	\$ 225,013	\$ 233,671	\$ 251,293	\$ 257,258	\$ 5,965	2.37%
<b>Total 7100 OCD</b>	<b>\$ 1,037,447</b>	<b>\$ 1,150,049</b>	<b>\$ 1,241,845</b>	<b>\$ 1,291,677</b>	<b>\$ 49,832</b>	<b>4.01%</b>

Object Code Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 910,528	\$ 948,437	\$ 1,040,581	\$ 1,083,275	\$ 42,694	4.10%
Overtime	\$ 1,146	\$ 5,130	\$ 15,556	\$ 16,449	\$ 893	5.74%
Personal Services	\$ 911,674	\$ 953,567	\$ 1,056,137	\$ 1,099,724	\$ 43,587	4.13%
Contractual Services	\$ 87,537	\$ 156,951	\$ 140,483	\$ 149,175	\$ 8,692	6.19%
Utilities	\$ 4,015	\$ 8,934	\$ 11,599	\$ 11,652	\$ 53	0.46%
Supplies	\$ 34,222	\$ 30,472	\$ 33,626	\$ 31,126	\$ (2,500)	-7.43%
Small Capital	\$ -	\$ 125	\$ -	\$ -	\$ -	-
Expenses	\$ 125,773	\$ 196,482	\$ 185,708	\$ 191,953	\$ 6,245	3.36%
<b>Total 7100 OCD</b>	<b>\$ 1,037,447</b>	<b>\$ 1,150,049</b>	<b>\$ 1,241,845</b>	<b>\$ 1,291,677</b>	<b>\$ 49,832</b>	<b>4.01%</b>

Appropriation Summary (General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 911,674	\$ 953,567	\$ 1,056,137	\$ 1,099,724	\$ 43,587	4.13%
Expenses	\$ 115,844	\$ 188,029	\$ 175,708	\$ 181,953	\$ 6,245	3.55%
<b>Total 7100 OCD</b>	<b>\$ 1,027,518</b>	<b>\$ 1,141,597</b>	<b>\$ 1,231,845</b>	<b>\$ 1,281,677</b>	<b>\$ 49,832</b>	<b>4.05%</b>

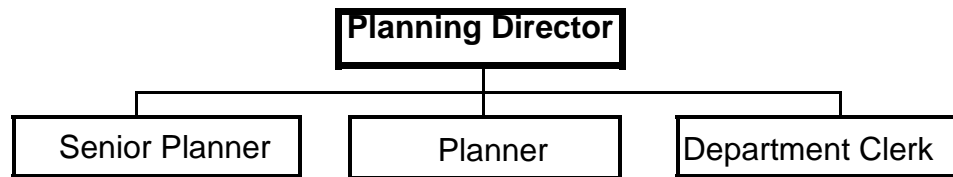
Appropriation Summary (Non-General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 9,929	\$ 8,453	\$ 10,000	\$ 10,000	\$ -	0.00%
7140- Health Program Revolving Fund	\$ 9,929	\$ 8,453	\$ 10,000	\$ 10,000	\$ -	0.00%
<b>Total 7100 OCD</b>	<b>\$ 9,929</b>	<b>\$ 8,453</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.00%</b>

**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. Draft the Zoning Bylaw changes that were identified as substantive and highly desirable during its recodification.
2. Review and update the Development Regulations to parallel changes made by the recodification of the Zoning Bylaw.
3. Working with other departments and the public, develop a plan for the Center streetscape.
4. Continue refinement of the transportation management plan for the Hartwell Avenue Area.
5. 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.



**Authorized/Appropriated Staffing**

	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Recommended</b>
Planning Director	1	1	1	1
Assistant Planning Director	1	1	1	1
Planner	0.4	0.4	0.63	0.63
Department Clerk/Administrative Assistant	1	1	1	1
<b>Total FTE</b>	<b>3.4</b>	<b>3.4</b>	<b>3.63</b>	<b>3.63</b>
<b>Total FT/PT</b>	<b>3 (FT)/1 (PT)</b>	<b>3 (FT)/1 (PT)</b>	<b>3 (FT)/1 (PT)</b>	<b>3(FT)/1 (PT)</b>

**Notes:**

The part-time Planner position reflects the inclusion of transportation planning hours formerly covered by the Transportation Coordinator, which was covered in the DPW budget prior to FY2013

The Senior Planner position is now the Assistant Planning Director.

## 7200 Planning

Program: Community Development  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Planning budget is \$316,576. This is a \$20,183 or 6.81% increase over the FY2013 restated budget. This includes a \$5,333 or 2.04% increase in compensation and a \$14,850 or 42.61% increase in expenses. The increase in expenses is driven by a request for additional consulting services, as described below.

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

### Changes Include:

1. A \$15,000 or 48.71% increase in Contractual Services for consulting services to assist in the Planning Department's ongoing revision of the Zoning Bylaw, the results of which will be presented to the 2013 and 2014 Annual Town Meetings.

### Program Improvement Requests:

Requested by:	<u>Departmental Request</u>			<b>Recommended</b>		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Planning Director						
Professional Services for Zoning By-law Revision	\$ 25,000	\$ -	\$ 25,000	<b>\$ 15,000</b>	<b>\$ -</b>	\$ 10,000
Totals	\$ 25,000	\$ -		<b>\$ 15,000</b>	<b>\$ -</b>	\$ 10,000

## 7200 Planning

Program: Community Development

Town of Lexington, Massachusetts

### Budget Summary:

<b>Funding Sources</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY2014 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Tax Levy	\$ 267,792	\$ 263,775	\$ 276,993	\$ 295,776	\$ 18,783	6.78%
Enterprise Funds (Indirects)						
Fees	\$ 18,202	\$ 24,346	\$ 19,400	\$ 20,800	\$ 1,400	7.22%
<b>Total 7200 Planning</b>	<b>\$ 285,994</b>	<b>\$ 288,121</b>	<b>\$ 296,393</b>	<b>\$ 316,576</b>	<b>\$ 20,183</b>	<b>6.81%</b>

<b>Appropriation Summary</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Restated</b>	<b>FY2014 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Compensation	\$ 218,013	\$ 243,112	\$ 261,543	\$ 266,876	\$ 5,333	2.04%
Expenses	\$ 67,981	\$ 45,009	\$ 34,850	\$ 49,700	\$ 14,850	42.61%
<b>Total 7200 Planning</b>	<b>\$ 285,994</b>	<b>\$ 288,121</b>	<b>\$ 296,393</b>	<b>\$ 316,576</b>	<b>\$ 20,183</b>	<b>6.81%</b>

<b>Program Summary</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Restated</b>	<b>FY2014 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Total 7200 Planning	\$ 285,994	\$ 288,121	\$ 296,393	\$ 316,576	\$ 20,183	6.81%
<b>Total 7200 Planning</b>	<b>\$ 285,994</b>	<b>\$ 288,121</b>	<b>\$ 296,393</b>	<b>\$ 316,576</b>	<b>\$ 20,183</b>	<b>6.81%</b>

<b>Object Code Summary</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Restated</b>	<b>FY2014 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Salaries & Wages	\$ 216,279	\$ 241,385	\$ 258,393	\$ 263,726	\$ 5,333	2.06%
Overtime	\$ 1,734	\$ 1,727	\$ 3,150	\$ 3,150	\$ -	0.00%
<i>Personal Services</i>	<i>\$ 218,013</i>	<i>\$ 243,112</i>	<i>\$ 261,543</i>	<i>\$ 266,876</i>	<i>\$ 5,333</i>	<i>2.04%</i>
Contractual Services	\$ 65,290	\$ 39,920	\$ 30,900	\$ 45,950	\$ 15,050	48.71%
Utilities	\$ -	\$ 450	\$ 600	\$ -	\$ (600)	-100.00%
Supplies	\$ 2,692	\$ 3,039	\$ 3,350	\$ 3,750	\$ 400	11.94%
Small Capital	\$ -	\$ 1,600	\$ -	\$ -	\$ -	-
Expenses	\$ 67,981	\$ 45,009	\$ 34,850	\$ 49,700	\$ 14,850	42.61%
<b>Total 7200 Planning</b>	<b>\$ 285,994</b>	<b>\$ 288,121</b>	<b>\$ 296,393</b>	<b>\$ 316,576</b>	<b>\$ 20,183</b>	<b>6.81%</b>

## 7300 Economic Development

**Mission:** The Economic Development Office works to encourage investment, strengthen the tax base, and improve the quality of life for all residents. The Office's view is that a healthy business community as an integral part of a healthy and sustainable community. To that end, it provides comprehensive services to existing and prospective businesses and individuals that emphasize proactive support and enhancement of a friendly 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. It also works to retain and expand local businesses by providing information, conducting research and outreach, and recommending policies designed to improve the business environment. Finally, Economic Development cultivates and maintains connections with state-level resources for business development and infrastructure investment opportunities.

The Tourism Committee continues to focus leveraging economic opportunities from tourism. The three programs—the Liberty Ride, the Battle Green Guides and the regional marketing program—are aimed at promoting Lexington in the Tourism industry.

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

**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, is staff to the Lexington Center Committee, and is liaison to the Tourism Committee.

Despite the economic downturn, Liberty Ride ridership continues to grow. 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 FY2013 the Liberty Ride will celebrate its 11<sup>th</sup> season. As a revolving fund, the Liberty Ride is funded through ticket fees, and 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 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.



### **Departmental Initiatives:**

#### **Economic Development Director**

1. "Reboot" the Center Parking Initiative: improve the parking conditions and cultivate positive perceptions of parking in the Center by businesses and visitors.
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.

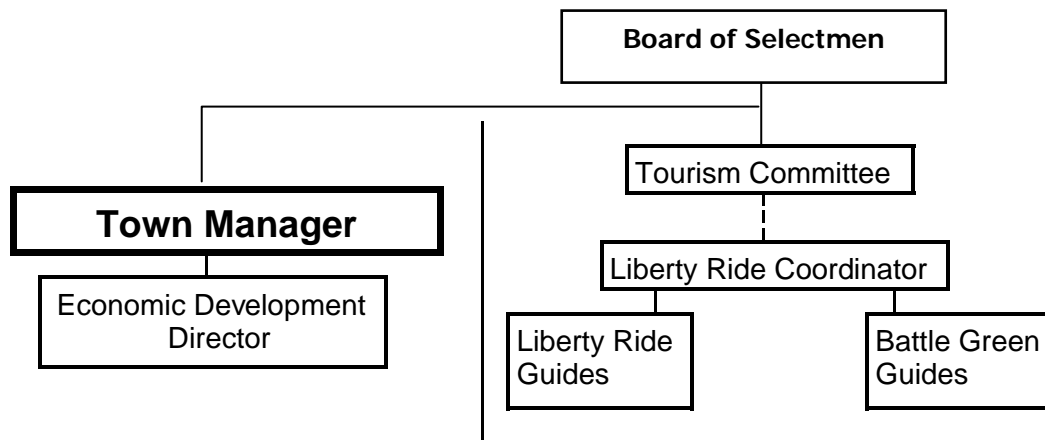
#### **Battle Green Guide/Liberty Ride**

1. Target cultural tourism through the new "Linger in Lexington" campaign.
2. Complete the Battle Green Master Plan. This includes obtaining future Town Meeting funding 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 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Recommended
Economic Development Director	1	1	1	1
Battle Green Guides	Seasonal	Seasonal	Seasonal	Seasonal
Liberty Ride Coordinator*	0.5	0.7	0.7	0.7
Liberty Ride Guides	Seasonal	Seasonal	Seasonal	Seasonal
<b>Total FT/PT</b>	<b>1FT/1PT</b>	<b>1FT/2PT</b>	<b>1FT/2PT</b>	<b>1 FT/ 2PT</b>

\*Starting in FY12, this position includes funding for a second part-time, Assistant Coordinator position.

## 7300 Economic Development

Program: Community Development

Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Economic Development, All Funds budget is \$414,320. The All Funds budget is inclusive of the Liberty Ride revolving fund. This is a \$8,616 or 2.12% increase over the FY2013 All Funds budget. This is comprised of an \$11,118 or 7.29% increase in compensation and a \$2,502 or 0.99% decrease in expenses.

Excluding the Liberty Ride revolving fund, the FY2014 General Fund budget recommendation is \$124,759. This reflects a \$1,726 or 1.93% increase in Compensation, and a \$1,750 or 5.5% 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 contract settlements, which are budgeted for in the salary adjustment account within the Town Manager's budget.

### Changes include:

1. A \$1,500 increase in Economic Development Office Expenses to fund an annual "Best Practices" workshop for Lexington Businesses.

### Program Improvement Requests:

Requested by:	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Economic Development Director						
Retail Best Practices Training	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -
Totals	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -

# 7300 Economic Development

Program: Community Development

Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 104,082	\$ 111,092	\$ 121,273	\$ 124,749	\$ 1,976	1.63%
Liberty Ride Revolving Fund	\$ 182,169	\$ 188,266	\$ 284,431	\$ 289,572	\$ 5,140	1.81%
<b>Total 7310 Economic Development</b>	<b>\$ 286,251</b>	<b>\$ 299,358</b>	<b>\$ 405,704</b>	<b>\$ 414,320</b>	<b>\$ 8,616</b>	<b>2.12%</b>

Appropriation Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 132,293	\$ 90,979	\$ 152,474	\$ 163,592	\$ 11,118	7.29%
Expenses	\$ 153,958	\$ 208,379	\$ 253,230	\$ 250,728	\$ (2,502)	-0.99%
<b>Total 7310 Economic Development</b>	<b>\$ 286,251</b>	<b>\$ 299,358</b>	<b>\$ 405,704</b>	<b>\$ 414,320</b>	<b>\$ 8,616</b>	<b>2.12%</b>

Program Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Total 7310 Economic Development Office	\$ 78,080	\$ 86,185	\$ 83,473	\$ 86,699	\$ 3,226	3.86%
Total 7320 Liberty Ride	\$ 182,169	\$ 188,266	\$ 284,431	\$ 289,572	\$ 5,140	1.81%
Total 7330 Battle Green Guides	\$ 26,003	\$ 24,907	\$ 37,800	\$ 38,050	\$ 250	0.66%
<b>Total 7310 Economic Development</b>	<b>\$ 286,251</b>	<b>\$ 299,358</b>	<b>\$ 405,704</b>	<b>\$ 414,320</b>	<b>\$ 8,616</b>	<b>2.12%</b>

Object Code Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 132,293	\$ 90,979	\$ 152,474	\$ 163,592	\$ 11,118	7.29%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personal Services	\$ 132,293	\$ 90,979	\$ 152,474	\$ 163,592	\$ 11,118	7.29%
Contractual Services	\$ 145,459	\$ 200,900	\$ 240,230	\$ 235,957	\$ (4,273)	-1.78%
Utilities	\$ 1,026	\$ 833	\$ -	\$ 1,200	\$ 1,200	-
Supplies	\$ 6,364	\$ 5,945	\$ 12,250	\$ 12,571	\$ 321	2.62%
Small Capital	\$ 1,108	\$ 700	\$ 750	\$ 1,000	\$ 250	33.33%
Expenses	\$ 153,958	\$ 208,379	\$ 253,230	\$ 250,728	\$ (2,502)	-0.99%
<b>Total 7310 Economic Development</b>	<b>\$ 286,251</b>	<b>\$ 299,358</b>	<b>\$ 405,704</b>	<b>\$ 414,320</b>	<b>\$ 8,616</b>	<b>2.12%</b>

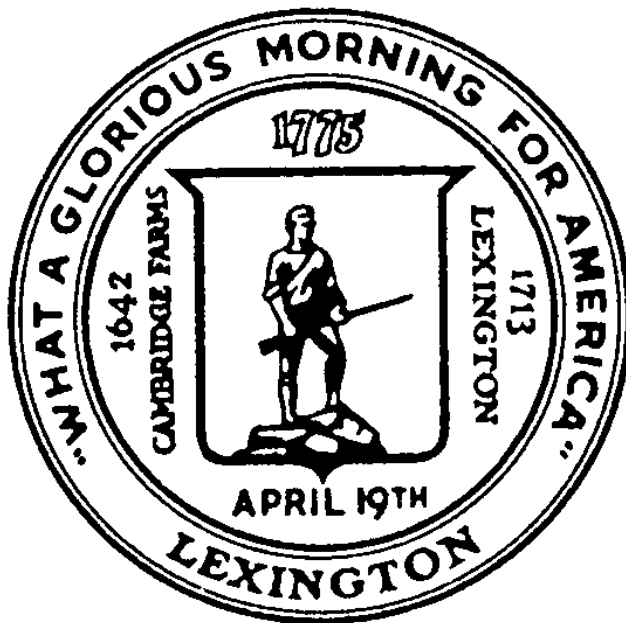
Appropriations Summary (General Fund Only)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 85,942	\$ 37,851	\$ 89,473	\$ 91,199	\$ 1,726	1.93%
Expenses	\$ 18,141	\$ 73,241	\$ 31,800	\$ 33,550	\$ 1,750	5.50%
<b>Total 7310 Economic Development</b>	<b>\$ 104,082</b>	<b>\$ 111,092</b>	<b>\$ 121,273</b>	<b>\$ 124,749</b>	<b>\$ 3,476</b>	<b>2.87%</b>

Appropriations Summary (Non-General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation						
7320 Liberty Ride	\$ 46,351	\$ 53,128	\$ 63,001	\$ 72,394	\$ 9,392	14.91%
Expenses						
7320 Liberty Ride	\$ 135,817	\$ 135,138	\$ 221,430	\$ 217,178	\$ (4,252)	-1.92%
<b>Total 7310 Economic Development</b>	<b>\$ 182,169</b>	<b>\$ 188,266</b>	<b>\$ 284,431</b>	<b>\$ 289,572</b>	<b>\$ 5,140</b>	<b>1.81%</b>

# Section X: General Government

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Program 8000



Board of Selectmen  
Town Manager  
Town Committees  
Finance  
Town Clerk  
Information Technology

## Section X: Program 8000: General Government

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This section includes detailed information about the FY 2014 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 Information Technology | X-23 |

**8100 Board of Selectmen***Town of Lexington, Massachusetts*

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**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.

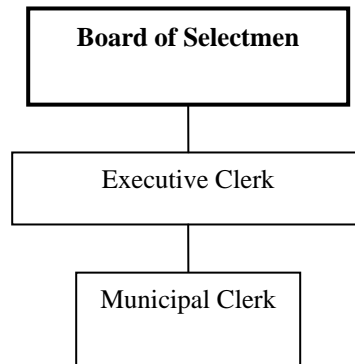
The Town Report is the official proceeding and activities of Town Government. It is required to be prepared annually under State law.

**Departmental Initiatives:**

1. Continue the evaluation of Town sites for a multi-generational Community Center.
2. Evaluate the Hartwell Avenue compost facility site as a location for an anaerobic digestion facility.

## 8100 Board of Selectmen

Program: General Government  
Town of Lexington, Massachusetts



### Authorized/Appropriated Staffing

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Recommended
Executive Clerk	0.94	0.94	0.94	0.94
Part-Time Municipal Clerk	0.56	0.56	0.56	1.00
<b>Total FTE</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.94</b>
<b>Total FT/PT</b>	<b>0 FT/ 2 PT</b>	<b>0 FT/ 2 PT</b>	<b>0 FT/ 2 PT</b>	<b>1FT/2 PT</b>



**Budget Recommendations:**

The FY2014 recommended Board of Selectmen, All Funds budget is \$1,087,678. The All Funds budget is inclusive of the PEG Access Revolving Fund. This is a \$39,237 or 3.74% increase over the FY2013 restated budget. The restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting. Excluding the revolving fund, the FY2014 recommended General Fund budget is \$637,678. This is a \$9,237 or 1.47% increase to the FY2013 restated General Fund budget.

The PEG Access Revolving Fund has been increased by \$30,000 or 7.14% in FY2014 to reflect negotiated increases in the LexMedia contract, and for additional technical staff support for public meetings that are broadcast on the cable access channels.

The General Fund budget increase is composed of a \$25,387 or 24.78% increase in compensation, a \$26,150 or 4.6% decrease in expenses, and a \$10,000 or 2.5% increase in Legal. The Town Report remains level-funded.

The budget increase in compensation is driven by the request for additional hours for the municipal assistant position, as described below.

Salary increases, over and above those needed to fund the new position, are due to step increases, and do not reflect any estimate of prospective cost of living increases or prospective contract settlements, which are budgeted for in the salary adjustment account within the Town Manager's budget.

The decrease in expenses is due to the one-time nature of FY2013 funds in contractual services to fund planning for Lexington's 300<sup>th</sup> Anniversary Celebration that are not being requested for FY2014.

**Changes include:**

1. A \$21,364 increase in compensation to increase the part-time Municipal Assistant to full-time status. Only the salary increase is included in this budget. Benefits are budgeted for separately under Shared Expenses.

