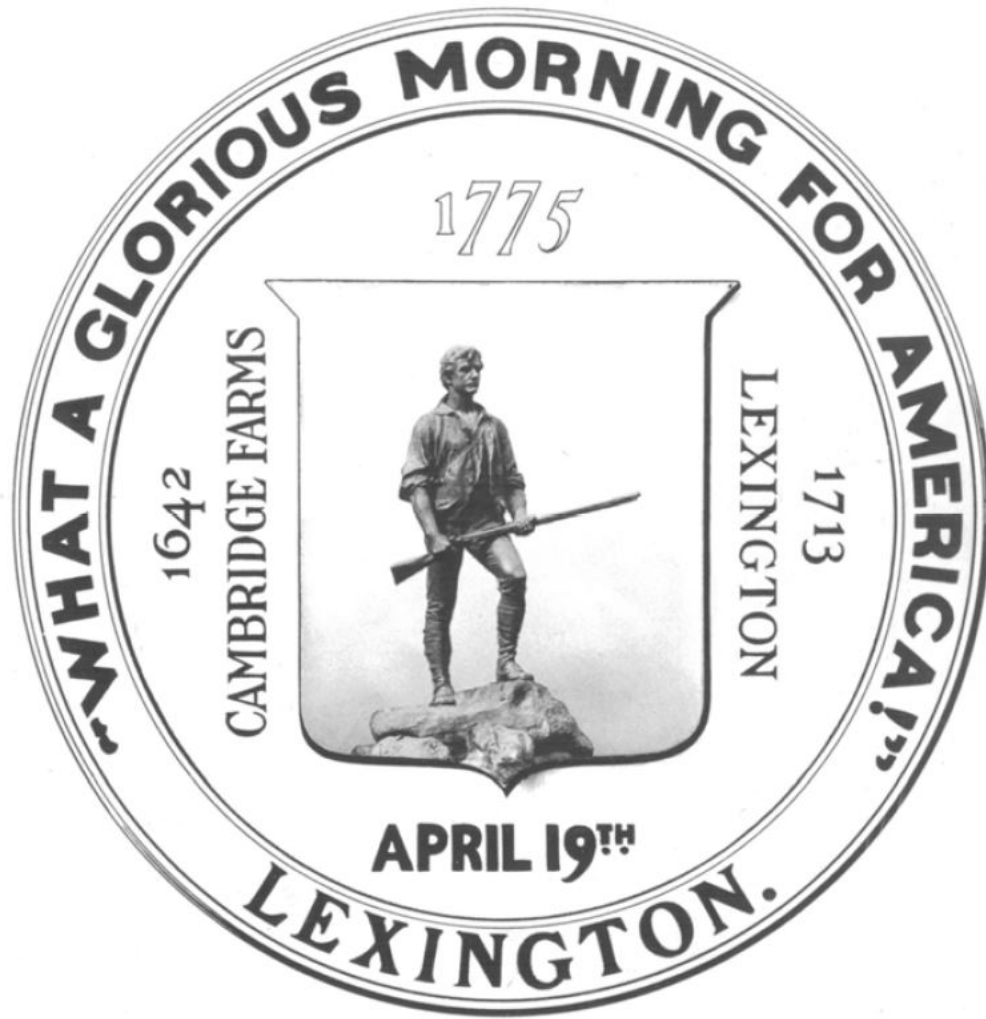


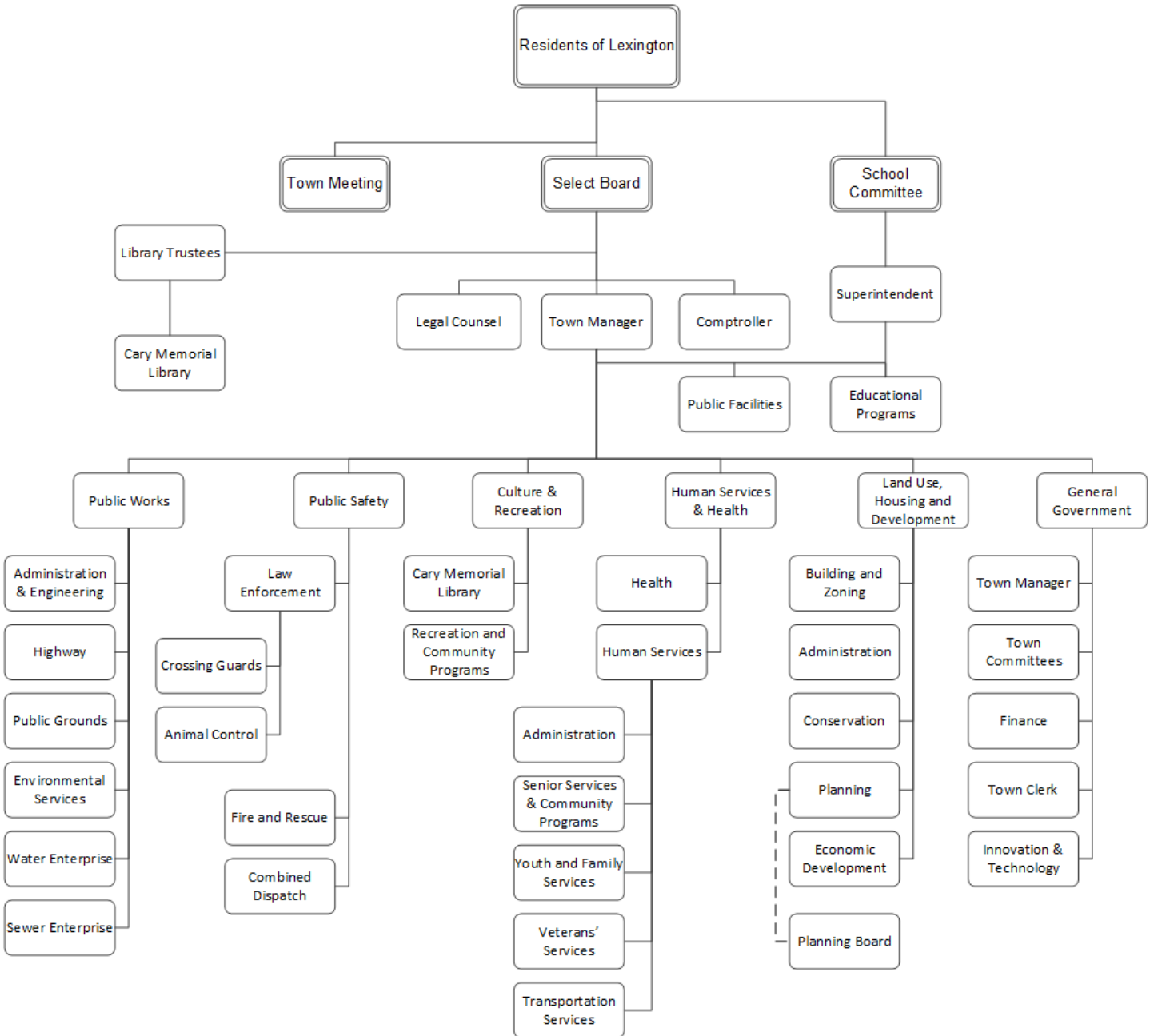
Town of Lexington,  
Massachusetts



Fiscal Year 2025  
Recommended  
Budget & Financing Plan  
February 20, 2024



# Town of Lexington Organizational Chart





## **Town of Lexington**

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

James J. Malloy, Town Manager  
Kelly Axtell, Deputy Town Manager

Tel: (781) 698-4540  
Fax: (781) 861-2921

February 20, 2024

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

The Select Board has approved the FY2025 Recommended Budget and Financing Plan and, on February 12, 2024, 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 that this document be available for four weeks before it can be considered by the Annual Town Meeting, and the initial transmittal satisfied the requirement.

As I conclude my sixth 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 our Town government. Lexington is well served by the many officials who contributed to this recommended budget. I greatly appreciate their leadership and vision that has been exemplified throughout the budget process.

Sincerely,

*James J. Malloy*

James J. Malloy  
Town Manager

# Table of Contents

The budget document outlines the Town’s financial plan as recommended by the Select Board. Both the operating and capital budgets are contained in this document. The effective period of this budget is from July 1, 2024 to June 30, 2025.



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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 Select Board 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 FY2025 budget process, expenditure and revenue history, and a detailed summary of proposed appropriations for the coming fiscal year.

Budget Process	
Summary of Revenues and Expenditures	I-1
Program Summary	I-2

### Section II: Revenues

---

The Revenue section contains a narrative description of revenue sources followed by a series of tables that displays a detailed summary of actual and projected revenues.

Description of Revenues	II-3
-------------------------	------

---

## Detailed Budget Information

---

### Section III: Program 1000: Education

---

1000 Education Program	III-1
1100 Lexington Public Schools	III-2
1200 Minuteman Regional High School	III-18

### Section IV: Program 2000: Shared Expenses

---

2000 Shared Expenses	IV-1
2100 Employee Benefits	IV-3
2200 Property & Liability Insurance	IV-8
2300 Solar Producer Payments	IV-10
2400 Debt Service	IV-12
2500 Reserve Fund	IV-14
2600 Public Facilities	IV-17

## **Section V: Program 3000: Public Works**

---

3000 Public Works	V-1
3000 - 3500 DPW Summary	V-2
3100 DPW Administration and Engineering	V-7
3200 Highway	V-12
3300 Public Grounds	V-16
3400 Environmental Services	V-20
3600 Water Enterprise	V-25
3700 Sewer Enterprise	V-29

## **Section VI: Program 4000: Public Safety**

---

4000 Public Safety	VI-1
4100 Law Enforcement	VI-3
4200 Fire & Rescue	VI-10

## **Section VII: Program 5000: Culture and Recreation**

---

5000 Culture and Recreation	VII-1
5100 Cary Memorial Library	VII-3
5200 Recreation and Community Programs	VII-9

## **Section VIII: Program 6000: Human Services and Health**

---

6000 Human Services and Health	VIII-1
6100 - 6200 Human Services Administration, Veterans Services, Youth and Family Services, Senior Services and Community Programs, and Transportation Services	VIII-2
6500 Health	VIII-8

## **Section IX: Program 7000: Land Use, Housing and Development Department**

---

7000 Land Use, Housing and Development Department	IX-1
7100 - 7400 Summary	IX-3
7110 Building and Zoning	IX-10
7120 Administration	IX-14
7130 Conservation	IX-17
7200 Planning	IX-21
7300 Economic Development	IX-25

## **Section X: Program 8000: General Government**

---

8000 General Government	X-1
8100 Select Board	X-1
8200 Town Manager	X-6
8300 Town Committees	X-11
8400 Finance	X-13
8500 Town Clerk	X-18
8600 Innovation & Technology	X-22

---

## **FY2025 Capital Improvement Budget & Financing Plan**

---

### **Section XI: Capital Investment**

---

FY2025 Capital Improvement Budget & Financing Plan	XI-1
--	------

---

### **Section XII: Appendices**

---

Appendix A: Program Improvement Request Summary	A-1
Appendix B: Budget Information	
Budget Bylaw	B-1
Appendix C: Financial Information	
Summary of Town Fund Balances	C-1
Summary of Revolving Fund Balances	C-2
Stabilization Fund History	C-3
Summary of Reserve Fund Transfers	C-4
Budgeted Full-Time Employee (FTE) Levels	C-5
Lexington Retirement System	C-6
Snow and Ice History	C-7
CPA Summary	C-8
Appendix D: Glossary	D-1

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### **Acknowledgments**

Preparing a budget document with this level of detail is a significant undertaking. I would like to express my appreciation to Superintendent of Schools Julie Hackett, Assistant Superintendent for Finance and Administration David Coelho, as well as the Senior Management Team and board and committee members who contributed to the development of this budget. I would like to specifically acknowledge Town Accountant Krista Murphy, Director of Assessing Robert Lent, Management Fellow James Robinson, Human Resources Director Anne Kostos, and Deputy Town Manager Kelly Axtell for their work in preparing the many facets of this document. In addition, the completion of the Recommended Budget and Financing Plan is due directly to the analysis and extraordinary efforts of Assistant Town Manager for Finance/Comptroller Carolyn Kosnoff and Budget Officer Rosalyn Impink.

**James J. Malloy, Town Manager**

## **REPORT OF THE TOWN MANAGER**

The process to develop the Fiscal Year (FY)2025 Recommended Budget commenced in August 2023 with municipal and school departments submitting requests for a level service budget. The Select Board held public hearings on the proposed departmental budgets and program improvements from November 29, 2023 through December 5, 2023. The Select Board also hosted three financial summits with the School Committee, Appropriation Committee and Capital Expenditures Committee from October 2023 through January 2024 to work through assumptions, priorities and guidelines in developing the FY2025 budget.

Throughout this process the Select Board maintained the established goal of presenting a budget for FY2025 that is transparent, sustainable, maintains high quality services. On January 25, 2024, the Town Manager presented a Preliminary Budget and Financing Plan that was balanced, addressed key priorities identified by the board, and aligned with the Town's long-term financial goals.

This final recommended budget incorporates those same principals and has only been modified to incorporate recently available financial data and final policy decisions. This recommended budget will not require a Proposition 2½ override vote, and will position the Town to meet future needs, including the renovation or reconstruction of Lexington High School in the coming five years.

The Select Board voted to approve this FY2025 Recommended Budget and Financing Plan on February 12, 2024.

### **Overview - FY2025 Recommended Budget and Financing Plan**

This FY2025 General Fund budget being recommended to Town Meeting for adoption, totals \$290,052,759, an increase of \$10,981,365 or 3.9% over the fiscal year 2024 adopted budget. FY2025 budget highlights include the following:

- A 4.3% or \$5.78 increase in the budget for Lexington public schools and a 4.1% or \$1.94 million increase in municipal department budgets;
- \$72.30 million in shared expenses, including an appropriation of \$10,743,076 into the Contributory Retirement System;
- \$47.62 million in capital projects, including one-time projects and capital programs to maintain the Town's infrastructure; \$34.72 million are general fund projects of which \$16.61 million will be financed with cash; the remaining \$18.11 million will be debt financed, including \$10.00 million for the continued feasibility study and design of Lexington High School;
- \$4,036,373 be dedicated from the Tax Levy for appropriation into the Capital Stabilization Fund per the recent guideline of setting-aside new growth from specific commercial and industrial properties to help pay for the anticipated Lexington High School construction project; and
- \$2,033,375 in free cash to be appropriated into the Other Post-Employment Benefits (retiree health insurance) Trust Fund to continue to fund this long-term liability.

The recommendations above are largely possible due to the Town's ongoing commitment to stated fiscal guidelines and a sizable undesignated fund balance (i.e., free cash of \$17,032,132) position at the end of FY2023.

**FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN**

**Table 1** provides a summary of the FY2025 General Fund budget, by cost center.

<b>Table 1</b>	<b>FY2024 Appropriated</b>	<b>FY2025 Recommended Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Education (LPS and Minuteman HS) <sup>(1)</sup>	\$ 138,635,208	\$ 143,914,762	\$ 5,279,554	3.8%
Shared Expenses <sup>(2)</sup>	\$ 68,868,939	\$ 72,296,815	\$ 3,427,876	5.0%
Municipal Departments	\$ 47,117,941	\$ 49,056,323	\$ 1,938,382	4.1%
<b>Subtotal - Operating Budget</b>	<b>\$ 254,622,088</b>	<b>\$ 265,267,900</b>	<b>\$10,645,811</b>	<b>4.2%</b>
Cash Capital	\$ 16,342,464	\$ 16,775,891	\$ 433,427	2.7%
Other	\$ 8,106,841	\$ 8,008,968	\$ (97,873)	(1.2)%
<b>Total - General Fund</b>	<b>\$ 279,071,393</b>	<b>\$ 290,052,759</b>	<b>\$10,981,365</b>	<b>3.9%</b>
Projected Revenue	\$ 279,071,393	\$ 290,052,759	\$ 10,981,366	3.9%
Surplus/(Deficit)	\$ —	\$ —	\$ —	

(1) The FY2024 Appropriation for Minuteman Regional High School includes the final assessment payment of \$402,987 from FY2023 which was paid in FY2024.

(2) Shared Expenses reflect the Department of Public Facilities, employee/retiree benefits, pension, debt, liability insurance, Reserve Fund, and refuse and recycling collection for municipal and school buildings.

## Select Board’s Budget Priorities and Principles

This FY2025 budget is responsive to many of the priorities identified by the Select Board during its annual goal-setting meetings, including:

- Staffing to Support Recent Town Meeting Actions:** The 2023 Annual Town Meeting passed new tree bylaws, and the 2021 Special Town Meeting and subsequent 2022 townwide referendum passed a more stringent noise bylaw and imposed a ban on gas powered leaf blowers. This budget proposes new positions for an Assistant Superintendent of Public Grounds and a part-time Code Enforcement Officer to address the additional workload that have resulted from the increase in operational demands. This budget also proposes one full-time and one part-time position for fire and mechanical inspectors, respectively, to keep up with the increase in development that has resulted from changes in zoning bylaws.
- Funding for the Semiquincentennial Celebration:** The FY2025 budget proposes to appropriate \$500,000 for planning and coordinating the events for the year-long celebration of the 250th Anniversary of the Battle of Lexington which will take place in April 2025. The time frame for events is anticipated to be Fall of 2024 through Fall of 2025.
- Environmental Sustainability:** Departments have continued to implement the Select Board's electric vehicle policy, and have factored increased costs into the General Fund for the planned replacement of fossil fuel municipal vehicles with electric models.

The Select Board has expressed a desire to expand the Town's food waste collection and composting program from 2,000 households in FY2024 to 4,000 households in FY2025. The recommendation of the Town Manager is to fund this expanded program with federal American Rescue Plan Act (ARPA) grant funds in FY2025, with the expectation for this to become part of the General Fund operating budget in FY2026.



## FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN

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This budget includes funding of two program improvements for the Sustainability & Resilience Office in the operating budget, and capital requests for electric vehicle chargers and a feasibility study for a new solar canopy over the parking lot at Lincoln Field.

- **Capital Improvement Planning:** The FY2025 capital budget continues to plan for a large-scale reconstruction or renovation of Lexington High School (LHS) with a request for \$10 million in design funds to advance the project through schematic design. The FY2025 budget also proposes funding to begin a multi-phased reorganization of Town assets including:
  - A \$4.2 million renovation of the swing space building at 173 Bedford Street in FY2025 to allow the Superintendent of Schools and School Administration to occupy the building in the coming years as LHS is under construction.
  - The FY2026 capital plan is expected to include funding to demolish the existing School Administration Building at 146 Maple Street and additional funding for site work and installation of recreation fields at that site. These fields will help address field loss at the LHS site in future years while that project is under construction.
  - The FY2026 capital plan is expected to include construction funding for LHS. Office space for the School Administration may be included in the new LHS building.
  - In a future fiscal year the 173 Bedford Street building may be used as swing space for the Cary Memorial Library and/or the Town Office Building as additional capital improvements are implemented in those buildings.
- **Maintain Public Access Television:** This budget includes a partial funding of the LexMedia contract from the tax levy at a level equal with FY2024. As local subscriptions to cable television continue to decline, revenues to the Town's PEG Access Fund have declined. Projections indicate that continuation of Public Access Television will no longer be possible without General Fund support. This budget allocates \$100,000 of tax levy support to maintain current levels of service. This amount of General Fund support is expected to increase in future budget cycles.
- **Pedestrian, Bicycle and Vehicle Safety on Town Roads:** Overall, \$3,902,321 is recommended for the construction of new Sidewalks; existing Sidewalk Improvements; Street Improvements and traffic safety.
- **Fiscal Stability:** This budget implements fiscal guidelines discussed above to dedicate a portion of the tax levy to the Capital Stabilization Fund to align with long-term capital spending, and to the Retirement Fund to continue to address the Town's unfunded liabilities. This budget also appropriates available funds to continue to address the Town's long-term liability for Other Post-Employment Benefits (OPEB).

In addition to providing for the specific priorities noted above, the FY2025 budget aligns with the following principles agreed to by the Select Board, School Committee and finance committees in order to preserve the Town's long-term financial condition:

1. Continue to set aside funds to transfer into the Capital Stabilization Fund as part of the comprehensive long-term strategy for funding future school and municipal projects.
2. 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.
3. Recurring revenues, not reserves or one-time revenues, should support operating expenses.
4. Debt will not be used to fund current operating expenditures.

## **FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN**

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5. Adequate reserves and contingency funds will be budgeted, as appropriate, consistent with the original recommendations of the Ad Hoc Financial Policy Committee (2006) and reaffirmed in 2019.
6. Sufficient funds for building maintenance will be budgeted to properly maintain facilities and equipment as well as foster energy conservation.
7. Use of one-time revenues should be limited to funding one-time expenses (e.g., capital projects) or used to fund reserve accounts.
8. Continue to provide funding for the Other Post-Employment Benefits (OPEB) liability.
9. New targeted revenue sources should be considered to fund specific projects.

## The FY2025 Budget in Brief: Financing Plan, Expenditures, Reserves

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While the Town's FY2025 operating budget has many complexities, the following matters deserve specific attention:

### I. Financing Plan:

**a. Revenue Allocation Model:** It has been the Select Board's practice to recommend the equitable sharing of revenues between the municipal departments and the School Department. This allocation is based on a model developed by the Town Manager and Superintendent of Schools and accepted by the Select Board, School Committee and financial committees. After first funding the Shared Expenses budget and set-asides of one-time revenues, 74% of all remaining FY2025 projected general fund revenues are allocated to the School Department and 26% are allocated to municipal departments. For FY2025, the Revenue Allocation model allocated a total of \$7.81 million in new revenue, of which \$5.78 million was allocated to the School Department and \$2.03 million to municipal departments. In the final proposed budget a portion of the municipal allocation was moved to shared expenses to fund benefit costs of new positions. The School Department has not recommended any additions to staffing for FY2025.

**b. Revenue Projection:** In FY2025, gross General Fund revenues are projected to increase by \$11.0 million or 3.9% over FY2024 budgeted revenues. By way of comparison, revenue growth in recent years has been:

- FY2024: 4.7% (estimated)
- FY2023: 7.8% (actual)
- FY2022: 7.2% (actual)
- FY2021: 2.5% (actual)
- FY2020: 3.4% (actual)
- FY2019: 3.6% (actual)
- FY2018: 6.6% (actual)
- FY2017: 3.3% (actual)
- FY2016: 6.8% (actual)
- FY2015: 2.6% (actual)

**FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN**

**Table 2** provides a summary of the major General Fund revenue sources.

<b>Table 2</b>	<b>FY2024 Tax Recap</b>	<b>FY2025 Projected</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% of Total Revenue</b>
Property Tax Revenue	\$ 227,334,427	\$ 236,032,572	\$ 8,698,145	3.8%	81.4%
State Aid	\$ 19,633,417	\$ 19,943,523	\$ 310,106	1.6%	6.9%
Total Local Receipts	\$ 14,771,452	\$ 16,115,992	\$ 1,344,541	9.1%	5.6%
Available Funds	\$ 17,328,585	\$ 18,473,850	\$ 1,145,265	6.6%	6.4%
Revenue Offsets	\$ (1,890,555)	\$ (2,348,657)	\$ (458,102)	24.2%	(0.8)%
Enterprise Receipts	\$ 1,894,067	\$ 1,835,478	\$ (58,589)	(3.1)%	0.6%
<b>Gross General Fund Revenues</b>	<b>\$279,071,393</b>	<b>\$290,052,758</b>	<b>\$10,981,365</b>	<b>3.9%</b>	100.0%
Less: Property Tax Levy Dedicated to the Capital Stabilization Fund	\$ 2,303,236	\$ 4,036,373	\$ 1,733,137	75.2%	1.4%
Less: Revenues Set-Aside for Other Designated Purposes	\$ 21,958,142	\$ 20,475,778	\$ (1,482,364)	(6.8)%	7.1%
<b>Net General Fund Revenues</b>	<b>\$254,810,015</b>	<b>\$265,540,607</b>	<b>\$10,730,592</b>	<b>4.2%</b>	91.5%

**c. Revenue Sources:**

Property Tax Revenue and Assessed Valuations – The property tax remains the Town’s primary revenue source, comprising 81.4% of total projected revenues in FY2025 (**Table 2**). Although residential property makes up 86.7% of the total assessed value in Lexington, residential property owners currently pay only 76.7% of total property taxes as a result of the tax classification model adopted by the Select Board (**Table 4**).

