

RECOMMENDATION

The Advisory Committee recommends Favorable Action on the following vote:

VOTED: To approve the budget for fiscal year 2014 set forth in the attached Tables I and II; to appropriate the amounts set forth for such fiscal year in the departments and expenditure object classifications within departments, as set forth in Tables I and II, subject to the following conditions; to raise all sums so appropriated, unless other funding is provided herein; and to establish the following authorizations:

1.) TRANSFERS AMONG APPROPRIATIONS: Transfers between the total departmental appropriations separately set forth in Tables I and II shall be permitted by vote of Town Meeting or as otherwise provided by Massachusetts General Laws Chapter 44, Section 33B(b). Within each separate departmental appropriation, expenditures shall be restricted to the expenditure object classifications set forth in the recommendation of the Advisory Committee, and voted by the Town Meeting, for each department, subject to the following exceptions:

- A) Expenditures within the appropriation for the School Department shall not be restricted.
- B) The following transfers within the appropriations for each department (other than the School Department and the Library Department), shall be permitted only with the prior written approval of the Board of Selectmen and Advisory Committee:
 - i) Transfers from the appropriation for the capital outlay object classification to any other object classification.
 - ii) Transfers to the appropriation for the personal services object classification from any other object classification.
 - iii) Any transfer which has the effect of increasing the number of positions or the compensation for any position, exclusive of adjustments in wages and benefits voted separately by Town Meeting.
 - iv) Within the Building Department appropriation, any transfer of more than \$10,000 to or from repairs to public building appropriations.
 - v) Transfers within the Department of Public Works from the Parks Division to any other purpose.
 - vi) Transfers within the Department of Public Works from the Snow and Ice budget to any other purpose.

- C) Transfers within the Library Department appropriation shall be permitted with the approval of the Board of Library Trustees, and written notice of such approval shall be submitted promptly to the Advisory Committee, Town Administrator and Town Comptroller.
- D) All other transfers within the total appropriation for a particular department shall be permitted with the written approval of the Town Administrator, subject to review and approval of the Board of Selectmen, and upon the condition that written notice of each such approval shall be submitted promptly to the Advisory Committee and Town Comptroller.

2.) **PROCUREMENT CONTRACTS AND LEASES:** The Chief Procurement Officer is authorized to lease, or lease with an option to purchase, any equipment or capital item funded within the FY2014 budget, and to solicit and award contracts for terms of more than four years, provided that in each instance the longer term is determined to be in the best interest of the Town by a vote of the Board of Selectmen.

3.) **ALLOCATION OF SALARY ADJUSTMENTS:** Appropriations for salary and wage adjustments (Item #20) shall be transferred by the Town Comptroller to the various affected departments within (60) days from the beginning of the fiscal year, or in the absence of duly approved collective bargaining agreements, within (60) days of the approval of the collective bargaining agreements by Town Meeting. The Board of Selectmen shall determine the salaries, which may include merit adjustments, for employees not included in any collective bargaining agreement.

Should a balance remain after the Town Comptroller has made the transfers specified herein, said balance shall be transferred by the Town Comptroller to a budget line entitled Personnel Services Reserve (Item #19), which shall be used to fund costs incurred over the course of the fiscal year pursuant to employee contracts and/or established personnel policies. The Town Comptroller shall include an accounting of all transfers made from this reserve in the Annual Financial Report.

4.) **STIPENDS / SALARIES OF ELECTED OFFICIALS:** The stipends of members of the Board of Selectmen shall be at the rate of \$4,500 per year for the Chairman and at the rate of \$3,500 per year for each of the other four members. The annual salary of the Town Clerk shall be at the rate of \$99,257 effective July 1, 2013, plus any adjustment approved by vote of the Board of Selectmen. The Town Clerk shall pay all fees received by the Town Clerk by virtue of his office into the Town treasury for Town use.

5.) **VACANT POSITIONS:** No appropriation for salaries, wages, or other compensation shall be expended for any benefit-eligible position which has become vacant during the fiscal year unless the Board of Selectmen, at an official meeting, has determined that the filling of the vacancy is either essential to the proper operation of the Town or is required by law. This condition shall not apply to appropriations of the School Department.

6.) **GOLF ENTERPRISE FUND:** The following sums, totaling \$1,210,000 shall be appropriated into the Golf Enterprise Fund, and may be expended under the direction of the Park and Recreation Commission, for the operation of the Golf Course:

Salaries	\$393,170
Purchase of Services	\$129,978
Supplies	\$148,200
Other	\$4,100
Utilities	\$98,462
Capital	\$81,300
Debt Service	\$179,374
Reserve	<u>\$25,000</u>
Total Appropriations	\$1,059,584
Indirect Costs	<u>\$150,416</u>
Total Costs	\$1,210,000

Total costs of \$1,210,000 to be funded from golf receipts with \$150,416 to be reimbursed to the General Fund for indirect costs.