**Program Improvement Requests:**

Requested by:	<u>Departmental Request</u>			<b>Recommended</b>		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Chairman of the Board of Selectmen						
Additional Hours for Municipal Asst.	\$ 21,364	\$ 14,414	\$ 35,778	<b>\$ 21,364</b>	<b>\$ 14,414</b>	\$ -
Totals	\$ 21,364	\$ 14,414	\$ 35,778	<b>\$ 21,364</b>	<b>\$ 14,414</b>	\$ -

# 8100 Board of Selectmen

Program: General Government  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 512,471	\$ 439,293	\$ 546,761	\$ 557,680	\$ 10,919	2.00%
Enterprise Funds (Indirects)	\$ 1,083	\$ 1,048	\$ 1,048	\$ 1,148	\$ 100	0.00%
Revolving Funds	-	-	-	-	-	-
PEG Access	\$ 332,033	\$ 429,128	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
Fees	-	-	-	-	-	-
Licenses & Permits	\$ 68,900	\$ 79,555	\$ 81,680	\$ 78,850	\$ (2,830)	-3.46%
<b>Total 8100 Board of Selectmen</b>	<b>\$ 914,488</b>	<b>\$ 949,023</b>	<b>\$ 1,048,441</b>	<b>\$ 1,087,678</b>	<b>\$ 39,237</b>	<b>3.74%</b>

Appropriation Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 82,980	\$ 93,003	\$ 102,466	\$ 127,853	\$ 25,387	24.78%
Expenses	\$ 505,091	\$ 507,171	\$ 538,475	\$ 542,325	\$ 3,850	0.71%
Legal	\$ 319,417	\$ 341,907	\$ 400,000	\$ 410,000	\$ 10,000	2.50%
Town Report	\$ 7,000	\$ 6,942	\$ 7,500	\$ 7,500	\$ -	0.00%
<b>Total 8100 Board of Selectmen</b>	<b>\$ 914,488</b>	<b>\$ 949,023</b>	<b>\$ 1,048,441</b>	<b>\$ 1,087,678</b>	<b>\$ 39,237</b>	<b>3.74%</b>

Program Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 8110 Selectmen's Office	\$ 158,943	\$ 180,174	\$ 220,941	\$ 220,178	\$ (763)	-0.35%
Total 8120 Legal	\$ 319,417	\$ 341,907	\$ 400,000	\$ 410,000	\$ 10,000	2.50%
Total 8130 Town Report	\$ 7,000	\$ 6,942	\$ 7,500	\$ 7,500	\$ -	0.00%
Total 8140 PEG Access	\$ 429,128	\$ 420,000	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
<b>Total 8100 Board of Selectmen</b>	<b>\$ 914,488</b>	<b>\$ 949,023</b>	<b>\$ 1,048,441</b>	<b>\$ 1,087,678</b>	<b>\$ 39,237</b>	<b>3.74%</b>

Object Code Summary (All Funds)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 82,980	\$ 93,003	\$ 102,466	\$ 127,853	\$ 25,387	24.78%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Services	\$ 82,980	\$ 93,003	\$ 102,466	\$ 127,853	\$ 25,387	24.78%
Contractual Services	\$ 813,919	\$ 820,117	\$ 892,475	\$ 933,825	\$ 41,350	4.63%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies	\$ 17,173	\$ 34,487	\$ 53,500	\$ 25,000	\$ (28,500)	-53.27%
Small Capital	\$ 416	\$ 1,416	\$ -	\$ 500	\$ 500	-
Expenses	\$ 831,508	\$ 856,020	\$ 945,975	\$ 959,825	\$ 13,850	1.46%
<b>Total 8100 Board of Selectmen</b>	<b>\$ 914,488</b>	<b>\$ 949,023</b>	<b>\$ 1,048,441</b>	<b>\$ 1,087,678</b>	<b>\$ 39,237</b>	<b>3.74%</b>

Appropriation Summary (General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 82,980	\$ 93,003	\$ 102,466	\$ 127,853	\$ 25,387	24.78%
Expenses	\$ 75,964	\$ 87,171	\$ 118,475	\$ 92,325	\$ (26,150)	-22.07%
Legal	\$ 319,417	\$ 341,907	\$ 400,000	\$ 410,000	\$ 10,000	2.50%
Town Report	\$ 7,000	\$ 6,942	\$ 7,500	\$ 7,500	\$ -	0.00%
<b>Total 8100 Board of Selectmen</b>	<b>\$ 485,360</b>	<b>\$ 529,023</b>	<b>\$ 628,441</b>	<b>\$ 637,678</b>	<b>\$ 9,237</b>	<b>1.47%</b>

Appropriation Summary (Non General Fund)	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-
PEG Access	\$ 429,128	\$ 420,000	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
<b>Total 8100 Board of Selectmen</b>	<b>\$ 429,128</b>	<b>\$ 420,000</b>	<b>\$ 420,000</b>	<b>\$ 450,000</b>	<b>\$ 30,000</b>	<b>7.14%</b>

**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, benefits 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 Town 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.

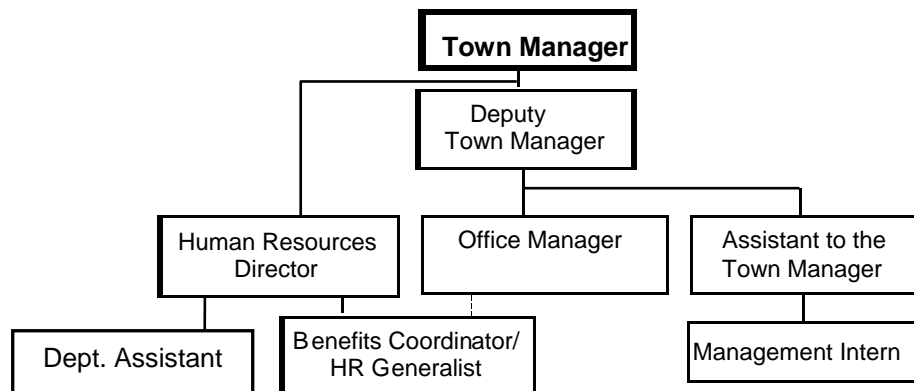
The Town Manager's Office—through the Human Resource function—is responsible for personnel administration, benefits administration, collective bargaining agreements, workers compensation and unemployment benefits.

### Departmental Initiatives:

1. Develop a process to review and prioritize the operational recommendations made in the Fire Department Organizational and Staffing Study by Municipal Resources, Inc, and recommend a strategy for future phasing and implementation of prioritized list. Board of Selectmen will review recommendations that have policy implications.
2. Manage the electronic permitting project to ensure completion of deliverables and that the total project on is both on schedule, and within budget.
3. Respond to the Town's changing demographics and the associated service delivery needs by recruiting a diverse staff and providing customer service training for working in a diverse environment.
4. Work with Public Facilities to develop a Town-Wide Master Plan that reviews present and future public facility needs for meeting program requirements and delivering services. The final report will describe a 10-year plan of priorities, including anticipated funding sources.
5. Finalize the community farm lease, including evaluating the proposals and awarding a lease for the Busa Farm property.

## 8200 Town Manager

Program: General Government  
Town of Lexington, Massachusetts



### Authorized/Appropriated Staffing

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Recommended
Town Manager	1	1	1	1
Deputy Town Manager	1	1	1	1
Office Manager/Special Events Coordinator	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
Human Resources Assistant	0	0.46	1	1
<b>Total FTE</b>	<b>7.12</b>	<b>7.58</b>	<b>8.12</b>	<b>8.12</b>
<b>Total Full/Part Time</b>	<b>7 FT / 2 PT</b>	<b>7 FT / 3 PT</b>	<b>8 FT / 2 PT</b>	<b>8 FT / 2 PT</b>

\* Hearing officers now includes a municipal hearing officer

## 8200 Town Manager

Program: General Government  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Town Manager's Office budget is \$831,333. This is a \$26,382 or 3.08% decrease from the FY2013 restated budget. The restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting. This decrease is comprised of a \$3,618 or 0.59% increase in compensation and a \$30,000 or 12.09% decrease in expenses.

The department's budget also includes all municipal department contractual settlements for FY2014 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. There are no contractual settlements in place for FY2014.

This is a Level Service Budget.

The increase in Compensation is due to the effect of step increases.

The decrease in Expenses is due to a one-time FY2013 Appropriation of \$20,000 in the Town Manager's Office for Professional Services, and a reduction of \$10,000 in Expenses in Human Resources due to a reduction in Legal Services.

### Program Improvement Requests:

Requested by:	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Town Manager						
<b>No Requests</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 8200 Town Manager

Program: General Government  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 414,956	\$ 393,027	\$ 467,587	\$ 477,028	\$ 9,441	2.02%
Enterprise Funds (Indirect)	\$ 17,750	\$ 45,000	\$ 43,549	\$ 44,375	\$ 827	1.90%
Available Funds	-	-	-	-	-	-
Rentals*	\$ 314,443	\$ 336,840	\$ 346,580	\$ 309,930	\$ (36,650)	-10.57%
<b>Total 8200 Town Manager</b>	<b>\$ 747,150</b>	<b>\$ 774,867</b>	<b>\$ 857,716</b>	<b>\$ 831,333</b>	<b>\$ (26,382)</b>	<b>-3.08%</b>

Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 561,699	\$ 586,923	\$ 609,566	\$ 613,183	\$ 3,618	0.59%
Expenses	\$ 185,451	\$ 187,944	\$ 248,150	\$ 218,150	\$ (30,000)	-12.09%
<b>Total 8200 Town Manager</b>	<b>\$ 747,150</b>	<b>\$ 774,867</b>	<b>\$ 857,716</b>	<b>\$ 831,333</b>	<b>\$ (26,382)</b>	<b>-3.08%</b>

Program Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 8210 Organizational Dir. & Admin.	\$ 528,054	\$ 583,962	\$ 618,228	\$ 591,678	\$ (26,550)	-4.29%
Total 8220 Human Resources	\$ 219,096	\$ 190,904	\$ 239,487	\$ 239,655	\$ 168	0.07%
<b>Total 8200 Town Manager</b>	<b>\$ 747,150</b>	<b>\$ 774,867</b>	<b>\$ 857,716</b>	<b>\$ 831,333</b>	<b>\$ (26,382)</b>	<b>-3.08%</b>

Object Code Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 561,699	\$ 586,923	\$ 609,566	\$ 613,183	\$ 3,618	0.59%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personal Services	\$ 561,699	\$ 586,923	\$ 609,566	\$ 613,183	\$ 3,618	0.59%
Contractual Services	\$ 163,295	\$ 158,135	\$ 214,550	\$ 184,550	\$ (30,000)	-13.98%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies	\$ 12,129	\$ 11,884	\$ 14,100	\$ 14,100	\$ -	0.00%
Small Capital	\$ 10,027	\$ 17,924	\$ 19,500	\$ 19,500	\$ -	0.00%
Expenses	\$ 185,451	\$ 187,944	\$ 248,150	\$ 218,150	\$ (30,000)	-12.09%
<b>Total 8200 Town Manager</b>	<b>\$ 747,150</b>	<b>\$ 774,867</b>	<b>\$ 857,716</b>	<b>\$ 831,333</b>	<b>\$ (26,382)</b>	<b>-3.08%</b>

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

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 376,185	\$ 423,874	\$ 413,224	\$ 801,988	\$ 388,764	94.08%
<b>Total 8200 Town Manager</b>	<b>\$ 376,185</b>	<b>\$ 423,874</b>	<b>\$ 413,224</b>	<b>\$ 801,988</b>	<b>\$ 388,764</b>	<b>94.08%</b>

Program Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 8230 Salary Adjustment	\$ 376,185	\$ 423,874	\$ 413,224	\$ 801,988	\$ 388,764	94.08%
<b>Total 8200 Town Manager</b>	<b>\$ 376,185</b>	<b>\$ 423,874</b>	<b>\$ 413,224</b>	<b>\$ 801,988</b>	<b>\$ 388,764</b>	<b>94.08%</b>

## **8300 Town Committees**

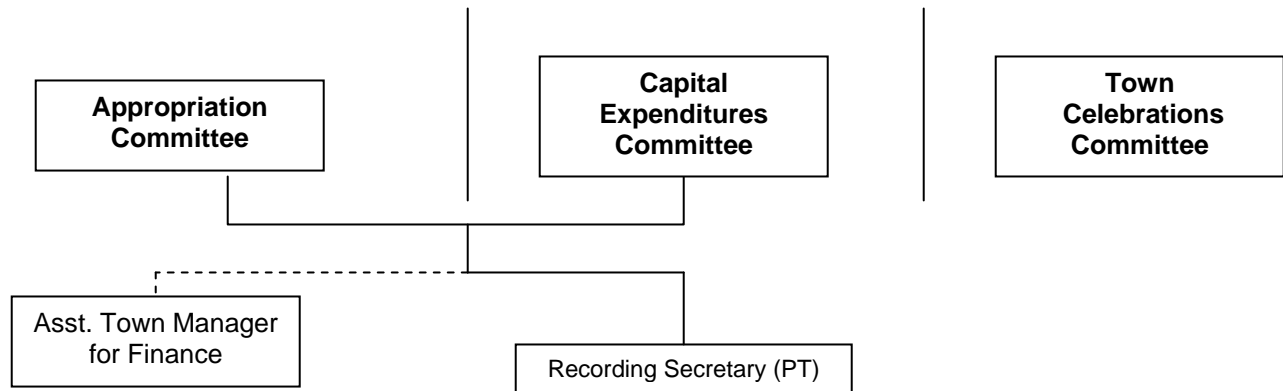
**Mission:** Town Committees includes the Appropriation Committee, Capital Expenditures Committee, Town Celebrations Committee and various boards and committees appointed by the Board of Selectmen, Moderator and the Town Manager.

**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—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 Veterans', Memorial and Patriots' Day.

## 8300 Town Committees

Program: General Government  
Town of Lexington, Massachusetts

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### Authorized/Appropriated Staffing

Limited staff support is provided through the Town Manager's Office and Finance Department, and a part-time Recording Secretary takes meeting minutes.



## 8300 Town Committees

Program: General Government  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Town Committees budget is \$47,000. This is a \$9,000 or 16.07% decrease from the FY2013 budget. Compensation is level-funded, with expenses decreasing by \$9,000 or 18%.

The decrease in expenses is driven by a \$10,000 or 71.43% decrease in Contractual Services. This is attributable to the one-time nature of an FY 2013 appropriation of that amount to fund a Vision 2020 Town-wide survey. The \$1,000 increase in Town Celebrations is for increasing costs for the annual Patriots' Day parade.

This is a Level Service budget.

### Program Improvement Requests:

Requested by:	<u>Departmental Request</u>			<b>Recommended</b>		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Town Manager						
<b><i>No Requests</i></b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 8300 Town Committees

Program: General Government  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 30,824	\$ 36,627	\$ 56,000	\$ 47,000	\$ (9,000)	-16.07%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Available Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total 8300 Town Committees</b>	<b>\$ 30,824</b>	<b>\$ 36,627</b>	<b>\$ 56,000</b>	<b>\$ 47,000</b>	<b>\$ (9,000)</b>	<b>-16.07%</b>

Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,166	\$ 997	\$ 6,000	\$ 6,000	\$ -	0.00%
Expenses	\$ 29,658	\$ 35,631	\$ 50,000	\$ 41,000	\$ (9,000)	-18.00%
<b>Total 8300 Town Committees</b>	<b>\$ 30,824</b>	<b>\$ 36,627</b>	<b>\$ 56,000</b>	<b>\$ 47,000</b>	<b>\$ (9,000)</b>	<b>-16.07%</b>

Program Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Total 8310 Financial Committees	\$ 1,673	\$ 1,479	\$ 7,500	\$ 7,500	\$ -	0.00%
Total 8320 Misc. Boards & Committees	\$ 1,879	\$ 2,574	\$ 14,500	\$ 4,500	\$ (10,000)	-68.97%
Total 8330 Town Celebrations	\$ 27,273	\$ 32,574	\$ 34,000	\$ 35,000	\$ 1,000	2.94%
<b>Total 8300 Town Committees</b>	<b>\$ 30,824</b>	<b>\$ 36,627</b>	<b>\$ 56,000</b>	<b>\$ 47,000</b>	<b>\$ (9,000)</b>	<b>-16.07%</b>

Object Code Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Appropriation	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,166	\$ 997	\$ 6,000	\$ 6,000	\$ -	0.00%
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-
Compensation	\$ 1,166	\$ 997	\$ 6,000	\$ 6,000	\$ -	0.00%
Contractual Services	\$ 1,533	\$ 2,312	\$ 14,000	\$ 4,000	\$ (10,000)	-71.43%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies	\$ 28,125	\$ 33,318	\$ 36,000	\$ 37,000	\$ 1,000	2.78%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenses	\$ 29,658	\$ 35,631	\$ 50,000	\$ 41,000	\$ (9,000)	-18.00%
<b>Total 8300 Town Committees</b>	<b>\$ 30,824</b>	<b>\$ 36,627</b>	<b>\$ 56,000</b>	<b>\$ 47,000</b>	<b>\$ (9,000)</b>	<b>-16.07%</b>

## 8400 Finance

*Town of Lexington, Massachusetts*

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**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; (3) facilitating the evaluation of the Town's financial condition; (4) ensuring that the delivery of Town services is done in compliance with Massachusetts General Laws that govern municipal finance; (5) providing timely and accurate financial information to managers of Town services to facilitate the evaluation of the cost effectiveness and efficiency of Town programs; (6) providing timely and accurate financial information to Town boards and committees to facilitate policy deliberation and formulation; and (7) 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 six-year, cyclical 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:

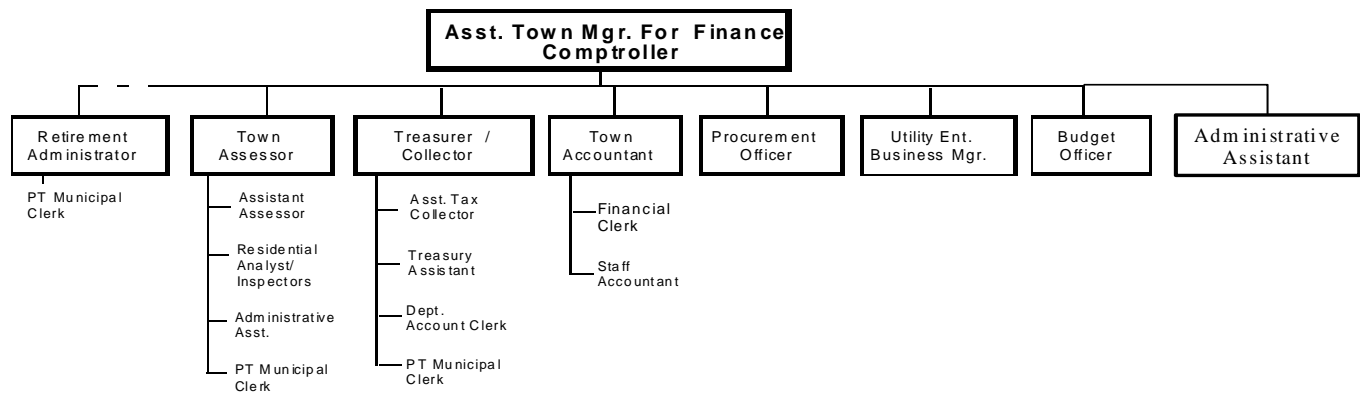
1. Implement electronic purchase order system.
2. Implement general billing for miscellaneous receivables.

Treasurer/Collector:

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

# 8400 Finance

Program: General Government  
Town of Lexington, Massachusetts



## Authorized/Appropriated Staffing

Element 8410: Comptroller	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 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	0.4	0.4	0.4	0.4
<b>sub-total FTE</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>
<b>sub-total FT/PT</b>	<b>6 FT / 1PT</b>	<b>6 FT / 1PT</b>	<b>6 FT / 1PT</b>	<b>6 FT / 1 PT</b>
<b>Element 8420: Treasurer/Collector</b>				
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
<b>sub-total FTE</b>	<b>4.46</b>	<b>4.46</b>	<b>4.46</b>	<b>4.46</b>
<b>sub-total FT/PT</b>	<b>4 FT/1 PT</b>	<b>4 FT/1 PT</b>	<b>4 FT/1 PT</b>	<b>4 FT/1 PT</b>
<b>Element 8430: Assessor</b>				
Director of Assessing	1	1	1	1
Assistant Assessor*	1	1	1	1
Residential Analyst/Inspector	2	2	2	3
Administrative Assistant	1	1	1	1
Municipal Clerk	0.46	0.46	0.6	0.6
<b>sub-total FTE</b>	<b>5.46</b>	<b>5.46</b>	<b>5.60</b>	<b>6.60</b>
<b>sub-total FT/PT</b>	<b>5FT/1 PT</b>	<b>5FT/1 PT</b>	<b>5FT/2PT</b>	<b>6FT/2PT</b>
<b>Element 8440: Utility Billing</b>				
Utility Enterprise Business Manager	1	1	1	1
<b>sub-total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>sub-total FT/PT</b>	<b>1 FT/0 PT</b>	<b>1 FT/0 PT</b>	<b>1 FT/0 PT</b>	<b>1 FT/0 PT</b>
<b>Total FTE</b>	<b>17.31</b>	<b>17.31</b>	<b>17.46</b>	<b>18.46</b>
<b>Total FT/PT</b>	<b>16 FT/3 PT</b>	<b>16 FT/3 PT</b>	<b>16 FT/3 PT</b>	<b>16 FT/3 PT</b>

\*Prior to FY2013 this position was "Commercial Appraiser"

**Budget Recommendations:**

The FY2014 recommended Finance Department budget is \$1,702,009. This is a \$106,644 or 6.68% increase over the FY2013 restated budget. The restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting. The budget increase includes a \$67,844 or 5.68% increase in compensation, which is driven by the recommendation for a new position as described below, and a \$38,800 or 9.7% increase in expenses, which is driven by the recommendation for additional funding of professional services as described below.

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

Changes Include:

1. A \$50,000 increase in Contractual Services to fund Professional Services relating to cases that the Town currently has before the Appellate Tax Board. The Assessing department expects this caseload to increase in FY 2014.
2. A \$55,000 increase in compensation in Assessing to add a full-time Residential Analyst/Inspector. This position will help to address a current backlog in annual cyclical inspection work. Only the \$55,000 for salary is funded in the Finance Department budget, with the remaining \$15,950 in benefits budgeted for under Shared Expenses.

Program Improvement Requests:

Requested by:	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Assistant Town Manager for Finance						
Part Time Clerk, Treasurer/Collector	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ -	\$ 16,000
Professional Services, Assessing	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
Residential Analyst, Assessing	\$ 55,000	\$ 15,950	\$ 70,950	\$ 55,000	\$ 15,950	\$ -
Totals	\$ 121,000	\$ 15,950	\$ 136,950	\$ 105,000	\$ 15,950	\$ 16,000

# 8400 Finance

Program: General Government  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 1,069,327	\$ 1,218,596	\$ 1,327,986	\$ 1,461,275	\$ 133,289	10.04%
Enterprise Funds (Indirects)	\$ 320,139	\$ 238,780	\$ 231,079	\$ 203,214	\$ (27,865)	-12.06%
Fees & Charges						
Charges for Services	\$ 37,585	\$ 40,975	\$ 36,300	\$ 37,520	\$ 1,220	3.36%
<b>Total 8400 Finance</b>	<b>\$ 1,427,051</b>	<b>\$ 1,498,352</b>	<b>\$ 1,595,365</b>	<b>\$ 1,702,009</b>	<b>\$ 106,644</b>	<b>6.68%</b>

Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,110,698	\$ 1,083,783	\$ 1,195,220	\$ 1,263,064	\$ 67,844	5.68%
Expenses	\$ 316,353	\$ 414,568	\$ 400,145	\$ 438,945	\$ 38,800	9.70%
<b>Total 8400 Finance</b>	<b>\$ 1,427,051</b>	<b>\$ 1,498,352</b>	<b>\$ 1,595,365</b>	<b>\$ 1,702,009</b>	<b>\$ 106,644</b>	<b>6.68%</b>

Program Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 8410 Comptroller	\$ 537,196	\$ 551,862	\$ 625,715	\$ 624,704	\$ (1,012)	-0.16%
Total 8420 Treasurer/Collector	\$ 363,961	\$ 367,139	\$ 379,735	\$ 388,249	\$ 8,514	2.24%
Total 8430 Assessor	\$ 462,952	\$ 508,513	\$ 521,502	\$ 618,934	\$ 97,431	18.68%
Total 8440 Utility Billing	\$ 62,943	\$ 70,838	\$ 68,412	\$ 70,122	\$ 1,711	2.50%
<b>Total 8400 Finance</b>	<b>\$ 1,427,051</b>	<b>\$ 1,498,352</b>	<b>\$ 1,595,365</b>	<b>\$ 1,702,009</b>	<b>\$ 106,644</b>	<b>6.68%</b>

Object Code Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,110,698	\$ 1,083,546	\$ 1,195,220	\$ 1,263,064	\$ 67,844	5.68%
Overtime	\$ -	\$ 238	\$ -	\$ -	\$ -	-
<i>Personal Services</i>	<i>\$ 1,110,698</i>	<i>\$ 1,083,783</i>	<i>\$ 1,195,220</i>	<i>\$ 1,263,064</i>	<i>\$ 67,844</i>	<i>5.68%</i>
Contractual Services	\$ 283,835	\$ 371,520	\$ 351,565	\$ 388,765	\$ 37,200	10.58%
Utilities	\$ (2,936)	\$ 844	\$ 1,250	\$ 1,350	\$ 100	8.00%
Supplies	\$ 35,454	\$ 42,204	\$ 47,330	\$ 48,830	\$ 1,500	3.17%
Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Expenses</i>	<i>\$ 316,353</i>	<i>\$ 414,568</i>	<i>\$ 400,145</i>	<i>\$ 438,945</i>	<i>\$ 38,800</i>	<i>9.70%</i>
<b>Total 8400 Finance</b>	<b>\$ 1,427,051</b>	<b>\$ 1,498,352</b>	<b>\$ 1,595,365</b>	<b>\$ 1,702,009</b>	<b>\$ 106,644</b>	<b>6.68%</b>

## **8500 Town Clerk**

**Mission:** The Town Clerk is the keeper of records for the Town. The Office of the Town Clerk is the primary provider of official documents for the Town, and the custodian of and recording office for official Town records. Responsibilities include issuing marriage licenses, recording vital statistics, issuing dog licenses, registering businesses, and conducting the annual 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 Archives & 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 Town Meeting by-laws, appropriations and other official actions, signs notes for borrowing, and certifies official documents. The Town Clerk also registers all vital events within Lexington, records and preserves birth, marriage and 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 the central information point for residents.