**Tables 3 and 4** provide a history of the Town’s assessed valuation and property tax levy, including New Growth.

<b>Table 3</b>	<b>Total Assessed Valuation</b>	<b>% Chg. from Prior Year</b>	<b>Property Tax Levy</b> (before excluded debt service)	<b>% Chg. from Prior Year</b>	<b>Operating Override Year*</b>
<b>FY2024</b>	<b>\$ 17,618,169,510</b>	<b>11.9%</b>	<b>\$ 227,334,427</b>	<b>5.2%</b>	<b>no</b>
FY2023	\$ 15,745,186,739	12.1%	\$ 216,187,222	5.9%	no
FY2022	\$ 14,044,934,971	8.4%	\$ 204,228,741	5.1%	no
FY2021	\$ 12,952,768,837	2.8%	\$ 194,329,879	5.1%	no
FY2020	\$ 12,598,348,097	5.7%	\$ 184,821,513	4.5%	no
FY2019	\$ 11,922,400,015	6.2%	\$ 176,804,577	4.4%	no
FY2018	\$ 11,227,300,560	6.0%	\$ 169,332,125	4.6%	no
FY2017	\$ 10,589,456,610	5.4%	\$ 161,865,817	4.6%	no
FY2016	\$ 10,048,547,685	7.4%	\$ 154,750,151	4.4%	no
FY2015	\$ 9,359,615,090	9.4%	\$ 148,212,539	4.5%	no
FY2014	\$ 8,555,595,350	3.0%	\$ 141,842,483	4.8%	no
FY2013	\$ 8,307,956,760	3.5%	\$ 135,386,782	5.3%	no

\*The last year for which an operating override was approved was FY2008.

**FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN**

Table 4	% Assessed Valuation		% of Property Tax Levy	
	Residential	All Commercial	Residential	All Commercial
<b>FY2024</b>	<b>86.8%</b>	<b>13.2%</b>	<b>76.9%</b>	<b>23.1%</b>
FY2023	86.7%	13.3%	76.7%	23.3%
FY2022	87.0%	13.0%	77.3%	22.7%
FY2021	88.3%	11.7%	79.5%	20.5%
FY2020	88.6%	11.4%	80.0%	20.0%
FY2019	88.7%	11.3%	80.2%	19.8%
FY2018	88.6%	11.4%	80.1%	19.9%
FY2017	88.4%	11.6%	79.7%	20.3%
FY2016	88.2%	11.8%	79.3%	20.7%
FY2015	87.6%	12.4%	78.3%	21.7%
FY2014	86.6%	13.4%	77.3%	22.7%

State Aid – State Aid, which is estimated at 6.9% of total revenues, is also an important source of revenue for the Town. State Aid is currently projected to increase by 1.6% for FY2025, reflecting an increase of 1.17% in Chapter 70 Aid, and a 3.00% increase in Unrestricted General Government Aid (UGGA). These estimates are based on the preliminary budget released by the Governor on January 24, 2024. In FY2024 Chapter 70 Aid increased significantly compared to the three previous years in which the town received the minimum amount of aid allowable by the Chapter 70 formula. The Town expects to receive the minimum aid per student in FY2025.

**Table 5** below provides a recent history of the Town’s State Aid including the FY2025 projection.

Table 5	FY2021	FY2022	FY2023	FY2024	FY2025
Chapter 70-Education Unrestricted	\$ 14,456,349	\$ 14,647,494	\$ 15,063,127	\$ 17,609,131	\$ 17,814,661
Charter School Reimbursement	\$ 2,446	\$ 101,651	\$ 60,734	\$ 9,736	\$ 69,577
General Government Unrestricted	\$ 1,627,400	\$ 1,769,494	\$ 1,775,314	\$ 1,832,124	\$ 1,887,088
Veterans Benefits & Exemptions	\$ 117,802	\$ 105,119	\$ 118,316	\$ 99,284	\$ 89,666
Offsets (School Lunch & Library)	\$ 51,915	\$ 53,560	\$ 77,628	\$ 83,142	\$ 82,531
<b>Total</b>	<b>\$ 16,255,912</b>	<b>\$ 16,677,318</b>	<b>\$ 17,095,119</b>	<b>\$ 19,633,417</b>	<b>\$ 19,943,523</b>
\$ Change from Prior Year	\$ 242,462	\$ 421,406	\$ 417,801	\$ 2,538,298	\$ 310,106
% Change from Prior Year	<b>1.5%</b>	<b>2.6%</b>	<b>2.5%</b>	<b>14.8%</b>	<b>1.6%</b>

**I. Expenditures:**

Budget highlights include:

- a. Lexington Public Schools: The FY2025 School Department proposed General Fund budget (net of grants and other receipts) is increasing by 4.3%. The Minuteman Regional High School budget is decreasing by (2.7)% as Lexington's enrollment is growing at a slower rate than other member communities.

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## FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN

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- b. Municipal Departments: The municipal budget is increasing by 4.1%, largely the result of contractual salary increases due to the settlement of collective bargaining agreements; the addition of Education Incentive Programs for the Police and Fire Departments; costs associated with the pick-up and disposal of bulky goods and mattresses; an increase in election related expenses during FY2025 due to the presidential and primary elections; and contractual increases in communication, network and software support contracts.

The FY2025 budget also recommends several municipal program improvements:

- the addition of a part-time seasonal non-benefited Code Enforcement Officer;
  - the addition of a part-time Mechanical Inspector in the Land Use, Housing and Development Department;
  - the addition of a full-time Lieutenant Fire Inspector in the Fire Department to address an increase in inspections driven by commercial growth;
  - the addition of a full-time Assistant Superintendent Public Grounds to address operational impacts of the Tree Bylaw;
  - one-time consulting services to procure General Liability Insurance;
  - the addition of an expense budget for the Chief Equity Officer to conduct training and community programming; and
  - an increase in the expense budget for the Sustainability & Resilience Officer for software, contractual services and for use in the application of matching grants.
- c. Health Insurance for Employees and Retirees: The budget for employee and retiree health insurance, which the Town purchases through the State's Group Insurance Commission (GIC), is projected to increase by 7.4%, primarily due to a 9.6% projected increase in premiums, partly offset by shifts in plan enrollment.

The FY2025 health insurance budget to be presented to Town Meeting reflects 5 new municipal positions and no new positions for the School Department. This budget provides for the potential additional of 36 active employees and 44 new retirees who are not currently enrolled in the Town's health plans but may choose to enroll. The budget also includes a provision for those employees who may convert from individual to the more expensive family plans.

**FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN**

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

<b>Table 6</b>	<b>Employees/Retirees Enrolled in Health Insurance Program</b>					<b>Total In Opt-Out Program<sup>3</sup></b>
<b>Fiscal Year<sup>1</sup></b>	<b>Municipal Employees</b>	<b>School Employees</b>	<b>Total Employees</b>	<b>Retirees</b>	<b>Total</b>	
2024	267	897	1,164	1,391	2,555	106
2023	271	894	1,165	1,372	2,537	99
2022	282	912	1,194	1,338	2,532	86
2021	269	913	1,182	1,302	2,484	78
2020	275	911	1,186	1,307	2,493	84
2019	260	892	1,152	1,289	2,441	72
2018	257	838	1,095	1,269	2,364	65
2017	261	827	1,088	1,243	2,331	69
2016	261	836	1,097	1,222	2,319	40
2015	268	835	1,103	1,189	2,292	N/A
2014	269	839	1,108	1,151	2,259	N/A
2013 <sup>2</sup>	253	822	1,075	1,112	2,187	N/A
2012	264	827	1,091	1,034	2,125	N/A
2011	272	835	1,107	1,016	2,123	N/A
2010	264	847	1,111	1,000	2,111	N/A

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

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

Note 3: Beginning in FY2016, the Town began a health insurance opt-out program. Employees who were enrolled in the Town's health insurance program and who elect to withdraw, receive a payment of \$2,500 if withdrawing from an individual plan, and \$5,000 if withdrawing from a family plan.

- d. Utilities/Fuel: Total utility costs for FY2025, accounted for in the general and enterprise funds, are projected to decrease by \$(6,017) or (0.1)%, primarily due to a decrease in natural gas usage and decreasing prices of gas and diesel, mostly offset by an increase in electricity. The decrease in natural gas and increase in electricity is the result of the conversion of several Town buildings from natural gas to all-electric HVAC systems. A project to add extensive solar panels and systems to seven school buildings was completed in the summer of 2023 and was recently activated. Electricity costs may decrease once the new solar arrays are operational, however more data is needed before savings can be accurately projected and fully incorporated in the budget. Finally, FY2025 Diesel/Gasoline reflect lower per gallon prices, projected under the Town's regional consortium bid.

**Table 7** provides a recent history of the Town's energy budget across all departments. Electricity, Heating Oil and Natural Gas are fully accounted for in the Public Facilities department budget.

<b>Table 7</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Estimated</b>	<b>FY2025 Budgeted</b>	<b>FY24-25 \$ Change</b>	<b>FY24-25 % Change</b>
Electricity	\$ 2,923,618	\$ 2,567,995	\$ 3,289,204	\$ 3,562,459	\$ 273,255	8.3 %
Heating Oil	\$ 4,418	\$ 3,591	\$ 4,750	\$ 4,221	\$ (529)	(11.1)%
Natural Gas	\$ 912,141	\$ 827,547	\$ 1,184,598	\$ 968,000	\$ (216,598)	(18.3)%
Diesel/Gasoline	\$ 299,610	\$ 410,075	\$ 545,036	\$ 482,891	\$ (62,145)	(11.4)%
<b>Total</b>	<b>\$ 4,139,787</b>	<b>\$ 3,809,209</b>	<b>\$ 5,023,588</b>	<b>\$ 5,017,571</b>	<b>\$ (6,017)</b>	<b>(0.1)%</b>

**FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN**

**Table 8** provides a summary of the revenues the Town is anticipated to receive from its rooftop solar units and parking lot canopies installed at school and municipal buildings and from the ground mount units at the Hartwell Avenue Compost site.

**Table 8**

<b>Town Facility</b>	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Actuals</b>	<b>FY2023 Actuals</b>	<b>FY2024 Estimate</b>
Rooftop Solar Credits to Town	\$ 326,421	\$ 308,738	\$ 336,046	\$ 462,635	\$ 330,000
Rooftop PILOT*	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Rooftop Solar Payments to Vendor	\$ (173,254)	\$ (164,249)	\$ (156,669)	\$ (161,996)	\$ (156,000)
<b>Net Revenue subtotal</b>	<b>\$ 183,167</b>	<b>\$ 174,489</b>	<b>\$ 209,377</b>	<b>\$ 330,639</b>	<b>\$ 204,000</b>
Hartwell Solar Revenue	\$ 691,986	\$ 674,298	\$ 642,150	\$ 841,417	\$ 700,000
Hartwell PILOT*	\$ 55,400	\$ 55,400	\$ 55,400	\$ 55,400	\$ 55,400
Hartwell Annual Lease	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Hartwell Solar Payments	\$ (385,512)	\$ (367,694)	\$ (360,184)	\$ (340,537)	\$ (390,000)
<b>Net Revenue subtotal</b>	<b>\$ 362,875</b>	<b>\$ 363,004</b>	<b>\$ 338,366</b>	<b>\$ 557,280</b>	<b>\$ 366,400</b>
<b>Total Net Revenue</b>	<b>\$ 546,042</b>	<b>\$ 537,493</b>	<b>\$ 547,743</b>	<b>\$ 887,919</b>	<b>\$ 570,400</b>

\*Payments in Lieu of Taxes (PILOT) are considered Personal Property taxes paid to the Town.

**II. Reserves:** Reserve funds provide an important tool in managing Town finances during a recessionary period. 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. The resulting policy recommendations adopted by the Select Board called for building financial reserves and addressing the Town’s unfunded liabilities over a multi-year period. Implementing these policy recommendations, together with prudent budgeting, allowed the Town to weather the 2008-2012 financial downturn without materially impacting Town services or school programs. In 2019, the Town reviewed and reaffirmed its reserve policies as part of an overall fiscal guideline review.

**Table 9** below provides a summary of the Town’s primary reserve funds.

<b>Table 9</b>	<b>General Stabilization Fund</b>	<b>Special Education Stabilization Fund</b>	<b>Other Post Employment Benefits Trust Fund</b>	<b>Capital Stabilization Fund</b>
Current Balance*	\$ 10,557,885	\$ 1,202,474	\$ 31,559,022	\$ 31,970,357
Proposed Appropriation From (2024 ATM)	\$ —	\$ —	\$ —	\$ —
Proposed Appropriation Into (2024 ATM)	\$ —	\$ —	\$ 2,033,375	\$ 4,036,373
Projected Balance, July 1, 2024	\$ 10,557,885	\$ 1,202,474	\$ 33,592,397	\$ 36,006,730

\*Reflects 12/31/2023 Balance

The Town’s goal has been to build its operating budget reserves (i.e., General Stabilization Fund) to a level of 7% of General Fund revenues, an amount considered sufficient to offset three years of revenue shortfalls that typically occur during an economic slowdown. As part of the fiscal guideline review in 2019, the Town also considered the recommendation of the Government Finance Officers Association which is to set aside the equivalent of two months (16.67%) of General Fund operating revenues. Management is satisfied that the current balance in the General Stabilization fund will meet the Town's needs, and will continue to monitor and evaluate this fund when developing future



**FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN**

budgets. The FY2025 budget includes a recommendation to continue to set aside funds for the Other Post-Employment Benefits fund (i.e., retiree health care) for the 17th consecutive year.

The FY2025 budget continues to follow the fiscal guideline to dedicate new tax levy growth from specific properties to increase reserves for future capital projects. In FY2024, \$4,036,373 was transferred to the Capital Stabilization Fund (CSF) from the tax levy under this new guideline. That amount continues into FY2025 and is anticipated to grow once new levy growth for the targeted properties is calculated for FY2025. Fall 2024 Special Town Meeting will be asked to transfer that further amount to the CSF.

**Table 10** below provides a history of appropriations into and out of the Capital Stabilization Fund and recommendations for FY2025, including dedicated tax levy growth per the new fiscal guideline:

<b>Table 10</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024 Appropriated</b>	<b>FY2025 Budget</b>
Appropriated One-Time Sources for CSF	\$ —	\$ 3,730,836	\$ 3,784,689	\$ 396,145	\$ —
Dedicated Tax Levy Growth for CSF	\$ —	\$ 57,138	\$ 1,733,137	\$ 4,036,373	\$ 4,036,373
Prior Year Balance	\$25,229,254	\$20,674,058	\$21,730,961	\$ 27,330,886	\$31,970,357
Investment Income*	\$ 44,804	\$ 68,929	\$ 882,099	\$ 706,953	<i>TBD</i>
<b>Subtotal - Available for Appropriation</b>	<b>\$25,274,058</b>	<b>\$24,530,961</b>	<b>\$28,130,886</b>	<b>\$ 32,470,357</b>	<b>\$36,006,730</b>
Appropriation From Stabilization Fund:					
Excluded Debt Service Tax Relief	\$ 4,600,000	\$ 2,800,000	\$ 800,000	\$ 500,000	\$ —
Within Levy Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —
<b>Subtotal</b>	<b>\$ 4,600,000</b>	<b>\$ 2,800,000</b>	<b>\$ 800,000</b>	<b>\$ 500,000</b>	<b>\$ —</b>
<b>Projected Balance of Fund</b>	<b>\$20,674,058</b>	<b>\$21,730,961</b>	<b>\$27,330,886</b>	<b>\$ 31,970,357</b>	<b>\$36,006,730</b>

*\*FY2024 Investment Income reflects 12/31/2023 Balance*

Over the last several years the Town has drawn funds from the Capital Stabilization Fund to mitigate debt service that has been excluded from Proposition 2½, therefore providing relief to taxpayers. The Town continues to appropriate into the Capital Stabilization Fund in anticipation of future capital projects including the renovation or reconstruction of Lexington High School.

# The FY2025 Capital Budget: Financing Infrastructure and Equipment

**I. Proposed Capital Spending:**

The recommended Capital Budget will provide for the continued replacement of and improvements to Town buildings, infrastructure and equipment. Articles 7, 8, 10-16, and 25-27 in the 2024 Annual Town Meeting Warrant represent the capital portion of this year’s recommended budget. For FY2025, a total capital budget of \$47.6 million is proposed.

**Table 11** provides a summary of funding sources financing the Town’s recommended capital plan for FY2025.

<b>Table 11</b>	<b>Free Cash/ Tax Levy</b>	<b>Other Funding Sources</b>	<b>Debt</b>	<b>Total</b>	<b>Other**</b>
General Fund	\$ 16,607,657	\$ —	\$ 18,110,845	\$ 34,718,502	\$ —
Excluded Debt Projects	\$ —	\$ —	\$ —	\$ —	\$ —
Other Funding & Chapter 90	\$ —	\$ 168,234	\$ —	\$ 168,234	\$ 974,012
Water Enterprise	\$ —	\$ 2,488,900	\$ —	\$ 2,488,900	\$ —
Sewer Enterprise	\$ —	\$ 810,000	\$ 561,210	\$ 1,371,210	\$ —
Recreation Enterprise	\$ —	\$ 110,000	\$ —	\$ 110,000	\$ —
Compost Revolving Fund	\$ —	\$ —	\$ 320,000	\$ 320,000	\$ —
Community Preservation Act*	\$ —	\$ 8,444,365	\$ —	\$ 8,444,365	\$ —
<b>Total (all Funds)</b>	<b>\$16,607,657</b>	<b>\$ 12,021,499</b>	<b>\$18,992,055</b>	<b>\$47,621,211</b>	<b>\$ 974,012</b>

\*Includes both Town and non-Town CPA funded projects.

\*\*Other represents Chapter 90 Aid for street improvements. This item does not require a Town Meeting appropriation.

The FY2025 capital budget includes a request for \$10 million in design funds to advance the Lexington High School project through the schematic design phase and determine cost estimates for a construction appropriation in the FY2026 budget. This request is included in the General Fund Debt column of the table above, however the Town anticipates the future debt service for this project may be excluded from the limits of Proposition 2 ½. A townwide debt exclusion vote for the cost of construction is anticipated to occur late in calendar year 2025.

Other large or notable projects included in the FY2025 Capital Budget are highlighted below.

- **Cary Memorial Library Renovation Project - Construction** - This request for \$4,000,000 (\$2.3 million from CPA funds and \$1.7 million General Fund debt) will support the renovation of the Large Meeting Room and Children's Room. Approximately half of the project cost will go towards the installation of a new green energy HVAC system for the lower level of the library. This appropriation will be supplemented with a \$1.5 million contribution from the Library Trust for a total project cost of \$5.5 million.
- **Pine Meadows Clubhouse Renovation - Construction** - This request for \$2,575,000 is to renovate the clubhouse at Pine Meadows Golf Club to bring the building into ADA compliance and ensure a functional user space.
- **173 Bedford Street Renovation** - \$4,200,000 - This request is part of a multi-phased plan to reorganize the Town's assets in preparation for the Lexington High School construction project. This phase will allow for the renovation of 173 Bedford Street in order to house the School

**FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN**

Administration staff for several years during the Lexington High School construction project and may also be used to house Cary Library operations during the planned HVAC project and a future renovation of the Town Office Building.

- **Lincoln Park Field Improvements** - This request for \$1,810,000 will fund an end-of-life synthetic turf replacement at Lincoln Field #2 including restoration of the walkways, guardrails, and plantings surrounding the field.
- **Affordable Housing Trust (AHT) Funding** - This request for \$3,200,000 is to fund the Lexington Affordable Housing Trust (AHT) by providing Community Preservation Act (CPA) seed money for affordable housing and to allow the AHT greater flexibility in purchasing property and competing with for-profit developers in the real estate market.

In recent years the Town has increased its use of cash funding in the capital plan, particularly the items that are part of a continuing capital program. Cash Financing may be from Free Cash, stabilization funds, or other available funds. Increasing cash capital reduces the Town's overall reliance on debt financing and saves on interest costs.

**Table 12** provides a summary of the Town’s cash capital plan for the period FY2019-2025.

<b>Table 12</b>	<b>Cash Capital</b>	<b>Percent Change from Prior Year</b>	<b>Percent of Operating Budget</b>
<b>FY2025 Proposed</b>	<b>\$16,775,891</b>	<b>2.7%</b>	<b>5.8%</b>
FY2024 Appropriated	\$16,342,464	14.7%	5.9%
FY2023 Appropriated*	\$14,251,037	40.6%	5.5%
FY2022 Appropriated	\$10,136,491	24.6%	4.3%
FY2021 Appropriated	\$8,137,274	5.1%	3.5%
FY2020 Appropriated**	\$7,743,938	20.6%	3.5%
FY2019 Appropriated	\$6,421,619	14.3%	3.0%

\*In FY2022 the Town made final payments on the land purchases at 20 Pelham Road and 173 Bedford Street which reduced FY2023 debt service budget by approximately \$2.4M. This amount was diverted to cash capital in the following years. FY2023 includes \$700,000 for the Center Streetscape sidewalk extension and \$60,000 for a domestic hot water heater at the Town Pool bathhouse, both of which were approved at the Fall 2022 Special Town Meeting.

\*\*The FY2020 total includes \$875,858 approved at the Fall 2019 Special Town Meeting for LED street light replacements.

**II. Other Planned Capital Projects/Property Tax Relief:**

In the last 5 years the Town completed a number of significant capital projects for which the Town voted to exclude the debt service from Proposition 2 ½, including the new Hastings School, the Lexington Children’s Place, and a new Fire Headquarters, plus the the new Police Station which is currently underway. The Town was able to partly mitigate the impact of these large projects on taxpayers by drawing from the Capital Stabilization fund to offset portions of the debt service related to these projects. In addition to the projects noted above, the Town's 10-year capital plan anticipates additional construction projects at the East Lexington Fire Station, Cary Memorial Library and Town Office Building. It is recommended that the Town appropriate \$4,036,373 into the Capital Stabilization Fund, from the tax levy, to be used to mitigate the related debt service future projects, particularly the High School, thereby providing tax relief to Lexington’s taxpayers.

**III. Debt/Debt Service:**

The Town of Lexington has maintained an Aaa credit rating for many years. In February 2024 the Town sold \$8.51 million of municipal bonds at a true interest cost of 2.25% over a 10-year term. Moody’s Investors Service rated the Town's municipal bond offering Aaa, reaffirming our historic rating. In its credit rating opinion, Moody’s cited the Town’s strong fiscal management including

## FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN

conservative budgeting, sizeable and wealthy tax base, healthy reserves and liquidity, and voter support for debt exclusions as positive credit factors. The Aaa/AAA rating is the highest credit rating a municipality can receive and allows the Town to borrow funds at the most favorable interest rates.

**Table 13** 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 credit rating agencies find that debt service up to 10% of revenues reflects strong financial condition. For FY2025, the Town expects all debt service to be 7.64% of gross operating revenues. This ratio has decreased over the last four years from a peak in FY2021 due to efforts to increase the amount of capital projects funded with cash instead of debt.

The FY2025 budget does not propose to use the Capital Stabilization Fund to provide property tax relief for excluded debt service. The use of Capital Stabilization Funds to mitigate debt service is expected in future fiscal years when High School debt comes online.