7.) **WATER AND SEWER ENTERPRISE FUND:** The following sums, totaling \$26,928,493, shall be appropriated into the Water and Sewer Enterprise Fund, and may be expended under the direction of the Commissioner of Public Works for the Water and Sewer purposes as voted below:

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Salaries	2,066,921	354,603	2,421,523
Purchase of Services	163,889	147,200	311,089
Supplies	102,020	21,000	123,020
Other	8,900	0	8,900
Utilities	159,123	0	159,123
Capital	420,300	161,500	581,800
Intergovernmental	5,950,348	12,650,000	18,600,348
Debt Service	1,166,668	1,163,657	2,330,325
Reserve	<u>117,790</u>	<u>148,829</u>	<u>266,619</u>
Total Appropriations	10,155,959	14,646,788	24,802,747
Indirect Costs	<u>1,740,819</u>	<u>384,928</u>	<u>2,125,747</u>
Total Costs	11,896,777	15,031,716	26,928,493

Total costs of \$26,928,493 to be funded from water and sewer receipts with \$2,125,747 to be reimbursed to the General Fund for indirect costs.

8.) REVOLVING FUNDS:

- a.) The Park and Recreation Commission is authorized to maintain and operate, under the provisions of General Laws Chapter 44, Section 53E1/2 and Chapter 79 of the Acts of 2005, a revolving fund for special recreation programs and events. All receipts from said programs and events shall be credited to the fund. Annual expenditures from the fund shall not exceed \$2,750,000.
- b.) The Building Commissioner is authorized to maintain and operate, under the provisions of General Laws Chapter 44, Section 53E1/2 and Chapter 79 of the Acts of 2005, a revolving fund for the repair and maintenance of the Town's rental properties, including all those listed in the vote under Article 13 of the Warrant for the 1999 Annual Town Meeting. All receipts from said rental properties shall be credited to the fund. Annual expenditures from the fund shall not exceed \$100,000.
- c.) The Commissioner of Public Works is authorized to maintain and operate, under the provisions of General Laws Chapter 44, Section 53E1/2 and Chapter 79 of the Acts of 2005, a revolving fund for the construction and reconstruction, upkeep, maintenance, repair and improvement of sidewalks and walkways along public streets and ways over, across and through town owned property. Annual expenditures from the fund shall not exceed \$110,000.
- d.) The Director of Planning and Community Development is authorized to maintain and operate, under the provisions of General Laws Chapter 44, Section 53E1/2 and Chapter 79 of the Acts of 2005, a revolving fund for the Façade Improvement Loan Program. Annual expenditures from the fund shall not exceed \$30,000.

9.) SCHOOLHOUSE MAINTENANCE AND REPAIR: The sum of \$4,587,151, included within the Building Department appropriation for school building maintenance, shall be expended for School Plant repair and maintenance and not for any other purpose. The listing of work to be accomplished shall be established by the School Department. The feasibility and prioritization of the work to be accomplished under the school plant repair and maintenance budget shall be determined by the Superintendent of Schools and the Building Commissioner, or their designees.

10.) SNOW AND ICE BUDGET: The sum of \$400,610, included within the Department of Public Works appropriation for snow and ice operations, shall be expended for snow and ice operations and not for any other purpose, unless transferred per the provisions of Section 1.B.vi of this Article.

11.) INTERFUND TRANSFERS: In order to fund the appropriations voted for the various departments itemized on Table 1, the Town Comptroller is authorized to make the following interfund transfers:

Parking Meter Special Revenue Fund [to the General Fund for the Department of Public Works - \$2,050,000] [to the General Fund for the Police Department - \$2,050,000]	\$4,100,000
State Library Aid Special Revenue Fund [to the General Fund for the Library]	\$ 41,555
Cemetery Sales Special Revenue Fund [to the General Fund for the Department of Public Works]	\$ 75,000
Recreation Revolving Fund [to the General Fund for benefits reimbursement]	\$ 353,717

12.) **BUDGETARY REPORTING:** The Town Comptroller shall provide the Advisory Committee with a report on the budgetary condition of the Town as of September 30, December 31, March 31, and June 30, within 45 days of said dates. This financial report shall include a summary of the status of all annual and special appropriations voted in this article; a report on the status of all special appropriations voted in prior years which remain open at the reporting date; and a summary of the status of all revenues and inter-fund transfers which have been estimated to finance the appropriations voted under this article.

13.) **SPECIAL APPROPRIATIONS:** The appropriations set forth as items 34 through 68, inclusive, in Table 1 shall be specially appropriated for the following purposes. In addition, with the exception of Items #65 - 68, they shall be transferred from the General Fund to the Revenue-Financed Capital Fund.