**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 confirmations are conducted in accordance with State statute. The Annual Town Census and the publishing of the List of Residents is funded through this element.

**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:** This 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 FY2014 budget continues authorized funding for a part-time Archivist/Records Manager position and is based upon continued favorable action on the CPA-funded request for conservation, preservation, and microfilming of historic records and documents.

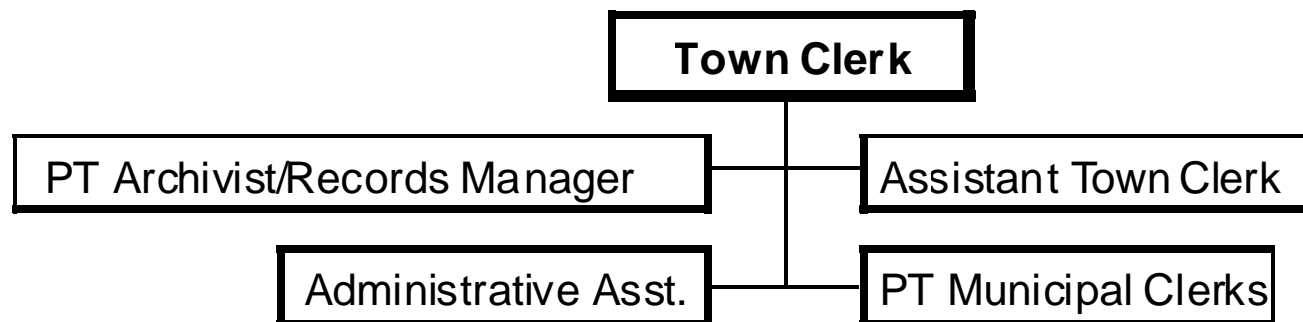


## 8500 Town Clerk

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. Ongoing review of statutory election requirements to ensure full compliance with applicable law, and to provide maximum accessibility to Lexington voters.



### Authorized/Appropriated Staffing

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 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
<b>Total FTE</b>	<b>4.37</b>	<b>4.37</b>	<b>4.37</b>	<b>4.37</b>
<b>Total FT/PT</b>	<b>3 FT / 3 PT</b>	<b>3 FT/ 3 PT</b>	<b>3 FT/ 3 PT</b>	<b>3 FT/ 3 PT</b>

## 8500 Town Clerk

Program: General Government  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Town Clerk budget is \$439,730. This is a \$1,714 or 0.39% decrease from the FY2013 restated budget. The restatement reflects increases in salaries attributable to contractual settlements approved after the budget was adopted at the 2012 annual town meeting. The budget decrease includes a \$15,536 or 4.76% decrease in compensation, but is largely offset by a \$17,250 or 15.47% increase in expenses, driven by the request for an electronic voting system for Town Meeting, described below.

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

### Changes Include:

- 1) A \$40,000 increase to 8530 Elections, which is comprised of a one-time FY2014 request of \$35,000 for the acquisition of an electronic vote-recording hardware and software system, and a \$5,000 on-going request for additional staff time involved in maintaining and operating the system. The \$73 in benefits (Medicare) will be budgeted for under Shared Expenses.
- 2) A \$15,536 reduction in Personal Services, and a \$20,000 decrease in Contractual Services. These reductions are driven primarily by the reduced need in FY2014 for seasonal election personnel and police detail work; there were three separate election events in FY2013, but the only election scheduled for FY2014 is the Annual Town Election.

### Program Improvement Requests:

Requested by:	<u>Departmental Request</u>			<b>Recommended</b>		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
Town Clerk						
Electronic Voting System for Town Meeting	\$ 40,000	\$ 73	\$ 40,073	<b>\$ 40,000</b>	<b>\$ 73</b>	\$ -
Totals	\$ 40,000	\$ 73	\$ 40,073	<b>\$ 40,000</b>	<b>\$ 73</b>	\$ -

# 8500 Town Clerk

Program: General Government  
Town of Lexington, Massachusetts

## Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 302,360	\$ 311,584	\$ 369,616	\$ 367,820	\$ (1,796)	-0.49%
Enterprise Funds (Indirects)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Directed Funding	\$ -	\$ -	\$ -		\$ -	0.00%
Fees: Town Clerk	\$ 47,645	\$ 37,629	\$ 31,100	\$ 31,100	\$ -	0.00%
Licenses & Permits: Town Clerk	\$ 42,250	\$ 46,480	\$ 37,300	\$ 40,810	\$ 3,510	9.41%
<b>Total 8500 Town Clerk</b>	<b>\$ 392,256</b>	<b>\$ 395,693</b>	<b>\$ 438,016</b>	<b>\$ 439,730</b>	<b>\$ 1,714</b>	<b>0.39%</b>

Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 297,057	\$ 296,836	\$ 326,491	\$ 310,955	\$ (15,536)	-4.76%
Expenses	\$ 95,198	\$ 98,857	\$ 111,525	\$ 128,775	\$ 17,250	15.47%
<b>Total 8500 Town Clerk</b>	<b>\$ 392,256</b>	<b>\$ 395,693</b>	<b>\$ 438,016</b>	<b>\$ 439,730</b>	<b>\$ 1,714</b>	<b>0.39%</b>

Program Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total 8510 Town Clerk Administration	\$ 252,832	\$ 261,688	\$ 269,899	\$ 279,516	\$ 9,617	3.56%
Total 8520 Board of Registrars	\$ 17,058	\$ 15,743	\$ 17,325	\$ 16,825	\$ (500)	-2.89%
Total 8530 Elections	\$ 87,415	\$ 80,271	\$ 108,300	\$ 99,350	\$ (8,950)	-8.26%
Total 8540 Records Management	\$ 34,951	\$ 37,991	\$ 42,492	\$ 44,039	\$ 1,547	3.64%
<b>Total 8500 Town Clerk</b>	<b>\$ 392,256</b>	<b>\$ 395,693</b>	<b>\$ 438,016</b>	<b>\$ 439,730</b>	<b>\$ 1,714</b>	<b>0.39%</b>

Object Code Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 294,832	\$ 295,149	\$ 323,491	\$ 308,955	\$ (14,536)	-4.49%
Overtime	\$ 2,225	\$ 1,687	\$ 3,000	\$ 2,000	\$ (1,000)	-33.33%
Personal Services	\$ 297,057	\$ 296,836	\$ 326,491	\$ 310,955	\$ (15,536)	-4.76%
Contractual Services	\$ 86,103	\$ 86,639	\$ 101,000	\$ 81,000	\$ (20,000)	-19.80%
Utilities	\$ 1,600	\$ 1,600	\$ 2,000	\$ 2,500	\$ 500	25.00%
Supplies	\$ 7,496	\$ 9,118	\$ 8,325	\$ 10,075	\$ 1,750	21.02%
Small Capital	\$ -	\$ 1,500	\$ 200	\$ 35,200	\$ 35,000	17500.00%
Expenses	\$ 95,198	\$ 98,857	\$ 111,525	\$ 128,775	\$ 17,250	15.47%
<b>Total 8500 Town Clerk</b>	<b>\$ 392,256</b>	<b>\$ 395,693</b>	<b>\$ 438,016</b>	<b>\$ 439,730</b>	<b>\$ 1,714</b>	<b>0.39%</b>

**8600 Information Technology Department***Town of Lexington, Massachusetts*

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**Mission:** The Information Technology Department (formerly Management Information Systems) provides information technology services and resources to all Town staff. It also supports the accounting and payroll applications, along with other core services for both the general government and school department.

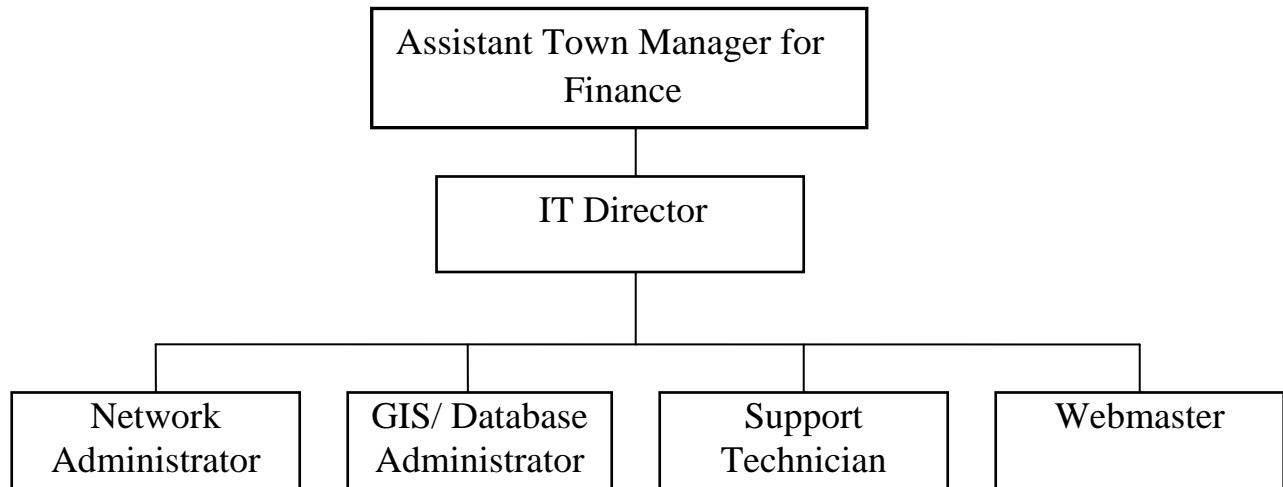
**Budget Overview:** The Information Technology Department (IT) supports, maintains and manages the Town's information technology systems (hardware, software and web sites) that are critical elements of service delivery and program management for all of the Town's departmental operations. This includes: 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 website 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. Introduce VoIP to more buildings.
4. Create self-service improvements for Town employees and residents:
  - Implement on-line permitting
  - Improve on-line document management and resources
5. Develop GIS-based improvements:
  - Meet new state GIS standards
  - Deliver GIS on-line with improved functionality and information
6. Make effective use of new technology to improve staff efficiency and mobility.
7. Improve network and services resiliency through installation of redundant network pathways and failover servers.
8. Continue to reduce technology energy burden via "green" initiatives.
9. Introduce new ways to engage citizens using social media and mobile apps.

## 8600 Information Technology Department

Program: General Government  
Town of Lexington, Massachusetts



### Authorized/Appropriated Staffing

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Recommended
Director, Information Technology Department	1	1	1	1
Network Administrator	2	1	1	1
GIS/Database Administrator	0	1	1	1
Support Technician	0	0	1	1
Webmaster	0	0	1	1
<b>Total FT/PT</b>	<b>3 FT</b>	<b>3 FT</b>	<b>5 FT</b>	<b>5 FT</b>
<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>5</b>

## 8600 Information Technology Department

Program: General Government  
Town of Lexington, Massachusetts

### Budget Recommendations:

The FY2014 recommended Information Technology budget is \$990,904. This is a \$78,293 or 8.58% increase over the FY2013 budget. This includes a \$10,676 or 3.08% decrease in compensation and an \$88,969 or 15.73% increase in expenses. The increase in expenses was driven by the program improvements for LexEngage hosting and a redundant bandwidth solution, as well as mobile hardware and plan review equipment for Engineering, Fire, and Community Development, as explained below.

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

The greatest impact on this budget is the growing cost of software maintenance, causing Contractual Services to increase by \$60,370 or 14.01%. This is somewhat offset by a \$14,500 or 11.55% decrease in Small Capital (PC and LAN Hardware). The increase to Contractual Services is due primarily to the addition of the ViewPermit software support costs (\$18,000 annually). The bulk of the additional increase is due to increases in existing software support: MUNIS, Vision, Avaya and ESRI, smaller new software support costs such as VMWare and e-mail archiving.

### Changes Include:

1. A \$3,500 increase to Web Development for hosting for the LexEngage online community forum.
2. A \$4,800 increase in IT Administration to create a separate connection to the internet for the Town's network, independent of the existing connection provided by RCN. This would serve both as supplemental bandwidth, and provide a backup WAN if the RCN WAN connection is disrupted.
3. A \$38,999 increase in IT Admin Expenses for ViewPermit hardware: this includes the purchase of mobile equipment for inspectional services in Fire, Community Development and Engineering, as well as LCD interactive whiteboards (Smart boards) in Community Development and Engineering for interactive digital plan review. This will provide a comprehensive, integrated electronic permit management and tracking system for the Town; in real time, staff will be able to record and track inspections in the field and digitally review and process plans, reducing the paper burden and associated costs.

### Program Improvement Requests:

Requested by:

	Departmental Request			Recommended		Not Recommended
	Salaries & Expenses	Benefits (to be budgeted under Shared Expenses)	Total Requested	Salaries & Expenses	Benefits	
IT Director						
LexEngage Software	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ -
Redundant Bandwidth	\$ 4,800	\$ -	\$ 4,800	\$ 4,800	\$ -	\$ -
ViewPermit Mobile Technology and Equipment	\$ 38,999	\$ -	\$ 38,999	\$ 38,999	\$ -	\$ -
Totals	\$ 47,299	\$ -	\$ 47,299	\$ 47,299	\$ -	\$ -

## 8600 Information Technology Department

Program: General Government  
Town of Lexington, Massachusetts

### Budget Summary:

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY2014 Recommended	Dollar Increase	Percent Increase
Tax Levy	\$ 529,036	\$ 500,319	\$ 854,053	\$ 915,014	\$ 60,960	7.14%
Enterprise Funds (Indirects)	\$ 50,788	\$ 60,150	\$ 58,558	\$ 75,891	\$ 17,333	29.60%
<b>Total 8600 Information Technology</b>	<b>\$ 579,824</b>	<b>\$ 560,469</b>	<b>\$ 912,612</b>	<b>\$ 990,904</b>	<b>\$ 78,293</b>	<b>8.58%</b>

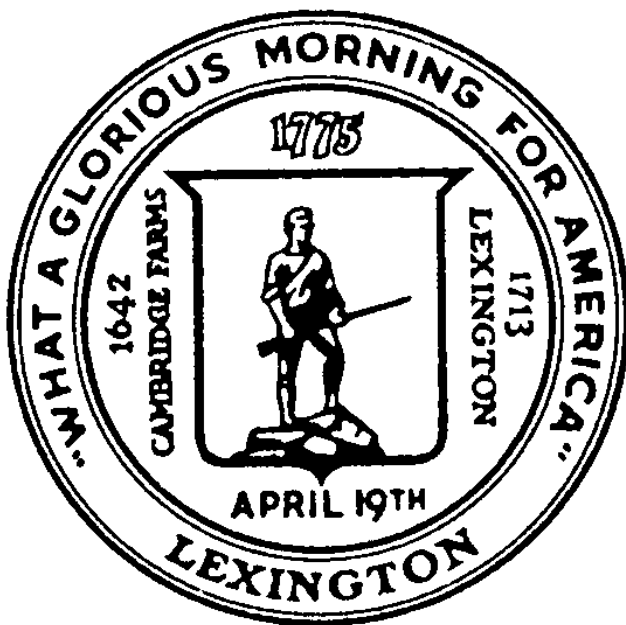
Appropriation Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 215,668	\$ 222,372	\$ 347,187	\$ 336,510	\$ (10,676)	-3.08%
Expenses	\$ 364,157	\$ 338,097	\$ 565,425	\$ 654,394	\$ 88,969	15.73%
<b>Total 8600 Information Technology</b>	<b>\$ 579,824</b>	<b>\$ 560,469</b>	<b>\$ 912,612</b>	<b>\$ 990,904</b>	<b>\$ 78,293</b>	<b>8.58%</b>

Program Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Total IT Administration	\$ 563,808	\$ 544,230	\$ 896,787	\$ 957,109	\$ 60,323	6.73%
Total 8620 Web Development	\$ 16,016	\$ 16,239	\$ 15,825	\$ 33,795	\$ 17,970	113.55%
<b>Total 8600 Information Technology</b>	<b>\$ 579,824</b>	<b>\$ 560,469</b>	<b>\$ 912,612</b>	<b>\$ 990,904</b>	<b>\$ 78,293</b>	<b>8.58%</b>

Object Code Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Restated	FY2014 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 215,668	\$ 221,266	\$ 344,687	\$ 334,010	\$ (10,676)	-3.10%
Overtime	\$ -	\$ 1,106	\$ 2,500	\$ 2,500	\$ -	0.00%
Personal Services	\$ 215,668	\$ 222,372	\$ 347,187	\$ 336,510	\$ (10,676)	-3.08%
Contractual Services	\$ 232,303	\$ 252,760	\$ 430,925	\$ 491,295	\$ 60,370	14.01%
Utilities	\$ 2,699	\$ 900	\$ 3,500	\$ 7,600	\$ 4,100	117.14%
Supplies	\$ 1,375	\$ 10,803	\$ 5,500	\$ 44,499	\$ 38,999	709.07%
Small Capital	\$ 127,780	\$ 73,635	\$ 125,500	\$ 111,000	\$ (14,500)	-11.55%
Expenses	\$ 364,157	\$ 338,097	\$ 565,425	\$ 654,394	\$ 88,969	15.73%
<b>Total 8600 Information Technology</b>	<b>\$ 579,824</b>	<b>\$ 560,469</b>	<b>\$ 912,612</b>	<b>\$ 990,904</b>	<b>\$ 78,293</b>	<b>8.58%</b>

# Section XI: Capital Investment

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# Section XI: Capital Investment

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## 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 FY2014 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 certain capital investment projects. Examples of available funds are free cash, tax levy, enterprise fund retained earnings, specialized stabilization funds and, when available, unexpended balances of prior years' capital articles.
- **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 FY14 from the surcharge and state matching funds are preliminarily estimated at \$4,670,000.

## FY 2014 CAPITAL FINANCING STRATEGY

The proposed financing plan for the recommended FY2014 capital budget is shown in the table below.