<b>Table 13 Annual Debt Service</b>	<b>FY2019 Actual</b>	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Proposed</b>
<b>General Fund<sup>1, 2</sup></b>	\$ 10,837,525	\$ 9,556,878	\$ 10,237,538	\$ 10,364,264	\$ 7,168,480	\$ 6,854,101	\$ 6,123,352
<b>Prop 2½ Excluded Debt<sup>3</sup></b>	\$ 13,860,000	\$ 16,328,254	\$ 17,284,830	\$ 16,747,991	\$ 16,008,385	\$ 16,884,169	\$ 16,655,943
<b>Water</b>	\$ 1,436,995	\$ 1,192,000	\$ 1,197,324	\$ 1,097,696	\$ 1,195,179	\$ 2,375,661	\$ 1,386,157
<b>Compost Revolving Fund</b>	\$ 216,859	\$ 217,303	\$ 205,557	\$ 157,501	\$ 227,475	\$ 189,436	\$ 181,966
<b>Sewer</b>	\$ 1,134,396	\$ 1,200,863	\$ 1,337,205	\$ 1,352,192	\$ 1,561,467	\$ 1,406,381	\$ 1,592,858
<b>Total Debt Service</b>	\$ 27,485,775	\$ 28,495,299	\$ 30,262,454	\$ 29,719,644	\$ 26,160,985	\$ 27,709,748	\$ 25,940,276
<b>Gross Revenues</b>	\$249,605,269	\$260,706,305	\$274,218,887	\$287,174,406	\$306,274,201	\$327,210,990	\$339,618,509
<b>Debt Svc. as % of Revenue</b>	<b>10.50%</b>	<b>10.93%</b>	<b>11.04%</b>	<b>10.35%</b>	<b>8.54%</b>	<b>8.47%</b>	<b>7.64%</b>

*Note 1: General Fund debt service is gross debt service and does not reflect the use of the Capital Stabilization Fund to mitigate the debt service impact on the overall budget.*

*Note 2: General Fund debt service for FY2019, FY2020, FY2021 and FY2022 includes an additional \$3,050,000, \$2,234,614, \$2,403,450, and \$2,320,274, respectively, to retire notes for 173 Bedford Street and 20 Pelham Road land purchases. FY2022 is the final payment for these land purchases and a driver for the decrease in debt service in FY2023.*

*Note 3: Proposition 2½ Excluded Debt is gross excluded debt service and does not reflect the use of the Capital Stabilization Fund to mitigate the debt service impact on taxpayers.*

## **History of Proposition 2½ Overrides and Debt Exclusions in Lexington**

The FY2025 budget, as presented, is balanced without the need for a Proposition 2½ Operating Override. Below is a history of Operating Override and Debt Exclusion election results in Lexington:

### **History of Proposition 2½ Override Votes**

Date of Vote	FY	Proposition 2½ Overrides	Operating Override	Debt Exclusion	Result
Fall 2025	2026	Lexington High School		TBD	TBD
June 2022	2023	Police Department Reconstruction		\$32,400,000	Approved
Dec 2017	2018	Fire Department Reconstruction		\$22,140,000	Approved
		Hastings School Reconstruction		\$65,279,418	Approved
		Lexington Children's Place New Building		\$15,079,342	Approved
May 2016	2017	Diamond & Clarke School Renovations		\$71,663,200	Approved
Jan 2012	2012	Estabrook School Reconstruction		\$29,100,000	Approved
		Bridge & Bowman School Renovations		\$22,700,000	Approved
Jun 2007	2008	Schools	\$3,981,589		Approved
		Public Works Facility		\$25,180,000	Approved
Jun 2006	2007	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	-	Override	\$4,957,000		Not Appr.
Jun 2002	2003	Schools, Roads, Lincoln Park		\$42,550,000	Approved
May/June 2000	2001	Town/School Services and Roads	\$3,440,829		Approved
Dec 1998	2000	School Building Project		\$52,235,000	Approved
Dec 1997	-	School Building Project		\$68,200,000	Not Appr.
Jun 1995	1996	Schools	\$1,172,152		Approved
		Open Space	\$29,000		Approved
		Police	\$102,000		Approved
		Fire	\$196,848		Approved
Jun 1992	1993	Trash/Collection	\$2,718,092		Approved
Jun 1990	1991	Town/School Services	\$1,097,829		Approved
Aug 1988	1989	Pine Meadows Golf Course		\$11,000,000	Approved

The Town is currently in the planning phase for renovating or reconstructing Lexington High School. This process and timeline is driven by the Massachusetts School Building Authority, and the Town anticipates a Proposition 2½ debt exclusion vote will be forthcoming for this project.

## Elderly/ Low-Income Property Tax Relief

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The Select Board continues to examine various options to provide property tax relief to low-income and elderly residents. The FY2025 recommended budget provides funding for the following tax relief programs:

1. Senior Service Program – Qualified property owners age 60 and older earning less than \$90,000 can work for the Town and receive up to \$1,755 per household toward their property tax bills.
2. Property Tax Deferral – The Town received special legislation to increase the income limits for residents over 65 years of age who wish to defer their property taxes. Seniors who earn less than \$96,000 qualify for this program. Town Meeting voted to raise the income limit from \$90,000 at the 2023 Annual Town Meeting, and set the limit for future years to be equal to income limit for the Massachusetts Senior Circuit Breaker Tax Credit.

As a result of 2006 State legislation, Town Meeting voted to decrease the 8 percent interest rate charged for elderly residents who choose to defer payment of their property taxes. The interest rate is determined each March for the coming fiscal year and is tied to the U.S. Treasury 1-Year Constant Maturity rate. The interest rate for deferred taxes for the past ten years has been:

FY2024: 4.93 percent	FY2019: 1.96 percent
FY2023: 1.00 percent	FY2018: 0.82 percent
FY2022: 0.08 percent	FY2017: 0.66 percent
FY2021: 1.41 percent	FY2016: 0.25 percent
FY2020: 2.55 percent	FY2015: 0.12 percent

Those who qualify for the Property Tax Deferral may also request to defer their water and sewer bills at the same interest rate.

3. 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 elderly residents to \$2,000.
4. Personal Property Tax Exemption Increase – At the 2018 Annual Town Meeting, the Town voted to accept accept MGL Chapter 59, section 5C<sup>1/2</sup>, which provides an additional exemption of 100% of all applicable personal exemptions.
5. CPA Surcharge Exemption – The Town offers an exemption from the Community Preservation Act surcharge to qualified low-income residents.
6. Low-Income Water/Sewer Rates Discount – The Town provides a 30 percent discount on water and sewer rates to qualified low-income residents.

## **Collective Bargaining**

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The Town has settled collective bargaining agreements with the following unions and associations through:

- FY2026: Police Officers Association
- FY2026: Dispatchers Union
- FY2025: School Crossing Guards Union
- FY2025: Police Superior Officers Union
- FY2025: Lexington Municipal Management Association
- FY2025: Lexington Municipal Employees Association
- FY2025: Fire Union
- FY2024: Public Works Union
- FY2024: Municipal Facilities Staff Union
- FY2023: Library Union\*

\*The Library Union contract was recently settled in February 2024, and extends through June 30, 2026.

Contractual increases for settled contracts are reflected in departmental budgets. Due to the timing of the settled contract for the Library Union, salary increases for FY2024 and 2025 are not reflected in this budget. The budget for FY2025 includes an appropriation into the Town Manager's Salary Adjustment Account that may be utilized in current or future fiscal years to cover collective bargaining contracts that are in process, or not yet settled.

Recent contract negotiations have resulted in new policies and competitive compensation programs to ensure the Town of Lexington can recruit and retain highly qualified employees. Beginning in FY2025 budget request for the Town Manager's Salary Reserve Account has set-aside funding to cover a new Town Policy for Paid Parental Leave that will go into effect as of July 1, 2024.

The recently settled Police union contracts included a Police Career Incentive Pay Program, also known as the Quinn Bill, to encourage police officers to earn degrees in law enforcement and criminal justice. A similar Career Educational Incentive Pay Program was included in the recently settled bargaining agreement with the Fire Department. These incentives are included in the compensation lines of the respective department budgets.

## **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 2025, a residential tax rate of \$12.57/\$1,000 of valuation is estimated compared to the residential tax rate of \$12.25/\$1,000 of valuation for Fiscal Year 2024.

The following table provides a summary of components of the property tax bill for a home assessed at \$1,354,000, which is the current median residential property value in Lexington.

**FISCAL YEAR 2025 RECOMMENDED BUDGET AND FINANCING PLAN**

<b>MEDIAN RESIDENTIAL TAX BILL</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025 (est.)</b>
Property tax w/2.5% increase	\$ 13,186	\$ 13,630	\$ 13,925	\$ 14,781	\$ 15,476	\$ 15,869
Proposition 2½ debt exclusion	\$ 794	\$ 890	\$ 951	\$ 1,040	\$ 1,110	\$ 1,151
Community Preservation Act surcharge	\$ 377	\$ 392	\$ 405	\$ 436	\$ 461	\$ 473
<b>Total tax bill</b>	<b>\$14,357</b>	<b>\$14,912</b>	<b>\$15,281</b>	<b>\$16,257</b>	<b>\$17,047</b>	<b>\$17,493</b>
Home at Median Value	\$995,000	\$1,009,000	\$1,078,000	\$1,217,000	\$1,354,000	\$1,354,000

*Assumes no change in the residential/commercial tax shift in FY2024 to FY2025.  
Assumes no change in total valuation by class of property (residential, commercial/industrial, personal property) in FY2025.*



## **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:

Town Manager James J. Malloy: [jmalloy@lexingtonma.gov](mailto:jmalloy@lexingtonma.gov); 781-698-4540





Assistant Town Manager for Finance Carolyn Kosnoff: [ckosnoff@lexingtonma.gov](mailto:ckosnoff@lexingtonma.gov);  
781-698-4622

Budget Officer Rosalyn Impink: [rimpink@lexingtonma.gov](mailto:rimpink@lexingtonma.gov); 781-698-4626

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## FY2025 Budget Process

	July	August	September	October	November	December	January	February	March	April	May	June
Elections												
Town Meeting					STM							
Town Manager												
Summit			FG	I	II		III					
Select Board												
School Cmte.												

Calendar Year 2023
Calendar Year 2024

### Important Dates

<p><b>August 2023</b> Issuance of Capital and Operating Budget Guidelines</p> <p><b>September 2023</b> Town Manager Review of Capital Budget Requests</p> <p><b>October 2023</b> I Budget Summit I - Review FY2023 results Town Manager Review of Operating Budget Requests</p> <p><b>November-December 2023</b> STM Special Town Meeting II Budget Summit II - Financial Indicators &amp; Projections Municipal Budget Presentations for Select Board</p>	<p><b>January 2024</b> Submittal of Superintendent's Recommended Budget to SC January 9 Submittal of Manager's Recommended Budget to Select Board January 18 School Committee Hearings on Budget January 16, 23 III Budget Summit III - Review of Town Manager's Preliminary Budget January 25</p> <p><b>February 2024</b> Select Board Vote on FY2025 Recommended Budget February 12 FY2025 Recommended Budget submitted to Town Meeting February 20</p> <p><b>March 2024</b> Municipal Election March 5 Town Meeting Commences March 18 Budget Presentations by Town Manager and Superintendent March 18 Town Meeting Begins Budget Deliberations March 20</p>
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# Section I Budget Overview

Town of Lexington, MA

## Summary of Revenues and Expenditures

The summary below shows revenues & expenditures for the Town of Lexington for FY2022-FY2025. It reflects actual results of FY2022 and FY2023, FY2024 estimated revenues and budgeted expenditures submitted to the Department of Revenue for the certification of the FY2024 tax rate, and the budget recommendations of the Town Manager and School Superintendent for FY2025 budget and projected revenues to support those recommendations.

Revenue Summary	FY2022 Actual	FY2023 Actual	FY2024 Recap	FY2025 Projected
Tax Levy	\$ 204,228,740	\$ 216,187,221	\$ 227,334,427	\$ 236,032,572
State Aid	\$ 16,677,318	\$ 17,095,119	\$ 19,633,417	\$ 19,943,523
Local Receipts	\$ 16,714,478	\$ 23,992,007	\$ 14,771,452	\$ 16,115,992
Available Funds	\$ 17,825,379	\$ 17,643,279	\$ 17,328,585	\$ 18,473,850
Revenue Offsets	\$ (2,002,403)	\$ (1,831,259)	\$ (1,890,555)	\$ (2,348,657)
Enterprise Funds (Indirect)	\$ 1,432,356	\$ 1,805,613	\$ 1,894,067	\$ 1,835,478
<b>Total General Fund</b>	<b>\$ 254,875,869</b>	<b>\$ 274,891,981</b>	<b>\$ 279,071,393</b>	<b>\$ 290,052,759</b>
<b>General Fund Expenditure Summary</b>				
Education				
Lexington Public Schools	\$ 120,636,545	\$ 128,254,447	\$ 134,730,244	\$ 140,508,367
Minuteman Regional School	\$ 3,130,038	\$ 2,820,911	\$ 3,904,964	\$ 3,406,395
<i>Subtotal Education</i>	<i>\$ 123,766,583</i>	<i>\$ 131,075,358</i>	<i>\$ 138,635,208</i>	<i>\$ 143,914,762</i>
Municipal Departments	\$ 41,023,558	\$ 43,996,639	\$ 47,117,941	\$ 49,056,323
Shared Expenses				
Benefits & Insurance	\$ 37,832,472	\$ 40,827,320	\$ 45,622,435	\$ 48,921,971
Property Insurance & Solar	\$ 1,440,965	\$ 1,513,156	\$ 1,582,000	\$ 1,730,800
Debt (within-levy)	\$ 10,364,264	\$ 7,168,480	\$ 6,854,101	\$ 6,123,352
Reserve Fund	\$ —	\$ —	\$ 750,000	\$ 850,000
Facilities	\$ 12,183,930	\$ 12,834,332	\$ 14,060,403	\$ 14,565,854
Refuse & Recycle (School & Muni)	\$ —	\$ —	\$ —	\$ 104,838
<i>Subtotal Shared Expenses</i>	<i>\$ 61,821,631</i>	<i>\$ 62,343,287</i>	<i>\$ 68,868,939</i>	<i>\$ 72,296,815</i>
Capital				
Cash Capital (designated)	\$ 10,136,491	\$ 14,251,037	\$ 16,342,464	\$ 16,775,891
<i>Subtotal Capital</i>	<i>\$ 10,136,491</i>	<i>\$ 14,251,037</i>	<i>\$ 16,342,464</i>	<i>\$ 16,775,891</i>
Other				
Other (allocated)	\$ 6,541,910	\$ 8,282,271	\$ 8,106,841	\$ 7,053,802
Other (unallocated)	\$ —	\$ —	\$ —	\$ 955,166
<i>Subtotal Other</i>	<i>\$ 6,541,910</i>	<i>\$ 8,282,271</i>	<i>\$ 8,106,841</i>	<i>\$ 8,008,968</i>
<b>Total General Fund</b>	<b>\$ 243,290,172</b>	<b>\$ 259,948,591</b>	<b>\$ 279,071,393</b>	<b>\$ 290,052,759</b>
<b>General Fund Surplus/(Deficit)</b>	<b>\$ 11,585,697</b>	<b>\$ 14,943,390</b>	<b>\$ —</b>	<b>\$ —</b>

# Section I Budget Overview

Program Summary		A	B	C	D	E	F
		FY2022	FY2023	FY2024	FY2025	(D-C)	(E/C)
Element	Description	Actual	Actual**	Restated**	Recommended	Change \$	Change %
<b>Operating Budget - General Fund Expenses</b>							
<u>Program 1000: Education</u>							
	1100 Lexington Public Schools	\$ 120,636,545	\$ 128,254,447	\$ 134,730,244	\$ 140,508,367	\$ 5,778,123	4.29 %
	1200 Regional High School	\$ 3,130,038	\$ 3,223,898	\$ 3,501,977	\$ 3,406,395	\$ (95,582)	(2.73) %
	<b>Total Education</b>	<b>\$ 123,766,583</b>	<b>\$ 131,478,345</b>	<b>\$ 138,232,221</b>	<b>\$ 143,914,762</b>	<b>\$ 5,682,541</b>	<b>4.11 %</b>
<u>Program 2000: Shared Expenses</u>							
	2110 Contributory Retirement	\$ 7,417,500	\$ 9,219,250	\$ 9,984,800	\$ 10,743,076	\$ 758,276	7.59 %
	2120 Non-Contributory Retirement	\$ 8,798	\$ —	\$ —	\$ —	\$ —	— %
	2130 Employee Benefits (Health/Dental/Life/Medicare)	\$ 29,568,050	\$ 30,864,222	\$ 34,937,635	\$ 37,478,895	\$ 2,541,260	7.27 %
	2140 Unemployment	\$ 88,124	\$ 118,848	\$ 200,000	\$ 200,000	\$ —	— %
	2150 Workers' Comp.* (MGL Ch.40:13A&13C, Ch.41:111F)	\$ 750,000	\$ 625,000	\$ 500,000	\$ 500,000	\$ —	— %
	<i>Subtotal 2100 Benefits</i>	<i>\$ 37,832,472</i>	<i>\$ 40,827,320</i>	<i>\$ 45,622,435</i>	<i>\$ 48,921,971</i>	<i>\$ 3,299,536</i>	<i>7.23 %</i>
	2210 Property & Liability Insurance	\$ 830,781	\$ 932,619	\$ 992,000	\$ 1,140,800	\$ 148,800	15.00 %
	2220 Uninsured Losses* (MGL Ch. 40, Sec. 13)	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ —	— %
	<i>Subtotal 2200 Property &amp; Liability Insurance</i>	<i>\$ 1,080,781</i>	<i>\$ 1,132,619</i>	<i>\$ 1,192,000</i>	<i>\$ 1,340,800</i>	<i>\$ 148,800</i>	<i>12.48 %</i>
	2310 Solar Producer Payments	\$ 360,184	\$ 380,537	\$ 390,000	\$ 390,000	\$ —	— %
	<i>Subtotal 2300 Solar Producer Payments</i>	<i>\$ 360,184</i>	<i>\$ 380,537</i>	<i>\$ 390,000</i>	<i>\$ 390,000</i>	<i>\$ —</i>	<i>— %</i>
	2410 Principal on Long Term Debt	\$ 5,626,400	\$ 5,274,000	\$ 4,840,333	\$ 4,290,400	\$ (549,933)	(11.36) %
	2420 Interest on Long Term Debt	\$ 956,198	\$ 1,217,534	\$ 1,210,458	\$ 1,202,976	\$ (7,482)	(0.62) %
	2430 Principal & Interest on Temporary Debt	\$ 3,781,666	\$ 676,945	\$ 803,310	\$ 629,976	\$ (173,334)	(21.58) %
	<i>Subtotal 2400 Debt Services</i>	<i>\$ 10,364,264</i>	<i>\$ 7,168,480</i>	<i>\$ 6,854,101</i>	<i>\$ 6,123,352</i>	<i>\$ (730,749)</i>	<i>(10.66) %</i>
	2510 Reserve Fund	\$ —	\$ —	\$ 750,000	\$ 850,000	\$ 100,000	13.33 %
	<i>Subtotal 2500 Reserve Fund</i>	<i>\$ —</i>	<i>\$ —</i>	<i>\$ 750,000</i>	<i>\$ 850,000</i>	<i>\$ 100,000</i>	<i>13.33 %</i>
	2600 Facilities	\$ 12,183,930	\$ 12,834,332	\$ 14,060,403	\$ 14,565,854	\$ 505,451	3.59 %
	3450 Refuse & Recycle Collection for Municipal & School Buildings	\$ —	\$ —	\$ —	\$ 104,838	\$ 104,838	100.00 %
	<b>Total Shared Expenses</b>	<b>\$ 61,821,631</b>	<b>\$ 62,343,287</b>	<b>\$ 68,868,939</b>	<b>\$ 72,296,815</b>	<b>\$ 3,427,876</b>	<b>4.98 %</b>

# Section I Budget Overview

<b>Program Summary</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
<b>Element</b>	<b>Description</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>(D-C)</b>	<b>(E/C)</b>
		<b>Actual</b>	<b>Actual**</b>	<b>Restated**</b>	<b>Recommended</b>	<b>Change \$</b>	<b>Change %</b>
<b>Program 3000: Public Works</b>							
	3100-3500 DPW Personal Services	\$ 4,706,712	\$ 4,649,707	\$ 5,014,681	\$ 5,235,820	\$ 221,139	4.41 %
	3100-3500 DPW Expenses	\$ 5,996,893	\$ 6,923,480	\$ 7,702,828	\$ 7,779,286	\$ 76,458	0.99 %
<b>Total Public Works</b>		<b>\$ 10,703,605</b>	<b>\$ 11,573,187</b>	<b>\$ 12,717,509</b>	<b>\$ 13,015,106</b>	<b>\$ 297,597</b>	<b>2.34 %</b>
<b>Program 4000: Public Safety</b>							
	4100 Law Enforcement Personal Services	\$ 7,047,347	\$ 7,484,155	\$ 7,868,662	\$ 8,333,126	\$ 464,464	5.90 %
	4100 Law Enforcement Expenses	\$ 1,005,548	\$ 1,071,903	\$ 1,173,868	\$ 1,203,197	\$ 29,329	2.50 %
	<i>Subtotal 4100 Law Enforcement</i>	<i>\$ 8,052,895</i>	<i>\$ 8,556,059</i>	<i>\$ 9,042,530</i>	<i>\$ 9,536,323</i>	<i>\$ 493,793</i>	<i>5.46 %</i>
	4200 Fire Personal Services	\$ 7,367,013	\$ 7,278,612	\$ 7,286,211	\$ 8,402,956	\$ 1,116,745	15.33 %
	4200 Fire Expenses	\$ 632,642	\$ 780,112	\$ 815,860	\$ 886,944	\$ 71,084	8.71 %
	<i>Subtotal 4200 EMS/Fire</i>	<i>\$ 7,999,655</i>	<i>\$ 8,058,724</i>	<i>\$ 8,102,071</i>	<i>\$ 9,289,900</i>	<i>\$ 1,187,829</i>	<i>14.66 %</i>
<b>Total Public Safety</b>		<b>\$ 16,052,550</b>	<b>\$ 16,614,783</b>	<b>\$ 17,144,601</b>	<b>\$ 18,826,223</b>	<b>\$ 1,681,622</b>	<b>9.81 %</b>
<b>Program 5000: Culture &amp; Recreation</b>							
	5100 Library Personal Services	\$ 2,412,910	\$ 2,650,088	\$ 2,696,650	\$ 2,748,471	\$ 51,821	1.92 %
	5100 Library Expenses	\$ 606,529	\$ 694,637	\$ 689,170	\$ 712,094	\$ 22,924	3.33 %
<b>Total Culture &amp; Recreation</b>		<b>\$ 3,019,439</b>	<b>\$ 3,344,725</b>	<b>\$ 3,385,820</b>	<b>\$ 3,460,565</b>	<b>\$ 74,745</b>	<b>2.21 %</b>
<b>Program 6000: Human Services and Health</b>							
	6100-6200 Human Services Personal Services	\$ 687,126	\$ 681,739	\$ 748,917	\$ 750,616	\$ 1,699	0.23 %
	6100-6200 Human Services Expenses	\$ 529,081	\$ 798,968	\$ 952,781	\$ 763,323	\$ (189,458)	(19.88) %
	<i>Subtotal 6100-6200 Human Services</i>	<i>\$ 1,216,207</i>	<i>\$ 1,480,707</i>	<i>\$ 1,701,698</i>	<i>\$ 1,513,939</i>	<i>\$ (187,759)</i>	<i>(11.03) %</i>
	6500 Health Personal Services	\$ 266,439	\$ 355,674	\$ 426,513	\$ 458,098	\$ 31,585	7.41 %
	6500 Health Expenses	\$ 64,135	\$ 49,061	\$ 100,800	\$ 87,050	\$ (13,750)	(13.64) %
	<i>Subtotal 6500 Health</i>	<i>\$ 330,575</i>	<i>\$ 404,735</i>	<i>\$ 527,313</i>	<i>\$ 545,148</i>	<i>\$ 17,835</i>	<i>3.38 %</i>
<b>Total Human Services and Health</b>		<b>\$ 1,546,782</b>	<b>\$ 1,885,442</b>	<b>\$ 2,229,011</b>	<b>\$ 2,059,087</b>	<b>\$ (169,924)</b>	<b>(7.62) %</b>