- 34.) Raise and appropriate \$25,000, to be expended under the direction of the Building Commissioner, with any necessary contracts to be approved by the Board of Selectmen, for the development of a plan, including plans and specifications, for various garage floor sealants and water/oil separators
- 35.) Raise and appropriate \$256,000, to be expended under the direction of the Chief Information Officer, with any necessary contracts to be approved by the Board of Selectmen, for the enhancement of town-wide hardware and software.
- 36.) Raise and appropriate \$50,000, to be expended under the direction of the Director of Planning and Community Development, with any necessary contracts to be approved by the Board of Selectmen and the Economic Development Advisory Board, for commercial area improvements.
- 37.) Raise and appropriate \$40,000, to be expended under the direction of the Director of Planning and Community Development, with any necessary contracts to be approved by the Board of Selectmen, for the design of the Riverway Park pedestrian and bicycle path.
- 38.) Raise and appropriate \$85,000, to be expended under the direction of the Building Commissioner, with any necessary contracts to be approved by the Board of Selectmen

and the Preservation Commission, for improvements to the Devotion House and the Putterham School building.

- 39.) Raise and appropriate \$510,000, to be expended under the direction of the Fire Chief, with any necessary contracts to be approved by the Board of Selectmen, for the replacement of fire engine #3.
- 40.) Raise and appropriate \$245,000, to be expended under the direction of the Building Commission, with any necessary contracts to be approved by the Board of Selectmen, for making extraordinary repairs to Fire Stations.
- 41.) Raise and appropriate \$40,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen, for bicycle access improvements.
- 42.) Raise and appropriate \$45,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen, for a study of the Woodland Road / Hammond Street pedestrian crossing.
- 43.) Raise and appropriate \$1,510,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen, for the rehabilitation of streets, with notification, in advance of plans being submitted for bids, to the Board of Selectmen of any changes to pedestrian, bicycle, or motor vehicle traffic patterns or to pavement markings.
- 44.) Raise and appropriate \$283,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen, for the rehabilitation of sidewalks.
- 45.) Raise and appropriate \$540,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen, for the conversion of Town-owned streetlights to LED's.
- 46.) Raise and appropriate \$70,000, to be expended under the direction of the Building Commission, with any necessary contracts to be approved by the Board of Selectmen, for rehabilitation of the Transfer Station floor.
- 47.) Raise and appropriate \$87,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen and the Park and Recreation Commission, for the design of the renovation of Brookline Avenue playground.
- 48.) Raise and appropriate \$660,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen and the Park and Recreation Commission, for costs associated with improvements to the roadways and pathways at Larz Anderson Park.

- 49.) Raise and appropriate \$295,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen, for the renovation of playground equipment, fields, and fencing.
- 50.) Raise and appropriate \$85,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen, for the rehabilitation of Town and School grounds.
- 51.) Raise and appropriate \$100,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen and the Park and Recreation Commission, for the rehabilitation of tennis courts and basketball courts.
- 52.) Raise and appropriate \$50,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen and the Park and Recreation Commission, for the rehabilitation of comfort stations in parks and playgrounds.
- 53.) Raise and appropriate \$170,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen and the Tree Planting Committee, for the removal and replacement of trees.
- 54.) Appropriate \$100,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen and the Cemetery Trustees, for the rehabilitation of roadways within Walnut Hills Cemetery; to meet the appropriation, authorize the expenditure of \$100,000 from the Sale of Lots special revenue fund (SW01).
- 55.) Raise and appropriate \$50,000, to be expended under the direction of the Chief Procurement Officer, with any necessary contracts to be approved by the Board of Selectmen and the School Committee, for school furniture upgrades.
- 56.) Raise and appropriate \$65,000, to be expended under the direction of the Building Commissioner, with any necessary contracts to be approved by the Board of Selectmen, for ADA renovations to Town and School buildings.
- 57.) Raise and appropriate \$250,000, to be expended under the direction of the Building Commission, with any necessary contracts to be approved by the Board of Selectmen and, in the case of School facilities, by the School Committee, for improvements to elevators in Town and School facilities.
- 58.) Raise and appropriate \$125,000, to be expended under the direction of the Building Commissioner, with any necessary contracts to be approved by the Board of Selectmen, for the replacement of emergency generators and/or installation of emergency lights or circuits.