<b>Capital Requests Summary</b>				
	<b>Free Cash/Tax Levy</b>	<b>Other Financing Sources</b>	<b>Debt</b>	<b>Total</b>
General Fund	\$ 5,376,623	\$ -	\$ 7,424,482	\$ 12,801,105
Chapter 90/Other Funding	\$ -	\$ 1,062,743		\$ 1,062,743
Water Enterprise	\$ -	\$ 750,000	\$ 345,500	\$ 1,095,500
Sewer Enterprise	\$ -	\$ 200,000	\$ 1,245,500	\$ 1,445,500
Recreation Enterprise	\$ -	\$ 261,750	\$ -	\$ 261,750
Compost Revolving Fund	\$ -	\$ -	\$ -	\$ -
Community Preservation Act	\$ -	\$ 2,792,552	\$ -	\$ 2,792,552
<b>Total (all Funds)</b>	<b>\$ 5,376,623</b>	<b>\$ 5,067,045</b>	<b>\$ 9,015,482</b>	<b>\$19,459,150</b>

**Note:** The Community Preservation Act line in the table above includes both Town and non-Town CPA funded Projects.

The table on the next page lists all FY2014 projects recommended by the Town Manager for consideration 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 2014 Recommended Capital Budget

Department	Project Description	Recommendation	Requested Funding Source(s)
<i>Community Development</i>	CPA Conservation Restriction Enforcement Funds	\$ 25,000	CPA
<i>Community Development</i>	Merriam Hill Renovation	\$ 3,000	CPA
<i>Community Development</i>	Moon Hill National Register Nomination	\$ 6,000	CPA
<i>Economic Development</i>	Lexington Center Pocket Park Design and Ancillary Costs (Phase I of II)	\$ 21,500	CPA
<b>Total Community/Economic Development</b>		<b>\$ 55,500</b>	
<i>Fire</i>	Fire Pumper Replacement	\$ 485,000	GF Debt
<b>Total Public Safety</b>		<b>\$ 485,000</b>	
<i>Library</i>	Cary Memorial Library RFID Conversion Project	\$ 124,000	Free Cash
<i>Recreation</i>	Lincoln Park Field Improvements	\$ 565,000	GF Debt/Rec. RE/CPA
<i>Recreation</i>	Park and Playground Improvements	\$ 147,500	CPA
<i>Recreation</i>	Park Improvements - Athletic Fields	\$ 65,000	CPA
<i>Recreation</i>	Pine Meadows Improvements	\$ 75,000	Rec. Fund
<b>Total Culture and Recreation</b>		<b>\$ 976,500</b>	
<i>Public Facilities</i>	Municipal Building Envelope and Systems	\$ 173,954	Tax Levy
<i>Public Facilities</i>	Muzzey Senior Center Upgrade Phase 3	\$ 526,818	CPA
<i>Public Facilities</i>	Cary Memorial Building Upgrades	\$ 550,000	CPA
<i>Public Facilities</i>	School Building Flooring Program	\$ 125,000	Free Cash
<i>Public Facilities</i>	Public Facilities F350 Vehicle	\$ 80,000	GF Debt
<i>Public Facilities</i>	Interior Painting Program	\$ 150,000	Free Cash
<i>Public Facilities</i>	School Window Treatments Extraordinary Repair	\$ 50,000	Free Cash
<i>Public Facilities</i>	School Paving Program	\$ 150,000	Free Cash
<i>Public Facilities</i>	LHS Overcrowding - Phase 3	\$ 362,000	GF Debt
<i>Public Facilities</i>	Public Facilities Bid Documents	\$ 75,000	Free Cash
<i>Public Facilities</i>	School Security Standardization	\$ 370,000	Free Cash
<i>Public Facilities</i>	Installed Wall Units - Air Conditioner	\$ 56,000	Free Cash
<i>Public Facilities</i>	School Building Envelope and Systems Program	\$ 235,000	Free Cash
<i>Public Facilities</i>	New Clarke Middle School Bus Loop	\$ 35,000	Free Cash
<i>Public Facilities</i>	Human Resources Office Renovation	\$ 29,500	Free Cash
<i>Public Facilities</i>	Hastings Kitchen Renovation	\$ 90,000	Free Cash
<i>Public Facilities</i>	Print Shop Renovation	\$ 312,000	GF Debt
<b>Total Public Facilities Department</b>		<b>\$ 3,370,272</b>	
<i>Public Works</i>	Hastings Park Gazebo Rehabilitation Design	\$ 15,000	Tax Levy
<i>Public Works</i>	Sanitary Sewer System Investigation and Improvements	\$ 1,200,000	Sewer Debt/Retained Earnings
<i>Public Works</i>	Street Improvements	\$ 2,814,238	Levy/State Aid
<i>Public Works</i>	Water Distribution System Improvements	\$ 900,000	Water Debt/Retained Earnings
<i>Public Works</i>	Town Wide Culvert Replacement	\$ 390,000	Tax Levy
<i>Public Works</i>	Storm Drainage Improvements and NPDES Compliance	\$ 340,000	GF Debt/ Tax Levy
<i>Public Works</i>	DPW Equipment Replacement (\$640,000)	\$ 640,000	GF/Water/Sewer Debt
<i>Public Works</i>	Hastings Park Irrigation	\$ 73,000	Free Cash
<i>Public Works</i>	Hydrant Replacement Program	\$ 100,000	Free Cash/Water Retained Earnings
<i>Public Works</i>	Comprehensive Watershed Storm Water Management Study and Implementation	\$ 390,000	GF Debt
<i>Public Works</i>	Town-wide Signalization Improvements	\$ 125,000	Free Cash
<i>Public Works</i>	Pump Station Upgrades	\$ 100,000	Sewer Debt
<i>Public Works</i>	Hartwell Avenue Infrastructure Improvements (Design and Engineering)	\$ 600,000	GF Debt
<i>Public Works</i>	Sidewalk Improvements	\$ 600,000	GF Debt
<i>Public Works</i>	Concord Avenue Sidewalks	\$ 3,000,000	GF Debt/Other
<b>Total Public Works Department</b>		<b>\$ 11,287,238</b>	
<i>Lexington Public Schools</i>	Systemwide Technology Capital Request	\$ 1,213,000	Debt/Free Cash/Tax Levy
<i>Lexington Public Schools</i>	Systemwide School Classroom Furniture Capital Request	\$ 281,031	Debt/Free Cash/Prior Yr. Articles
<i>Lexington Public Schools</i>	Time Clock/Time Reporting System	\$ 30,000	Free Cash
<b>Total Lexington Public Schools</b>		<b>\$ 1,524,031</b>	

<b>FY 2014 Recommended Capital Budget (continued)</b>			
<i>MIS</i>	Head End Equipment Replacement - Phase IV	\$ 60,000	Free Cash
<i>MIS</i>	MIS Technology Improvement Program-Phase II	\$ 160,000	Tax Levy
<i>MIS</i>	Network Redundancy and Improvement Plan	\$ 36,000	Free Cash
<i>MIS</i>	Replace Town Wide Phone Systems-Phase II	\$ 146,000	Tax Levy
<i>Town Clerk</i>	Town Wide Electronic Document Management System-Phase III	\$ 60,000	Free Cash
<i>Town Clerk</i>	Archives & Records Management/Records Conservation & Preservation	\$ 20,000	CPA
<i>Selectmen</i>	33 Marret Road Purchase	TBD	TBD
<b>Total General Government</b>		<b>\$ 482,000</b>	
<i>Non-Governmental Projects</i>	LexHAB Set-Aside for Housing Acquisition	\$ 450,000	CPA
<i>Non-Governmental Projects</i>	Buckman Tavern Restoration and Renovation	\$ 650,000	CPA
<i>Non-Governmental Projects</i>	Greeley Village Front Door Replacement	\$ 172,734	CPA
<i>Non-Governmental Projects</i>	ACROSS Lexington Pedestrian and Bicycle Route	\$ 5,875	CPA/Tax Levy
<b>Total Non-Governmental Projects</b>		<b>\$ 1,278,609</b>	
<b>Total FY 2014 Recommendations - All Funds</b>		<b>\$ 19,459,150</b>	

The following pages include tables that show the recommended FY2014 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.

## FY2014 RECOMMENDED PROJECTS - GENERAL FUND DEBT (Table I)

 <b>Town of Lexington - FY 2014 Budget</b> <b>FY 2014 Manager's Recommended Budget: Capital Projects</b>										
<b>TABLE I: FY2014 RECOMMENDED PROJECTS - GENERAL FUND DEBT</b>										
		AMOUNT FINANCED	TERM	INTEREST RATE	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
<b>MUNICIPAL PROJECTS</b>										
1	Storm Drainage Improvements and NPDES Compliance (\$340,000)	\$ 184,845	5	4.0%		\$ 3,697	\$ 44,363	\$ 42,884	\$ 41,405	\$ 39,927
2	DPW Equipment Replacement (\$640,000)	\$ 349,000	5	4.0%		\$ 6,980	\$ 83,760	\$ 80,968	\$ 78,176	\$ 75,384
3	Comprehensive Watershed Storm Water Management Study and Implementation	\$ 390,000	5	4.0%		\$ 7,800	\$ 93,600	\$ 90,480	\$ 87,360	\$ 84,240
4	Hartwell Avenue Infrastructure Improvements (Design and Engineering)	\$ 600,000	10	4.0%		\$ 12,000	\$ 84,000	\$ 81,600	\$ 79,200	\$ 76,800
5	Sidewalk Improvement	\$ 600,000	10	4.0%		\$ 12,000	\$ 84,000	\$ 81,600	\$ 79,200	\$ 76,800
6	Concord Avenue Sidewalks (\$3,000,000)	\$ 2,904,000	10	4.0%		\$ 58,080	\$ 406,560	\$ 394,944	\$ 383,328	\$ 371,712
7	Lincoln Park Field Improvements (\$565,000)	\$ 228,250	10	4.0%		\$ 4,565	\$ 31,955	\$ 31,042	\$ 30,129	\$ 29,216
8	Fire Pumper Replacement	\$ 485,000	5	4.0%		\$ 9,700	\$ 116,400	\$ 112,520	\$ 108,640	\$ 104,760
	<b>Subtotal</b>	<b>\$ 5,741,095</b>				<b>\$ 114,822</b>	<b>\$ 944,638</b>	<b>\$ 916,038</b>	<b>\$ 887,438</b>	<b>\$ 858,839</b>
<b>FACILITIES PROJECTS</b>										
1	Public Facilities F350 Vehicle	\$ 80,000	5	4.0%		\$ 1,600	\$ 19,200	\$ 18,560	\$ 17,920	\$ 17,280
2	LHS Overcrowding - Phase 3	\$ 362,000	10	4.0%		\$ 7,240	\$ 50,680	\$ 49,232	\$ 47,784	\$ 46,336
3	Print Shop Renovation	\$ 312,000	10	4.0%		\$ 6,240	\$ 43,680	\$ 42,432	\$ 41,184	\$ 39,936
	<b>Subtotal</b>	<b>\$ 754,000</b>				<b>\$ 15,080</b>	<b>\$ 113,560</b>	<b>\$ 110,224</b>	<b>\$ 106,888</b>	<b>\$ 103,552</b>
<b>SCHOOL PROJECTS</b>										
1	Systemwide Technology Capital Request (\$1,213,000)	\$ 728,000	5	4.0%		\$ 14,560	\$ 174,720	\$ 168,896	\$ 163,072	\$ 157,248
2	Systemwide School Classroom Furniture Capital Request (\$281,031)	\$ 201,387	5	4.0%		\$ 4,028	\$ 48,333	\$ 46,722	\$ 45,111	\$ 43,500
	<b>Subtotal</b>	<b>\$ 929,387</b>				<b>\$ 18,588</b>	<b>\$ 223,053</b>	<b>\$ 215,618</b>	<b>\$ 208,183</b>	<b>\$ 200,748</b>
	<b>TOTAL LEVY SUPPORTED GROSS DEBT SVCE.</b>	<b>\$ 7,424,482</b>				<b>\$ 148,490</b>	<b>\$ 1,281,251</b>	<b>\$ 1,241,880</b>	<b>\$ 1,202,509</b>	<b>\$ 1,163,138</b>
<b>AUTHORIZED LEVY SUPPORTED DEBT SERVICE</b>										
					FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
A	Subtotal - Approved and Issued Levy Supported Debt Service					\$ 4,199,207	\$ 3,269,025	\$ 2,697,101	\$ 2,044,613	\$ 1,014,786
B	Subtotal - Estimated Debt Service - Approved and Unissued Levy Supported Debt Service (short and long-term debt)					\$ 1,122,498	\$ 1,239,700	\$ 1,198,974	\$ 1,158,248	\$ 1,117,522
C	<b>Summary - Debt Service on authorized debt</b>					<b>\$ 5,321,706</b>	<b>\$ 4,508,725</b>	<b>\$ 3,896,075</b>	<b>\$ 3,202,861</b>	<b>\$ 2,132,308</b>
D	Subtotal - Projected New Levy Supported Net Debt Service					\$ 148,490	\$ 1,281,251	\$ 1,241,880	\$ 1,202,509	\$ 1,163,138
E	Subtotal - Other Debt-related costs					\$ 64,628	\$ 66,890	\$ 69,231	\$ 71,654	\$ 74,162
F	<b>TOTAL - PROJECTED LEVY SUPPORTED DEBT SERVICE</b>				<b>\$ 5,269,343</b>	<b>\$ 5,534,823</b>	<b>\$ 5,856,865</b>	<b>\$ 5,207,186</b>	<b>\$ 4,477,024</b>	<b>\$ 3,369,608</b>

### Municipal Projects

**Storm Drainage Improvements and National Pollutant Discharge Elimination System (NPDES) Compliance - 184,845 (total project cost is \$340,000, of which \$155,155 is proposed to be financed from the tax levy):** This is an annual request to replace and supplement existing drainage infrastructure. \$70,000 of the request is to fund the design of projects and programs that will meet requirements imposed on the Town by the US Environmental Protection Agency's NPDES illicit discharge detection and elimination program, and implement best management practices (BMPs), e.g., installations and retrofits. The remaining \$270,000 of the request is for the repair/replacement of drainage structures encountered during the road resurfacing program as well as repair of other drainage areas of concern in town including but not limited to trouble spots in the watersheds of the Vine Brook, Mill Brook, Beaver Brook, and Kiln Brook; and, other work identified during the NPDES investigation work.

**DPW Equipment Replacement - \$349,000 (total equipment replacement cost is \$640,000, of which \$145,500 is proposed to be financed from each of Water Fund Debt 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 work requirements. The Department of Public Works has an inventory of 146 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.

The FY2014 request is for:

Division	Description	Amount
Water/Sewer	1 - JCB Backhoe	\$ 210,000
Water/Sewer	1 - F450 with utility body, lift gate and plow (GF)	\$ 90,000
Cemetery	2 - Kubota Tractors with attachments	\$ 90,000
Parks	1- Toro Infield machine with attachments	\$ 40,000
Highway	1- Heavy Duty 6-wheel dump with plow, underscraper and sanding unit	\$ 210,000
		<u>\$ 640,000</u>

**Comprehensive Watershed Storm Management Study and Implementation - \$390,000 (General Fund Debt):** This is an annual request to fund watershed storm management projects. It is a product of collaboration among the Department of Public Works through its Engineering Division and the Conservation Division within the Department of Community Development in an effort to prevent damage to private property and Town infrastructure. Watershed studies have been completed for two of the three watersheds in the Town: the Charles River and Shawsheen watersheds (the Shawsheen study is in draft form and will be finalized after public hearings). The third watershed study for the Mystic River watershed was funded at the 2012 annual town meeting. It began in the fall, 2012 and will be completed by the fall of 2013. This capital request is for design of priority projects identified in the Charles and Shawsheen River studies which may include Clematis Brook at Valleyfield Road and Waltham Street, and the Kendall Road / Dane Road area, and for construction of the Willard Woods Improvements identified in the Shawsheen study.

**Hartwell Avenue Infrastructure Improvements - \$600,000 (General Fund Debt):** The Hartwell Avenue area has been re-zoned to allow for increased growth. As a result it is anticipated that there will be increased traffic in the area. With the concurrent goals of promoting economic development and mitigating the potential impact of that development, the Planning Board engaged the services of a transportation consultant to develop a transportation management plan for the Hartwell Avenue area, which recommended projects to increase vehicle capacity in the area, construction of bicycle and pedestrian accommodations, roadway and intersection improvements, a bridge replacement, landscaping, bus turn-outs, curbing, and drainage improvements.

This capital request is an outgrowth of that plan and is for design of a phase I design and construction plan. The funding requested for FY14 will allow us to develop the design, permitting, and bid specifications for Phase I which is Hartwell Avenue from Bedford Street through the Maquire Road intersection and the bridge over the Kiln Brook. This request does not include work on the Bedford Street Corridor including the intersection of Bedford Street and Hartwell Avenue. This is a State highway and will need the approval and funding by the



Massachusetts Department of Transportation for those improvements to move forward. Phase I construction funding is currently proposed for FY15.

**Sidewalk Improvements - \$600,000 (General Fund Debt):** 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. All work will be ADA compliant. In addition to those sidewalks to be identified from the Sidewalk Committee's Master plan, this capital request includes \$200,000 for the construction of a sidewalk along Hartwell Avenue from the Minuteman Bikeway to Bedford Street. This project is a companion to work proposed under the capital request for Hartwell Avenue Infrastructure Improvements described above.

**Concord Avenue Sidewalks - \$2,904,000: (total project cost is \$3,000,000 of which \$96,000 is proposed to be financed from the Traffic Mitigation Stabilization Fund):** With the increase in commercial development in South Lexington and the associated increase in traffic volume, pedestrian safety has been identified as a high priority by area residents. This request is to fund the construction of sidewalks along Concord Avenue from Spring Street to Waltham Street. Town Meeting previously approved a feasibility study and design and engineering for this project. The estimated length of the sidewalks to be constructed is 1.1 miles and would likely include, but not be limited to, retaining walls, drainage improvements, tree removal, and pedestrian crossings. New sidewalks proposed for this project will be linked to the recently installed sidewalks on Spring Street, thus providing a closed loop of sidewalks from Concord Ave to Spring Street to Marrett Road to Waltham Street and back to Concord Ave.

**Lincoln Park Field Improvements - \$228,500 (total project cost is \$565,000, of which \$150,000 is proposed for CPA funding and \$186,750 is from Recreation Fund Retained Earnings):** This request is the first of three phases for the reconditioning of fields at Lincoln Park necessitated by heavy use by the Lexington Public School athletic teams and physical education programs, youth leagues, adult leagues, and residents. This request for Phase I funding to replace the synthetic turf field at Lincoln Park #1 which has reached the end of its useful life after having been installed in 2003 as part of the Lincoln Park reconstruction project. Phase II to include the replacement of the synthetic turf and in-fill materials at Lincoln Park Field #2 is planned for FY2015. Phase III, the replacement of Field #3 is planned for FY2016.

**Fire Pumper Replacement - \$485,000 (General Fund Debt):** The current Engine 2, a 2010 Ferrara, has been plagued with mechanical issues. Its frequent breakdowns have had significant impacts on the management of the Fire Department fleet.

Town Counsel has begun to initiate actions against the dealer/manufacturer to turn back this Engine. Given the potential that this legal action may not be successful, and the need to have a dependable fleet, this request is for funding to replace Engine 2 with a similarly designed rescue pumper. Success in getting a refund from the manufacturer of the current Engine 2 before the 2013 annual town meeting will render this request unnecessary.

## **Public Facilities Projects**

**Extraordinary School Repair Projects - \$666,500 (\$354,500 free cash and \$312,000 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 (Free Cash):** 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.
- **Interior Painting Program - \$150,000 (Free Cash):** This is a multi-year project for a school building interior painting program with the intent of systematically repainting interior surfaces on a 7 to 10 year schedule. Elementary school interiors are occasionally painted through PTA planning of community volunteers. The Middle Schools and High School have not had interior painting done for many years. This painting program will enable DPF to plan for and implement annual summer painting projects that will improve maintenance and cleanliness of building interiors. Projects will be identified annually with input from school administrators.
- **School Window Treatments Extraordinary Repair - \$50,000 (Free Cash):** 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. Prior years' funding has been utilized at LHS and the middle schools.
- **Lexington Public Schools Print Shop Renovation - \$312,000 (General Fund Debt):** This request is for funding of improvements to the Lexington Public School's print shop. Several years ago, the print shop was relocated from the Lexington High School to the old Harrington School kitchen area in the basement of what is now the Central Office Building. Use of this space has revealed the need for significant renovations including improvements to ventilation, wiring, air conditioning, lighting and flooring. In addition, the need for the replacement of equipment has been identified to keep up with the demand for print shop services that serve the school departments as well as municipal operations.
- **School Human Resources Office Renovation - \$29,500 (Free Cash):** This project would redesign and renovate the existing Human Resources Office and the Office of the Assistant Superintendent for Human Resources. Work would include creating a confidential conference room and making changes to the layout to increase the efficient use and functionality of the office space.



**Public Facilities F350 Vehicle - \$80,000:** This request is to replace the second of two vehicles used by the Department of Public Facilities for maintaining grounds that are past their useful life. The new vehicle is anticipated to be a Ford F350 with plow, enclosed utility body, trailer tow package, lift gate and safety light package. It would provide snow plowing and hauling of large secondary equipment and materials, and could also be assigned to one of the skilled trades for facility repairs. A replacement for the first vehicle was approved in 2012 and the new vehicle is on order.

**Lexington High School Overcrowding, Phase 3 - \$362,000 (General Fund Debt):** The Lexington High School (LHS) is currently overcrowded; enrollment is projected to increase, and a major facility expansion or replacement is not planned within the next ten years to comprehensively address these conditions. This project is the third phase of multi-year construction projects of interim measures to improve space utilization at LHS and reduce overcrowding. Phase I, completed in the summer of 2011, consolidated Performing and Visual Arts Administration with program spaces on the second floor of the Main Building. Phase II, completed over the summer of 2012, added four additional classrooms by relocating some functions to the school administration building and converting underutilized space to classrooms and improving the efficiency of the LHS Administrative Offices. Phase III will continue to improve utilization of space. In addition, funding will be used to develop a plan for adding enough classrooms to accommodate projected enrollment increases over the next five years.

This plan will serve as the basis for Phase IV, a request for construction funding, preliminarily estimated at \$3,000,000, that is proposed for consideration at a Fall 2013 special town meeting to insure that new classrooms will be ready by the opening of school for the 2014-2015 academic year.

### **School Projects**

**System wide Technology Capital Request - \$1,213,000 (total project cost is \$281,031, of which 39,435 is proposed to be financed with Free Cash and \$445,565 from the tax levy):** This request is for technology equipment to support the District's Strategic Goal for enhancing the schools' capacity to utilize technology as an instructional and administrative tool. Funding is requested for:


- The replacement of the District's approximately 550 oldest computers with up-to-date technology workstations. Some funds will be allocated to provide middle and high school teachers with laptops as part of the District's four phase plan to equip all teachers at the secondary level with a laptop for their school use (\$540,000).
- The expansion of the one-to-one mobile technology initiative to a larger group of 200-300 students at the high school and middle schools. The initial pilot project in FY13, funded through an Lexington Education Foundation grant, provided a group of 50+ students with iPads equipped with appropriate multimedia textbook and other educational applications for their use at school and at home (\$120,000).
- The replacement of old shared printers throughout the district and to purchase additional printers and peripherals to support mobile technology in school buildings (\$20,000).
- The maintenance and updating of the schools' Local Area Network by replacing end of life switches, upgrading server storage capacity, providing additional backup and recovery hardware, and augmenting the number and distribution of wireless access points at the high school and middle schools. The District has a planned five-year network upgrade to provide increased (gigabit) service to key technology workstations from the current 10/100 MBps

throughput (\$160,000).

- The installation of a managed wireless network in Bridge and Bowman Elementary Schools, in coordination with the renovation of these two school buildings. Wireless was installed at Fiske as part of their new building project, at the High School in FY11, at Clarke and Diamond Middle Schools in FY12, and at Hastings and Harrington in FY13. Estabrook's wireless building network is included in the scope of the new building construction. Once the wireless network installation is completed in all schools, additional resources will be required to accommodate the use of portable mobile devices for students and teachers for textbooks and other uses (\$149,100).
- The installation of interactive projector/whiteboard units in 70 classrooms. This represents the second stage of a plan to have every Grade 3-12 classroom equipped with interactive projector/whiteboard units (SMART Technology) by FY15. Core teachers have been trained and will serve as coaches/mentors for others. In addition, all six of our instructional technology specialists that service our 9 schools have received formal certification as SMART trainers for the instructional uses of their interactive whiteboards (\$224,000).

**System-Wide School Classroom Furniture Capital Request - \$201,387 (total project cost is \$281,031, of which \$37,065 is proposed to be financed with Free Cash and \$42,579 with Balances from Prior Year Articles):** 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 workstations, office furniture, folding chairs/tables, conference room furniture, bookshelves, storage units and cabinets, kidney tables, library furniture, staff room mailboxes, carts, corkboard and partitions.