# Section I Budget Overview

Town of Lexington, MA

Program Summary		A	B	C	D	E	F
		FY2022	FY2023	FY2024	FY2025	(D-C)	(E/C)
Element	Description	Actual	Actual**	Restated**	Recommended	Change \$	Change %
<b>Program 7000: Land Use, Housing and Development (LUHD) Department</b>							
	7100-7400 LUHD Dept. Personal Services	\$ 1,761,781	\$ 1,863,837	\$ 2,024,579	\$ 2,055,655	\$ 31,076	1.53 %
	7100-7400 LUHD Dept. Expenses	\$ 256,933	\$ 311,676	\$ 374,537	\$ 386,951	\$ 12,414	3.31 %
<b>Total Land Use, Housing &amp; Development Dept.</b>		<b>\$ 2,018,714</b>	<b>\$ 2,175,513</b>	<b>\$ 2,399,116</b>	<b>\$ 2,442,606</b>	<b>\$ 43,490</b>	<b>1.81 %</b>
<b>Program 8000: General Government</b>							
	8110 Select Board Personal Services	\$ 136,988	\$ 144,276	\$ 150,784	\$ 156,709	\$ 5,925	3.93 %
	8110 Select Board Expenses	\$ 81,625	\$ 92,651	\$ 136,338	\$ 128,013	\$ (8,325)	(6.11) %
	8120 Legal	\$ 327,582	\$ 377,130	\$ 375,000	\$ 375,000	\$ —	— %
	8130 Town Report	\$ 11,653	\$ 12,766	\$ 13,688	\$ 13,688	\$ —	— %
	8140 PEG Access	\$ 608,831	\$ 622,794	\$ 658,517	\$ 715,224	\$ 56,707	8.61 %
	<i>Subtotal 8100 Select Board</i>	<i>\$ 1,166,679</i>	<i>\$ 1,249,618</i>	<i>\$ 1,334,327</i>	<i>\$ 1,388,634</i>	<i>\$ 54,307</i>	<i>4.07 %</i>
	8210-8220 Town Manager Personal Services	\$ 934,899	\$ 968,492	\$ 1,138,391	\$ 1,129,878	\$ (8,513)	(0.75) %
	8210-8220 Town Manager Expenses	\$ 152,185	\$ 217,608	\$ 346,561	\$ 414,962	\$ 68,401	19.74 %
	8230 Salary Transfer Account* (MGL Ch.40, Sec 13D)	\$ 313,529	\$ 826,422	\$ 725,300	\$ 294,179	\$ (431,121)	(59.44) %
	<i>Subtotal 8200 Town Manager</i>	<i>\$ 1,400,613</i>	<i>\$ 2,012,522</i>	<i>\$ 2,210,252</i>	<i>\$ 1,839,019</i>	<i>\$ (371,233)</i>	<i>(16.80) %</i>
	8310 Financial Committees	\$ 6,630	\$ 451	\$ 8,535	\$ 8,676	\$ 141	1.65 %
	8320 Misc. Boards and Committees	\$ 6,502	\$ 5,996	\$ 10,500	\$ 10,500	\$ —	— %
	8330 Town Celebrations Committee	\$ 44,842	\$ 49,859	\$ 47,173	\$ 53,734	\$ 6,561	13.9 %
	<i>Subtotal 8300 Town Committees</i>	<i>\$ 57,974</i>	<i>\$ 56,306</i>	<i>\$ 66,208</i>	<i>\$ 72,910</i>	<i>\$ 6,702</i>	<i>10.1 %</i>
	8400 Finance Personal Services	\$ 1,487,307	\$ 1,486,805	\$ 1,623,147	\$ 1,636,918	\$ 13,771	0.85 %
	8400 Finance Expenses	\$ 432,482	\$ 437,118	\$ 492,025	\$ 510,260	\$ 18,235	3.71 %
	<i>Subtotal 8400 Finance</i>	<i>\$ 1,919,788</i>	<i>\$ 1,923,922</i>	<i>\$ 2,115,172</i>	<i>\$ 2,147,178</i>	<i>\$ 32,006</i>	<i>1.51 %</i>
	8500 Town Clerk Personal Services	\$ 396,034	\$ 433,848	\$ 487,985	\$ 554,770	\$ 66,785	13.69 %
	8500 Town Clerk Expenses	\$ 108,656	\$ 139,337	\$ 109,375	\$ 126,049	\$ 16,674	15.24 %
	<i>Subtotal 8500 Town Clerk</i>	<i>\$ 504,690</i>	<i>\$ 573,185</i>	<i>\$ 597,360</i>	<i>\$ 680,819</i>	<i>\$ 83,459</i>	<i>13.97 %</i>
	8600 IT Personal Services	\$ 830,098	\$ 849,519	\$ 808,139	\$ 851,591	\$ 43,452	5.38 %
	8600 IT Expenses	\$ 1,802,626	\$ 1,737,917	\$ 2,110,426	\$ 2,272,584	\$ 162,158	7.68 %
	<i>Subtotal 8600 Innovation &amp; Technology</i>	<i>\$ 2,632,724</i>	<i>\$ 2,587,436</i>	<i>\$ 2,918,565</i>	<i>\$ 3,124,175</i>	<i>\$ 205,610</i>	<i>7.04 %</i>
<b>Total General Government</b>		<b>\$ 7,682,467</b>	<b>\$ 8,402,989</b>	<b>\$ 9,241,884</b>	<b>\$ 9,252,736</b>	<b>\$ 10,851</b>	<b>0.12 %</b>
<b>Total Municipal</b>		<b>\$ 41,023,558</b>	<b>\$ 43,996,639</b>	<b>\$ 47,117,941</b>	<b>\$ 49,056,323</b>	<b>\$ 1,938,382</b>	<b>4.11 %</b>



# Section I Budget Overview

Town of Lexington, MA

Program Summary		A	B	C	D	E	F
		FY2022	FY2023	FY2024	FY2025	(D-C)	(E/C)
Element	Description	Actual	Actual**	Restated**	Recommended	Change \$	Change %
<b>Operating Department Summary</b>							
	Education Operating	\$ 123,766,583	\$ 131,478,345	\$ 138,232,221	\$ 143,914,762	\$ 5,682,541	4.11 %
	Shared Expenses	\$ 61,821,631	\$ 62,343,287	\$ 68,868,939	\$ 72,296,815	\$ 3,427,876	4.98 %
	Municipal Operating	\$ 41,023,558	\$ 43,996,639	\$ 47,117,941	\$ 49,056,323	\$ 1,938,382	4.11 %
		\$ 226,611,772	\$ 237,818,271	\$ 254,219,101	\$ 265,267,900	\$ 11,048,798	4.35 %
<b>Capital</b>							
	Capital Requests (Cash-GF, Prior Bond Auth., BAN Premiums)	\$ 6,806,505	\$ 11,049,906	\$ 13,299,438	\$ 13,669,681	\$ 370,243	2.78 %
	Non-General Fund Capital Requests	\$ 464,126	\$ 311,824	\$ 129,685	\$ 168,234	\$ 38,549	29.73 %
	Building Envelope & Systems Set-Aside	\$ 214,186	\$ 219,540	\$ 225,029	\$ 230,655	\$ 5,626	2.50 %
	Streets Set-Aside	\$ 2,651,674	\$ 2,669,767	\$ 2,688,312	\$ 2,707,321	\$ 19,009	0.71 %
	<b>Total Capital</b>	<b>\$ 10,136,491</b>	<b>\$ 14,251,037</b>	<b>\$ 16,342,464</b>	<b>\$ 16,775,891</b>	<b>\$ 433,427</b>	<b>2.65 %</b>
<b>Other</b>							
	Unallocated	\$ —	\$ —	\$ —	\$ 955,166	\$ 955,166	— %
	Set-Aside for Unanticipated Current FY Needs	\$ —	\$ —	\$ —	\$ 200,000	\$ 200,000	— %
	Special Education Stabilization Fund	\$ —	\$ —	\$ 500,000	\$ —	\$ (500,000)	(100.00) %
	Special Education Reserve Fund	\$ —	\$ —	\$ 750,000	\$ —	\$ (750,000)	(100.00) %
	General Fund Support for Recreation & Community Programs (Transfer to Article 5, ATM)	\$ 509,215	\$ 242,790	\$ 256,675	\$ 272,708	\$ 16,033	6.25 %
	Tax Levy Dedicated to Capital Stabilization Fund	\$ 57,138	\$ 1,733,137	\$ 4,036,373	\$ 4,036,373	\$ —	— %
	Allocated to Capital Stabilization Fund	\$ 3,730,836	\$ 3,784,689	\$ 396,145	\$ —	\$ (396,145)	(100.0) %
	Transfer to the Transportation Demand Management (TDM) Stab. Fund from Tax Levy	\$ 200,000	\$ —	\$ —	\$ —	\$ —	— %
	Senior Service Program	\$ 15,000	\$ 15,000	\$ —	\$ 15,000	\$ 15,000	— %
	Climate Action Plan	\$ —	\$ 50,570	\$ —	\$ —	\$ —	— %
	Vision for Lexington Townwide Survey	\$ 50,000	\$ —	\$ —	\$ —	\$ —	— %
	OPEB Trust Fund***	\$ 1,879,721	\$ 1,929,721	\$ 1,979,721	\$ 2,029,721	\$ 50,000	2.53 %
	Warrant Articles	\$ 100,000	\$ 526,364	\$ 187,927	\$ 500,000	\$ 312,073	166.1 %
	<b>Total Other Articles</b>	<b>\$ 6,541,910</b>	<b>\$ 8,282,271</b>	<b>\$ 8,106,841</b>	<b>\$ 8,008,968</b>	<b>\$ (97,873)</b>	<b>(1.21)%</b>
<b>General Fund Total</b>		<b>\$ 243,290,172</b>	<b>\$ 260,351,578</b>	<b>\$ 278,668,406</b>	<b>\$ 290,052,759</b>	<b>\$ 11,384,352</b>	<b>4.09 %</b>

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

\*\*The FY2023 Actual and FY2024 Appropriations for Minuteman Regional High School have been adjusted to reflect the actual assessments for those years, rather than the timing of actual payments.

\*\*\*Reflects the OPEB funding from General Fund sources; additional amounts will be appropriated from the Water and Wastewater Enterprise funds, as detailed in those budget sections.

# Section I Budget Overview

Program Summary		A	B	C	D	E	F
		FY2022	FY2023	FY2024	FY2025	(D-C)	(E/C)
Element	Description	Actual	Actual**	Restated**	Recommended	Change \$	Change %
<b>Enterprise Funds</b>							
3600	Water Enterprise	\$ 12,448,489	\$ 12,491,992	\$ 15,002,715	\$ 15,220,417	\$ 217,702	1.45 %
3700	Sewer Enterprise	\$ 10,855,261	\$ 11,523,920	\$ 12,686,277	\$ 13,975,732	\$ 1,289,455	10.16 %
5200	Recreation Enterprise	\$ 2,597,045	\$ 3,054,354	\$ 3,566,436	\$ 3,713,658	\$ 147,222	4.13 %
	Cash Capital - Enterprise	\$ 1,600,000	\$ 430,000	\$ 1,317,000	\$ 3,408,900	\$ 2,091,900	158.84 %
<b>Total Enterprise Funds (Oper. Exp. ONLY)</b>		<b>\$ 27,500,795</b>	<b>\$ 27,500,266</b>	<b>\$ 32,572,428</b>	<b>\$ 36,318,707</b>	<b>\$ 3,746,279</b>	<b>11.50 %</b>
<b>Revolving Funds</b>							
1100	School Bus Transportation	\$ 1,149,283	\$ 207,782	\$ 1,150,000	\$ 1,150,000	\$ —	— %
2600	Building Rental Revolving Fund	\$ 225,809	\$ 419,624	\$ 602,066	\$ 631,318	\$ 29,252	4.86 %
3320	Tree (DPW-Forestry)	\$ 70,000	\$ 115,457	\$ 90,000	\$ 120,000	\$ 30,000	33.33 %
3330	Burial Container (DPW-Cemetery)	\$ 24,882	\$ 32,380	\$ 60,000	\$ 60,000	\$ —	— %
3420	Compost Operations (DPW-Recycling)	\$ 750,850	\$ 839,416	\$ 853,233	\$ 858,368	\$ 5,135	0.60 %
3420	MHHP Operations	\$ 156,770	\$ 155,584	\$ 300,000	\$ 250,000	\$ (50,000)	(16.67) %
6120	Senior Services	\$ 29,461	\$ 56,182	\$ 75,000	\$ 75,000	\$ —	— %
6510	Health Programs	\$ 34,207	\$ 50,690	\$ 90,000	\$ 110,000	\$ 20,000	22.22 %
6510	Lab Animal Permits	\$ —	\$ —	\$ 40,000	\$ 40,000	\$ —	— %
7110	Residential Engineering Review	\$ —	\$ —	\$ 57,600	\$ 57,600	\$ —	— %
7320	Tourism/Liberty Ride	\$ 146,758	\$ 7,076	\$ —	\$ —	\$ —	— %
7340	Visitors Center	\$ 255,101	\$ 184,859	\$ —	\$ —	\$ —	— %
7350	Tourism Revolving Fund	\$ —	\$ —	\$ 489,967	\$ 557,641	\$ 67,674	13.81 %
<b>Total Revolving Funds</b>		<b>\$ 2,843,119</b>	<b>\$ 2,069,049</b>	<b>\$ 3,807,866</b>	<b>\$ 3,909,927</b>	<b>\$ 102,061</b>	<b>2.68 %</b>
<b>Community Preservation Act (CPA)</b>							
	CPA Cash Capital	\$ 585,000	\$ 6,022,556	\$ 11,962,010	\$ 8,444,365	\$ (3,517,645)	(29) %
	CPA Debt Service	\$ 1,949,550	\$ 1,935,635	\$ 1,788,900	\$ 681,200	\$ (1,107,700)	(61.92) %
	CPA Other (Projects & Admin.)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ —	— %
<b>Total CPA</b>		<b>\$ 2,684,550</b>	<b>\$ 8,108,191</b>	<b>\$ 13,900,910</b>	<b>\$ 9,275,565</b>	<b>\$ (4,625,345)</b>	<b>(33.27)%</b>

# Section I Budget Overview

Town of Lexington, MA

Program Summary		A	B	C	D	E	F
		FY2022	FY2023	FY2024	FY2025	(D-C)	(E/C)
Element	Description	Actual	Actual**	Restated**	Recommended	Change \$	Change %
<b>Grants</b>							
	Grants & Subsidies (MBTA & Elder Affairs)	\$ 146,444	\$ 150,300	\$ 189,992	\$ 391,112	\$ 201,120	105.86 %
<b>Total Grants</b>		<b>\$ 146,444</b>	<b>\$ 150,300</b>	<b>\$ 189,992</b>	<b>\$ 391,112</b>	<b>\$ 201,120</b>	<b>105.86 %</b>
<b>Exempt Debt</b>							
	Municipal	\$ 2,268,827	\$ 2,228,673	\$ 2,129,334	\$ 4,615,160	\$ 2,485,826	116.74 %
	School	\$ 14,479,164	\$ 13,779,712	\$ 14,754,835	\$ 12,040,783	\$ (2,714,052)	(18.39) %
	Less Capital Stabilization Fund Mitigation	\$ (2,800,000)	\$ (800,000)	\$ (500,000)	\$ —	\$ 500,000	(100.00) %
<b>Total Exempt Debt</b>		<b>\$ 13,947,991</b>	<b>\$ 15,208,385</b>	<b>\$ 16,384,169</b>	<b>\$ 16,655,943</b>	<b>\$ 271,774</b>	<b>1.66 %</b>
<b>Non-General Fund Total</b>		<b>\$ 47,122,899</b>	<b>\$ 25,720,783</b>	<b>\$ 66,855,365</b>	<b>\$ 66,551,254</b>	<b>\$ (304,111)</b>	<b>(0.45)%</b>
<b>Combined Budget Total</b>		<b>\$ 290,413,072</b>	<b>\$ 286,072,362</b>	<b>\$ 345,523,771</b>	<b>\$ 356,604,013</b>	<b>\$ 11,080,241</b>	<b>3.21 %</b>
<b>Reconciliation</b>							
	Education	\$ 123,766,583	\$ 131,478,345	\$ 138,232,221	\$ 143,914,762	\$ 5,682,541	4.11 %
	Shared Expenses	\$ 61,821,631	\$ 62,343,287	\$ 68,868,939	\$ 72,296,815	\$ 3,427,876	4.98 %
	Municipal	\$ 41,023,558	\$ 43,996,639	\$ 47,117,941	\$ 49,056,323	\$ 1,938,382	4.11 %
	Capital	\$ 10,136,491	\$ 14,251,037	\$ 16,342,464	\$ 16,775,891	\$ 433,427	2.65 %
	Other	\$ 6,541,910	\$ 8,282,271	\$ 8,106,841	\$ 8,008,968	\$ (97,873)	(1.21) %
	Enterprise	\$ 27,500,795	\$ 27,500,266	\$ 32,572,428	\$ 36,318,707	\$ 3,746,279	11.50 %
	Revolving Funds & Grants	\$ 2,989,563	\$ 2,219,349	\$ 3,997,858	\$ 4,301,039	\$ 303,181	7.58 %
	CPA	\$ 2,684,550	\$ 8,108,191	\$ 13,900,910	\$ 9,275,565	\$ (4,625,345)	(33.27) %
	Exempt Debt	\$ 13,947,991	\$ 15,208,385	\$ 16,384,169	\$ 16,655,943	\$ 271,774	1.66 %
<b>Totals</b>		<b>\$ 290,413,072</b>	<b>\$ 313,387,769</b>	<b>\$ 345,523,771</b>	<b>\$ 356,604,013</b>	<b>\$ 11,080,241</b>	<b>3.21 %</b>

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## Section II: Revenues

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This section includes detailed information about FY2025 Projected Revenues. It includes:

- General Fund Revenue Description II-3

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The summary below presents Total General Fund Operating Revenues and Net General Fund Revenues. General Fund Operating Revenues include all revenues projected as available for use in FY2025.

- Total General Fund Operating Revenues are from annually recurring and non-recurring sources, including transfers from special revenue funds and Specialized Stabilization Funds.
- Net General Fund Revenues are Total General Fund Revenues less revenues recommended to be set-aside to fund designated expenses such as capital programs and reserves. Set-asides are predominately designated from non-recurring revenue sources, but may also be partly from the tax levy.

In FY2025, Total General Fund Operating Revenues are projected to increase by approximately \$10.98 million, or 3.9%. Net General Fund Revenues, those available to support school and municipal operating budgets, are projected to increase by \$10.73 million, or 4.2%, as proposed set-aside revenues are slightly less than FY2024.

General Fund Revenue Summary	FY2022 Actual	FY2023 Actual	FY2024 Recap	FY2025 Projected	FY2024-25 Change	
					\$	%
Property Tax Levy (Table 1)	\$ 204,228,741	\$ 216,187,221	\$ 227,334,427	\$ 236,032,572	\$ 8,698,145	3.83%
State Aid (Table 2)	\$ 16,677,318	\$ 17,095,119	\$ 19,633,417	\$ 19,943,523	\$ 310,106	1.58%
Local Receipts (Table 3)	\$ 16,714,478	\$ 23,992,007	\$ 14,771,452	\$ 16,115,992	\$ 1,344,541	9.10%
Available Funds (Table 4)	\$ 17,825,379	\$ 17,643,279	\$ 17,328,585	\$ 18,473,850	\$ 1,145,265	6.61%
Revenue Offsets (Table 5)	\$ (2,002,403)	\$ (1,831,259)	\$ (1,890,555)	\$ (2,348,657)	\$ (458,102)	24.23%
Enterprise Receipts (Table 6)	\$ 1,432,356	\$ 1,805,613	\$ 1,894,067	\$ 1,835,478	\$ (58,589)	(3.09)%
<b>Total General Fund Operating Revenues</b>	<b>\$254,875,869</b>	<b>\$274,891,981</b>	<b>\$279,071,393</b>	<b>\$290,052,758</b>	<b>\$10,981,365</b>	<b>3.93%</b>
Less - Tax Levy Dedicated to Capital Stabilization Fund	\$ 57,138	\$ 1,675,999	\$ 2,303,236	\$ 4,036,373	\$ —	—%
Less: Revenues Set-Aside for Other Designated Purposes	\$ 16,621,263	\$ 19,507,952	\$ 21,958,142	\$ 20,475,778	\$ (1,482,364)	(6.75)%
<b>Net General Fund Revenues</b>	<b>\$238,197,468</b>	<b>\$253,708,031</b>	<b>\$254,810,015</b>	<b>\$265,540,607</b>	<b>\$10,730,592</b>	<b>4.21%</b>

**Detailed Description:**

**Property Tax Levy:** The FY2025 property tax levy is projected to increase approximately \$9.77 million, or 4.4%. The projected levy is a function of the FY2024 levy limit increased by 2.5% per Proposition 2½, plus an increment for new growth. FY2025 new growth will be a function of construction activity for the period July 1, 2023 to June 30, 2024. FY2025 new growth is estimated at \$3,000,000 based on a review of historical data on new growth.

**State Aid:** The majority of the Town's State Aid is attributable to Chapter 70 School Aid, but also includes Unrestricted General Government Aid (UGGA). The amount of State Aid received by the Town will vary annually due to the amount of projected State revenues. Chapter 70 School Aid is further allocated according to a formula defined by the Massachusetts Department of Elementary and Secondary Education (DESE).

For FY2025 the Town expects to receive the minimum increase in initial Chapter 70 State Aid, or \$30 per student. FY2025 initial State Aid estimates project an overall increase of \$310,106 or 1.58% compared to FY2024. Final State Aid figures are likely to be known in June 2024 when the Legislature adopts, and the Governor signs, the FY2025 State budget.

**Local Receipts:** FY2025 projections for each category of receipt are based on the history of actual collections and projections of 3- and 5-year historical averages, with some adjustments due to other local trends such as increases in fees, local development activity, and current interest rates. FY2025 local receipts are estimated to increase by approximately \$1,344,541 or 9.10% over FY2024 estimates.

**Available Funds:** Available Funds are projected to increase \$1,145,265, or 6.61%. The increase in available funds is primarily due to a projected increase in Free Cash, estimated at \$17,032,132 as of June 30, 2023, and increases in transfers from the Parking Fund. The Department of Revenue has certified Free Cash. The available balance of the Parking Meter Fund decreased significantly from FY2021-2023 due to the temporary suspension of parking meter enforcement during the pandemic and Center Streetscape project in order to support businesses. The Town has recently started to enforce parking fees which will rebuild the balance in the Parking Fund. A transfer of \$250,000 from the Parking Fund has been included in the FY2025 budget to support parking operations.

The transfer from the PEG Access fund is equal to the total estimated budget for that service, less \$100,000 which represents a general fund subsidy. This FY2025 subsidy is level with FY2024, but is projected to increase in future years due to a decline in cable franchise fees as residents move from cable to streaming platforms. The Select Board has committed to funding Public Access television and providing General Fund support for this service in future budget cycles if necessary to maintain the service.

**Revenue Offsets:** Revenue Offsets are projected to increase by approximately \$458,102 or 24.23%. Revenue Offsets represent the set-aside of a portion of projected revenues legally required for particular purposes including:

- (1) the component of State Aid (Public Library aid reimbursement) that is distributed as Cherry Sheet Aid, but, in fact, is a categorical grant that is 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, based on updated projections issued alongside the Governor's budget;
- (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 FY2025 increase in total Revenue Offsets is driven by the set-aside of \$400,000 in estimated FY2025 revenue to cover a potential snow and ice deficit at the end of FY2024.

**Enterprise Receipts:** This category of revenue 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. Overall Enterprise Receipts are decreasing by (3.1)%, or \$(58,589), primarily due to staff turnover, and changes in benefits costs as supported by a detailed indirect analysis completed by the Finance department.



