

Section IV: Shared Expenses

Program 2000



Employee Benefits
Debt Service
Reserve Fund
Public Facilities

Section IV: Program 2000: Shared Expenses

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

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

2100 Employee Benefits

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

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

Employee Benefits is comprised of the following:

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

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

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

2100 Employee Benefits

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

Departmental Initiatives:

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

Authorized/Appropriated Staffing

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

Budget Recommendations:

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

Recommended Budget: The significant changes in this budget include:

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

2100 Employee Benefits

- increase in premium, plus an assumed increase of 55 subscribers;
5. A 48.11 percent decrease in life insurance costs based on FY08 actual experience;
 6. A 167.3 percent increase in unemployment costs based on FY08 actual experience and the estimated costs of unemployment insurance due to the proposed elimination of certain part-time, benefit-eligible school department positions;
 7. A 14.68 percent increase in Workers' Compensation costs based on our FY08 actual experience and the continuation of efforts to build a reserve balance of this continuing balance account;
 8. A 0.54 percent increase in the costs of property and liability insurance that reflects the net interaction of reductions in premium resulting from a recent competitive procurement of coverage and the assumption that premiums will increase 10% next fiscal year; and
 9. A 27.75 percent decrease in the budget for uninsured losses. The FY08 budget was \$50,000. The initial FY09 proposal was to fund this budget at \$75,000 pursuant to ongoing efforts to build a reserve in this continuing balance account. The final FY09 budget reflected the appropriation of insurance claim reimbursements that became available due to a number of claims in FY08. Notwithstanding the large increase in FY09, the FY2010 budget of \$100,000 reflects the recommendation of the Ad Hoc Fiscal Policy Committee to increase this budget annually to build a reserve.

2100 Employee Benefits

Town of Lexington, Massachusetts

Budget Summary

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

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

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

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

2100 Employee Benefits

Focus on: Health Benefits – Line Item 2130

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

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

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

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

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

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

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2200 Debt Service

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

Budget Overview:

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

The debt service budget finances general fund¹ costs of:

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

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

2200 Debt Service

Authorized/Appropriated Staffing

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

2200 Debt Service

Budget Recommendations²:

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

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

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

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

2200 Debt Service

Budget Summary

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

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

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

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

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

Subprogram: 2300 Reserve Fund

Mission: To provide for extraordinary and unforeseen expenses.

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

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

Subprogram: 2300 Reserve Fund

Program: Shared Expenses

Town of Lexington FY 2010 Program Budget

Authorized/Appropriated Staffing

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

Budget Recommendations:

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

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

Program Improvement Requests submitted by Department: None

Program Improvement Requests Recommended for Funding: None

Focus on: Reserves

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

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

Subprogram: 2300 Reserve Fund

Budget Summary

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

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

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

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

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

2400 Public Facilities

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

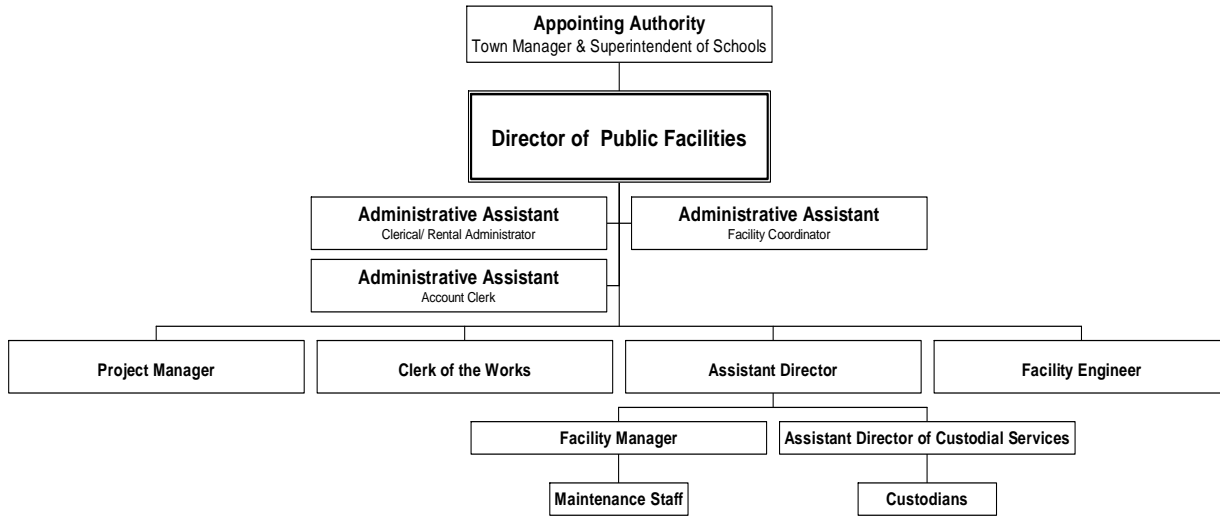
Budget Overview: The Department of Public Facilities (DPF) is responsible for the coordination and care of all Town-owned buildings inclusive of those under the control of the Board of Selectmen, Town Manager, Library Trustees and School Committee. The primary areas of service includes custodial care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

Departmental Initiatives:

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

2400 Public Facilities

Program: Shared Expenses
Town of Lexington, Massachusetts



Authorized/Appropriated Staffing

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

Notes:

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

2400 Public Facilities

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Recommendations:

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

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

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

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

Program Improvement Requests submitted by Department:

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

Program Improvement Requests Recommended for Funding: None

2400 Public Facilities

Program: Shared Expenses
Town of Lexington, Massachusetts

Budget Summary

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

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

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

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

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

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