## FY2014 RECOMMENDED PROJECTS - WATER FUND DEBT (Table II)


 <b>Town of Lexington - FY 2014 Budget</b> <b>FY 2014 Manager's Recommended Budget: Capital Projects</b>										
<b>TABLE II: FY2014 RECOMMENDED PROJECTS - WATER DEBT</b>										
	PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	ESTIMATED INT. RATE	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
1	Water Distribution System Improvements (\$900,000)	\$ 200,000	10	4.0%		\$ 4,000	\$ 28,000	\$ 27,200	\$ 26,400	\$ 25,600
2	DPW Equipment Replacement (\$640,000)	\$ 145,500	5	4.0%		\$ 2,910	\$ 34,920	\$ 33,756	\$ 32,592	\$ 31,428
	<b>TOTAL</b>	<b>\$ 345,500</b>				<b>\$ 6,910</b>	<b>\$ 62,920</b>	<b>\$ 60,956</b>	<b>\$ 58,992</b>	<b>\$ 57,028</b>
	<b>AUTHORIZED WATER DEBT SERVICE</b>				<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
<b>A</b>	Subtotal: Authorized and Issued Water Debt Service					\$ 1,024,685	\$ 855,563	\$ 788,526	\$ 681,862	\$ 654,243
<b>B</b>	Subtotal - Estimated Debt Service - Approved and Unissued Water Debt Service (short and long-term debt)					\$ 226,060	\$ 360,004	\$ 349,510	\$ 339,015	\$ 328,520
<b>C</b>	<b>Summary: Debt Service on Authorized Debt</b>					<b>\$ 1,250,745</b>	<b>\$ 1,215,567</b>	<b>\$ 1,138,036</b>	<b>\$ 1,020,876</b>	<b>\$ 982,763</b>
<b>D</b>	Subtotal: Projected Debt Service on Proposed Capital Projects					\$ 6,910	\$ 62,920	\$ 60,956	\$ 58,992	\$ 57,028
<b>E</b>	Subtotal - Other Debt-related costs					\$ 3,000	\$ 3,105	\$ 3,214	\$ 3,326	\$ 3,443
<b>F</b>	<b>TOTAL PROJECTED WATER DEBT SERVICE</b>				<b>\$ 1,299,091</b>	<b>\$ 1,260,555</b>	<b>\$ 1,281,592</b>	<b>\$ 1,202,206</b>	<b>\$ 1,083,195</b>	<b>\$ 1,043,233</b>

**Water Distribution System Improvements - \$900,000 (\$200,00 water debt and \$700,000 water retained earnings):** 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 and includes funding for design/engineering and construction. 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

include Massachusetts Avenue from the Arlington Town Line to Oak Street. Part of these project costs may be eligible for financing through an MWRA grant/loan program.

**DPW Equipment Replacement - \$145,500 (total equipment replacement cost is \$640,000, of which \$349,000 is proposed to be financed from General Fund Debt and \$145,500 from each of Water Debt and Wastewater Fund Debt):** *see detailed description in section I - General Fund Debt.*

## FY2014 RECOMMENDED PROJECTS - WASTEWATER FUND DEBT (Table III)


 <b>Town of Lexington - FY 2014 Budget</b> <b>Table III: FY 2014 Manager's Recommended Budget: Capital Projects</b>										
<b>TABLE III: FY2014 RECOMMENDED PROJECTS - WASTEWATER DEBT</b>										
	PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	ESTIMATED INT. RATE	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
1	Sanitary Sewer System Investigation and Improvements (\$1,200,000)	\$1,000,000	10	4.0%		\$ 20,000	\$ 140,000	\$ 136,000	\$ 132,000	\$ 128,000
2	Pump Station Upgrades	\$ 100,000	10	4.0%		\$ 2,000	\$ 14,000	\$ 13,600	\$ 13,200	\$ 12,800
3	DPW Equipment Replacement (\$640,000)	145,500	5	4.0%		\$ 2,910	\$ 34,920	\$ 33,756	\$ 32,592	\$ 31,428
	<b>TOTAL</b>	<b>1,245,500</b>				<b>\$ 24,910</b>	<b>\$ 188,920</b>	<b>\$ 183,356</b>	<b>\$ 177,792</b>	<b>\$ 172,228</b>
	AUTHORIZED SEWER DEBT SERV.				FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
A	Subtotal: Authorized and Issued Sewer Debt Service					\$ 793,700	\$ 753,309	\$ 471,019	\$ 329,904	\$ 302,843
B	Subtotal - Estimated Debt Service - Approved and Unissued Sewer Debt Service (short and long-term debt)					\$ 303,063	\$ 376,679	\$ 412,181	\$ 399,807	\$ 387,432
C	Summary: Debt Service on Authorized Debt					\$ 1,096,762	\$ 1,129,988	\$ 883,200	\$ 729,711	\$ 687,432
D	Subtotal: Projected Debt Service on Proposed Capital Projects					\$ 24,910	\$ 188,920	\$ 183,356	\$ 177,792	\$ 172,228
E	Subtotal - Other Debt-related costs					\$ 10,000	\$ 10,350	\$ 10,712	\$ 11,087	\$ 11,475
F	<b>TOTAL PROJECTED SEWER DEBT SERVICE</b>				<b>\$ 956,855</b>	<b>\$ 1,131,672</b>	<b>\$ 1,329,268</b>	<b>\$ 1,077,269</b>	<b>\$ 918,590</b>	<b>\$ 871,135</b>

**Sanitary Sewer System Investigation and Improvements - \$1,200,000 (\$1,000,000 wastewater debt and \$200,000 wastewater retained earnings):** 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 storm water 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 Bloomfield Street area, Waltham Street / Concord Ave area, and Adams Street area.

**DPW Equipment Replacement - \$145,500** (total equipment replacement cost is \$640,000, of which \$349,000 is proposed to be financed from General Fund Debt and \$145,500 from each of Water Debt and Wastewater Fund Debt): *see detailed description in section I - General Fund Debt financed projects.*


**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 replacement of the controls and the addition of a generator at the Worthen Rd. pumping station.

#### **FY2014 RECOMMENDED PROJECTS – RECREATION FUND DEBT (Table IV)**

 <b>Town of Lexington - FY 2014 Budget</b> <b>FY 2014 Manager's Recommended Budget: Capital Projects</b>											
<b>TABLE IV: FY2014 RECOMMENDED PROJECTS - RECREATION DEBT</b>											
		<b>PROJECT</b>	<b>AMOUNT FINANCED</b>	<b>DEBT SERV. YEARS</b>	<b>ESTIMATED INT. RATE</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
		None Proposed	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
		<b>AUTHORIZED REVENUE SUPPORTED DEBT SERV.</b>				<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
<b>A</b>	Subtotal	Approved and Issued Revenue Supported Debt Service					\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>B</b>	Subtotal	Approved and Unissued Revenue Supported Debt Service					\$ -	\$ -	\$ -	\$ -	\$ -
<b>C</b>	Summary	Approved Revenue Supported Debt Service					\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>D</b>	Subtotal	Projected Debt Service on Proposed Capital Projects					\$ -	\$ -	\$ -	\$ -	\$ -
<b>E</b>		Other Debt-related costs					\$ -	\$ -	\$ -	\$ -	\$ -
<b>F</b>	<b>TOTAL PROJECTED DEBT SERVICE</b>					<b>\$ 130,600</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

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


## FY2014 RECOMMENDED PROJECTS – FUNDING THROUGH PROPOSITION 2 ½ DEBT EXCLUSION (Table V)

 <b>Town of Lexington - FY 2014 Budget</b> <b>FY 2014 Manager's Recommended Budget: Capital Projects</b>										
<b>TABLE V: FY2014 RECOMMENDED PROJECTS - FUNDING THROUGH PROPOSITION 2 1/2 DEBT EXCLUSION</b>										
	PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	ESTIMATED INT. RATE	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
1	None Proposed	\$ -	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -
2		\$ -	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -
	PROJ. NEW EXCLUDED DEBT SERVICE	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
	APPROVED AND PROPOSED EXCLUDED DEBT SERVICE				FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Subtotal	Approved and Issued Excluded Supported Debt Service					4,253,974	4,104,493	3,964,029	3,451,455	3,311,527
Subtotal	Approved and Unissued Excluded Debt Service					4,050,000	4,336,711	4,238,340	4,139,969	4,041,597
TOTAL	Approved Excluded Debt Service					8,303,974	8,441,205	8,202,369	7,591,424	7,353,125
Subtotal	Proposed Excluded Debt Service					\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	APPROVED AND PROPOSED EXCLUDED DEBT SERVICE <sup>1</sup>				6,199,081	8,303,974	8,441,205	8,202,369	7,591,424	7,353,125

<sup>1</sup> TOTAL APPROVED AND EXCLUDED DEBT SERVICE does not include any mitigation of taxpayer impact through the appropriation of funds from the Capital Projects/Debt Service Reserve/Building Renewal Stabilization Fund to reduce debt service.


No recommendations are being made for debt financing of debt excluded projects.

## FY2014 RECOMMENDED PROJECTS – COMPOST REVOLVING FUND CAPITAL (Table VI)

 <b>Town of Lexington - FY 2014 Budget</b> <b>FY 2014 Manager's Recommended Budget: Capital Projects</b>										
<b>TABLE VI: FY2014 RECOMMENDED PROJECTS - COMPOST REVOLVING FUND DEBT</b>										
	PROJECT	AMOUNT FINANCED	DEBT SERV. YEARS	ESTIMATED INT. RATE	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
	None Proposed	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
	AUTHORIZED REVENUE SUPPORTED DEBT SERV.				FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
A	Subtotal Approved and Issued Revenue Supported Debt Service					\$ 42,571	\$ -	\$ -	\$ -	\$ -
B	Subtotal Approved and Unissued Revenue Supported Debt Service					\$ 37,917	\$ 50,960	\$ 49,400	\$ 47,840	\$ 46,280
C	Summary Approved Revenue Supported Debt Service					\$ 80,488	\$ 50,960	\$ 49,400	\$ 47,840	\$ 46,280
D	Subtotal Projected Debt Service on Proposed Capital Projects					\$ -	\$ -	\$ -	\$ -	\$ -
E	Other Debt-related costs					\$ -	\$ -	\$ -	\$ -	\$ -
F	TOTAL PROJECTED DEBT SERVICE				\$ 44,658	\$ 80,488	\$ 50,960	\$ 49,400	\$ 47,840	\$ 46,280

No recommendations are being made for debt financing of Compost Revolving Fund projects.

## FY2014 RECOMMENDED PROJECTS – CASH CAPITAL (Table VII)

 <b>Town of Lexington - FY 2014 Budget</b> <b>FY 2014 Manager's Recommended Budget: Capital Projects</b>										
<b>TABLE VII: FY2014 RECOMMENDED FUNDING FROM REVENUES (Cash by Source)</b>										
	PROJECT	Free Cash	Tax Levy	Balances from Prior Yr. Articles	Water Retained Earnings	Sewer Retained Earnings	Recreation Retained Earnings	CPA <sup>1</sup>	Other Funding <sup>2</sup>	TOTAL COST
<b>SCHOOL PROJECTS</b>										
1	Systemwide School Classroom Furniture Capital Request (\$281,031)	\$ 37,065		\$ 42,579						\$ 79,644
2	Time Clock/Time Reporting System	\$ 30,000								\$ 30,000
3	Systemwide Technology Capital Request (\$1,213,000)	\$ 39,435	\$ 445,565							\$ 485,000
	<b>SUBTOTAL</b>	<b>\$ 106,500</b>	<b>\$ 445,565</b>	<b>\$ 42,579</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 594,644</b>
<b>FACILITIES</b>										
1	Municipal Building Envelope and Systems		\$ 173,954							\$ 173,954
2	Muzzey Senior Center Upgrade Phase 3							\$ 526,818		\$ 526,818
3	Cary Memorial Building Upgrades							\$ 550,000		\$ 550,000
4	School Building Flooring Program	\$ 125,000								\$ 125,000
5	Interior Painting Program	\$ 150,000								\$ 150,000
6	School Window Treatments Extraordinary Repair	\$ 50,000								\$ 50,000
7	School Paving Program	\$ 150,000								\$ 150,000
8	Public Facilities Bid Documents	\$ 75,000								\$ 75,000
9	School Security Standardization	\$ 370,000								\$ 370,000
10	Installed Wall Units - Air Conditioner	\$ 56,000								\$ 56,000
11	School Building Envelope and Systems Program	\$ 235,000								\$ 235,000
12	New Clarke Middle School Bus Loop	\$ 35,000								\$ 35,000
13	Human Resources Office Renovation	\$ 29,500								\$ 29,500
14	Hastings Kitchen Renovation	\$ 90,000								\$ 90,000
	<b>SUBTOTAL</b>	<b>\$ 1,365,500</b>	<b>\$ 173,954</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,076,818</b>	<b>\$ -</b>	<b>\$ 2,616,272</b>
<b>MUNICIPAL PROJECTS</b>										
1	Cary Memorial Library RFID Conversion Project	\$ 124,000								\$ 124,000
2	Head End Equipment Replacement - phase IV	\$ 60,000								\$ 60,000
3	MIS Technology Improvement Program-Phase II		\$ 160,000							\$ 160,000
4	Network Redundancy and Improvement plan	\$ 36,000								\$ 36,000
5	Replace Town Wide Phone Systems-Phase II		\$ 146,000							\$ 146,000
6	Town Wide Electronic Document Management System-Phase III	\$ 60,000								\$ 60,000
7	Street Improvements		\$ 1,890,074						\$ 924,164	\$ 2,814,238
8	CPA Conservation Restriction Enforcement Funds							\$ 25,000		\$ 25,000
9	Lexington Center Pocket Park Design and Ancillary Costs (Phase I of II)							\$ 21,500		\$ 21,500
10	Hastings Park Gazebo Rehabilitation Design		\$ 15,000							\$ 15,000
11	Sanitary Sewer System Investigation and Improvements (\$1,200,000)					\$ 200,000				\$ 200,000
12	Water Distribution System Improvements (\$900,000)				\$ 700,000					\$ 700,000
13	Town Wide Culvert Replacement		\$ 390,000							\$ 390,000
14	Storm Drainage Improvements and NPDES Compliance (\$340,000)		\$ 155,155							\$ 155,155
15	Hastings Park Irrigation	\$ 73,000								\$ 73,000
16	Hydrant Replacement Program	\$ 50,000			\$ 50,000					\$ 100,000
17	Town-wide Signalization Improvements	\$ 125,000								\$ 125,000
18	Concord Avenue Sidewalks (\$3,000,000)								\$ 96,000	\$ 96,000
19	Park Improvements, Synthetic Turf Replacement (\$565,000)						\$ 186,750	\$ 150,000		\$ 336,750
20	Park and Playground Improvements							\$ 147,500		\$ 147,500
21	Park Improvements - Athletic Fields							\$ 65,000		\$ 65,000
22	Pine Meadows Improvements						\$ 75,000			\$ 75,000
23	Archives & Records Management/Records Conservation & Preservation							\$ 20,000		\$ 20,000
24	33 Marret Road Purchase							TBD		\$ -
25	Merriam Hill Renovation							\$ 3,000		\$ 3,000
26	Moon Hill National Register Nomination							\$ 6,000		\$ 6,000
	<b>SUBTOTAL</b>	<b>\$ 528,000</b>	<b>\$ 2,756,229</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 200,000</b>	<b>\$ 261,750</b>	<b>\$ 438,000</b>	<b>\$ 1,020,164</b>	<b>\$ 5,954,143</b>
<b>OTHER CPA FUNDED PROJECTS</b>										
1	LexHAB Set-Aside for Housing Acquisition							\$ 450,000		\$ 450,000
2	Buckman Tavern Restoration and Renovation							\$ 650,000		\$ 650,000
3	Greeley Village Front Door Replacement							\$ 172,734		\$ 172,734
4	ACROSS Lexington Pedestrian and Bicycle Route		875					\$ 5,000		\$ 5,875
	<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,277,734</b>	<b>\$ -</b>	<b>\$ 1,278,609</b>
	<b>TOTAL</b>	<b>\$ 2,000,000</b>	<b>\$ 3,376,623</b>	<b>\$ 42,579</b>	<b>\$ 750,000</b>	<b>\$ 200,000</b>	<b>\$ 261,750</b>	<b>\$ 2,792,552</b>	<b>\$ 1,020,164</b>	<b>\$ 10,443,668</b>
<sup>1</sup> CPA totals do not include proposed FY2014 administrative budget of \$150,000 or any FY2014 debt service payment for the Wright Farm property. <sup>2</sup> Proposed funding for the annual street resurfacing program is comprised of \$1,890,074 of tax levy dollars of which \$593,990 derives from a 2001 operating budget override, and an anticipated distribution of \$924,164 of Chapter 90 funds. Over and above the \$593,990 in tax levy dollars from the 2001 override, an additional amount is recommended and are based on the following: the continued funding of \$281,234 of tax levy support that was initiated in FY12 and maintained in FY13; the continued funding of \$164,850 of tax levy support that was initiated in FY13; and the continued funding from FY13 health insurance savings and the proposed use of \$450,000 of FY14 health insurance savings. <sup>3</sup> Concord Avenue Sidewalks source of Other Funding is the Traffic Mitigation Stabilization Fund.										



## **School Projects**

**System wide School Classroom Furniture Capital Request - \$79,644 (\$37,065 Free Cash and \$42,579 Balances from Prior Year Articles; the remaining \$201,387 of the \$281,031 total project cost is proposed to be financed with General Fund Debt):** *see detailed description in section I - General Fund Debt financed projects.*

**Time Clock/Time Reporting System - \$30,000 (Free Cash):** This request is for additional funding for implementing a time clock system for the School Department that was authorized in the FY2011 Capital Budget. During implementation planning, it was discovered that the original estimate provided was \$30,000 under what is required because it did not include one building and a management/supervisor interface for the first year. Approval of this supplemental increase will allow the School Department to continue implementation planning and complete this project.

**System wide Technology Capital Request - \$1,213,000 (\$39,435 from Free Cash, \$445,565 from the tax levy and \$728,000 from General Fund Debt):** *see detailed description in section I - General Fund Debt financed projects.*

## **Department of Public Facilities Projects**

**Municipal Building Envelope and Systems - \$173,954 (Tax Levy):** This ongoing capital request, originally approved for funding in the 2006 operating budget override, 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 FY2014 include extraordinary repairs in the Lexington Police Headquarters including ceiling system replacements, interior painting, minor construction for improved space utilization, and implementation of access controls for improved LPD internal controls.

**Muzzey Senior Center Upgrade Phase III - \$526,818 (CPA):** A feasibility study of the safety, accessibility, and energy efficiency issues at the Senior Center, located in the Muzzey Condominium Building at 1475 Massachusetts Ave. (Phase I of this program, funded at the 2010 Annual Town Meeting, recommended \$1,040,444 in improvements.) The 2012 Annual Town Meeting funded Phase II to implement lighting improvements, install a two stop limited access, limited use (LULA)elevator between the two floors of the Senior Center, and also to construct a new code compliant communicating stair between the same two floors. These improvements have been put on holding pending the Town's evaluation of an alternate location for the Senior Center. This Phase III request is proposed for funding in FY 2014, should the Town decide to continue to operate the Senior Center out of the Muzzey Condominium location. Phase III includes installing a new energy-efficient HVAC system, correcting code violations of the current Massachusetts Access Board (MAAB) Standards that limit access by persons with disabilities or mobility impairments, and reconfiguring program space to better meet the needs of the public and clients of the Human Services Department.

**Cary Memorial Building Upgrades - \$550,000 (CPA):** The Cary Memorial Building is a significant and historical building in Lexington. Since its dedication in 1928, it has hosted a range of community events including Town Meeting, Town Elections, Cary Lecture Series and many performances.

An authorization of \$60,000 in Community Preservation funds was approved at the 2010 Annual Town Meeting to perform a comprehensive review of the building systems, building and life safety codes, and theatrical and functional capabilities. This Building Evaluation concluded that though the building is well maintained, improvements are needed in several areas: accessibility, support spaces, structural, electrical, mechanical, plumbing, stage, and acoustical and audio visual improvements. The Ad Hoc Cary Memorial Building Program Committee (AHCMBPC) has reviewed the recommended scope of work, and eliminated or refined some elements to produce the desired benefit. The AHCMBPC anticipates issuing a final report to the Board of Selectmen in January 2013.

This request is for funds to produce design development and construction documents for a renovation project with a current estimated cost of \$8,537,000.

**Extraordinary School Repair Projects - \$610,000 - \$666,500 (\$354,500 free cash and \$312,000 from general fund debt):** *See detailed description under general fund debt financed projects.*

**School Paving Program - \$150,000 (Free Cash):** 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 five years paving improvements have been implemented at Estabrook, Bridge, Bowman, Hastings, Diamond, and Central Administration buildings. The FY14 request is to add additional parking at Fiske Elementary School required due to additional programs being located at the school. In addition, improvements will be made to various school buildings to remove access barriers identified in the ADA Survey completed in 2011. The Department of Public Facilities and the Department of Public Works Engineering partner on these projects to utilize the DPW paving bids.

**Public Facilities Bid Documents - \$75,000 (Free Cash):** This request is for funds for year 2 of a multi-year program 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.

**School Security Standardization - \$370,000 (Free Cash):** This request is for funds to standardize the elementary and middle schools for access control and video security. The Harrington, Fiske, Clarke, LHS and new Estabrook schools have each received access control and video security systems through previous debt exclusion and grant funding opportunities. This project will add access control and video security to the remaining schools and the Central Administration building so that all school buildings have comparable access control and video security. This project will improve school safety and allow for consistent implementation of procedures.



**Installed Wall Units – Air Conditioner - \$56,000 (Free Cash):** This request is for installation of four air conditioning wall units in the Central Administration lower level professional development/conference rooms. Regular use of these rooms is rapidly increasing and the current window units are inadequate for cooling the rooms in a comfortable, consistent, and noiseless fashion. The on-going issue of turning the window units on and off during professional development sessions and meetings in order to reduce the noise level is not conducive to the best learning environment for staff and it is highly distracting as the air quality in the rooms is not constant.

**School Building Envelope and Systems Program - \$235,000 (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 2014 priorities may include modifying educational spaces as required in school buildings to accommodate enrollment changes, concrete repairs to the Diamond loading dock area, and evaluation of the school clock, PA, and time systems. Engineering design and preparation of bid documents are included in the request for funding.

**Clarke Middle School Bus Loop - \$35,000 (Free Cash):** This funding request is for a study of bus loop construction on the Stedman Road side and to identify solutions to address the long term need to separate car and bus traffic at the Clarke Middle School. There are heavy traffic tie ups in the Clarke Middle School parking lot during the morning and afternoon arrival and dismissal times, causing frustration for parents, students, staff and bus drivers. There is also a need to create a better entrance and exit coming and going to and from the Clarke Middle School during the school day.

**Hastings Kitchen Renovation - \$90,000 (Free Cash):** This request is to fund necessary upgrades to the kitchen at the Hastings School, which is not well designed for the food preparation and serving requirements of an elementary school. This project would utilize the existing space while reconfiguring the needed items to improve the flow and include removing the serving line from inside the kitchen area. In response to the growth of interest in composting and recycling, space reconfiguration will promote setup of an organized waste stream.