# Section II Revenues

# Town of Lexington, Massachusetts

Revenue Summary						
	FY2022 Actual	FY2023 Actual	FY2024 Recap	FY2025 Projected	FY2024-25 Change	
					\$	%
<b>Table 1: Property Tax Levy</b>						
Tax Levy	\$ 194,415,314	\$ 204,256,773	\$ 216,220,071	\$ 227,348,851	\$ 11,128,780	5.15%
Prop. 2.5%	\$ 4,860,383	\$ 5,106,419	\$ 5,405,502	\$ 5,683,721	\$ 278,219	5.15%
New Growth	\$ 4,981,076	\$ 6,856,879	\$ 5,723,278	\$ 3,000,000	\$ (2,723,278)	(47.58)%
Override/Excess Levy Capacity	\$ (28,032)	\$ (32,849)	\$ (14,424)	NA		
<b>Subtotal</b>	<b>\$ 204,228,740</b>	<b>\$ 216,187,221</b>	<b>\$ 227,334,427</b>	<b>\$ 236,032,572</b>	<b>\$ 8,698,145</b>	<b>3.83%</b>
<b>Table 2: State Aid</b>						
Chapter 70	\$ 14,647,494	\$ 15,063,127	\$ 17,609,131	\$ 17,814,661	\$ 205,530	1.17%
Charter School Reimbursement	\$ 101,651	\$ 60,734	\$ 9,736	\$ 69,577	\$ 59,841	614.64%
Unrestricted General Government Aid	\$ 1,769,494	\$ 1,775,314	\$ 1,832,124	\$ 1,887,088	\$ 54,964	3.00%
Veterans' Benefits & Exemptions	\$ 105,119	\$ 118,316	\$ 99,284	\$ 89,666	\$ (9,618)	(9.69)%
Offsets (Library)	\$ 53,560	\$ 77,628	\$ 83,142	\$ 82,531	\$ (611)	(0.73)%
<b>Subtotal</b>	<b>\$ 16,677,318</b>	<b>\$ 17,095,119</b>	<b>\$ 19,633,417</b>	<b>\$ 19,943,523</b>	<b>\$ 310,106</b>	<b>1.58%</b>
<b>Table 3: Local Receipts</b>						
Motor Vehicle Excise Tax	\$ 5,330,281	\$ 5,846,393	\$ 5,457,417	\$ 5,508,000	\$ 50,583	0.93%
Other Excise	\$ 1,351,204	\$ 1,683,396	\$ 1,373,000	\$ 1,528,000	\$ 155,000	11.29%
Penalties & Interest	\$ 590,842	\$ 413,104	\$ 380,500	\$ 380,500	\$ —	—%
PILOTs	\$ 682,107	\$ 709,774	\$ 811,000	\$ 744,000	\$ (67,000)	(8.26)%
Rentals	\$ 394,624	\$ 319,837	\$ 325,299	\$ 338,184	\$ 12,885	3.96%
Departmental-Schools	\$ 1,169,058	\$ 550,130	\$ 297,500	\$ 348,500	\$ 51,000	17.14%
Departmental-Municipal	\$ 2,742,233	\$ 3,245,975	\$ 2,705,525	\$ 2,965,525	\$ 260,000	9.61%
Licenses & Permits	\$ 3,171,808	\$ 5,840,007	\$ 2,824,850	\$ 3,194,850	\$ 370,000	13.10%
Special Assessments	\$ 18,165	\$ 13,531	\$ 10,433	\$ 10,433	\$ —	—%
Fines & Forfeits	\$ 79,398	\$ 111,594	\$ 98,000	\$ 98,000	\$ —	—%
Investment Income	\$ 281,726	\$ 4,401,414	\$ 300,000	\$ 1,000,000	\$ 700,000	233.33%
Miscellaneous Non-Recurring	\$ 903,030	\$ 856,853	\$ 187,927	\$ —	\$ (187,927)	(100.00)%
<b>Subtotal</b>	<b>\$ 16,714,478</b>	<b>\$ 23,992,007</b>	<b>\$ 14,771,452</b>	<b>\$ 16,115,992</b>	<b>\$ 1,344,541</b>	<b>9.10%</b>
<b>Table 4: Available Funds</b>						
Parking Fund	\$ 828,237	\$ —	\$ 100,000	\$ 250,000	\$ 150,000	150.00%
Cemetery Sale of Lots Fund	\$ 51,933	\$ 16,125	\$ 50,408	\$ 123,000	\$ 72,592	144.01%
Free Cash	\$ 14,638,059	\$ 15,519,832	\$ 15,919,159	\$ 17,032,132	\$ 1,112,973	6.99%
Health Claims Trust Fund	\$ 750,000	\$ 750,000	\$ 240,000	\$ 32,270	\$ (207,730)	(86.55)%
Transportation Demand Management Stab. Fund	\$ 141,000	\$ 141,000	\$ 171,000	\$ 171,000	\$ —	—%
Traffic Mitigation Stabilization Fund	\$ —	\$ 240,000	\$ 80,000	\$ —	\$ (80,000)	(100.00)%
Transportation Management Overlay District (TMOD) Stabilization Fund	\$ —	\$ 65,000	\$ 42,000	\$ —	\$ (42,000)	(100.00)%
Center Improvement District Stabilization Fund	\$ —	\$ —	\$ —	\$ —	\$ —	—%
PEG Access Special Revenue Fund	\$ 629,287	\$ 637,576	\$ 586,833	\$ 646,214	\$ 59,381	10.12%
Transportation Network Company (TNC) Special Revenue Fund	\$ 20,889	\$ 6,824	\$ 7,685	\$ 13,234	\$ 5,549	72.21%
Betterments Fund	\$ —	\$ —	\$ 11,500	\$ 1,000	\$ (10,500)	(91.30)%
Visitors Center Stabilization Fund	\$ —	\$ —	\$ 50,000	\$ 50,000	\$ —	—
Special Education Stabilization Fund	\$ 500,000	\$ —	\$ —	\$ —	\$ —	—%
Special Education Reserve Fund	\$ —	\$ —	\$ —	\$ —	\$ —	—%
Balances from Prior Yr. Capital Articles	\$ 155,974	\$ 266,923	\$ —	\$ —	\$ —	—%
Use of BAN Premiums	\$ 110,000	\$ —	\$ 70,000	\$ 30,000	\$ (40,000)	(57.14)%
<b>Subtotal</b>	<b>\$ 17,825,379</b>	<b>\$ 17,643,279</b>	<b>\$ 17,328,585</b>	<b>\$ 18,473,850</b>	<b>\$ 1,145,265</b>	<b>6.61%</b>
<b>Table 4a: Other Available Funds</b>						
Capital Stabilization Fund	\$ —	\$ —	\$ —	\$ —	\$ —	—
<b>Subtotal</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>---</b>
<b>Table 5: Revenue Offsets</b>						
Cherry Sheet Assessments	\$ (1,048,843)	\$ (1,003,631)	\$ (1,057,413)	\$ (1,116,126)	\$ (58,713)	5.55%
Cherry Sheet Offsets - Public Libraries	\$ (53,560)	\$ (77,628)	\$ (83,142)	\$ (82,531)	\$ 611	(0.73)%
Overlay (abatements)	\$ (900,000)	\$ (750,000)	\$ (750,000)	\$ (750,000)	\$ —	—%
Snow Deficit	\$ —	\$ —	\$ —	\$ (400,000)	\$ (400,000)	—
<b>Subtotal</b>	<b>\$ (2,002,403)</b>	<b>\$ (1,831,259)</b>	<b>\$ (1,890,555)</b>	<b>\$ (2,348,657)</b>	<b>\$ (458,102)</b>	<b>24.23%</b>

<b>Table 6: Enterprise Receipts</b>						
Water	\$ 918,245	\$ 977,093	\$ 1,011,340	\$ 958,131	\$ (53,209)	(5.26)%
Wastewater (Sewer)	\$ 514,111	\$ 542,416	\$ 588,040	\$ 586,499	\$ (1,541)	(0.26)%
Recreation & Community Programs	\$ —	\$ 286,104	\$ 294,687	\$ 290,848	\$ (3,839)	(1.30)%
<b>Subtotal</b>	<b>\$ 1,432,356</b>	<b>\$ 1,805,613</b>	<b>\$ 1,894,067</b>	<b>\$ 1,835,478</b>	<b>\$ (58,589)</b>	<b>(3.09)%</b>
<b>Gross General Fund Revenues</b>	<b>\$ 254,875,869</b>	<b>\$ 274,891,981</b>	<b>\$ 279,071,393</b>	<b>\$ 290,052,758</b>	<b>\$ 10,981,365</b>	<b>3.93%</b>
<b>Less: Property Tax Levy Dedicated to the Capital Stabilization Fund</b>						
1050 Waltham St.	\$ —	\$ 1,252,291	\$ 2,353,956	\$ 2,353,956	\$ —	—%
186 Bedford St.	\$ 21,451	\$ 45,939	\$ 55,824	\$ 55,824	\$ —	—%
55 Watertown St.	\$ 35,687	\$ 434,907	\$ 604,804	\$ 604,804	\$ —	—%
440 Bedford St.	\$ —	\$ —	\$ 164,207	\$ 164,207	\$ —	—%
20 Maguire Rd.	\$ —	\$ —	\$ 857,582	\$ 857,582	\$ —	—%
<b>Subtotal</b>	<b>\$ 57,138</b>	<b>\$ 1,733,137</b>	<b>\$ 4,036,373</b>	<b>\$ 4,036,373</b>	<b>\$ —</b>	<b>—%</b>
<b>Less: Other Revenues Set Aside for Designated Expenses</b>	<b>\$ 16,621,263</b>	<b>\$ 19,450,814</b>	<b>\$ 20,225,005</b>	<b>\$ 20,475,778</b>	<b>\$ 250,773</b>	<b>1.14%</b>
<b>Total Revenues Set Aside for Designated Expenses</b>	<b>\$ 16,678,401</b>	<b>\$ 21,183,951</b>	<b>\$ 24,261,378</b>	<b>\$ 24,512,151</b>	<b>\$ 250,773</b>	<b>1.03%</b>
<b>Net General Fund Revenues Available for Appropriation</b>	<b>\$ 238,197,468</b>	<b>\$ 253,708,031</b>	<b>\$ 254,810,015</b>	<b>\$ 265,540,607</b>	<b>\$ 10,730,592</b>	<b>4.21%</b>

**Tax Levy Dedicated to Capital Stabilization Fund:** In Fall 2021 the Town Manager proposed a new fiscal guideline, a Capital Stabilization Framework, to prepare for future capital projects. Beginning in FY2022, new levy growth generated from specified commercial and industrial development will be dedicated to the Capital Stabilization Fund (CSF) rather than becoming general revenue for the town’s operating budget. Projects include those with a Preliminary Site Development and Use Plan (PSDUP) approved by Town Meeting, or those eligible for development due to new zoning changes on Hartwell Ave. This framework will reserve levy capacity to absorb a sudden increase in debt service for large capital projects such as a high school construction project in future years. The set-aside funds can also be applied in future years to mitigate exempt debt service created by those capital projects. A list of properties currently subject to this guideline is found in the table above.

**Revenues Set Aside for Other Designated Expenses:** This represents components of Gross General Fund Revenues that are set aside for designated purposes. Set-asides are predominately designated from non-recurring revenue sources, such as Free Cash, but may also include set-asides from the tax levy. The proposed set-aside purposes are shown in the table below.

# Section II Revenues

		Financing Sources			Total	Notes
		Tax Levy	Free Cash	Other		
1	Set-Aside for Unanticipated Current Fiscal Year Needs	\$ —	\$ 200,000	\$ —	\$ 200,000	Reserve for appropriation at the 2024 Annual Town Meeting to fund supplemental appropriations to the FY2024 (current year) budget.
2	Other Post-Employment Benefits (OPEB)	\$ 32,270	\$1,997,451	\$ —	\$ 2,029,721	Appropriate to OPEB Trust.
3	Unallocated	\$ —	\$ 955,166	\$ —	\$ 955,166	Set aside for yet-to-be identified one-time needs in the FY2025 budget.
4	Cash Capital	\$ 750,000	\$12,919,681	\$ 168,234	\$13,837,915	Free Cash, Tax Levy and other available funds to support capital improvements.
5	Appropriate into Capital Stabilization Fund	\$4,036,373	\$ —	\$ —	\$4,036,373	To meet future capital/debt service needs.
6	Street Improvement Program	\$2,707,321	\$ —	\$ —	\$2,707,321	Tax Levy designated for long-term street maintenance plan.
7	Municipal Building Envelope and Systems	\$ 230,655	\$ —	\$ —	\$ 230,655	Initially funded in 2006 override; increases by 2.5% per year.
8	Warrant Articles	\$ —	\$ 515,000	\$ —	\$ 515,000	Senior Tax Work-Off (\$15K); Lex250 (\$500K)
9	<b>Subtotal</b>	<b>\$7,756,619</b>	<b>\$16,587,298</b>	<b>\$ 168,234</b>	<b>\$24,512,151</b>	
10	Funding for New Pension Schedule	\$ —	\$ 400,000	\$ —	\$ 400,000	Amount of incremental increase in the updated Pension Funding schedule will continue to be supported with Free Cash in FY2025.
11	<b>Grand Total</b>	<b>\$7,756,619</b>	<b>\$17,032,132</b>	<b>\$ 168,234</b>	<b>\$24,956,985</b>	

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# Section III: Program 1000: Education

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This section includes detailed information about the FY2025 Operating Budget & Financing Plan for education. It includes:

- 1100 Lexington Public Schools III-2
- 1200 Minuteman Regional High School III-18

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*FY2025 Superintendent's Recommended Budget*

**BUDGET OVERVIEW**

Superintendent's Budget Message.....	2
Strategic Plan.....	3
Our Core Values.....	3
Vision Statement.....	3
Strategic Goals.....	3
Budget Development Process.....	7
Budget Timeline.....	7
Superintendent's Recommended Budget.....	8
Negotiated Salary Increases.....	9
Budget Overview.....	9
Summary of Significant Budget Changes.....	11
FY2025 Personnel Overview.....	11
FY2025 Expense Overview by School/Department.....	12
Student Enrollment Summary.....	13
Revenue Allocation Model.....	14
State Benchmark Comparisons.....	16

# Superintendent's Budget Message

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January 4, 2024

Dear School Committee Members, Elected Officials, and Lexington Residents:

Last year was hard. In FY 2024, we shared our worry that it was a “rainy day,” and our schools would need more funding—but today is different. While we will never have everything we want or need, this year promises to be better. English poet Alfred Lord Tennyson said, “*Hope smiles from the threshold of the year to come, whispering, it will be happier*”—and so it goes with the FY 2025 school budget.

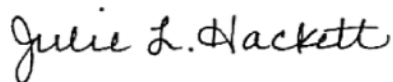
In the 2022–2023 school year, recovery from the lingering effects of unfinished learning during the pandemic created outsized student needs that put pressure on the school budget. Overwhelmed by an influx of new students with significant needs, we found ourselves simultaneously dealing with a nationwide labor shortage. On the heels of an ongoing pandemic, contentious contract negotiations plagued school systems across the state, including ours. Miraculously, we received an unexpected windfall of an additional \$1.75 million in the Chapter 70 funding, helping to close our budgetary gaps.

Today there is a renewed sense of optimism in our schools. Our students continue to rebound from the pandemic and its associated health-related challenges of the past few years. We have been able to address historic inequities in teacher workload and settle a fair contract. Lexington also received the good news the Massachusetts School Building Authority was inviting us into their capital pipeline for a potential new or renovated high school. This is most welcome news, given the looming \$187 million price tag for necessary capital repairs at Lexington High School in the next 10 years, with HVAC replacement costs alone estimated at \$62 million. With the pandemic behind us, a new teachers’ contract in place, and a potential new or renovated high school on the horizon, this year promises to be better.

The total FY 2025 appropriation for the Lexington Public Schools is \$140,508,367, representing a 4.29% increase over the FY 2024 base budget. Once we finalize the Unit D contract, we will have completed negotiations with all collective bargaining units. Our end-of-year “turnbacks” to the Town continue to be substantial, with a \$3 million turnback this year alone. With a new high school project on the horizon, these funds that revert to free cash demonstrate our commitment to do our part and spend only what is needed. That said, it is important to keep in mind that it costs approximately 3.75% to carry forward the same level of service in a school budget from one year to the next. While we are feeling more optimistic about our financial outlook than in years past, a relatively modest 4.29% increase over the base budget could affect the school department’s end-of-year turnbacks this year.

We’ve come a long way in a short period of time, and we have a long way to go. Our community’s strong support of its public schools is what sets us apart from the rest, and there is no challenge too great in Lexington. Every day, our students get to experience joy in learning, curiosity in life, and compassion in all we do, and we couldn’t do it without you. Thank you so much for your support.

Sincerely,



Julie L. Hackett, Ed.D.  
Lexington Public Schools



# Organizational

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## Strategic Plan

The Strategic Plan of the Lexington Public Schools, 2019–2029, identifies the following mission statement, core values, vision statement, and strategic goals for the district:

### Mission Statement

*Joy in learning; curiosity in life; and compassion in all we do.*

### Our Core Values

- We all Belong
- Use Your Mind
- Be Curious & Have Fun
- Care for Yourself & Others
- Do Your Part
- Be Courageous
- Embrace Your Revolutionary Spirit

### Vision Statement

- Diversity, Equity, Inclusion
- Redefining Success
- Students as Active Agents
- Authentic Learning Experiences
- Community Partnership

### Strategic Goals

- **Goal 1: Address and Narrow Equity Gaps**—Identify, address, and narrow equity gaps in student opportunities, experiences, and achievement, ensuring the meaningful inclusion and integration of every member of our school community.
- **Goal 2: Redefine Success**—Transform our practices, systems, and structures to reflect a broader definition of success for our students, staff, and schools, including new measures of student achievement that extend beyond academics to include the knowledge, skills, and attributes students need to be prepared for the future and content in life.
- **Goal 3: Cultivate Student Agency**—Cultivate student agency and a sense of self-efficacy by ensuring that all our PreK–12 students’ educational experiences place them at the center of their learning; consistently revisit our curriculum, instruction, assessment, and professional learning practices to (1) ensure relevancy and student voice; (2) to teach students to set their own meaningful goals; (3) to value productive struggle as they work toward them; and (4) to reflect and monitor their progress toward attaining those goals.
- **Goal 4: Innovate for Sustainable Change**—Refine and improve our school- and districtwide practices, systems, and structures related to managing innovation and promoting lasting change. We will develop clear decision-making structures and communication methods to prevent initiative overload and enable us to more consistently scale up promising practices.

## Budget Development Process

Annually, the administration develops its capital and operating budgets, which begin July 1 and end June 30. This highly collaborative and public process engages the School Committee, the Select Board, the Appropriation Committee, the Capital Expenditures Committee, municipal and school staff, and citizens. The employees of the Finance Office are responsible for coordinating, developing, and monitoring the budget process. Each year, the School Committee develops its annual goals, budget guidelines, and budget calendar. These provide the administration with the roadmap to develop the recommended annual budget. The Superintendent is tasked with developing a budget that advances the district in accordance with the outlined policy objectives. The School Committee is responsible for reviewing and approving the budget for incorporation within the complete Town budget.

## Budget Timeline

**Summer:** School Committee and Superintendent establish Collaborative Goals.

**Early Fall:** School Committee approves annual Budget Guidelines and Calendar.

**Fall:** Staff develop budget recommendations.

**Late Fall/Early Winter:** All departments meet with the Assistant Superintendent for Finance and Operations to review existing staffing levels, budget priorities, and anticipated budget requests. During this time, a series of working Summit Meetings, including the School Committee, the Select Board, the Appropriation Committee, and the Capital Expenditures Committee are conducted to discuss the current financial health of the Town, along with any budgetary issues. This process provides policy guidance to the municipal and school staff in finalizing budget recommendations. The Superintendent, in consultation with the Assistant Superintendent for Finance and Operations and the School Department's Administrative Council, reviews budget requests and makes recommendations for all school programs to the School Committee. After public hearings on the Superintendent's Budget Recommendations, the School Committee makes final budget decisions consistent with their Collaborative Goals.

**Early Spring:** Before Town Meeting members discuss financial articles, the approved budget of the School Committee is distributed to Town Meeting Members and the various finance committees. The document is available to citizens at the School Department's Central Office, the Town Library, and the Town Manager's Office. In addition, the budget documents are publicly available on the Lexington Public Schools website <https://bit.ly/LPSBUDGETPAGES>.

**Spring:** The Annual Town Meeting begins in March with meetings held on weekday evenings. Town Meeting debates and adopts the School Department budget as part of the comprehensive Town budget. Town Meeting has authority over the total appropriation of school department funds, but line-item authority and spending priorities are the purview of the School Committee.

**View the full Lexington Public Schools FY 2025 [Budget Guidelines](#) and [Budget Calendar](#).**

## Superintendent's Recommended Budget

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget Recommended Allocation	FY 2025 Budget Recommended Allocation	Dollar Increase	Percent Increase
Tax Levy	\$118,318,895	\$122,633,481	\$128,009,947	\$134,644,617	\$140,159,867	\$5,515,250	4.10%
Fees & Charges	\$88,500	\$243,500	\$244,500	\$297,500	\$348,500	\$51,000	17.14%
Special Education Stabilization Fund		\$500,000	\$0	\$0	\$0		
<b>Total Allocation Lexington Public Schools</b>	<b>\$118,407,395</b>	<b>\$123,376,981</b>	<b>\$128,254,447</b>	<b>\$134,942,117</b>	<b>\$140,508,367</b>	<b>\$5,566,250</b>	<b>4.12%</b>
Appropriation Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget Recommended	FY 2025 Budget Recommended	Dollar Increase	Percent Increase
Salary and Wages	\$96,807,462	\$101,412,689	\$106,160,982	\$112,791,505	\$120,852,942	\$8,061,437	7.15%
Expenses	\$18,464,904	\$19,407,875	\$19,077,403	\$21,938,740	\$19,655,425	-\$2,283,315	-10.41%
<b>Total</b>	<b>\$115,272,366</b>	<b>\$120,820,565</b>	<b>\$125,238,385</b>	<b>\$134,730,244</b>	<b>\$140,508,367</b>	<b>\$5,778,122</b>	<b>4.29%</b>
Special Education Stabilization Fund							
<b>Total 1100 Lexington Public Schools</b>	<b>\$115,272,366</b>	<b>\$120,820,565</b>	<b>\$125,238,385</b>	<b>\$134,730,244</b>	<b>\$140,508,367</b>	<b>\$5,778,122</b>	<b>4.29%</b>

\* Amounts shown are general fund only and does not reflect spending supported by Labbb Credit/Circuit Breaker Funds, Revolving Funds, or local/state/federal grant funds

Transfer to Unclassified (Health, Medicare, Workers Comp)

(8.61) FTE

**Total Recommended**

**\$140,508,367**

**\$5,778,122**

**4.29%**

The School Department was allocated a revenue increase of \$5,566,250 which is 4.12% over the FY 2024 Summit Revenue Allocation. The FY 2025 Revenue Allocation Model was adopted by Summit II participants and revised in December 2023 and again in January 2024. The current FY 2025 Superintendent's Recommended Budget is \$140,508,367, representing an actual effective increase of \$5,778,122, which is approximately 4.29% over the FY 2024 base budget, since the FY 2024 Allocation included a transfer of \$211,873 to the shared benefits accounts for additional FY 2024 staffing requests. The FY 2025 Superintendent's Recommended Budget does not request any staffing increases over current FY 2024 levels.

Salaries and wages comprise over 86% of the School Department budget. The FY 2025 salaries and wages line is increasing by \$8,061,437 (7.15%) to support existing positions funded for FY 2025, although there is an actual reduction of 8.61 FTEs. The expense line is recommended to decrease by \$2,283,315 (-10.41%) over the FY 2024 appropriation, representing a significant decrease compared to previous years. As a result, we are making strategic reductions across several lines. It also will be necessary to rely more heavily on some departmental offset accounts, such as Circuit Breaker and Transportation Revolving accounts.

## Negotiated Salary Increases

The FY 2025 budget includes funding for estimated wage increases for all collective bargaining units and non-union positions, including step increases and Cost-of-Living Adjustment (COLA), including full salary table modifications. The current status of collective bargaining agreements, corresponding expiration dates, and negotiated adjustments are listed below:

Bargaining Unit	Contract Term	Negotiated Increases
LEA: Unit A	09/01/2023 – 08/31/2026	Effective Sept. 1, 2023: 2.5% Effective Sept. 1, 2024: 2.5% Effective Sept. 1, 2025: 2.75%
LEA: Unit C	09/01/2021 – 08/31/2024	Effective Sept. 1, 2021: 2% Effective Sept. 1, 2022: Market adjustments and further modifications to full salary scale Effective Sept. 1, 2023: 2%
LEA: Unit D	07/01/2020 – 06/30/2023	Contract negotiations pending; prior collective bargaining agreement was 2.25%; 2.5%; 2.75%
LEA: Tech	07/01/2021 – 06/30/2024	Effective July 1, 2021: 2.25% Effective July 1, 2022: 2.5% Effective July 1, 2023: 1.5%
ALA: Administrators	07/01/2023 – 06/30/2026	Effective Sept. 1, 2023: 2.5% Effective Sept. 1, 2024: 2.5% Effective Sept. 1, 2025: 2.75%

## Budget Overview

A summary of all changes in the operating budget follows. We begin with the FY 2025 Personnel Overview, which outlines personnel changes represented in four categories:

1. **Base Changes** (e.g., corrections, transfers, reclassifications, eliminated positions, reallocation of current FTE, and removal of one-time/base adjustment expenses)
2. **Legally Mandated Changes** (e.g., contractual changes, FTE required by Individualized Education Program (IEP) or other statutes or regulations)
3. **Enrollment Changes**
4. **Program Improvement Changes**

A list of changes to the expense budgets, by category follows. Detailed descriptions of all staffing and expense changes can be found in their respective program area of the budget.