- 59.) Raise and appropriate \$150,000, to be expended under the direction of the Building Commissioner, with any necessary contracts to be approved by the Board of Selectmen, for energy conservation projects in Town and School buildings.
- 60.) Raise and appropriate \$150,000, to be expended under the direction of the Building Commissioner, with any necessary contracts to be approved by the Board of Selectmen, for upgrades to energy management systems in Town and School buildings.
- 61.) Raise and appropriate \$345,000, to be expended under the direction of the Building Commissioner, with any necessary contracts to be approved by the Board of Selectmen and, in the case of School facilities, by the School Committee, for improvements to life safety systems and building security in Town and School facilities.
- 62.) Raise and appropriate \$175,000, to be expended under the direction of the Chief Information Officer, with any necessary contracts to be approved by the Board of Selectmen and the School Committee, for three School technology projects: wireless infrastructure, special education Language Based Learning Disabilities LLD classrooms, and/or a professional staff evaluation system.
- 63.) Raise and appropriate \$375,000, to be expended under the direction of the Building Commission, with any necessary contracts to be approved by the Board of Selectmen and the School Committee, for the upgrade of the electrical distribution system at the Pierce School.
- 64.) Raise and appropriate \$1,750,000, to be expended under the direction of the Building Commission, with any necessary contracts to be approved by the Board of Selectmen and the School Committee, for the expansion of classroom capacity in various schools.
- 65.) Appropriate \$2,500,000, to be expended under the direction of the Building Commission, with any necessary contracts to be approved by the Board of Selectmen, for remodeling, reconstructing, or making extraordinary repairs to the Municipal Service Center (MSC), and to meet the appropriation authorize the Treasurer, with the approval of the Board of Selectmen, to borrow \$2,500,000 under General Laws, Chapter 44, Section 7(3A), or pursuant to any other enabling authority; and authorize the Selectmen to apply for, accept, receive and expend grants, aid, reimbursements, loans and all other forms of funding and financial assistance from both state and federal sources and agencies for such purpose.
- 66.) Appropriate \$1,200,000, to be expended under the direction of the Commissioner of Public Works, with any necessary contracts to be approved by the Board of Selectmen and the Park and Recreation Commission, for costs associated with the construction of a park, playground and athletic fields at the site of the old Fisher Hill Reservoir, and to meet the appropriation authorize the Treasurer, with the approval of the Board of Selectmen, to borrow \$1,200,000 under General Laws, Chapter 44, Section 7(25), or pursuant to any other enabling authority; and authorize the Selectmen to apply for, accept, receive and expend grants, aid, reimbursements, loans and all other forms of funding and financial assistance from both state and federal sources and agencies for such purpose; provided that no funds for the preservation of the Gatehouse be expended

until the plans for the preservation of the Gatehouse have been approved by the Preservation Commission.

- 67.) Raise and appropriate \$1,350,000, to be expended under the direction of the Building Commission, with any necessary contracts to be approved by the Board of Selectmen and, with respect to School Buildings, by the School Committee, for roof repairs and replacements in Town and School facilities, and to meet the appropriation authorize the Treasurer, with the approval of the Board of Selectmen, to borrow \$1,350,000 under General Laws, Chapter 44, Section 7(3A), or pursuant to any other enabling authority; and authorize the Selectmen to apply for, accept, receive and expend grants, aid, reimbursements, loans and all other forms of funding and financial assistance from both state and federal sources and agencies for such purpose.
- 68.) Raise and appropriate \$3,000,000, to be expended under the direction of the Building Commission, with any necessary contracts to be approved by the Board of Selectmen and the School Committee, for remodeling, reconstructing, or making extraordinary repairs to the Old Lincoln School, and to meet the appropriation authorize the Treasurer, with the approval of the Board of Selectmen, to borrow \$3,000,000 under General Laws, Chapter 44, Section 7(3A), or pursuant to any other enabling authority; and authorize the Selectmen to apply for, accept, receive and expend grants, aid, reimbursements, loans and all other forms of funding and financial assistance from both state and federal sources and agencies for such purpose; provided that no funds shall be committed until the scope of the project has been accepted by the School Committee and Board of Selectmen.

14.) FREE CASH: Raise and appropriate and transfer \$7,655,155 from free cash for the following purposes:

- a.) Operating Budget Reserve Fund (MGL Chapter 40, Section 6) – \$507,190;
- b.) Stabilization Fund (MGL Chapter 40, Section 5B) – \$250,000
- c.) Liability/Catastrophe Fund (Chapter 66 of the Acts of 1998, as amended) – \$154,115;
- d.) Reduce the tax rate (Special Appropriations) – \$4,818,745;
- e.) Housing Trust Fund – \$555,106;
- f.) Retiree Healthcare Liability Trust Fund (Chapter 472 of the Acts of 1998, as amended) - \$500,000;
- g.) Worker’s Compensation Trust Fund (MGL Chapter 40, Section 13A) – \$270,000;
- h.) Unemployment Trust Fund (MGL Chapter 40, Section 5E) – \$100,000;
- i.) Contributory Retirement Pension Fund (MGL Chapter 32, Section 22) – \$500,000.