## **Municipal Projects**

**Cary Memorial Library RFID Conversion Project - \$124,000 (Free Cash):** This request for funding, issued pursuant to, a 2011 study that focused on the handling of library materials, is for the conversion of Cary Memorial Library's materials and equipment to a Radio Frequency ID (RFID) system. Over the past several years, RFID has become the industry standard for libraries and more than 10 libraries in the Minuteman Network (including Brookline, Wellesley, Sudbury, and Concord) either have RFID or have conversion projects proposed or underway. RFID library systems offer workflow enhancements that benefit the public as well as the staff. The technology speeds check-in by about 50% and check-out by about 25% affording more time for staff to better manage the consistently high volume of materials (over 824,000 physical items in FY12 – double the amount of items circulated in 2004 when the renovated building opened) and more speedily get items back onto shelves and available to the public. RFID will also allow staff to inventory collections and be sure that items are shelved in their appropriate locations by scanning shelves with a hand-held reader. (RFID tags last longer than barcodes, and RFID equipment, once installed, is replaced or updated with the same frequency and cost associated with the current barcode system.)

**Head End Equipment Replacement, Phase IV - \$60,000 (Free Cash):** This request is for funding of a multi-year program that continues replacement of the equipment in the head end of the Wide Area Network that provides digital connections among all Town/School buildings. Specifically, this request is for replacement of the e-mail spam filtering device which no longer serves the Town effectively due to limited features and function.

**MIS Technology Improvement, Phase II - \$160,000 (Tax Levy):** This request is for funding of a multi-year program and is the second phase of a hardware virtualization program aimed at technical consolidation and energy savings. FY2014 funding will continue the highly successful purchase and installation of SAN (storage area network) and blade server technology which provides a more agile and economic approach to server maintenance and management. Phase II will expand SAN storage capacity and will also fund the purchase of a second set of virtualization blade servers that will be located in the 201 Bedford Street server room. In addition to hardware, necessary software (VMWare, Microsoft licenses and Backup clients) and another backup unit to handle the additional storage volume will be purchased.

**Network Redundancy and Improvement Plan - \$36,000 (Free Cash):** This request is for funding of a multi-year program to improve the resiliency of the town wide fiber network and provide better networked services. FY14 funding is requested to provide wireless to select municipal buildings (Town Hall, Police Dept. and the Public Services Building.). The cost includes the purchase and installation of the access points, security reprogramming of the network, and the addition of a couple of network drops. Capital requests are anticipated in future years to improve resiliency by adding redundant network paths to critical Town buildings via new fiber runs and a wireless link.

**Replace Town-wide Phone System, Phase II - \$146,000 (Tax Levy):** A needs assessment study completed in July of 2011 for the replacement of municipal and school phone systems recommended a phased installation of voice over internet protocol (VoIP) systems based on the age and condition of the existing telephone systems and their estimated end-of-life (EOL). Pricing for all phases is currently being procured (Phase I installation was funded at the 2012 annual town meeting). Installation is planned to continue over the next few years

with the ultimate goal of creating a unified system across all buildings.

This request for funding, jointly submitted by the Management Information Systems Department, the School Department and the Public Facilities Department, is for Phase II to replace telephone systems that support the School Administration Building, Fire Headquarters, the East Lexington Fire Station, and the Human Services Department. VoIP technology is expected to provide cost savings with regard to phone line costs, maintenance and service issues. VoIP will also offer benefits such as caller ID, system redundancy, paperless faxing, simplified personnel moves and call transfers between buildings, features that are currently not available with the older PBX systems which are found in most municipal and school buildings.

The proposed systems will integrate with the existing VoIP system at the Public Services Building and utilize the existing Town wide fiber network.

**Town-wide Electronic Document Management System, Phase III - \$60,000 (Free Cash):** This funding request for Phase III of the Town Wide Document Management System Capital Plan is being submitted on behalf of municipal and school departments. This FY2014 request includes additional scanning in the continued effort to populate the document management system and to create the baseline database. It also includes funds for some custom programming and additional training. This is expected to be the final phase of the capital portion of the project to establish a coordinated enterprise system to meet needs of both municipal and school departments and provide platform for seamless communication and shared work flow systems. This enterprise-wide electronic document management system provides a searchable data base of town and school documents, helps the Town reduce the costs of paper, printer and toner for paper records, and reduces the demand for physical records storage space and equipment.

**Street Improvements - \$2,814,238 (\$1,890,074 Tax Levy and \$924,164 Chapter 90 State Aid):** This request for the annual street resurfacing program. Funds will be used for design, inspections, engineering, repair, reconstruction, and resurfacing. The components of funding are shown in the following table.

2001 Override Inflated by 2.5%/year	\$ 593,990
Maintenance Unallocated Municipal Revenue from FY12 Revenue Allocation Model	\$ 281,234
Maintenance of Unallocated Municipal Revenue from FY13 Revenue Allocation Model	\$ 164,850
Health Insurance Savings	\$ 850,000
Chapter 90 Aid	\$ 924,164
Total	\$ 2,814,238

**CPA Conservation Restriction Enforcement Funds - \$25,000 (CPA):** This request is for funding of a restricted account to cover the costs to be incurred by the Citizens for Lexington Conservation, or other nonprofit organization mutually agreeable to the Town and State, to hold, monitor, and enforce the conservation restrictions on open space parcels, including Hartwell Ave, Cedar Street, Leary, Cotton Farm, Wright Farm, and Busa Farm, acquired with Community Preservation Funds. Such funding is permissible under the provisions of the Community Preservation Act which states that any interest in real property acquired with CPA funds must be bound by a permanent conservation restriction limiting the use of the property to the purpose for which it was acquired. Further, the town is ineligible to hold a restriction on

land it owns. Consequently, the restrictions must be administered by a non-municipal organization.

**Lexington Center Pocket Park Design and Ancillary Costs (Phase I of II) - \$21,500 (CPA):** This is a multi-phase project to convert an underutilized pedestrian alley into a small, linear public park. Phase I funding is requested to develop a cohesive design intended to transform the current space into an attractive tiny park that enhances the historic charm of Lexington Center and offers a new, welcoming place for people to socialize. Phase I funding also covers the necessary legal fees to formalize agreements with existing land owners. The alley is currently on private property; however, the associated property owners have been consulted about the proposal and are amenable to creating a park easement. Phase II request would be for construction funding.

The location for the Pocket Park is the 1,200 square feet Grain Mill Alley, also known as the "Bank of America" alley between 1761 and 1775 Mass Ave. The alley is currently paved with asphalt and offers a utilitarian connection to the buildings that front on Mass. Ave.

The closure of Grain Mill Alley to vehicle traffic in June 2012 provided an opportunity to enhance the pedestrian and bicycle infrastructure in the Center. The Pocket Park would improve the safety for pedestrians and cyclists via a park connection between Mass Ave. and the bikeway, and activate an underutilized area to create open space in the built-out Lexington Center.

If this Pocket Park is successful, it is likely that a second Pocket Park will be developed in the future between Citizen's Bank and Michelson's Shoes (1776 and 1780 Mass. Ave).

**Hastings Park Gazebo Rehabilitation Design - \$15,000 (Tax Levy):** The Hastings Park Gazebo has been deteriorating over the past few years. The funding will allow the Town to identify areas of improvement, design the necessary repairs and bring the Gazebo into ADA compliance. The Gazebo is used by numerous community groups and citizens for concerts, weddings and other functions.

**Sanitary Sewer System Investigation and Improvements - \$1,200,000 (\$1,000,000 wastewater debt and \$200,000 wastewater retained earnings):** *see detailed description in section III – Wastewater Fund Debt financed projects.*

**Water Distribution System Improvements - \$900,000 (\$200,00 water debt and \$700,000 water retained earnings):** *see detailed description in section II – Wastewater Fund Debt financed projects.*

**Town-wide Culvert Replacement – \$390,000 (Tax Levy):** Watershed management plans conducted by the Town and ongoing culvert inspections have revealed that many of the older culverts in town are near or at failure. Replacing these culverts will allow for proper storm water flow through the culverts and will minimize the impact to residents through unexpected road closures and possible flooding. FY14 funds are requested for the replacement of the Concord Avenue culvert near the Belmont Town line. Future designs and replacement locations include but are not limited to the following areas identified in the Charles and Shawsheen River watershed management plans: Revere Street at North Lexington Brook, Valleyfield and Waltham Street at the Clematis Brook, and Concord Ave at Hardys Brook.

**Storm Drainage Improvements and NPDES Compliance - \$155,155 (total project cost is \$340,000, of which \$184,845 is proposed to be financed from General Fund Debt):** *see detailed description in section I - General Fund Debt financed projects.*

**Hastings Park Irrigation - \$73,000 (Free Cash):** This request for funding is for the installation of an automated in-ground irrigation system at Hastings Park, at Mass Ave and Worthen Road. This site is heavily used for concerts, public events, resident activities and weddings. As of 2012 the Lions Club Carnival was moved to Hastings Park. The current lawn is difficult to maintain due to the lack of irrigation. The resulting weaker turf, with worn out areas and brown outs, is not able to stand up to the excessive use. Use of irrigation will ensure a healthier lawn before an event and will also help with recuperation of the turf after an event.

**Hydrant Replacement Program - \$100,000 (\$50,000 Free Cash and \$50,000 Water Retained Earnings):** 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 National Fire Protection Association 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. \$100,000 will fund approximately 40 replacements.

**Town-wide Signalization Improvements - \$125,000 (Free Cash):** This request is for funds to update traffic and pedestrian signals identified through a signal inventory and compliance study that was funded at the 2011 annual town meeting that included assessments of ADA compliance, condition, signal timing, delays, and a prioritization of the signals needing attention. It is anticipated that improvements at Hartwell Ave and the Bikeway and possibly the Concord Ave / Waltham Street intersection will be performed with these funds.

**Concord Avenue Sidewalks - \$2,904,000: (total project cost is \$3,000,000 of which \$96,000 is proposed to be financed from the Traffic Mitigation Stabilization Fund):** *see detailed description in section I – General Fund Debt financed projects.*

**Lincoln Park Field Improvements - \$336,750 (\$150,000 CPA and \$186,750 Recreation Fund Retained Earnings; the remaining \$228,500 of the \$565,000 total turf replacement cost is proposed to be financed from General Fund Debt):** *see detailed description in section I - General Fund Debt financed projects.*

**Park and Playground Improvements - \$147,500 (CPA):** This is a request for funding of a multi-year program to renovate playground equipment and playground surfaces 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 FY2014 request has two components. The first, at a cost of \$70,000, is to rehabilitate the rubber playground safety surface at Lincoln Park located on Lincoln Street. The playground surface has reached its useful life and is breaking down due to heavy use throughout the year and constant exposure to the sun. Continuing deterioration will lead to increased potential safety hazards from falls on an inadequate safety surface. This project will entail the striping of the entire top layer of surfacing, which was installed in 2003, and installing a new 1/2" rubber safety surface.



The second component of the FY14 request is to purchase and install equipment for the Skate Park at the Center Playfields on Worthen Road, at a cost of \$77,500. Rehabilitation will include replacing a mini half pipe and a launch box that are becoming unsafe due to extensive use.

**Park Improvements – Athletic Fields - \$65,000 (CPA):** 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 improvements are critical to maintaining quality facilities. This is a request for funding of a multi-year project of improvements to town athletic fields. The FY2014 request is to renovate the baseball field at Sutherland Park including the installation of a new backstop, player benches and trash receptacles. The infield of the baseball field will be reconstructed adding proper drainage and thereby providing a safer playing surface.

**Pine Meadows Improvements - \$75,000 (Recreation Fund Retained Earnings):** The Pine Meadows Golf Course is a valuable open space and recreational resource area for the Town of Lexington that is used year-round by residents to play golf, cross-country ski, sled and walk. This request is for funds to dredge the lower irrigation pond at the Pine Meadows Golf Course. The lower irrigation pond has not been dredged in over 15 years and is losing holding capacity due to the buildup of sediments. The silt is contaminating the inlet line to the irrigation system, which is a key component in keeping the golf course turf alive. A 2006 engineering study made recommendations to improve drainage and storm water flow conditions and the effectiveness of associated holding ponds that are at or adjacent to Pine Meadows. Phase I of the work was approved in 2009 and completed in April of 2012. It included restoration of the Upper Control Pond Dam and the access path between the upper pond and Kiln Brook, creation of an overflow system, and reconstruction of the existing pipe near the spillway.

**Archives & Records Management/Records Conservation & Preservation - \$20,000 (CPA):** The 2012 annual town meeting funded the fifth year of a program for the conservation & preservation of historic municipal documents. This FY14 request begins the transition from the 5-year CPA funded preservation program addressing the major backlog of conservation and preservation needs to an anticipated annual request in each of the next 3 years for the treatment, digitization and microfilming of mid 20<sup>th</sup> century historic records. FY2014 request places emphasis on microfilming of bulky permanent records requiring permanent retention including the Board of Assessor Minutes, Fire Records, General Register of Voters, and Register of Birth and Marriages.

**Land Acquisition – 33 Marrett Road - \$TBD:** The Scottish Rite property at 33 Marrett Road is currently being evaluated for its suitability for municipal purposes. Depending on a number of factors, a significant portion of the acquisition cost of the property could be eligible for financing with CPA funds. If a purchase price can be agreed upon, Town Meeting will be asked to approve the purchase at the Special Town Meeting on March 18th.

**Merriam Hill Renovation - \$3,000 (CPA):** This request was prompted by the recent demolition of a house thought to have historical significance but not included in the Lexington Historical Commission's Comprehensive Cultural Resources Inventory. The area known as Merriam Hill includes many properties of historic, architectural, and cultural significance, and the neighborhood continues to benefit the entire Town via property values and attractiveness as a historic place to visit. Requested funding would be used for the following. (1) the identification of any qualifying homes of the 469 properties on Merriam Hill that are not

currently included in the Lexington Historical Commission's Comprehensive Cultural Resources Inventory, (2) the research and documentation of their historical and/or architectural significance, and (3) recommendations to the Historical Commission that identified qualifying homes be included in the Inventory. Funds would be used for professional historical and/or architectural research of approximately 15 houses that could be subsequently listed on the Inventory.

**Moon Hill National Register Nomination - \$6,000 (CPA):** This project is to prepare a nomination form for the Six Moon Hill Historic District to be included in the Mid-Century Modern Houses of Lexington, MA Multiple Property Submission to the National Register of Historic Places (NRHP). Lexington is exceptional among Boston suburbs for the number and variety of its modern residential subdivisions, including multiple examples of the pioneering model defined as "post World War II Progressive Modern Residential." Six Moon Hill includes 29 architect-designed but modest houses built between 1947 and 1957 in a planned community that illustrates the idealistic social ethos of the time. Comprehensive recognition for these Modernist neighborhoods will promote a preservation ethic to counter the intense market pressure for real estate development and demolition. One of these neighborhoods, Peacock Farm, has been documented and the Six Moon Hill Neighborhood Association now intends to proceed as the next listing in the NRHP submission.

### **Other CPA-Funded Projects**

**LexHAB Set-Aside for Housing Acquisition/Development - \$450,000 (CPA):** This request is made by LexHAB for set-aside funds for the acquisition and/or creation of affordable housing units in Lexington. The CPC has stipulated that these FY14 CPA funds must be used for the construction of community housing at either the Leary property or at Busa Farm. (LexHAB currently has unspent funds from FY12 and FY13, which prompted the CPC to vote on this stipulation.) Units will be subject to specific requirements established in 2011 by the Community Preservation Committee, including affordable housing deed restrictions, and inclusion of the units on the Town's Subsidized Housing Inventory (SHI). The goal of this project is to increase the Town's stock of community housing.

**Buckman Tavern Restoration and Renovation - \$650,000 (CPA):** This is made by the Historical Society for the renovation and restoration of the Buckman Tavern. The scope of work includes repairing the historic fabric of the building, making it handicapped accessible on both floors, making it compliant with current building codes by installing new wiring, climate control features, and a fire suppression system. CPA funding will be supplemented with \$300,000 from private sources. The Town of Lexington owns the Buckman Tavern, but it is operated by the Historical Society under a long-term lease with the Town. All improvements proposed as part of this project will be approved by the Town through the Facilities Department.

**Greeley Village Front Door Replacement - \$172,734 (CPA):** This project, sponsored by the Lexington Housing Authority (LHA), seeks funds for the replacement of 25 forty-year old front doors and their associated flooring and side lights. The doors at Greeley Village are original heavy metal construction and many have become unusable and difficult to lock. Past water seepage into the foyers contributed to problems with the flooring and door jambs making it difficult for elderly and disabled residents to open and close the doors. The Housing Authority has applied to the Massachusetts Department of Housing and Community development for a grant for this project. LHA has been informed that the State will provide \$18,000 in supplemental funding for this project.

**ACROSS Lexington Pedestrian and Bicycle Route System - \$5,875 (\$5,000 from CPA funds and \$875 from the tax levy):** This request is made by the Board of Selectmen on behalf of the Greenways Corridor Committee. In the first year of this three-year project, CPA funds will be used for the purchase and installation of signs, sign posts and hardware for marking the ACROSS Lexington network. Additional funds from the tax levy (\$875) will be used for maps, brochures and other project components which are not CPA-eligible.

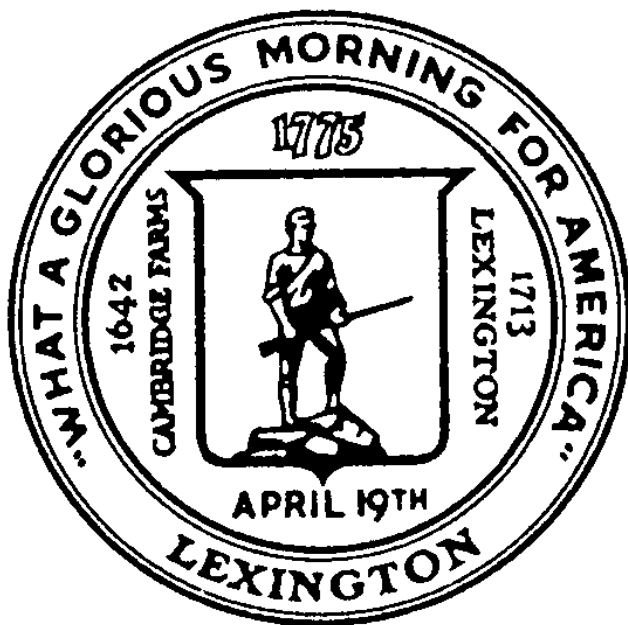


DEFERRED FY2014 CAPITAL REQUESTS AND FY2015 TO FY2018 CAPITAL REQUESTS							
Department	Project Name	FY 2014 Deferred	FY 2015 <sup>1</sup>	FY 2016 <sup>1</sup>	FY 2017 <sup>1</sup>	FY 2018 <sup>1</sup>	Total
<b>Fire</b>							
	Ambulance Replacement 1	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
	Portable Radio Replacement	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
	East Lexington Fire Station Physical Fitness Room	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
	Headquarters Fire Station Replacement	\$ -	\$ 300,000	\$ 12,700,000	\$ -	\$ -	\$ 13,000,000
	Ambulance Replacement 2	\$ -	\$ -	\$ -	\$ -	\$ 280,000	\$ 280,000
	Ladder Truck Replacement	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
	Town Wide Radio System						TBD
		\$ -	\$ 425,000	\$ 12,700,000	\$ 1,000,000	\$ 280,000	\$ 14,405,000
<b>MIS</b>							
	Head End Equipment Replacement - phase IV	\$ -	\$ -	\$ 125,000	\$ 250,000	\$ -	\$ 375,000
	MIS Technology Improvement Program-Phase II	\$ -	\$ -	\$ 84,000	\$ -	\$ 90,000	\$ 174,000
	Network Redundancy and Improvement plan	\$ -	\$ 120,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 370,000
	Replace Town Wide Phone Systems-Phase II	\$ -	\$ 255,000	\$ 52,000	\$ 204,000	\$ -	\$ 511,000
		\$ -	\$ 375,000	\$ 381,000	\$ 554,000	\$ 140,000	\$ 1,430,000
<b>Police</b>							
	Police Station; Renovation and Add-on Design and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	TBD
	Software (Police & Fire/EMS)	\$ -	\$ -	\$ -	\$ 425,000	\$ -	\$ 425,000
		\$ -	\$ -	\$ -	\$ 425,000	\$ -	\$ 425,000
<b>Public Facilities</b>							
	Municipal Building Envelope and Systems	\$ -	\$ 178,302	\$ 182,760	\$ 187,329	\$ 192,012	\$ 740,403
	LHS Heating Systems Upgrade Phases 2, 3 & 4	\$ -	\$ 250,000	\$ 1,150,000	\$ 2,250,000	\$ -	\$ 3,650,000
	Cary Memorial Building Upgrades	\$ -	\$ 7,987,000	\$ -	\$ -	\$ -	\$ 7,987,000
	School Building Flooring Program	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 500,000
	LHS Overcrowding - Phase II <sup>2</sup>	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
	Interior Painting Program	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 600,000
	School Paving Program	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 300,000
	School Window Treatments Extraordinary Repair	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 100,000
	Public Facilities Bid Documents	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000
	Visitor Center	\$ 175,000	\$ 1,692,900	\$ -	\$ -	\$ -	\$ 1,867,900
	Hastings School Renovation/Replacement	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 40,000,000	\$ 41,100,000
	School Building Roofing Program	\$ -	\$ 157,930	\$ 396,162	\$ -	\$ -	\$ 554,092
	School Building Envelope and Systems Program	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
	Diamond Energy Improvements	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
	Middle School Science and Performing Arts Spaces	\$ -	\$ 465,000	\$ 175,000	\$ -	\$ -	\$ 640,000
	New Clarke Middle School Bus Loop Study	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ 285,000
		\$ 175,000	\$ 14,916,132	\$ 2,803,922	\$ 4,387,329	\$ 40,942,012	\$ 63,224,395