<b>Request Category</b>	<b>Program</b>	<b>FTE Request</b>	<b>FTE Granted</b>
<b>BASE</b>	6-8 MATH	-2	-2
	6-8 SOC STUDIES	-1	-1
	HARRINGTON	-1	-1
	K-12 COUNSELING	-1.73	-1.73
	SPEC ED	-17.8	-17.8
	6-8 ENGLISH	-2	-2
	6-8 SOCIAL STUDIES	-1	-1
	6-8 SCIENCE	-2	-2
<b>ENROLLMENT</b>	BRIDGE	0.27	0
	ESTABROOK	0.28	0
	K-12 COUNSELING	0.2	0
	PreK-5 LITERACY	0.2	0.2
	SYSWIDE-UNALLOCATED	8	8
<b>MANDATE</b>	K-12 PERFORMING ARTS	0.2	0
	SPEC ED	8.1	1
	9-12 MATH	4	4
	9-12 SOC STUDIES	1	1
	9-12 WORLD LANG	2.55	2.55
	9-12 PERF ARTS	0.45	0.45
	9-12 VISUAL ARTS	0.63	0.63
	9-12 PE/WELLNESS	1	1
	9-12 ELL	0.1	0.1
<b>PROGRAM IMPROVEMENT</b>	6-8 MATH	2	0
	ELL	2	0
	HUMAN RESOURCES	1	0
	K-12 COUNSELING	1	0
	K-12 PERFORMING ARTS	-	0
	K-12 VISUAL ARTS	0.4	0
	PreK-5 MATH	-	0
	LCP	-	0
	LHS	1	0
	PE/HEALTH	1	1
	SPEC ED	1.1	0
<b>Grand Total</b>		<b>7.94</b>	<b>-8.61</b>

# Summary of Significant Budget Changes

## FY 2025 Personnel Overview

During the annual budget development process, Central Office leaders, building Principals, and Department Heads submit budgetary requests for the upcoming year. During the months of October and November these needs are evaluated and considered for the upcoming fiscal year's budget. The FY 2025 budgetary requests this year represent a decrease of 8.61 Full-Time Equivalents (FTEs) across various programs and levels. These FTE are summarized within categories, as shown in the table below.

## FY 2025 Salary and Wages Budget Recommendation

Line	Group/BU Description	FY22 FTE (Adj)	FY23 FTE (Adj)	FY24 FTE (Adj)	FY24 Request	FY25 FTE Request	FY25 Request	FTE Request Diff	\$ Change	% Change
1	Unit A - LEA	777.65	787.93	816.02	\$81,236,888	821.94	\$88,411,994	5.93	\$7,175,107	8.83%
2	Unit A - Stipends	-	-	-	\$1,078,262	-	\$1,034,172	-	-\$44,090	-4.09%
3	Unit A - Coaches	-	-	-	\$906,935	-	\$931,244	-	\$24,309	2.68%
4	Unit D - LEA	90.55	91.64	95.74	\$5,279,497	95.74	\$5,548,333	-	\$268,836	5.09%
5	Non-Union Dis. Supp./Mgrs.	28.55	24.45	22.45	\$2,541,758	22.45	\$2,321,441	-	-\$220,317	-8.67%
7	Unit C - Inst Asst/SSI/SIA	188.85	202.19	219.32	\$9,802,286	204.79	\$9,954,546	(14.53)	\$152,260	1.55%
7.1	Non-Union Hourly & ESY	3.00	3.00	3.00	\$936,604	3.00	\$873,268	-	-\$63,336	-6.76%
8	ABA/BCBA Instructors	5.72	5.06	7.00	\$554,416	7.00	\$794,292	-	\$239,876	43.27%
13	Technology Unit	13.00	12.60	12.60	\$972,156	12.60	\$1,011,149	-	\$38,993	4.01%
14	Central Administrators	7.00	9.00	9.00	\$1,632,327	9.00	\$1,672,244	-	\$39,917	2.45%
15	Principals	10.50	9.50	9.50	\$1,643,936	9.50	\$1,668,352	-	\$24,417	1.49%
16	ALA - Asst Prin/Supervisors	42.05	44.65	46.45	\$6,065,445	46.45	\$6,740,911	-	\$675,466	11.14%
17	Substitutes (Per-Diem)				\$825,044	0	\$825,044		\$0	0.00%
17.1	Substitutes (Nurses)				\$15,644	0	\$15,644		\$0	0.00%
18	Substitutes (Para)				\$73,620	0	\$73,620		\$0	0.00%
18.2	Substitutes (Sec)				\$76,688	0	\$76,688		\$0	0.00%
19	Salary Differential				(\$850,000)		(\$1,100,000)		-\$250,000	29.41%
<b>Grand Total</b>		<b>1,166.86</b>	<b>1,190.02</b>	<b>1,241.08</b>	<b>\$112,791,505</b>	<b>1,232.47</b>	<b>\$120,852,942</b>	<b>(8.61)</b>	<b>\$8,061,437</b>	<b>7.15%</b>

## FY 2025 Expense Overview by School/Department

Line	Program	FY24 Budget	FY25 Budget	FY25 over FY24	% Change	Notes
1	Bowman	\$63,062	\$65,152	\$2,090	3.31%	(1)
2	Bridge	\$55,841	\$56,861	\$1,020	1.83%	(1)
3	Estabrook	\$75,846	\$76,179	\$333	0.44%	(1)
4	Fiske	\$44,731	\$47,679	\$2,948	6.59%	(1)
5	Harrington	\$53,270	\$53,892	\$622	1.17%	(1)
6	Hastings	\$82,349	\$87,123	\$4,774	5.80%	(1)
7	Clarke	\$45,564	\$45,329	-\$235	-0.52%	(1)
8	Diamond	\$52,397	\$56,234	\$3,837	7.32%	(1)
9	Lexington High School	\$208,816	\$219,596	\$10,780	5.16%	(1)
10	PreK-5 Literacy	\$180,221	\$186,386	\$6,165	3.42%	(1)
11	PreK-5 Math	\$139,750	\$144,544	\$4,794	3.43%	(1)
12	PreK-5 Science	\$47,681	\$49,312	\$1,631	3.42%	(1)
13	PreK-5 Social Studies	\$35,628	\$36,848	\$1,220	3.42%	(1)
14	6-8 English/Lang Arts	\$43,615	\$45,221	\$1,606	3.68%	(1)
16	6-8 World Language	\$54,086	\$56,077	\$1,991	3.68%	(1)
17	6-8 Math	\$62,965	\$66,214	\$3,249	5.16%	(1)
18	6-8 Science	\$126,048	\$129,427	\$3,379	2.68%	(1)
19	6-8 Social Studies	\$33,980	\$35,231	\$1,251	3.68%	(1)
21	9-12 English	\$40,322	\$42,403	\$2,081	5.16%	(1)
22	9-12 World Language	\$49,157	\$51,695	\$2,081	5.16%	(1)
23	9-12 Math	\$47,923	\$50,397	\$2,474	5.16%	(1)
23.1	9-12 Math Team	\$6,463	\$6,797	\$334	5.17%	(1)
24	9-12 Science	\$120,332	\$126,544	\$6,212	5.16%	(1)
25	9-12 Social Studies	\$49,180	\$51,719	\$2,039	5.16%	(1)
25.1	Debate & Competitive Speech	\$87,449	\$91,963	\$4,514	5.16%	(1)
29	K-12 Curriculum	\$527,451	\$503,051	-\$24,400	-4.63%	(1) (2)
30	K-12 Library Media Program	\$225,591	\$233,113	\$7,522	3.33%	(1)
31	K-12 Technology	\$708,000	\$708,000	\$0	0.00%	(3)
32	K-12 English Learner Education	\$67,048	\$69,395	\$2,347	3.50%	(1)
33	K-12 PE/Wellness	\$83,975	\$89,835	\$5,860	6.98%	(1)
34	K-12 Visual Arts	\$93,527	\$99,143	\$5,360	6.02%	(1)
35	K-12 Performing Arts	\$135,978	\$140,501	\$4,523	3.33%	(1)
36	K-12 Athletics	\$214,972	\$222,496	\$7,524	3.50%	(1)
37	Early Childhood Education	\$52,054	\$53,876	\$1,822	3.50%	(1)
38	Health Services	\$91,478	\$119,681	\$28,203	30.83%	(1) (4)
39.3	9-12 Counseling	\$19,144	\$19,814	\$670	3.50%	(1)
39.4	K-12 Counseling	\$91,122	\$94,311	\$3,189	3.50%	(1)
40.1	PreK-5 Special Education	\$73,288	\$75,853	\$2,565	3.50%	(1)
40.2	6-8 Special Education	\$38,940	\$40,303	\$1,363	3.50%	(1)
40.3	9-12 Special Education	\$39,149	\$40,519	\$1,370	3.50%	(1)
40.4	PreK-22 Special Education	\$248,332	\$257,024	\$8,692	3.50%	(1)
41	Tuition	\$9,323,652	\$7,507,087	-\$1,816,565	-19.48%	(5)
42	Transportation: Special Education	\$2,842,467	\$2,492,882	-\$349,585	-12.30%	(6)
42.1	Transportation: Homeless	\$75,000	\$75,000	\$0	0.00%	(3)
43	Special Educ. Consultants	\$701,465	\$726,016	\$24,551	3.50%	(1)
44	Transportation: Regular Day	\$2,677,821	\$2,703,056	\$25,235	0.94%	(7)
45	Print Center	\$318,948	\$330,111	\$11,163	3.50%	(1)
46	Legal Services	\$125,000	\$125,000	\$0	0.00%	(3)
46.1	School Committee	\$21,125	\$21,125	\$0	0.00%	(3)
48.2	Superintendent	\$180,535	\$168,169	-\$12,366	-6.85%	(8)
48.2	Strategic Planning Initiatives	\$76,193	\$70,974	-\$5,219	-6.85%	(8)
48.3	Finance and Operations	\$413,263	\$147,782	-\$265,481	-64.24%	(8)
48.4	Human Resources	\$389,558	\$362,874	-\$26,684	-6.85%	(8)
56	Telephone	\$74,987	\$77,612	\$2,625	3.50%	(1)
58	Prior Year Unpaid Bills	\$0	\$0	\$0	0.00%	
60	Emergency Planning & Training	\$77,000	\$77,000	\$0	0.00%	(3)
61	Facility Improvements	\$125,000	\$125,000	\$0	0.00%	(3)
<b>Grand Total</b>		<b>\$21,938,740</b>	<b>\$19,655,425</b>	<b>-\$2,283,315</b>	<b>-10.41%</b>	

Notes: (1) Adjusted per pupil expenditure base for enrollment, added 3.5% inflation; (2) 10% reduction based on historical spending; (3) Level funding for FY25; (4) \$25K added for state mandated hygiene products distribution; (5) Expanded use of Circuit Breaker, prepay, and grant reserves; (6) Based on historical spending and projected needs for FY25 (7); Based on contracted pricing and increased use of Transportation Revolving account; (8) Base adjusted for 3.5% inflation; 10% reduction based on historical spending

# Informational

## Student Enrollment Summary

Table 1 summarizes enrollment counts by school and grade as of October 1, 2023 (FY 2024). This table also features enrollment totals by school and district for FY 2021, FY 2022, and FY 2023.

Total (PreK–12) enrollment for FY 2024 was 6,805, representing a slight decrease of 40 students from the previous year. Total K–5 elementary enrollment was 2,674 and ranges across schools from 365 (Bridge) to 631 (Hastings). At the secondary level, Diamond continues to be the larger of the two middle schools with an enrollment of 927, compared to 810 students at Clarke. Total enrollment at the secondary level was 1,737 for the middle school grades and 2,318 at the high school level.

**Table 1: What Is Current LPS Enrollment (October 1, 2023)?**

					FY 2024 By Grade														
	FY21	FY22	FY23	FY24	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	
<u>District Total</u>	6901	6790	6845	6805															
<u>LCP (PK)</u>	57	67	75	76	76														
<u>Bowman</u>	470	430	451	428		69	63	65	72	77	82								
<u>Bridge</u>	400	360	374	365		50	59	57	68	59	72								
<u>Estabrook</u>	522	524	542	537		71	72	101	88	94	111								
<u>Fiske</u>	387	342	341	335		37	46	55	61	75	61								
<u>Harrington</u>	446	423	396	378		56	54	60	51	78	79								
<u>Hastings</u>	565	623	598	631		79	79	119	96	118	140								
<u>Clarke Middle</u>	881	829	823	810								266	258	286					
<u>Diamond Middle</u>	912	919	942	927								297	308	322					
<u>Lexington High</u>	2261	2273	2303	2318											595	596	591	536	

Source: LPS SIMS

**Additional [Student Enrollment](#) data, history, and forecasts can be found [here](#).**



# Revenue Allocation Model

## Revenue Offsets

The Town follows a revenue sharing model that provides for the prior year appropriation, adjusted for new revenue growth under an allocation model of 74% (School Department) and 26% (Municipal).

## Revenue Allocation Process

The Town of Lexington has established a collaborative budget development process that is conducted through a series of budget summit meetings. These budget summit meetings begin in October and end in February. These meetings include the School Committee, the Select Board, the Appropriation Committee, and the Capital Expenditures Committee. Topics covered at these meetings include:

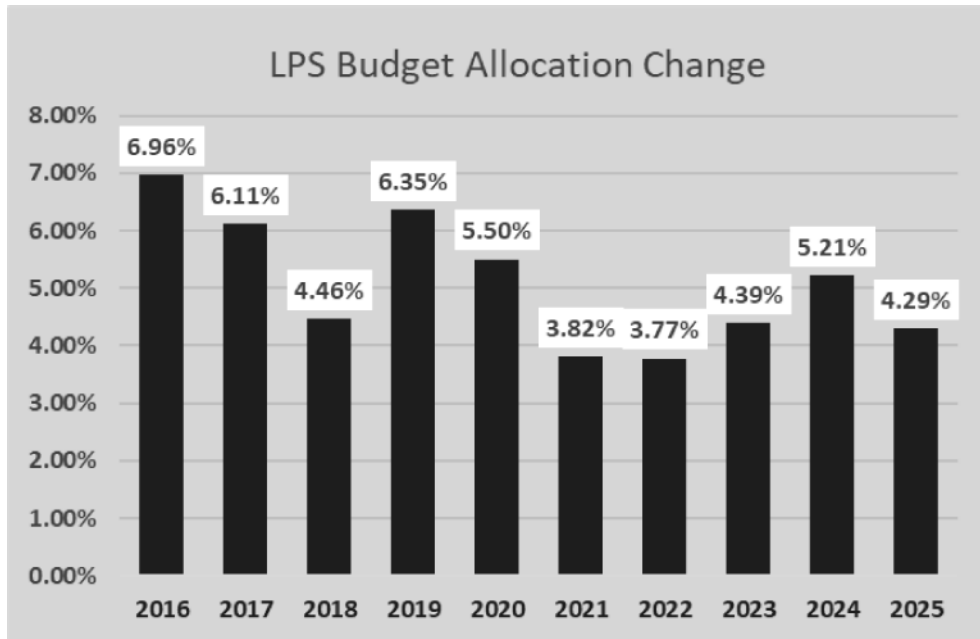
- Summit I: Financial Indicators; 5-Year Forecast; Initial Revenue Projection
- Summit II: FY 2025 Town FY 2025 Town Budget Allocation
- Summit III: FY 2025 Revenue Allocation Model
- Summit IV: FY 2025 White Book Preview

The Revenue Allocation Model, revised in December 2023 and in January 2024, provides for a projected 4.29% increase over the School Department's FY 2024 budget. The table below was originally presented at the Summit II meeting in November 2023, and updated for the January 25 White Book presentation.

FY 2025 Revenue Allocation Model					
\$289,642					Projected FY 2025 Revenue
		Shared	Municipal	School	(\$s in 000s)
(1)	\$ (134,730)	\$ -	\$ -	\$ (134,730)	FY 2024 School Budget
(2)	\$ (47,391)	\$ -	\$ (47,391)	\$ -	FY 2024 Municipal Budget + Community Center Support
(3)	\$ (3,483)	\$ (3,483)	\$ -	\$ -	FY 2025 Minuteman
(4)	\$ (10,743)	\$ (10,743)	\$ -	\$ -	FY 2025 Contributory Retirement
(5)	\$ (37,479)	\$ (37,479)	\$ -	\$ -	FY 2025 Benefits
(6)	\$ (200)	\$ (200)	\$ -	\$ -	FY 2025 Unemployment
(7)	\$ (500)	\$ (500)	\$ -	\$ -	FY 2025 Workers' Comp
(8)	\$ (1,141)	\$ (1,141)	\$ -	\$ -	FY 2025 Property and Liability Insurance
(9)	\$ (200)	\$ (200)	\$ -	\$ -	FY 2025 Uninsured Losses
(10)	\$ (390)	\$ (390)	\$ -	\$ -	FY 2025 Solar Production Payment
(11)	\$ (6,123)	\$ (6,123)	\$ -	\$ -	FY 2025 Debt Service
(12)	\$ (850)	\$ (850)	\$ -	\$ -	FY 2025 Reserve Fund
(13)	\$ (14,566)	\$ (14,566)	\$ -	\$ -	FY 2025 Facilities Department Budget
(14)	\$ -	\$ -	\$ -	\$ -	Facilities PIRs
		\$ (1,000)	\$ -	\$ -	Set-Aside for as yet to be identified FY 2025 needs
		\$ (200)	\$ -	\$ -	Unanticipated Current Fiscal Year Needs FY 2024
		\$ -	\$ -	\$ -	Special Education Stabilization Fund
		\$ (4,036)	\$ -	\$ -	Tax Levy Dedicated to Capital Stabilization Fund
		\$ -	\$ -	\$ -	Free Cash Set-Aside to Capital Stabilization Fund
(15)	\$ (24,024)	\$ (12,388)	\$ -	\$ -	Cash Capital - Free Cash and Other Available Funds
		\$ (750)	\$ -	\$ -	Cash Capital - Tax Levy
		\$ (1,997)	\$ -	\$ -	OPEB (Free Cash)
		\$ (2,707)	\$ -	\$ -	Street Improvement Program (Tax Levy)
		\$ (231)	\$ -	\$ -	Building Envelope Program (Tax Levy)
		\$ (515)	\$ -	\$ -	Warrant Articles (Senior Tax Work-Off/250th (Free Cash)
(16)	\$ (281,832)	\$ (99,711)	\$ (47,391)	\$ (134,730)	Base Budget - Used for Allocation
			26.0%	74.0%	Percentage - Municipal and School Only
(17)	\$ 7,810		\$ 2,032	\$ 5,778	Incremental Revenue
			4.29%	4.29%	Percent of Current Budget

## Revenue Allocation History & Trends

Below is the growth factor or the increase in funding available for the school operating budget approved during the last ten budget cycles:



Each year, the formulation of the Lexington Public Schools' operating budget is driven by a commitment to maintaining "level services" and fostering ongoing strategic program improvement. This process involves a consideration of dynamic elements such as evolving state mandates, inflationary pressures, the multi-year commitments embedded in contracted services, and the impact of collective bargaining agreements with our dedicated staff.

To continue to realize our commitment to excellence, the annual increase sought ranges from 3.75% to 3.95% on the base budget. This increment is essential to provide the necessary resources required to sustain the high standard of services and facilitate continuous improvement in our educational programs. By proactively addressing these factors, we can ensure that our budget aligns with the evolving needs of our educational community and positions us for ongoing success.

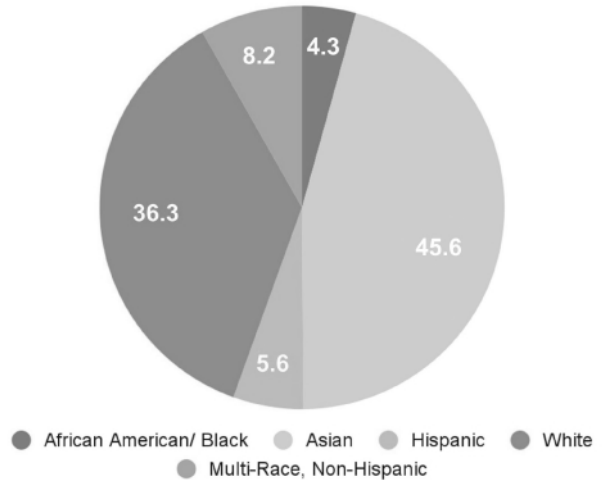
# State Benchmark Comparisons

Source: LPS SIMS & MA DESE Public Profiles

## Student Demographics

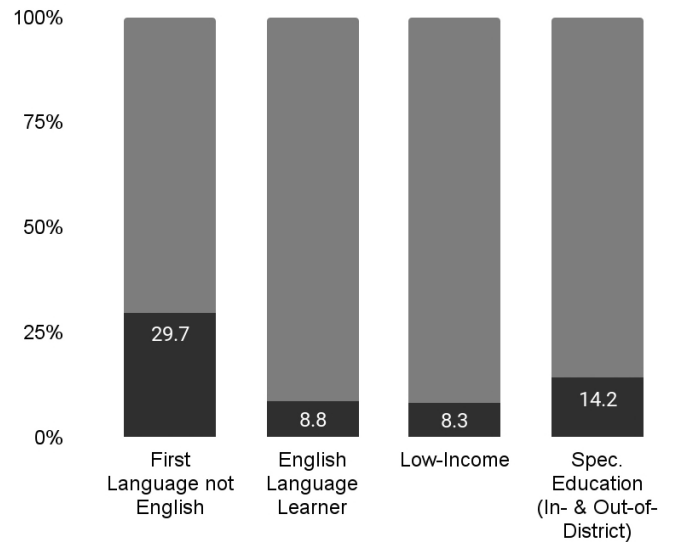
	% LPS FY 2024	% State FY 2023
African American/Black	4.3	9.4
Asian	45.6	7.3
Hispanic	5.6	24.2
Native American	0.0	0.2
White	36.3	54.4
Nat. Hawaiian, Pac. Islander	0.0	0.1
Multi-Race, Non-Hispanic	8.2	4.4

LPS Race/Ethnicity 2023-2024



	% LPS FY 2024	% State FY 2023
First Language not English	29.7	25
English Language Learner	8.8	12.1
Low-Income	8.3	42.3
Spec. Education (In- & Out-of-District)	14.2	19.4

LPS Select Populations 2023-2024



## Student/Teacher Ratio

**11.0 to 1**  
Lexington

**11.9 to 1**  
Massachusetts

## Per Pupil Expenditures

The tables below indicate Lexington's per pupil expenditures in comparison to other local districts.