DEFERRED FY2014 CAPITAL REQUESTS AND FY2015 TO FY2018 CAPITAL REQUESTS (continued)							
Department	Project Name	Deferred	FY 2015 <sup>1</sup>	FY 2016 <sup>1</sup>	FY 2017 <sup>1</sup>	FY 2018 <sup>1</sup>	Total
<b>Public Works</b>							
	Water Distribution System Improvements	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,400,000
	Sanitary Sewer System Investigation and Improvements	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 4,800,000
	Street Improvements	\$ -	\$ 2,829,088	\$ 2,844,309	\$ 2,859,910	\$ 2,875,902	\$ 11,409,209
	Battle Green Master Plan - Phase 3	\$ -	\$ 570,438	\$ -	\$ -	\$ -	\$ 570,438
	Town Wide Culvert Replacement	\$ -	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 1,560,000
	Storm Drainage Improvements and NPDES compliance	\$ -	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 1,360,000
	Equipment Replacement	\$ -	\$ 853,700	\$ 665,000	\$ 605,000	\$ 705,000	\$ 2,828,700
	Comprehensive Watershed Storm Water Management Study and	\$ -	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 1,560,000
	Hydrant Replacement Program	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
	Mass Ave - Three Intersections Improvement	\$ 500,000	\$ 50,000	\$ -	\$ -	\$ 6,550,000	\$ 7,100,000
	Town-wide Signalization Improvements	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 500,000
	Pump Station Upgrades	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,400,000
	Automatic Meter Reading System	\$ -	\$ -	\$ 657,250	\$ 496,000	\$ 496,000	\$ 1,649,250
	Hartwell Avenue Infrastructure Improvements	\$ -	\$ 690,000	\$ 8,890,000	\$ -	\$ 8,200,000	\$ 17,780,000
	CBD Sidewalks	\$ -	\$ 300,000	\$ 3,500,000	\$ -	\$ -	\$ 3,800,000
	Sidewalk Improvement	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,600,000
	Dam Repair	\$ -	\$ 150,000	\$ 525,000	\$ -	\$ -	\$ 675,000
		\$ 500,000	\$ 9,588,226	\$ 21,226,559	\$ 8,105,910	\$ 22,971,902	\$ 62,392,597
<b>Recreation</b>							
	Lincoln Park Field Improvements	\$ -	\$ 570,000	\$ 570,000	\$ -	\$ -	\$ 1,140,000
	Park and Playground Improvements	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 260,000
	Park Improvements - Athletic Fields	\$ -	\$ 100,000	\$ 110,000	\$ 200,000	\$ 210,000	\$ 620,000
	Pine Meadows Improvements	\$ -	\$ -	\$ 275,000	\$ -	\$ 75,000	\$ 350,000
	ADA Accessibility Study	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
	Athletic Facility Lighting	\$ -	\$ -	\$ 287,552	\$ -	\$ 483,150	\$ 770,702
	Pine Meadows Equipment	\$ -	\$ 53,560	\$ 47,000	\$ -	\$ -	\$ 100,560
	Town Pool Renovation	\$ -	\$ -	\$ -	\$ 1,188,308	\$ -	\$ 1,188,308
	Park Improvements- Hard Court Resurfacing	\$ -	\$ 85,000	\$ 50,000	\$ 55,000	\$ 60,000	\$ 250,000
	Center Track and Field Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
		\$ -	\$ 198,560	\$ 659,552	\$ 1,243,308	\$ 3,618,150	\$ 5,719,570
<b>Schools</b>							
	Systemwide Technology Capital Request	\$ -	\$ 1,200,000	\$ 980,000	\$ 980,000	\$ 980,000	\$ 4,140,000
	Systemwide School Classroom Furniture Capital Request	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
	Software Integration Services for School Programs	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
		\$ 60,000	\$ 1,300,000	\$ 1,080,000	\$ 1,080,000	\$ 1,080,000	\$ 4,600,000
<b>Selectmen</b>							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Leary Property Design	\$ -	\$ -	\$ -	\$ -	\$ -	TBD
	33 Marrett Road Purchase and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	TBD
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Town Clerk</b>							
	Archives & Records Management/Records Conservation & Election System Upgrade	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 40,000
		\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
		\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 60,000	\$ 100,000
<b>Economic Development</b>							
	Lexington Center Pocket Park & Alley Design (Phase I of II)	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ 95,000
		\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ 95,000
<b>TOTAL</b>		\$ 735,000	\$ 26,917,918	\$ 38,851,033	\$ 16,795,547	\$ 69,092,064	\$ 152,391,562
<sup>1</sup> FY15 to FY18 costs are not presented on an inflation-adjusted basis.							
<sup>2</sup> Funding for the LHS Overcrowding Phase III will likely come before Town Meeting in the fall of 2013.							

## Section XII: Appendices

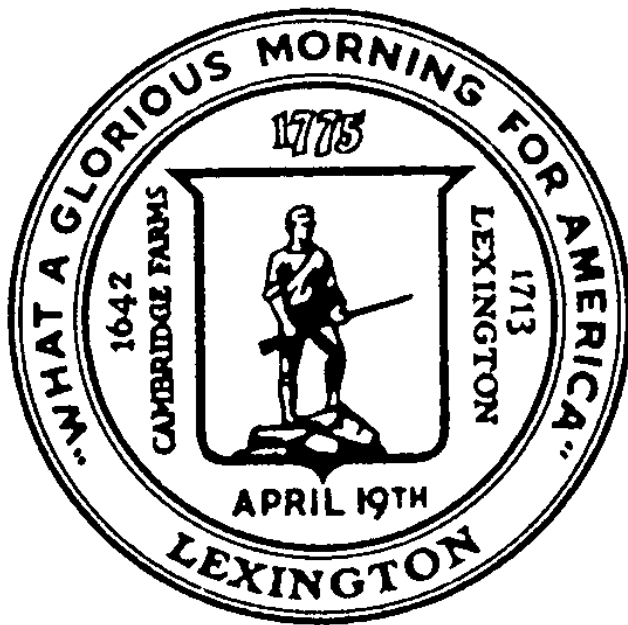
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- A: Program Improvement Requests
- B: Budget Information
- C: Financial Information
- D: Glossary

# Appendix A: Program Improvement Request Summary

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# Appendix A: Program Improvement Requests

## Shared and Municipal Programs 2000 – 8000

### FY2014 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*	\$ 378,397	\$ 378,397	\$ -
sub-total 3000 Public Works**	\$ 131,149	\$ 120,449	\$ -
sub-total 4100 Police	\$ 284,525	\$ 103,016	\$ 181,509
sub-total 4200 Fire**	\$ 90,368	\$ -	\$ 83,968
sub-total 5100 Library	\$ 3,511	\$ 3,511	\$ -
sub-total 6000 Human Services	\$ 31,035	\$ 15,035	\$ 16,000
sub-total 7100 Community Development**	\$ 100,720	\$ 31,468	\$ 47,353
sub-total 7200 Planning	\$ 25,000	\$ 15,000	\$ 10,000
sub-total 7300 Economic Development	\$ 1,500	\$ 1,500	\$ -
sub-total 8100 Board of Selectmen	\$ 35,778	\$ 35,778	\$ -
sub-total 8400 Finance	\$ 136,950	\$ 120,950	\$ 16,000
sub-total 8500 Town Clerk	\$ 40,073	\$ 40,073	\$ -
sub-total 8600 MIS	\$ 8,300	\$ 47,299	\$ -
<b>Total Municipal Program Improvement Requests</b>	<b>\$ 1,267,305</b>	<b>\$ 912,475</b>	<b>\$ 354,830</b>

\*Allocated between the General Fund, Rental Revolving Fund, and PEG Access revolving fund. Only the General Fund portion is shown above; an additional \$27,612 is allocated to the revolving funds.

\*\*Requests for ViewPermit Mobile Technology and Equipment are included in these departments, but recommended for funding in the Information Technology department.



# Appendix A: Program Improvement Requests

## Shared and Municipal Programs 2000 – 8000

### FY2014 Recommended Budget: Program Improvements

Program	Description	Departmental Request				Recommendation	
		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended
Public Facilities							
2430 - Shared Facilities	Clerical Support - Part Time	\$ 19,800	\$ -	\$ 305	\$ 20,105	\$ 20,105	\$ -
2430 - Shared Facilities	Facility Manager Additional Hours*	\$ 3,427	\$ -	\$ 2,977	\$ 6,404	\$ 6,404	\$ -
2430 - Shared Facilities	Proposed Community Center Maintenance	\$ 122,785	\$ 154,000	\$ 47,103	\$ 323,888	\$ 323,888	\$ -
2430 - Shared Facilities	RFP for Solar PPA Agreement	\$ -	\$ 28,000	\$ -	\$ 28,000	\$ 28,000	\$ -
Total Facilities		\$ 146,012	\$ 182,000	\$ 50,385	\$ 378,397	\$ 378,397	\$ -

\*Allocated between the General Fund, Rental Revolving Fund, and PEG Access revolving fund. Only the General Fund portion is shown above; an additional \$27,612 is allocated to the revolving funds.

		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended
<b>Public Works</b>							
3120 - Engineering	ViewPermit Mobile Technology and Equipment*	\$ -	\$ 10,700	\$ -	\$ 10,700	\$ -	\$ -
3320 - Forestry	W-4 Arborist/Tree Climber	\$ 38,043	\$ -	\$ 20,206	\$ 58,249	\$ 58,249	\$ -
3310 - Parks	Synthetic Turf Sweeper	\$ -	\$ 17,200	\$ -	\$ 17,200	\$ 17,200	\$ -
3311 - Parks	Museum Property Grounds Maintenance	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -
<b>Total Public Works</b>		\$ 38,043	\$ 72,900	\$ 20,206	\$ 131,149	\$ 120,449	\$ -

\*Funded in the IT budget.

		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended
<b>Police</b>							
4110 - Administration	Administrative Sergeant	\$ 58,040	\$ -	\$ 14,979	\$ 73,019	\$ 73,019	\$ -
4120 - Patrol	One Patrol Officer	\$ 64,550	\$ -	\$ 14,085	\$ 78,635	\$ -	\$ 78,635
4150 - Dispatch	Spectracom NetClock	\$ -	\$ 8,197	\$ -	\$ 8,197	\$ 8,197	\$ -
4140 - Investigations/Prevention	Fingerprint Scanner	\$ -	\$ 21,800	\$ -	\$ 21,800	\$ 21,800	\$ -
4170 - Crossing Guards	12-Month Crossing Guard Coverage	\$ 11,789	\$ -	\$ -	\$ 11,789	\$ -	\$ 11,789
4120 - Patrol	Frangible (lead free) Ammunition	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ 12,000
4110 - Police Administration	Computer Forensic & Information Specialist	\$ 65,000	\$ -	\$ 14,085	\$ 79,085	\$ -	\$ 79,085
<b>Total Police</b>		\$ 199,379	\$ 41,997	\$ 43,149	\$ 284,525	\$ 103,016	\$ 181,509

		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended
<b>Fire</b>							
4220 - Fire Prevention	Support Lieutenant	\$ 67,898	\$ 1,000	\$ 15,070	\$ 83,968	\$ -	\$ 83,968
4220 - Fire Prevention	ViewPermit Mobile Technology and Equipment*	\$ -	\$ 6,400	\$ -	\$ 6,400	\$ -	\$ -
<b>Total Fire</b>		\$ 67,898	\$ 7,400	\$ 15,070	\$ 90,368	\$ -	\$ 83,968

\*Funded in the IT budget.

		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended
<b>Library</b>							
5120 - Adult Library	Additional Sunday Hours	\$ 3,511	\$ -	\$ -	\$ 3,511	\$ 3,511	\$ -
<b>Total Fire</b>		\$ 3,511	\$ -	\$ -	\$ 3,511	\$ 3,511	\$ -

		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended
<b>Human Services</b>							
6310 - Transportation Svcs	Trans. Services Coordinator - Additional Hours	\$ 10,868	\$ -	\$ 167	\$ 11,035	\$ 11,035	\$ -
6310 - Transportation Svcs	Funding for Route 128 Business Shuttle*	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 4,000	\$ 16,000
<b>Total Human Services</b>		\$ 10,868	\$ 20,000	\$ 167	\$ 31,035	\$ 15,035	\$ 16,000

\*Funding recommendation has been revised down to \$4,000 to reflect a decreased Town obligation to the funding of this program.

		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended
<b>Community Development</b>							
7120 - Regulatory Support	ViewPermit Mobile Technology and Equipment**	\$ -	\$ 21,899	\$ -	\$ 21,899	**	\$ -
7130 - Conservation	Town Ranger - Part Time	\$ 24,353	\$ 250	\$ 443	\$ 25,046	\$ 12,693	\$ 12,353
7130 - Conservation	Seasonal Land Management Interns	\$ 5,400	\$ -	\$ -	\$ 5,400	\$ 5,400	\$ -
7130 - Conservation	Phase I: Old Idylwilde Community Garden Site Restoration	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ -
7130 - Conservation	Open Space and Recreation Plan 5 Year Revision*	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000
7130 - Conservation	Arlington Reservoir Water Chestnut Harvesting	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
7130 - Conservation	ACROSS Lexington Project	\$ -	\$ 5,875	\$ -	\$ 5,875	\$ 5,875	\$ -
<b>Total Community Development</b>		\$ 29,753	\$ 70,524	\$ 443	\$ 100,720	\$ 31,468	\$ 47,353

\*To be funded through CPA

\*\* Funded in the IT budget

		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended
<b>Planning</b>							
7210 - Planning	Professional Services for Zoning By-law Revision	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 15,000	\$ 10,000
<b>Total Planning</b>		\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 15,000	\$ 10,000

		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended
<b>Economic Development Office</b>							
7310 - Economic Development	Retail Best Practices Training	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
<b>Total Economic Development</b>		\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -



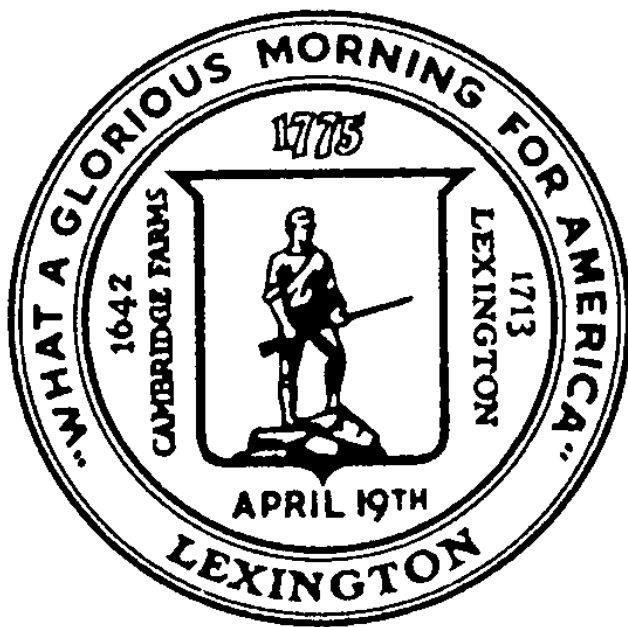
# **Appendix A: Program Improvement Requests** **Shared and Municipal Programs 2000 – 8000** **FY2014 Recommended Budget: Program Improvements**

<u>Program</u>		<u>Description</u>		<u>Departmental Request</u>				<u>Recommendation</u>	
<b>Board of Selectmen</b>				<b>Compensation</b>	<b>Expenses</b>	<b>Benefits</b>	<b>Total</b>	<b>Recommended</b>	<b>Not Recommended</b>
8100 - Board of Selectmen		Municipal Assistant - Additional Hours		\$ 21,364	\$ -	\$ 14,414	\$ 35,778	\$ 35,778	\$ -
<b>Total Board of Selectmen</b>				\$ 21,364	\$ -	\$ 14,414	\$ 35,778	\$ 35,778	\$ -
<b>Finance</b>				<b>Compensation</b>	<b>Expenses</b>	<b>Benefits</b>	<b>Total</b>	<b>Recommended</b>	<b>Not Recommended</b>
8420 - Treasurer		Part Time Clerk		\$ 16,000	\$ -	\$ -	\$ 16,000	\$ -	\$ 16,000
8430 - Assessing		Professional Services		\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
8430 - Assessing		Residential Analyst/Inspector		\$ 55,000	\$ -	\$ 15,950	\$ 70,950	\$ 70,950	\$ -
<b>Total Finance</b>				\$ 71,000	\$ 50,000	\$ 15,950	\$ 136,950	\$ 120,950	\$ 16,000
<b>Town Clerk</b>				<b>Compensation</b>	<b>Expenses</b>	<b>Benefits</b>	<b>Total</b>	<b>Recommended</b>	<b>Not Recommended</b>
8530 - Elections		Electronic Voting System for Town Meeting		\$ 5,000	\$ 35,000	\$ 73	\$ 40,073	\$ 40,073	\$ -
<b>Total Board of Selectmen</b>				\$ 5,000	\$ 35,000	\$ 73	\$ 40,073	\$ 40,073	\$ -
<b>Information Technology</b>				<b>Compensation</b>	<b>Expenses</b>	<b>Benefits</b>	<b>Total</b>	<b>Recommended</b>	<b>Not Recommended</b>
8620 - Web Development		LexEngage Hosting		\$ -	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
8600 - IT		Redundant Bandwidth		\$ -	\$ 4,800	\$ -	\$ 4,800	\$ 4,800	\$ -
8600 - IT		ViewPermit Mobile Technology and Equipment		\$ -	\$ *	\$ -	\$ *	\$ 38,999	\$ -
<b>Total Information Technology</b>				\$ -	\$ 8,300	\$ -	\$ 8,300	\$ 47,299	\$ -
<b>Sub-Total Programs 2000-8000</b>				\$ 592,828	\$ 514,621	\$ 159,856	\$ 1,267,305	\$ 912,475	\$ 354,830

\*Requested in DPW, Fire and Community Development. Total of all requests is \$38,999. Funding is recommended in Information Technology, but the actual equipment will be used by the respective departments.

## Appendix B: Budget Information

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# 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).

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## 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.

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## 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.

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## The Town Manager (con't)

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### 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)

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### **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.

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### **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.

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## **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.

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## **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)

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### **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.

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## **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).

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## **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

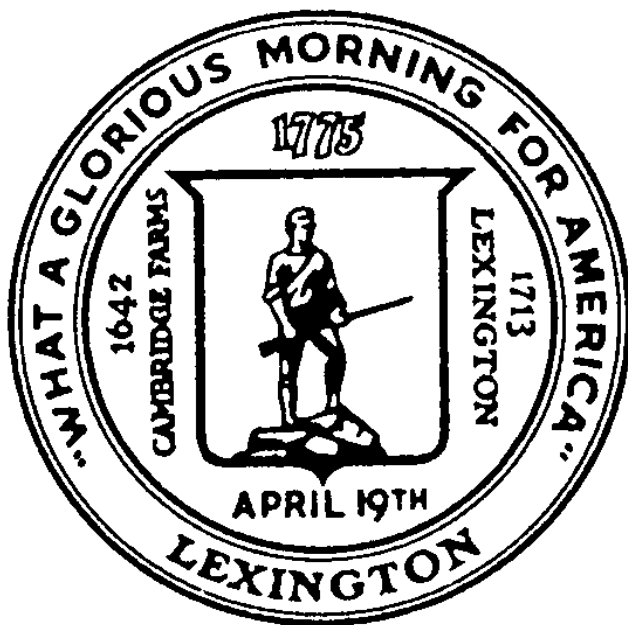
An operating override is an action taken by the voters of a town to exceed the limit placed on tax revenue growth by the State tax limitation law known as Proposition 2 ½. The tax levy limit can be exceeded only if a majority of residents voting approve an override. This sum is then added to the base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

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# Summary of Town Fund Balances

## Combined Summary of Revenues & Expenditures - FY 2012 Actual

This spreadsheet shows beginning and ending fund balances for FY2012. Beginning balances (as of July 1, 2011) 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.). FY2012 actuals are provided because it is the most recent fiscal year for which data is available.

	General Fund	Sewer	Water	Recreation	Special Revenue	Capital <sup>1</sup>	Trusts	Total All Funds
<b>Beginning Balances</b>	<b>\$23,287,170</b>	<b>\$26,212,432</b>	<b>\$22,140,877</b>	<b>\$3,442,599</b>	<b>\$ 13,458,132</b>	<b>\$1,075,548</b>	<b>\$20,997,956</b>	<b>\$110,614,714</b>
<b>REVENUES</b>								
Property Taxes, net	\$ 132,785,503				\$ 3,352,759			\$ 136,138,262
Intergovernmental	\$ 8,348,560				\$ 10,754,341	\$ 635,389	\$ 4,214	\$ 19,742,504
MV & Other Excise Tax	\$ 5,450,628							\$ 5,450,628
Departmental Fees & Charges	\$ 3,272,381	\$ 8,706,094	\$ 7,689,342	\$ 1,912,444	\$ 9,334,396		\$ 4,700	\$ 30,919,357
Investment Income	\$ 784,992	\$ 4,413	\$ 6,157	\$ 5,100	\$ 23,561		\$ 371,660	\$ 1,195,883
Special Assessments	\$ 24,885							\$ 24,885
In-Lieu Payments	\$ 488,569							\$ 488,569
Penalties & Interest	\$ 461,887	\$ 59,739	\$ 32,917		\$ 7,358			\$ 561,901
Licenses & Permits	\$ 1,513,734							\$ 1,513,734
Fines & Forfeits	\$ 344,126							\$ 344,126
Bond Proceeds		\$ 1,348,190	\$ 1,541,362		\$ 499,116	\$ 3,727,019		\$ 7,115,687
Employee Contributions/Other							\$ 26,395,190	\$ 26,395,190
<b>TOTAL REVENUES:</b>	<b>\$ 153,475,265</b>	<b>\$ 10,118,436</b>	<b>\$ 9,269,777</b>	<b>\$ 1,917,544</b>	<b>\$ 23,971,531</b>	<b>\$ 4,362,408</b>	<b>\$ 26,775,765</b>	<b>\$ 229,890,725</b>
Transfers from other funds	\$ 2,496,668		\$ 75,000	\$ 50,000	\$ 1,171,487	\$ 1,803,673	\$ 1,467,860	\$ 7,064,688
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 155,971,933</b>	<b>\$ 10,118,436</b>	<b>\$ 9,344,777</b>	<b>\$ 1,967,544</b>	<b>\$ 25,143,018</b>	<b>\$ 6,166,081</b>	<b>\$ 28,243,625</b>	<b>\$ 236,955,413</b>
<b>EXPENDITURES</b>								
General Government	\$ 6,959,412				\$ 3,885,527	\$ 5,434,615	\$ 5,189	\$ 16,284,743
Public Safety	\$ 11,727,774				\$ 1,335,075	\$ 335,459	\$ 7,100	\$ 13,405,408
Education	\$ 79,249,575				\$ 11,962,427	\$ 939,718		\$ 92,151,720
Public Works	\$ 7,150,804	\$ 8,486,042	\$ 7,327,862		\$ 3,029,746	\$ 1,783,336		\$ 27,777,790
Health and Human Services	\$ 697,616				\$ 179,128	\$ 25,659		\$ 902,403
Culture and Recreation	\$ 2,949,131			\$ 1,547,577	\$ 3,976,825	\$ 2,473	\$ 4,008	\$ 8,480,014
State and County Assessments	\$ 736,561							\$ 736,561
Debt Service	\$ 10,672,813	\$ 918,213	\$ 1,233,364	\$ 131,500				\$ 12,955,890
Pension/Insurance	\$ 27,896,600				\$ 14,649		\$ 24,285,995	\$ 52,197,244
<b>TOTAL EXPENDITURES:</b>	<b>\$ 148,040,286</b>	<b>\$ 9,404,256</b>	<b>\$ 8,561,226</b>	<b>\$ 1,679,077</b>	<b>\$ 24,383,377</b>	<b>\$ 8,521,260</b>	<b>\$ 24,302,292</b>	<b>\$ 224,891,773</b>
Transfers to other funds	\$ 3,312,013	\$ 766,317	\$ 704,624	\$ 213,600	\$ 1,852,126		\$ 658,617	\$ 7,507,297
<b>ENDING FUND BALANCES</b>	<b>\$27,906,804</b>	<b>\$26,160,295</b>	<b>\$22,219,804</b>	<b>\$3,517,466</b>	<b>\$12,365,647</b>	<b>(\$1,279,631)</b>	<b>\$24,280,671</b>	<b>\$115,171,056</b>

<sup>1</sup>The negative fund balance in the Capital Fund is due to the fact that \$14,184,900 of bond anticipation notes issued in June 2012 were not, according to accounting practice, recognized as revenue. Had they been issued as bonds, which are accounted for as revenue, rather than notes, the balance as of June 30, 2012 would have been positive.