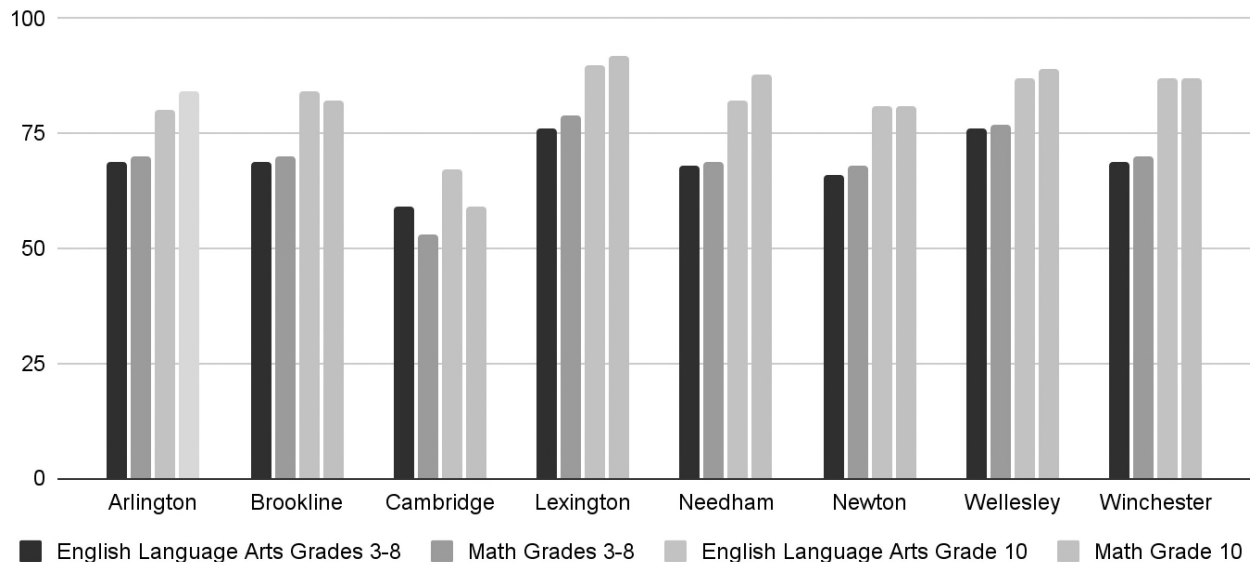
Community	Total Per Pupil Expenditures 2021
Arlington	\$17,934
Brookline	\$25,690
Cambridge	\$35,114
Lexington	\$21,429
Needham	\$21,147
Newton	\$23,431
Wellesley	\$24,183
Winchester	\$16,818

Community	2008 Enrollment	2022 Enrollment	Percent Growth	2008 Actual NSS	2022 Actual NSS	Percent Growth	Per Pupil Adjusted Budget Growth
							2008 - 2022
Arlington	4,429	5,836	32%	\$47,213,452	\$96,979,638	105%	55.89%
Brookline	6,004	6,858	14%	\$79,810,953	\$162,525,759	104%	78.28%
Cambridge	6,443	7,160	11%	\$131,202,149	\$235,834,898	80%	61.75%
Lexington	6,109	6,982	14%	\$81,693,214	\$150,016,427	84%	60.67%
Needham	4,822	5,561	15%	\$54,222,585	\$112,761,387	108%	80.32%
Newton	11,688	12,113	4%	\$156,198,906	\$260,370,453	67%	60.84%
Wellesley	4,653	4,466	-4%	\$55,442,005	\$98,048,781	77%	84.25%
Winchester	3,812	4,513	18%	\$35,227,690	\$71,616,120	103%	71.72%

## MCAS Results

Massachusetts Comprehensive Assessment System (MCAS) is an online assessment, linked to state learning standards, administered each year. A graph of select 2023 MCAS results for Lexington and comparison districts is below. Find additional [District Performance Measures](#) here.

### 2023 MCAS Results: Percent of Students Meeting or Exceeding Expectations



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**Budget Overview:** The Regional High School subprogram budget is for the assessment levied by the Minuteman Regional Vocational Technical School District (Minuteman) support the operations of the School. Minuteman is a regional high school, located in Lexington and Lincoln, which provides technical and academic education for students in grades 9-12 from the Minuteman district, which includes 9 towns as of July 1, 2023, as well as out-of-district students.

Minuteman’s programs include courses in Biotechnology, Environmental Science, Multi-media Engineering, Design and Visual Communication, Engineering and Robotics Automation, Cosmetology, Early Education and Teaching, Carpentry, Culinary Arts and Hospitality, Plumbing, Electrical, Health Occupations, Horticulture, Programming and Web Development, Automotive Technology, Welding and Metal Fabrication, Advanced Manufacturing, and Veterinary Science, as well as four-year academic and college preparatory programs. In addition, adult students can pursue a variety of continuing education programs at Minuteman.

Lexington’s historical enrollment at Minuteman is shown in the table below as of October 1st of each year, the date that enrollments from school districts throughout the Commonwealth are reported to the Massachusetts Department of Elementary and Secondary Education.

	10/1/2018	10/1/2019	10/1/2020	10/1/2021	10/1/2022	10/1/2023
<b>High School Students</b>	52	62	71	68	77	82
<b>Post Graduate Students*</b>	1	4	0	0	0	0
<b>Total</b>	<b>53</b>	<b>66</b>	<b>71</b>	<b>68</b>	<b>77</b>	<b>82</b>

\*Beginning in FY2021, Minuteman began offering Minuteman Technical Institute (MTI) for post-secondary students. MTI students pay tuition directly to Minuteman; it had previously been included in the assessment.

**Appropriated/Authorized Staffing:**

No Town staff are charged to this budget.

**Budget Recommendations**

The FY2025 projected budget for the Minuteman assessment is \$3,406,395, a decrease of \$(95,582) or (2.73)% from the FY2024 budget as Lexington's enrollment is growing at a slower rate than other member communities. Minuteman's overall budget increased 3.96% in FY2025 compared to FY2024, driven by an increase operating and capital costs. The increase to member towns was partly offset by other available revenues such as Chapter 70 State Aid.

The assessment incorporates \$957,399 in debt service, an increase of \$27,829 or 3.0%. The annual assessment is broken out as follows:

Category	FY2022	FY2023	FY2024	FY2025	\$ Change	% Change
Minimum Required Contribution	\$ 1,156,993	\$ 1,158,939	\$ 1,310,022	\$ 1,395,070	\$ 85,048	6.5%
Transportation Assessment	\$ 109,594	\$ 78,524	\$ 79,620	\$ 85,012	\$ 5,392	6.8%
Remaining Operating Assessment	\$ 935,559	\$ 969,283	\$ 1,182,765	\$ 968,913	\$ (213,852)	(18.1)%
Capital/Debt Service	\$ 927,892	\$ 1,017,152	\$ 929,570	\$ 957,399	\$ 27,829	3.0%
<b>Total Assessment</b>	<b>\$3,130,038</b>	<b>\$3,223,898</b>	<b>\$3,501,977</b>	<b>\$3,406,394</b>	<b>\$ (95,583)</b>	<b>(2.7)%</b>

\*Numbers may not add due to rounding.

Additional information about Minuteman's FY2025 budget, including the final recommended budget and presentation of the Superintendent can be found on the Finance page of Minuteman's website:

<https://www.minuteman.org/departments/business-office/finance>

## Budget Summary:

Funding Sources	FY2022 Actual	FY2023 Actual*	FY2024 Estimate*	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 3,130,038	\$ 3,223,898	\$ 3,501,977	\$ 3,406,395	\$ (95,582)	(2.73)%
<b>Total 1200 Minuteman</b>	<b>\$ 3,130,038</b>	<b>\$ 3,223,898</b>	<b>\$ 3,501,977</b>	<b>\$ 3,406,395</b>	<b>\$ (95,582)</b>	<b>(2.73)%</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual*	FY2024 Appropriation*	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ —	\$ —	\$ —	\$ —	\$ —	—%
Expenses	\$ 3,130,038	\$ 3,223,898	\$ 3,501,977	\$ 3,406,395	\$ (95,582)	(2.73)%
<b>Total 1200 Minuteman</b>	<b>\$ 3,130,038</b>	<b>\$ 3,223,898</b>	<b>\$ 3,501,977</b>	<b>\$ 3,406,395</b>	<b>\$ (95,582)</b>	<b>(2.73)%</b>

Level-Service Requests	FY2022 Actual	FY2023 Actual*	FY2024 Appropriation*	FY2025 Recommended	Dollar Increase	Percent Increase
Total 1200 Minuteman	\$ 3,130,038	\$ 3,223,898	\$ 3,501,977	\$ 3,406,395	\$ (95,582)	(2.73)%
<b>Total 1200 Minuteman</b>	<b>\$ 3,130,038</b>	<b>\$ 3,223,898</b>	<b>\$ 3,501,977</b>	<b>\$ 3,406,395</b>	<b>\$ (95,582)</b>	<b>(2.73)%</b>

Object Code Summary	FY2022 Actual	FY2023 Actual*	FY2024 Appropriation*	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ —	\$ —	\$ —	\$ —	\$ —	—%
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	—%
<i>Compensation</i>	\$ —	\$ —	\$ —	\$ —	\$ —	—%
Contractual Services	\$ 3,130,038	\$ 3,223,898	\$ 3,501,977	\$ 3,406,395	\$ (95,582)	(2.73)%
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	—%
Supplies	\$ —	\$ —	\$ —	\$ —	\$ —	—%
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	—%
<i>Expenses</i>	<i>\$ 3,130,038</i>	<i>\$ 3,223,898</i>	<i>\$ 3,501,977</i>	<i>\$ 3,406,395</i>	<i>\$ (95,582)</i>	<i>(2.73)%</i>
<b>Total 1200 Minuteman</b>	<b>\$ 3,130,038</b>	<b>\$ 3,223,898</b>	<b>\$ 3,501,977</b>	<b>\$ 3,406,395</b>	<b>\$ (95,582)</b>	<b>(2.73)%</b>

\*The FY2023 actual and FY2024 Appropriations have been adjusted to reflect the actual assessments for those years, rather than the timing of actual payments.

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# Section IV: Program 2000: Shared Expenses

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This section includes detailed information about the FY2025 Operating Budget & Financing Plan for shared expenses. It includes:

- 2100 Employee Benefits IV-3
- 2200 Property & Liability Insurance IV-8
- 2300 Solar Producer Payments IV-10
- 2400 Debt Service IV-12
- 2500 Reserve Fund IV-14
- 2600 Public Facilities IV-17
- 3450 Refuse & Recycling Collections for Municipal & School Buildings\* V-20

\*For FY2025 the Town Manager and Superintendent of Schools have agreed to share the cost of the Town's contracted Refuse and Recycling collection and disposal costs for Municipal and School buildings. For additional information on this Shared Expense see Section V-3400: Environmental Services of this Recommended Budget.

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

**Budget Overview:** Included in the Employee Benefits and Insurance program are costs for the Town's pension assessment; workers' compensation; 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 date of hire - provide the majority of pension system funding.
- Non-Contributory Retirement: The cost of benefits for employees who retired prior to the creation of the Lexington Contributory Retirement System. Beginning in FY2023 the Town no longer has any non-contributory retirees.
- Employee/Retiree Benefits: The Town's annual contribution for health, dental and life insurance for active Municipal and School Department employees and retirees, and 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 Municipal or School Department employment. The Town self-insures for this expense.
- Workers' Compensation: The medical costs incurred by Municipal and School employees injured on the job, and medical costs of former public safety employees who retired on accidental disability. The Town largely self-insures for this expense, but purchases "stop loss" insurance for extraordinary work-related medical claims. The premiums for that insurance are captured in the Workers' Compensation budget.

**Authorized/Appropriated Staffing:**

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

## **Budget Recommendations:**

The FY2025 recommended All Funds Employee Benefits and Insurance budget is \$49,081,904. This is a \$3,311,998 or 7.24% increase from the FY2024 budget. The recommended budget includes the benefits costs (health, dental, life, Medicare, and workers' compensation) for all municipal and school staff and retirees as of November 1, 2023.

## Changes Include:

1. A \$758,276, or 7.59% increase in Contributory Retirement based on the approved funding schedule from the January 1, 2023 actuarial valuation of the Lexington Retirement System, plus an amount of dedicated tax levy new growth. In FY2023, \$1,060,000 of new levy growth from Takeda personal property taxes was dedicated to the Pension Fund. This amount, plus an increase of 2.5% per year will continue to be set-aside to the Pension Fund in future years. The dedicated tax levy plus growth for FY2025 is \$10,743,076. For FY2025, \$400,000 is funded from Free Cash, which is the same level of Free Cash funding as in FY2024. The Retirement system's unfunded liability is expected to be funded by 2030, given the current actuarial assumptions.
2. A \$115,351 or 5.27% increase in the Town's contribution for the Medicare Tax based on FY2023 actual costs, projected FY2024 and FY2025 salaries and wages, new municipal positions, and historical rates of increase in this item.
3. A \$2,335,074 or 7.39% increase in health insurance costs (General Fund). The FY2025 budget is based on an increase of 9.6% in health insurance premiums across all plans at November 2023 enrollment levels, and the projected addition of eighty (80) subscribers (new enrollees to health coverage, either from new retirees, active employees electing to begin or resume coverage, and active employees switching from individual to family plans).
4. A \$90,835 or 8.18% increase in dental insurance costs (General Fund) based on a 10% increase in premium rates for FY2025 as compared to originally budgeted FY24 rates, further updated to reflect November 2023 enrollment levels.
5. No increase in life insurance costs based on projected enrollments.
6. Level-funding of unemployment insurance based on the revised budget of \$200,000, which is reflective of average claim activity.
7. A level funding of workers' compensation costs to a total of \$500,000. As of June 30, 2023, this continuing appropriation account had a total balance of \$2,931,805.

# 2100 Employee Benefits & Insurance

## Budget Summary - General Fund

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 37,215,122	\$ 39,616,886	\$ 44,354,188	\$ 47,627,100	\$ 3,272,912	7.38%
Transfers from Enterprise Funds to General Fund (Indirects)	\$ 611,775	\$ 805,256	\$ 863,256	\$ 888,722	\$ 25,466	2.95%
Free Cash for Updated Pension Schedule	\$ —	\$ 400,000	\$ 400,000	\$ 400,000	\$ —	—%
PEG Access Special Revenue Fund	\$ 5,575	\$ 5,178	\$ 4,991	\$ 6,149	\$ 1,158	23.21%
<b>Total 2100 Employee Benefits</b>	<b>\$ 37,832,472</b>	<b>\$ 40,827,320</b>	<b>\$ 45,622,435</b>	<b>\$ 48,921,971</b>	<b>\$ 3,299,536</b>	<b>7.23%</b>

Appropriation Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 118,996	\$ 130,585	\$ 142,636	\$ 174,120	\$ 31,484	22.07%
Expenses	\$ 37,713,476	\$ 40,696,734	\$ 45,479,799	\$ 48,747,851	\$ 3,268,052	7.19%
<b>Total 2100 Employee Benefits</b>	<b>\$ 37,832,472</b>	<b>\$ 40,827,320</b>	<b>\$ 45,622,435</b>	<b>\$ 48,921,971</b>	<b>\$ 3,299,536</b>	<b>7.23%</b>

Level-Service Requests (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Total 2110 Contributory Retirement	\$ 7,417,500	\$ 9,219,250	\$ 9,984,800	\$ 10,743,076	\$ 758,276	7.59%
Total 2120 Non-Contributory Retirement	\$ 8,798	\$ —	\$ —	\$ —	\$ —	—%
<i>Subtotal - Retirement</i>	<i>\$ 7,426,298</i>	<i>\$ 9,219,250</i>	<i>\$ 9,984,800</i>	<i>\$ 10,743,076</i>	<i>\$ 758,276</i>	<i>7.59%</i>
Total 2130 Medicare	\$ 1,986,677	\$ 2,089,413	\$ 2,189,679	\$ 2,305,030	\$ 115,351	5.27%
Total 2130 Health Insurance	\$ 26,483,798	\$ 27,711,900	\$ 31,612,815	\$ 33,947,889	\$ 2,335,074	7.39%
Total 2130 Dental Insurance	\$ 1,080,414	\$ 1,045,057	\$ 1,110,141	\$ 1,200,976	\$ 90,835	8.18%
Total 2130 Life Insurance	\$ 17,160	\$ 17,851	\$ 25,000	\$ 25,000	\$ —	—%
<i>Subtotal - Health/Life Benefits</i>	<i>\$ 29,568,050</i>	<i>\$ 30,864,222</i>	<i>\$ 34,937,635</i>	<i>\$ 37,478,895</i>	<i>\$ 2,541,260</i>	<i>7.27%</i>
Total 2140 Unemployment	\$ 88,124	\$ 118,848	\$ 200,000	\$ 200,000	\$ —	—%
Total 2150 Workers Compensation	\$ 750,000	\$ 625,000	\$ 500,000	\$ 500,000	\$ —	—%
<i>Subtotal - Other Employee Benefits</i>	<i>\$ 838,124</i>	<i>\$ 743,848</i>	<i>\$ 700,000</i>	<i>\$ 700,000</i>	<i>\$ —</i>	<i>—%</i>
<b>Total 2100 Employee Benefits</b>	<b>\$ 37,832,472</b>	<b>\$ 40,827,320</b>	<b>\$ 45,622,435</b>	<b>\$ 48,921,971</b>	<b>\$ 3,299,536</b>	<b>7.23%</b>

Object Code Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 118,996	\$ 130,585	\$ 142,636	\$ 174,120	\$ 31,484	22.07%
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	—%
<i>Personal Services</i>	<i>\$ 118,996</i>	<i>\$ 130,585</i>	<i>\$ 142,636</i>	<i>\$ 174,120</i>	<i>\$ 31,484</i>	<i>22.07%</i>
Contractual Services	\$ 37,713,476	\$ 40,696,734	\$ 45,479,799	\$ 48,747,851	\$ 3,268,052	7.19%
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	—%
Supplies	\$ —	\$ —	\$ —	\$ —	\$ —	—%
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	—%
<i>Expenses</i>	<i>\$ 37,713,476</i>	<i>\$ 40,696,734</i>	<i>\$ 45,479,799</i>	<i>\$ 48,747,851</i>	<i>\$ 3,268,052</i>	<i>7.19%</i>
<b>Total 2100 Employee Benefits</b>	<b>\$ 37,832,472</b>	<b>\$ 40,827,320</b>	<b>\$ 45,622,435</b>	<b>\$ 48,921,971</b>	<b>\$ 3,299,536</b>	<b>7.23%</b>

## Budget Summary - Revolving Funds\*

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Directed Funding (Revolving Funds)	\$ 133,586	\$ 139,863	\$ 147,471	\$ 159,933	\$ 12,462	8.45%
<b>Total 2100 Employee Benefits</b>	<b>\$ 133,586</b>	<b>\$ 139,863</b>	<b>\$ 147,471</b>	<b>\$ 159,933</b>	<b>\$ 12,462</b>	<b>8.45%</b>

\*Revolving Funds are authorized by Town Meeting via Article 9, and are not appropriated under Article 4.

Level-Service Requests (Revolving Funds)	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Total 2130 Health Insurance	\$ 129,199	\$ 135,729	\$ 143,337	\$ 154,563	\$ 11,226	7.83%
Total 2130 Dental Insurance	\$ 4,387	\$ 4,134	\$ 4,134	\$ 5,370	\$ 1,236	29.90%
<b>Total 2100 Employee Benefits</b>	<b>\$ 133,586</b>	<b>\$ 139,863</b>	<b>\$ 147,471</b>	<b>\$ 159,933</b>	<b>\$ 12,462</b>	<b>8.45%</b>

## Budget Summary - All Funds

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 118,996	\$ 130,585	\$ 142,636	\$ 174,120	\$ 31,484	22.07%
Expenses	\$ 37,847,062	\$ 40,836,597	\$ 45,622,270	\$ 48,907,784	\$ 3,280,514	7.19%
<b>Total 2100 Employee Benefits</b>	<b>\$ 37,966,058</b>	<b>\$ 40,967,183</b>	<b>\$ 45,764,906</b>	<b>\$ 49,081,904</b>	<b>\$ 3,311,998</b>	<b>7.24%</b>

# 2100 Employee Benefits & Insurance

## 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 has helped to slow the growth of this large cost driver.

The Town has an agreement with the Public Employees Committee (PEC) to remain in the GIC through June 30, 2025.

The table below displays an approximate distribution of health insurance costs for Municipal and School employees and Retirees:

	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>Budgeted FY2024</b>	<b>Projected FY2025</b>	<b>Increase FY2024 to FY2025</b>
<b>Town</b> <sup>(1)</sup>	\$ 3,903,453	\$ 4,242,098	\$ 4,148,176	\$ 5,059,791	\$ 5,340,948	\$ 5,871,338	9.93%
<b>School</b>	\$ 13,170,788	\$ 13,965,697	\$ 13,985,906	\$ 16,244,427	\$ 17,475,695	\$ 19,815,459	13.39%
<b>Retirees</b>	\$ 6,980,911	\$ 7,165,298	\$ 7,233,013	\$ 8,175,329	\$ 8,718,255	\$ 8,188,428	(6.08)%
<b>Total</b>	\$ 24,055,153	\$ 25,373,093	\$ 25,367,096	\$ 29,479,547	\$ 31,534,898	\$ 33,875,225	7.42%
<b>Medicare Part B Penalty</b> <sup>(2)</sup>	\$ 78,264	\$ 74,935	\$ 77,917	\$ 74,935	\$ 77,917	\$ 74,046	(4.97)%
<b>Net Budget Amount</b>	\$ 24,133,417	\$ 25,448,028	\$ 25,445,013	\$ 29,554,482	\$ 31,612,815	\$ 33,947,889	7.39%

(1) Portion of salaries attributable to health insurance administration is inclusive in these figures.

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

# 2100 Employee Benefits & Insurance

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

**Table 2: Health Insurance Enrollments** <sup>(1)</sup>

				<b>FY2024 Budget</b>	<b>FY2025 Budget</b>
<b>Actual Subscribers</b>				Based on Actual Subscribers, plus Additional Projected Lives shown below	
<b>Subscribers</b>	<b>Nov. 2019 (FY2020)</b>	<b>Nov. 2020 (FY2021)</b>	<b>Nov. 2021 (FY2022)</b>	<b>Nov. 2022 (FY2023)</b>	<b>Nov. 2023 (FY2024)</b>
<b>Municipal</b>					
Individual	107	98	110	105	116
Family	168	171	172	166	155
<b>subtotal</b>	<b>269</b>	<b>269</b>	<b>282</b>	<b>271</b>	<b>271</b>
<b>School</b>					
Individual	358	358	376	374	371
Family	555	555	536	520	544
<b>subtotal</b>	<b>913</b>	<b>913</b>	<b>912</b>	<b>894</b>	<b>915</b>
<b>Retirees</b>					
	1,307	1,302	1,338	1,372	1,391
<b>subtotal</b>	<b>2,493</b>	<b>2,484</b>	<b>2,532</b>	<b>2,537</b>	<b>2,577</b>
<b>Additional projected lives for budget purposes</b>					
<b>Position Vacancies</b>					
Municipal				9	3
School				23	38
<b>subtotal</b>				<b>32</b>	<b>41</b>
<b>Estimated Open Enrollment / Qualifying Events</b> <sup>(2)</sup>					
Individual				9	9
Family				27	47
Retirees				44	44
<b>subtotal</b>				<b>80</b>	<b>80</b>
<b>total</b>	<b>2,493</b>	<b>2,484</b>	<b>2,647</b>	<b>2,649</b>	<b>2,698</b>
<b>New Positions</b>					
School <sup>(3)</sup>				12	0
Municipal <sup>(3)</sup>				1	5
Facilities Dept.				0	0
<b>subtotal</b>				<b>13</b>	<b>5</b>
<b>Estimated Reduction in Subscribers</b>					
Retirees				(34)	(34)
<b>total</b>	<b>2,493</b>	<b>2,484</b>	<b>2,647</b>	<b>2,628</b>	<b>2,669</b>
<p>(1) The subscriber counts above do not include COBRA subscribers, but include employees whose salaries and benefits are funded either fully or partially from non-General Fund sources.</p> <p>(2) The projection shown under open enrollment / qualifying events is based on an assumption of current employees losing coverage on their spouse's plans, and changes in marital status or dependent status.</p> <p>(3) Based on the budgets as recommended by the School Committee and Select Board and assumes that each full-time equivalent will subscribe to Town's insurance. The cost is estimated at a composite rate based on school and municipal personnel enrollment.</p>					

**Mission:** To provide and manage a comprehensive property and liability management program for all property and equipment in the Town.

**Budget Overview:** The property and liability management program consists of the following elements:

- 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:**

A portion of the Deputy Town Manager's salary is charged to this line item in recognition of the ongoing support provided.

**Budget Recommendations:**

The FY2025 overall recommendation for Property and Liability Insurance is \$1,340,800, which is a 12.48% increase from the FY2024 appropriation.

1. Property and liability insurance is projected to increase by \$148,800 or 15.00%.
2. A level funding of the budget for uninsured losses. The balance in this continuing balance account as of June 30, 2023, is \$951,885. Staff recommend a guideline of maintaining a fund balance of approximately \$1 million.