# Summary of Revolving Fund Balances

## FY 2012 Actuals (and first half of FY2013)

This spreadsheet shows beginning and ending balances for municipal Revolving Funds for FY2012 and the first half of FY2013 (July 1, 2012-December 31, 2012). Beginning balances (as of July 1, 2011) 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.). FY2012 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) 7/1/11 Beg Bal	(2) FY12 Revenue	(3) FY12 Expenditures	(4) 6/30/2012 End Bal	(5) July-Dec 12 Revenue	(6) July-Dec 12 Expenditures	(7) 12/31/2012 End Bal
Tree	\$ 84	\$ 15,300	\$ 4,470	\$ 10,914	\$ 9,355	\$ 7,317	\$ 12,952
Burial Container	\$ 116,639	\$ 45,510	\$ 37,300	\$ 124,849	\$ 21,845	\$ 9,355	\$ 137,339
Compost Operations	\$ 545,183	\$ 426,891	\$ 565,118	\$ 406,956	\$ 181,760	\$ 192,699	\$ 396,017
MHHP Operations	\$ 65,598	\$ 109,776	\$ 107,998	\$ 67,376	\$ 61,247	\$ 72,616	\$ 56,007
Council on Aging Programs	\$ 21,819	\$ 97,445	\$ 74,593	\$ 44,671	\$ 37,654	\$ 27,513	\$ 54,812
Health Programs	\$ 18,250	\$ 7,597	\$ 8,453	\$ 17,394	\$ 244	\$ 6,521	\$ 11,116
PEG/Lexington Comm. TV	\$ 731,797	\$ 569,274	\$ 520,057	\$ 781,014	\$ 300,257	\$ 197,857	\$ 883,414
School Bus Transportation	\$ 479,243	\$ 695,023	\$ 636,781	\$ 537,485	\$ 85,675	\$ 353,422	\$ 269,738
Public Facilities Revolving Fund	\$ 44,670	\$ 331,158	\$ 306,337	\$ 69,491	\$ 118,614	\$ 160,984	\$ 27,121
Liberty Ride	\$ 10,056	\$ 165,600	\$ 188,846	\$ (13,190)	\$ 129,423	\$ 112,427	\$ 3,806
Regional Cache - Hartwell Ave	\$ -	\$ 1,121	\$ -	\$ 1,121	\$ 204		\$ 1,325

## APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
<b>Community Preservation Act Revenue</b>							
Property Surcharge	\$ 2,777,882	\$ 2,922,795	\$ 3,042,587	\$ 3,215,551	\$ 3,360,117	\$ 3,478,000	\$ 3,691,000
State Match	\$ 2,556,362	\$ 1,927,708	\$ 1,060,390	\$ 885,463	\$ 885,463	\$ 768,000	\$ 961,957
Investment Income	\$ 148,154	\$ 101,141	\$ 41,153	\$ 36,023	\$ 19,101	\$ 17,000	\$ 17,000
Donations/Other	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 5,482,398</b>	<b>\$ 4,955,144</b>	<b>\$ 4,144,130</b>	<b>\$ 4,137,037</b>	<b>\$ 4,264,682</b>	<b>\$ 4,263,000</b>	<b>\$ 4,669,957</b>

### Use of Community Preservation Funds

#### Open Space Reserve Allocation

Beginning balance	\$ 230,000	\$ 690,847	\$ -	\$ 397,207	\$ -	\$ -	\$ 1,174
New Allocation	\$ 523,347	\$ 430,564	\$ 397,207	\$ 414,470	\$ 419,900	\$ 426,300	\$ 466,996
Close Out of Unused Project Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,174	\$ -
<b>Total</b>	<b>\$ 753,347</b>	<b>\$ 1,121,411</b>	<b>\$ 397,207</b>	<b>\$ 811,677</b>	<b>\$ 419,900</b>	<b>\$ 427,474</b>	<b>\$ 468,170</b>

#### 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	\$ -	
Cotton Farm Debt Service - \$1,000,000 (Art. 8 (l), 2012 ATM) (remaining project balance funded from Unbudgeted Reserves)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426,300	
CPA Conservation Restriction Enforcement Funds (Art 8(b), 2013 ATM)					\$ -		\$ 25,000
Lexington Center Pocket Park Design and Ancillary Costs(Art 8(i), 2013 ATM)					\$ -		\$ 21,500
ACROSS Lexington Pedestrian/Bicycle Route System(Art 8(n), 2013 ATM)					\$ -		\$ 5,000
<b>subtotal - appropriations</b>	<b>\$ 62,500</b>	<b>\$ 1,121,411</b>	<b>\$ -</b>	<b>\$ 811,677</b>	<b>\$ 419,900</b>	<b>\$ 426,300</b>	<b>\$ 51,500</b>

<b>Open Space Reserve Balance at end of fiscal year</b>	<b>\$ 690,847</b>	<b>\$ -</b>	<b>\$ 397,207</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,174</b>	<b>\$ 416,670</b>
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#### Historic Resources Reserve Allocation

Beginning balance	\$ 45,000	\$ -	\$ -	\$ 141,194	\$ 416,996	\$ 491,896	\$ 126,527
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Allocation	\$ 676,045	\$ 1,361,900	\$ 484,700	\$ 2,214,839	\$ 419,900	\$ 426,300	\$ 466,996
Close Out of Unused Project Balances	\$ -	\$ -	\$ -	\$ 416,996	\$ -	\$ 29,619	\$ -
<b>Total</b>	<b>\$ 721,045</b>	<b>\$ 1,361,900</b>	<b>\$ 484,700</b>	<b>\$ 2,773,029</b>	<b>\$ 836,896</b>	<b>\$ 947,815</b>	<b>\$ 593,523</b>

#### 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	\$ -	\$ -	\$ -	\$ -	

**APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY**

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
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	\$ -	\$ -	\$ -	\$ -	
Cary Vault Control - Supplemental Appropriation (Art. 11(e) 2009 ATM) <b>IP'D</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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(i) 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(t) 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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
Archives and Records Management/Conservation (Art.8(a) 2013 ATM)					\$ -		\$ 20,000
Buckman Tavern Restoration and Renovation (Total cost is \$650,000; residual balance is funded from Unbudgeted Reserves)(Art.8(o) 2013 ATM)					\$ -		\$ 250,000
Cary Memorial Building Upgrades (Total cost is \$550,000; residual balance is funded from Unbudgeted Reserves)(Art.8(c) 2013 ATM)					\$ -		\$ 150,000
Merriam Hill Preservation Project (Art.8(j) 2013 ATM)					\$ -		\$ 3,000
Moon Hill National Register Nomination Project (Art.8(k) 2013 ATM)					\$ -		\$ 6,000
Muzzey Senior Center Upgrade - Phase 3 (Total cost is \$526,818; residual balance is funded from Unbudgeted Reserves)(Art.8(d) 2013 ATM)					\$ -		\$ 95,573

**APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY**

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
Visitor Center - Design Phase(Art.8(e) 2013 ATM)					\$ -		\$ 68,950
<b>subtotal - appropriations</b>	<b>\$ 721,045</b>	<b>\$ 1,361,900</b>	<b>\$ 484,700</b>	<b>\$ 2,356,033</b>	<b>\$ 345,000</b>	<b>\$ 821,288</b>	<b>\$ 593,523</b>
					\$ -		
<b>Historic Resources Reserve Balance at end of fiscal year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 416,996</b>	<b>\$ 491,896</b>	<b>\$ 126,527</b>	<b>\$ (0)</b>
<b>Community Housing Reserve Allocation</b>							
Beginning balance	\$ 230,000	\$ 198,193	\$ -	\$ 7,289	\$ 3,533	\$ 30,001	\$ 11,796
New Allocation	\$ 523,347	\$ 638,293	\$ 1,165,828	\$ 397,207	\$ 419,900	\$ 426,300	\$ 466,996
Close Out of Unused Project Balances	\$ -	\$ -	\$ -	\$ 3,532	\$ -	\$ 11,796	\$ -
<b>Total</b>	<b>\$ 753,347</b>	<b>\$ 836,486</b>	<b>\$ 1,165,828</b>	<b>\$ 1,094,661</b>	<b>\$ 423,433</b>	<b>\$ 468,097</b>	<b>\$ 478,792</b>
<b>Appropriations for:</b>							
Greeley Village Window Replacement (Art. 26(f) 2007 ATM)	\$ 228,404	\$ -	\$ -	\$ -	\$ -	\$ -	
Douglas House Specialized Affordable Housing (Art. 26(j) 2007 ATM)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Muzzey Condominium Study (Art. 26(l) 2007 ATM)	\$ 26,750	\$ -	\$ -	\$ -	\$ -	\$ -	
Survey and Define 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	
Greeley Village Front Doors (Art. 8 (l), 2013 ATM)					\$ -		\$ 172,734
LexHAB Set-Aside Funds for Development of Community Housing (Art. 8 (m), 2013 ATM) (remaining project balance funded from Unbudgeted Reserves)					\$ -		\$ 306,058
<b>subtotal - appropriations</b>	<b>\$ 555,154</b>	<b>\$ 836,486</b>	<b>\$ 1,165,828</b>	<b>\$ 1,091,129</b>	<b>\$ 393,432</b>	<b>\$ 456,301</b>	<b>\$ 478,792</b>
<b>Community Housing Reserve Balance at end of fiscal year</b>	<b>\$ 198,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,532</b>	<b>\$30,001</b>	<b>\$11,796</b>	<b>\$ (0)</b>
<b>Unbudgeted Reserve</b>							
Beginning balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
New Allocation	\$ 3,510,731	\$ 1,874,884	\$ 1,924,336	\$ 431,557	\$ 2,939,300	\$ 3,145,607	\$ 3,268,970
<b>Total</b>	<b>\$ 3,510,731</b>	<b>\$ 1,874,884</b>	<b>\$ 1,924,336</b>	<b>\$ 431,551</b>	<b>\$ 2,939,300</b>	<b>\$ 3,145,607</b>	<b>\$ 3,268,970</b>
					\$ -		
<b>Appropriations for:</b>							
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 Plygrmd (Suplmtl. Apprtn.(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	\$ -	\$ -	\$ -	\$ -

**APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY**

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
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(l) 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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -
Land Acquisition (Wright Farm - \$122,000 (Art. 9(a), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,000	\$ -
Land Acquisition (Wright Farm - \$37,000 (Art. 9(b), 2012 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,000	\$ -
Buckman Tavern Restoration and Renovation (Total cost is \$650,000; remaining balance is funded from the Historic Resources Reserve)(Art.8(o) 2013 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Cary Memorial Building Upgrades (Total cost is \$550,000; remaining balance is funded from Historic Resources Reserve)(Art.8(c) 2013 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Muzzey Senior Center Upgrade - Phase 3 (Total cost is \$526,818; remaining balance is funded from Historic Resources Reserve)(Art.8(d) 2013 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 431,245
LexHAB Set-Aside Funds for Development of Community Housing (Total cost is \$450,000; remaining balance is funded from Community Housing Reserve) (Art. 8 (m), 2013 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,942
Lincoln Park Field Improvements (Art. 8 (h), 2013 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Park and Playground Improvements (Art. 8 (f), 2013 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,500
Park Improvements - Athletic Fields (Art. 8 (g), 2013 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Administrative Budget (Art. 8 (q), 2013 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Wright Farm Debt Service (Art. 8 (p), 2013 ATM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,875
<b>subtotal - appropriations</b>	<b>\$ 152,500</b>	<b>\$ 1,874,884</b>	<b>\$ 989,000</b>	<b>\$ 431,551</b>	<b>\$ 2,209,787</b>	<b>\$ 2,765,008</b>	<b>\$ 1,924,562</b>
					\$ -		
<b>Close to Year-End Surplus Available for Appropriation</b>	<b>\$ 3,358,231</b>	<b>\$ -</b>	<b>\$ 935,336</b>	<b>\$ -</b>	<b>\$ 729,513</b>	<b>\$ 380,599</b>	<b>\$ 1,344,408</b>

**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.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY**

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
<i>Fire Station Repairs (Art. 28, 2006 ATM - for Hist. Pres. )</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Leary Property (Art. 12, 2009 ATM)</i>	\$ -	\$ 163,457	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Busa Property, Short term bonding cost (Art. 6, 2009 STM)</i>	\$ -	\$ -	\$ 98,000	\$ -	\$ -	\$ -	\$ -
<i>Administrative Expenses(Art. 25, 2006 ATM)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Busa Debt Service (Art. 6, 2009 STM) (\$4,197,000 Bond Authorization)</i>	\$ -	\$ -	\$ -	\$ 2,562,100	\$ -	\$ -	\$ -
<i>FY09 Administrative Expenses-Supplemental Appropriation (Art. 7, May 2009 STM)</i>	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
<i>Stormwater Mitigation Old Res./Marrett Road (Art. 8(b) 2010 ATM)</i>	\$ -	\$ -	\$ -	\$ 190,047	\$ -	\$ -	\$ -
<i>Center Playfields Drainage - Implementation Phase - \$875,173 (Art. 8 ( c ), 2010 ATM, \$271,551of project cost financed from Unbudgeted Reserves)</i>	\$ -	\$ -	\$ -	\$ 603,622	\$ -	\$ -	\$ -
<i>FY2011 Administrative Expenses (Art.8(v) 2010 ATM)</i>	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
<i>Center Playfields Drainage (Art. 8(f)2011 ATM)</i>	\$ -	\$ -	\$ -	\$ -	\$ 911,863	\$ -	\$ -
<i>Busa Farm Debt Service - \$930,300 (Art. 8 (k), 2012 ATM) (remaining project balance funded from Unbudgeted Reserves)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 744,195	\$ -
<b>Total</b>	<b>\$ 600,000</b>	<b>\$ 163,457</b>	<b>\$ 123,000</b>	<b>\$ 3,505,769</b>	<b>\$ 911,863</b>	<b>\$ 744,195</b>	<b>\$ -</b>
<b>Total Appropriations</b>	<b>\$ 2,091,199</b>	<b>\$ 5,358,138</b>	<b>\$ 2,762,528</b>	<b>\$ 8,196,159</b>	<b>\$ 4,279,982</b>	<b>\$ 5,213,092</b>	<b>\$ 3,048,377</b>

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

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

## Stabilization Fund History

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Beginning Balance	\$ 139,797	\$ 961,771	\$ 1,615,947	\$ 4,461,675	\$ 5,672,193	\$ 6,805,815	\$ 7,523,979	\$ 8,376,820
Interest Earned	\$ 14,652	\$ 50,529	\$ 195,728	\$ 210,518	\$ 133,622	\$ 48,320	\$ 142,842	\$ 174,741
T.M. Appropriation	\$ 807,322	\$ 603,647	\$ 2,650,000	\$ 1,000,000	\$ 1,000,000	\$ 669,843	\$ 710,000	\$ -
T.M. Withdrawal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Balance</b>	<b>\$ 961,771</b>	<b>\$ 1,615,947</b>	<b>\$ 4,461,675</b>	<b>\$ 5,672,193</b>	<b>\$ 6,805,815</b>	<b>\$ 7,523,979</b>	<b>\$ 8,376,820</b>	<b>\$ 8,551,561</b>
<b>Total General Fund Revenue</b>	<b>\$110,144,605</b>	<b>\$117,182,016</b>	<b>\$124,113,723</b>	<b>\$133,085,712</b>	<b>\$134,854,618</b>	<b>\$138,988,772</b>	<b>\$145,783,426</b>	<b>\$152,868,737</b>
<b>% of GF Revenue</b>	<b>0.87%</b>	<b>1.38%</b>	<b>3.59%</b>	<b>4.26%</b>	<b>5.05%</b>	<b>5.41%</b>	<b>5.75%</b>	<b>5.59%</b>

## Specialized Stabilization Fund Balances

	FY07	FY08	FY09	FY10	FY11	FY12
Transportation Demand Management	\$ -	\$ 222,697	\$ 216,693	\$ 255,063	\$ 305,844	\$ 297,902
Traffic Mitigation Stabilization Fund	\$ 226,278	\$ 253,310	\$ 284,515	\$ 160,528	\$ 327,159	\$ 346,477
School Bus Stabilization Fund	\$ 140,338	\$ 74,583	\$ 4,603	\$ 16	\$ 18	\$ 18
Special Education Stabilization Fund	\$ -	\$ 357,863	\$ 710,970	\$ 1,060,970	\$ 1,064,210	\$ 1,067,142
Other Post Employment Benefits (OPEB)*	\$ -	\$ -	\$ 403,109	\$ 813,429	\$ 1,560,928	\$ 2,166,697

\*FY12 balance does not include appropriation into the fund made at the 2012 Annual Town meeting for FY2013. The OPEB balance as of 12/31/2012 is \$2,822,738

# Summary of Reserve Fund Transfers

## FY 2008-2012

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 2008		FY 2009		FY 2010		FY 2011		FY 2012	
	Rev. Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Reserve Fund</b>	<b>\$ 469,868</b>	<b>\$ 140,000</b>	<b>\$ 532,500</b>	<b>\$ 532,500</b>	<b>\$ 550,000</b>	<b>\$ 334,401</b>	<b>\$ 950,000</b>	<b>\$ 470,000</b>	<b>\$ 900,000</b>	<b>\$ 40,000</b>
Legal		\$ 140,000		\$ 32,495						
Public Schools										
General Insurance										
Worker's Comp.										
Uninsured Losses										
Social Services							\$ 20,000			
Elections										
Unemployment							\$ 50,000			
DPW Utilities										
Highway Expenses					\$ 10,000					
BOS Wages										
Police Wages										
Fire Wages										
Fire Expenses					\$ 60,000					
Snow Expenses				\$ 500,005	\$ 264,401					
Library Expenses										
Public Facilities							\$ 400,000			
Community Dev Exp.										\$ 40,000

# Lexington Retirement System History

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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 2030.

The following table shows information concerning the Pension Liability.

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013*	FY 2014
Assessment	\$ 3,519,578	\$ 3,718,593	\$ 3,798,276	\$ 4,083,286	\$ 4,205,537	\$ 4,805,537
% Funded	N/A	N/A	N/A	88.80%	86.10%	78.30%
Target Date for 100% Liability Funding	2015	2015	2015	2020	2020	2030

\*An additional \$1,000,000 appropriated in addition to this Assessment at the 2012 Special Town Meeting

**Note:** FY2014 Assessment as of January 1, 2012.

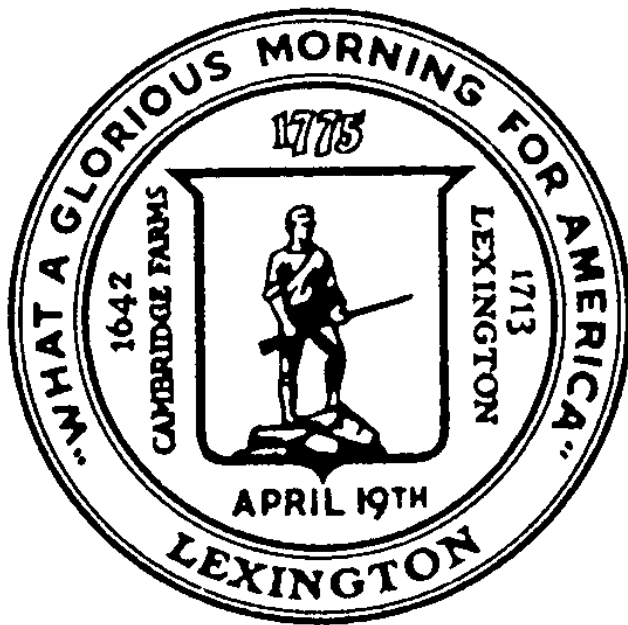
# Snow & Ice History

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
2012	\$ 1,004,944	\$ 603,900	\$ (401,044)		\$ -
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)
<b>Total</b>	<b>\$ 6,444,930</b>	<b>\$ 15,440,530</b>	<b>\$ 4,857,299</b>	<b>\$ 391,527</b>	<b>\$ (3,746,774)</b>
<b>2008-2012</b>					
<b>Average</b>	<b>\$ 797,399</b>	<b>\$ 1,562,356</b>	<b>\$ 514,389</b>	<b>\$ -</b>	<b>\$ (250,568)</b>
<b>2002-2012</b>					
<b>Average</b>	<b>\$ 598,403</b>	<b>\$ 1,282,177</b>	<b>\$ 358,314</b>	<b>\$ 130,509</b>	<b>\$ (289,866)</b>

## Appendix D: Glossary

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# Glossary

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

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

**ASSETS** – 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 deficit 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 Department of revenue-Director of Accounts.

**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 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 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.

**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. The matching funds have ranged from 100% in 2006 to 28% in 2010.

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

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

**DEBT SERVICE** - Payment of 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.

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

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

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

**FREE CASH** - see 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 and risk adverse. 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

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

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

**OTHER EXCISE (Hotel/Motel and Jet Fuel)** - Lexington hotels and motels charge a 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.

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

**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 unless the citizens of the town approve a debt exclusion or an operating override. New construction values however, are in addition to this limit. Two provisions within Proposition 2 ½ allow the citizens of a community by popular vote to authorize the Town to raise taxes above the tax levy limit: an operating override or a debt exclusion.

**RECREATION FEES** - Users of Town recreational facilities and 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.

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

**SCHOOL REVENUE** - Revenue received by Lexington Public Schools from athletic fees 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 sewer and water services provided by the Town pay charges depending upon usage. Revenue received from 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 use charges for services are based on an 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.