# 2200 Property & Liability Insurance

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$1,055,742	\$1,102,482	\$ 1,162,050	\$ 1,309,966	\$ 147,916	12.73 %
Transfers from Enterprise Funds to General Fund (Indirects)	\$ 25,039	\$ 30,137	\$ 29,950	\$ 30,834	\$ 884	2.95 %
<b>Total 2200 Property &amp; Liability Insurance</b>	<b>\$1,080,781</b>	<b>\$1,132,619</b>	<b>\$ 1,192,000</b>	<b>\$ 1,340,800</b>	<b>\$ 148,800</b>	<b>12.48 %</b>

## Appropriation Summary

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 38,718	\$ 40,009	\$ 39,333	\$ 40,921	\$ 1,588	4.04 %
Expenses	\$1,042,063	\$1,092,609	\$ 1,152,667	\$ 1,299,879	\$ 147,212	12.77 %
<b>Total 2200 Property &amp; Liability Insurance</b>	<b>\$1,080,781</b>	<b>\$1,132,619</b>	<b>\$ 1,192,000</b>	<b>\$ 1,340,800</b>	<b>\$ 148,800</b>	<b>12.48 %</b>

## Level-Service Requests

Level-Service Requests	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 2210 Property & Liability Insurance	\$ 830,781	\$ 932,619	\$ 992,000	\$ 1,140,800	\$ 148,800	15.00 %
Total 2220 Uninsured Losses	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ —	—
<b>Total 2200 Property &amp; Liability Insurance</b>	<b>\$1,080,781</b>	<b>\$1,132,619</b>	<b>\$ 1,192,000</b>	<b>\$ 1,340,800</b>	<b>\$ 148,800</b>	<b>12.48 %</b>

## Object Code Summary

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 38,718	\$ 40,009	\$ 39,333	\$ 40,921	\$ 1,588	4.04 %
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	—
<i>Compensation</i>	<i>\$ 38,718</i>	<i>\$ 40,009</i>	<i>\$ 39,333</i>	<i>\$ 40,921</i>	<i>\$ 1,588</i>	<i>4.04 %</i>
Contractual Services	\$1,042,063	\$1,092,609	\$ 1,152,667	\$ 1,299,879	\$ 147,212	12.77 %
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	—
Supplies	\$ —	\$ —	\$ —	\$ —	\$ —	—
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	—
<i>Expenses</i>	<i>\$1,042,063</i>	<i>\$1,092,609</i>	<i>\$ 1,152,667</i>	<i>\$ 1,299,879</i>	<i>\$ 147,212</i>	<i>12.77 %</i>
<b>Total 2200 Property &amp; Liability Insurance</b>	<b>\$1,080,781</b>	<b>\$1,132,619</b>	<b>\$ 1,192,000</b>	<b>\$ 1,340,800</b>	<b>\$ 148,800</b>	<b>12.48 %</b>

# 2300 Solar Producer Payments

**Mission:** To provide obligated payments for the installation and operating costs of the solar array at the Hartwell Avenue Compost Facility.

**Budget Overview:** For the solar arrays installed at the Hartwell Avenue Compost Facility, Eversource elected to reimburse the Town for the solar power generated via monthly payments, rather than issue a credit on the Town's electric bills. For the rooftop solar panels on Town and School buildings, that energy is credited in the monthly bill, thereby reducing utility costs at the Department of Public Facilities. As a means of separately tracking the Hartwell Avenue arrangement, this budget division reflects:

- Net Metering Credits: The revenues received from Eversource in return for solar power generated at Hartwell Avenue. Any excess revenues are deposited into the General Fund.
- Solar Producer Payments: The annual amount paid to Syncarpha, the current owner of the solar panels, for the cost of construction and operating costs.

**Authorized/Appropriated Staffing:**

No direct staff is charged to this line-item. Staff support is provided through the Public Facilities, Town Manager and Finance departments.

**Budget Recommendations:**

The FY2025 overall recommendation for Solar Producer Payments is \$390,000, which is level-funded from the FY2024 appropriation.

# 2300 Solar Producer Payments

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ (281,965)	\$ (460,880)	\$ (280,000)	\$ (290,000)	\$ (10,000)	3.57 %
Net-Metering Credits	\$ 642,150	\$ 841,417	\$ 670,000	\$ 680,000	\$ 10,000	1.49 %
<b>Total 2300 Solar Producer Payments</b>	<b>\$ 360,184</b>	<b>\$ 380,537</b>	<b>\$ 390,000</b>	<b>\$ 390,000</b>	<b>\$ —</b>	<b>— %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Expenses	\$ 360,184	\$ 380,537	\$ 390,000	\$ 390,000	\$ —	— %
<b>Total 2300 Solar Producer Payments</b>	<b>\$ 360,184</b>	<b>\$ 380,537</b>	<b>\$ 390,000</b>	<b>\$ 390,000</b>	<b>\$ —</b>	<b>— %</b>

Level-Service Requests	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 2300 Solar Producer Payments	\$ 360,184	\$ 380,537	\$ 390,000	\$ 390,000	\$ —	— %
<b>Total 2300 Solar Producer Payments</b>	<b>\$ 360,184</b>	<b>\$ 380,537</b>	<b>\$ 390,000</b>	<b>\$ 390,000</b>	<b>\$ —</b>	<b>— %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Compensation</i>	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Contractual Services	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Utilities	\$ 360,184	\$ 380,537	\$ 390,000	\$ 390,000	\$ —	— %
Supplies	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	<i>\$ 360,184</i>	<i>\$ 380,537</i>	<i>\$ 390,000</i>	<i>\$ 390,000</i>	<i>\$ —</i>	<i>— %</i>
<b>Total 2300 Solar Producer Payments</b>	<b>\$ 360,184</b>	<b>\$ 380,537</b>	<b>\$ 390,000</b>	<b>\$ 390,000</b>	<b>\$ —</b>	<b>— %</b>

## Summary of Townwide Solar Credits and Expenses

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actuals	FY2023 Actuals	FY2024 Estimate	FY2025 Projection
Rooftop Solar Bill Credits	\$ 333,329	\$ 326,421	\$ 308,738	\$ 336,046	\$ 462,635	\$ 330,000	\$ 330,000
Rooftop PILOT*	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Rooftop Solar Payments	\$ (159,033)	\$ (173,254)	\$ (164,249)	\$ (156,669)	\$ (161,996)	\$ (156,000)	\$ (156,000)
Net Revenue subtotal	\$ 204,296	\$ 183,167	\$ 174,489	\$ 209,377	\$ 330,639	\$ 204,000	\$ 204,000
Hartwell Solar Revenue	\$ 720,493	\$ 691,986	\$ 674,298	\$ 642,150	\$ 841,417	\$ 700,000	\$ 700,000
Hartwell PILOT	\$ 55,400	\$ 55,400	\$ 55,400	\$ 55,400	\$ 55,400	\$ 55,400	\$ 55,400
Hartwell Annual Lease	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Hartwell Solar Payments	\$ (351,839)	\$ (385,512)	\$ (367,694)	\$ (360,184)	\$ (340,537)	\$ (390,000)	\$ (390,000)
Net Revenue subtotal	\$ 425,054	\$ 362,875	\$ 363,004	\$ 338,366	\$ 557,280	\$ 366,400	\$ 366,400
<b>Total Net Revenue</b>	<b>\$ 629,350</b>	<b>\$ 546,042</b>	<b>\$ 537,493</b>	<b>\$ 547,743</b>	<b>\$ 887,919</b>	<b>\$ 570,400</b>	<b>\$ 570,400</b>

\*Payments in Lieu of Taxes (PILOT) are considered Personal Property taxes paid to the Town.

**Mission:** To manage the issuance of Town debt in a manner which protects assets that are required to deliver town services and yet 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, both authorized by Town Meeting, as well as for capital projects being proposed to the 2024 Annual Town Meeting.

Debt service on projects funded from the Compost Revolving Fund is shown in the DPW Budget element 3420; and debt service for Water and Sewer Enterprise projects is shown in the DPW Budget under elements 3610 and 3710, respectively.

Debt Service voted to be exempt from Proposition 2½, while not appropriated by Town Meeting, is presented for informational purposes.

**Authorized/Appropriated Staffing:**

There is no direct staff charged to this line-item. Staff support for managing debt service is provided through the Finance department.

**Budget Recommendations:**

Total gross debt service is decreasing by \$(958,975), or (4.04)% compared to FY2024, which reflects a decrease in within levy debt service.

Within-Levy debt service of \$6,123,352 is decreasing by \$(730,749), or (10.66)% as existing debt on older projects has been fully paid-off. In recent years the Town has increased the cash capital program and accordingly reduced the issuance of new within-levy debt. Lower debt service expense reduces interest costs and creates capacity within the tax levy to fund future capital projects with cash. The Town will continue to issue new within-levy debt to meet ongoing capital needs when cash financing is not available.

FY2025 gross exempt debt service is projected at \$16,655,943, a decrease of \$(228,226), or (1.35)% compared to FY2024 gross exempt debt service due to the declining interest payments of prior issuances. No funding is appropriated in FY2025 from the Capital Stabilization Fund to offset exempt debt service, and net exempt debt service in FY2025 is projected to increase slightly to \$16,655,943 or 1.66% more than FY2024.

The Town continues to plan for a large-scale reconstruction or renovation of Lexington High School in the coming years. This process, timing and budget are driven by the schedule outlined by the Massachusetts School Building Authority (MSBA). The Town expects that a future debt exclusion vote will be proposed for the costs of design and construction for the High School Building project, and if successful, this project will increase exempt debt service in the coming years. The Town has implemented fiscal guidelines and plans to continue to mitigate the impact of this exempt debt on the taxpayer. More information on these efforts can be found in the [Budget Overview](#) Section of this Preliminary Budget and Financing Plan.

The FY2025 proposed capital projects are described in greater detail in [Section XI: Capital Investment](#) in this Recommended Budget and Financing Plan.

**Budget Summary**

Funding Sources (All Funds)	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$24,260,322	\$22,360,740	\$ 23,126,362	\$ 22,605,295	\$ (521,067)	(2.25)%
Fund Transfers						
Capital Stab. Fund - Exempt Debt	\$ 2,800,000	\$ 800,000	\$ 500,000	\$ —	\$ (500,000)	(100.00)%
Cemetery Sale of Lots Fund	\$ 51,933	\$ 16,125	\$ 50,408	\$ 123,000	\$ 72,592	144.01 %
Betterments Fund	\$ —	\$ —	\$ 11,500	\$ 1,000	\$ (10,500)	(91.30)%
Visitors Center Stabilization Fund	\$ —	\$ —	\$ 50,000	\$ 50,000	\$ —	— %
<b>Total Debt Service</b>	<b>\$27,112,255</b>	<b>\$23,176,865</b>	<b>\$ 23,738,270</b>	<b>\$ 22,779,295</b>	<b>\$ (958,975)</b>	<b>(4.04)%</b>

Appropriation Summary (All Funds)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Expenses	\$27,112,255	\$23,176,865	\$ 23,738,270	\$ 22,779,295	\$ (958,975)	(4.04)%
<b>Total Debt Service</b>	<b>\$27,112,255</b>	<b>\$23,176,865</b>	<b>\$ 23,738,270</b>	<b>\$ 22,779,295</b>	<b>\$ (958,975)</b>	<b>(4.04)%</b>

Gross Within Levy Debt Service	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 2410 Within-Levy Long-Term Principal*	\$ 5,626,400	\$ 5,274,000	\$ 4,840,333	\$ 4,290,400	\$ (549,933)	(11.36)%
Total 2420 Within-Levy Long-Term Interest	\$ 956,198	\$ 1,217,534	\$ 1,210,458	\$ 1,202,976	\$ (7,482)	(0.62)%
Total 2430 Within-Levy Short-Term Principal	\$ 3,708,638	\$ 659,012	\$ 138,954	\$ —	\$ (138,954)	(100.00)%
Total 2430 Within-Levy Short-Term Interest	\$ 73,028	\$ 17,933	\$ 664,356	\$ 629,976	\$ (34,380)	(5.18)%
<b>Total Gross Within-Levy Debt Service</b>	<b>\$10,364,264</b>	<b>\$ 7,168,480</b>	<b>\$ 6,854,101</b>	<b>\$ 6,123,352</b>	<b>\$ (730,749)</b>	<b>(10.66)%</b>

Net Within Levy Debt Service	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 2410 Within-Levy Long-Term Principal	\$ 5,626,400	\$ 5,274,000	\$ 4,840,333	\$ 4,290,400	\$ (549,933)	(11.36)%
Total 2420 Within-Levy Long-Term Interest	\$ 956,198	\$ 1,217,534	\$ 1,210,458	\$ 1,202,976	\$ (7,482)	(0.62)%
Total 2430 Within-Levy Short-Term Borrowing	\$ 3,781,666	\$ 676,945	\$ 803,310	\$ 629,976	\$ (173,334)	(21.58)%
Funding from Cemetery Sale of Lots/ Betterments/Visitors Center	\$ (51,933)	\$ (16,125)	\$ (111,908)	\$ (174,000)	\$ (62,092)	55.48 %
<b>Total Net Within-Levy Debt Service</b>	<b>\$10,312,331</b>	<b>\$ 7,152,355</b>	<b>\$ 6,742,193</b>	<b>\$ 5,949,352</b>	<b>\$ (792,841)</b>	<b>(11.76)%</b>

Exempt Debt Service	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total Exempt Debt Service	\$16,747,991	\$16,008,385	\$ 16,884,169	\$ 16,655,943	\$ (228,226)	(1.35)%
Mitigation/Reduction of Exempt Debt Service using the Capital Stabilization Fund	\$ (2,800,000)	\$ (800,000)	\$ (500,000)	\$ —	\$ 500,000	(100.00)%
<b>Net Exempt Debt Service</b>	<b>\$13,947,991</b>	<b>\$15,208,385</b>	<b>\$ 16,384,169</b>	<b>\$ 16,655,943</b>	<b>\$ 271,774</b>	<b>1.66 %</b>
<b>Total Gross Debt Service - All Funds</b>	<b>\$27,112,255</b>	<b>\$23,176,865</b>	<b>\$ 23,738,270</b>	<b>\$ 22,779,295</b>	<b>\$ (958,975)</b>	<b>(4.04)%</b>
<b>Total Net Debt Service - All Funds</b>	<b>\$24,260,322</b>	<b>\$22,360,740</b>	<b>\$ 23,126,362</b>	<b>\$ 22,605,295</b>	<b>\$ (521,067)</b>	<b>(2.25)%</b>

**Mission:** To provide for extraordinary and unforeseen expenses.

**Budget Overview:** The Reserve Fund (General Fund) is under the jurisdiction of the Appropriation Committee. Funds may be utilized for extraordinary and/or unforeseen expenses in any given fiscal year. If not utilized, the budget in this account reverts to Free Cash at the end of the fiscal year.

**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 FY2025 recommendation for the Reserve Fund is \$850,000, which is increasing by \$100,000 compared to the FY2024 appropriation.

**Notes:** In FY2022 through FY2024 budgets for the Reserve Fund were \$750,000 in each year.

- In FY2023 the full \$750,000 was transferred to fund the purchase and installation of public safety communication equipment that was incompatible with the more modern technology at the temporary and new Police Station sites. Town Meeting subsequently appropriated an additional \$500,000 to replenish the Reserve Fund at the Fall 2022-3 Special Town Meeting. No further transfers were made from the Reserve Fund for FY2023.
- In FY2022, \$174,000 was transferred to the Recreation Department to address a drainage issue at Pine Meadows Golf Course. An equal amount was transferred back to the Reserve Fund from the Enterprise Fund at annual Town Meeting.
- In FY2021, \$15,000 was transferred to the Conservation Division to allow them to respond to a Letter of Map Revision from the Town of Belmont.

# 2500 Reserve Fund

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ —	\$ —	\$ 750,000	\$ 850,000	\$ 100,000	13.33 %
<b>Total 2500 Reserve Fund</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 750,000</b>	<b>\$ 850,000</b>	<b>\$ 100,000</b>	<b>13.33 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Expenses	\$ —	\$ —	\$ 750,000	\$ 850,000	\$ 100,000	13.33 %
<b>Total 2500 Reserve Fund</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 750,000</b>	<b>\$ 850,000</b>	<b>\$ 100,000</b>	<b>13.33 %</b>

Level-Service Requests	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 2500 Reserve Fund	\$ —	\$ —	\$ 750,000	\$ 850,000	\$ 100,000	13.33 %
<b>Total 2500 Reserve Fund</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 750,000</b>	<b>\$ 850,000</b>	<b>\$ 100,000</b>	<b>13.33 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Compensation</i>	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Contractual Services	\$ —	\$ —	\$ 750,000	\$ 850,000	\$ 100,000	13.33 %
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Supplies	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	\$ —	\$ —	\$ 750,000	\$ 850,000	\$ 100,000	13.33 %
<b>Total 2500 Reserve Fund</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 750,000</b>	<b>\$ 850,000</b>	<b>\$ 100,000</b>	<b>13.33 %</b>

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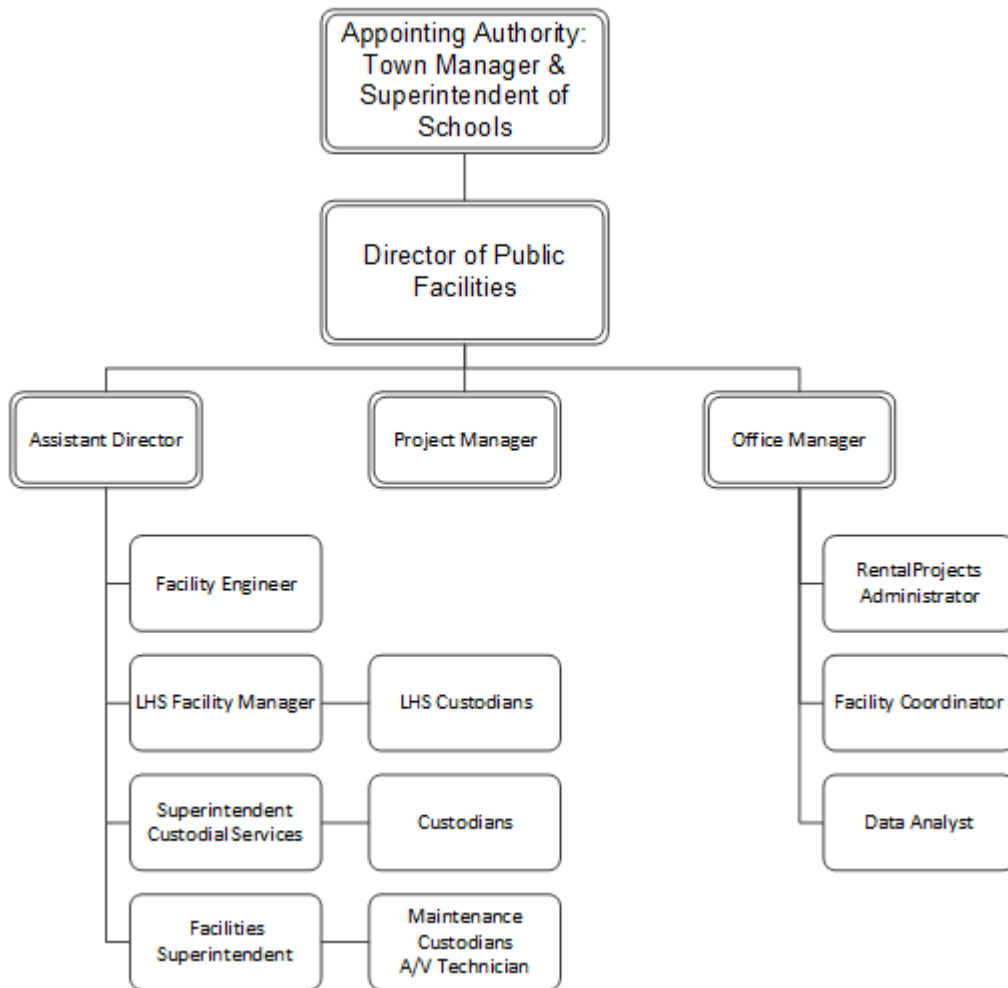


**Mission:** The mission of the Department of Public Facilities is to manage the efficient operation and maintenance of Town buildings, preserve the facility and equipment assets of the Town, and plan and implement capital improvements. This mission is accomplished by establishing appropriate services 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, Recreation Committee, 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 maintenance programs that provide services for the Town buildings. In addition, the DPF Capital Budget and the Building Rental Revolving Fund are managed by DPF staff.

**Departmental Initiatives:**

1. Working closely with the School Department, students, elected officials, committees and the citizens on the development and construction of a new Lexington High School project.
2. Support implementation of Town solar integration projects.
3. Continue to develop and refine a 10 year construction schedule
4. Incorporate the recommendations from the 20-year capital plan into the 5-year capital plan.



# 2600 Public Facilities

## Authorized/Appropriated Staffing

<b>School Facilities 2610</b>	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Maintenance Staff	12	12	12	12
Custodian	54	54	54	54
<b>Subtotal FTE</b>	<b>66</b>	<b>66</b>	<b>66</b>	<b>66</b>

<b>Municipal Facilities 2620</b>	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Custodian	12	12	12	12
<b>Subtotal FTE</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

<b>Shared Facilities 2630</b>	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
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/AV Tech*	1	1	1	1
LHS Facility Manager	1	1	1	1
Office Manager	1	1	1	1
Admin. Asst. - Facility Coordinator	1	1	1	1
Admin. Asst. - Clerical/Rental Administrator	1	1	1	1
Data Analyst**	0.5	1	1	1
<b>Subtotal FTE</b>	<b>11.5</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>

<b>Total FTE</b>	<b>89.5</b>	<b>90</b>	<b>90</b>	<b>90</b>
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\*The Event Manager/AV Technician is requested to increase hours from 35 to 40 in the FY2025 budget.

\*\*In FY2023, a program improvement request revised the Municipal Assistant's responsibilities to reflect the management of the 20-year capital plan database, and increased the FTE from 0.5 to 1.0. Title change from Municipal Assistant to Data Analyst.

**Budget Recommendations:**

The FY2025 recommended All Funds Department of Public Facilities budget inclusive of the General Fund operating budget and the Building Rental Revolving Fund is \$15,197,171. The recommended budget is a \$534,702, or 3.65% increase from the FY2024 budget.

The Department of Public Facilities FY2025 recommended General Fund operating budget, inclusive of the Education Facilities, Municipal Facilities and Shared Facilities divisions, is \$14,565,855, which is a \$505,452, or 3.59% increase from the FY2024 General Fund budget.

The General Fund operating budget for Compensation is \$6,990,292, and reflects a \$212,306 or 3.13% increase, which provides contractually obligated and projected step increases and cost of living increases for the AFSCME contract that is settled through June 30, 2025, and the SEIU contract that is settled through June 30, 2025. This increase also reflects a program improvement to increase the hours of the AV Technician from 35 to 40 hours in order to provide better coverage to building renters.

The General Fund operating budget for Expenses is \$7,575,561 and reflects a \$293,144, or 4.03% increase. This reflects an overall increase in the cost of utilities, contract labor, cleaning materials and other supplies.

For FY2025, Utilities are increasing by \$62,523 or 1.44% which reflects an increase in projected electricity costs, mostly offset by a decrease in natural gas expenses. In developing this FY2025 budget the Facilities Department conducted a review of natural gas usage in Municipal and School buildings as several have converted to be all electric in recent years. This review resulted in a reduction of \$(216,598) in natural gas expenses in the FY2025 budget.

The FY2025 Facilities Department recommended Building Rental Revolving Fund budget is \$631,318, an increase of \$29,252 or 4.86%, which is attributable to increases in wages, staff overtime and benefits charged to this account.

**Program Improvement Requests:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
AV Technician Upgrade	\$ 9,795	\$ 142	\$ 9,937	\$ 9,795	\$ 142	\$ 9,937	\$ —

**Budget Summary - General Fund**

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$12,162,718	\$12,812,047	\$ 14,037,078	\$ 14,441,014	\$ 403,936	2.88 %
Connected Solutions	\$ —	\$ —	\$ —	\$ 100,000	\$ 100,000	— %
PEG Special Revenue Fund	\$ 21,212	\$ 22,285	\$ 23,325	\$ 24,840	\$ 1,515	6.50 %
<b>Total 2600 - Gen'l Fund</b>	<b>\$12,183,930</b>	<b>\$12,834,332</b>	<b>\$ 14,060,403</b>	<b>\$ 14,565,854</b>	<b>\$ 505,451</b>	<b>5.34 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 5,966,608	\$ 5,975,877	\$ 6,777,986	\$ 6,990,292	\$ 212,306	3.13 %
Expenses	\$ 6,217,322	\$ 6,858,455	\$ 7,282,417	\$ 7,575,561	\$ 293,144	4.03 %
<b>Total 2600 - Gen'l Fund</b>	<b>\$12,183,930</b>	<b>\$12,834,332</b>	<b>\$ 14,060,403</b>	<b>\$ 14,565,854</b>	<b>\$ 505,451</b>	<b>3.59 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
2610 - Education Facilities	\$ 8,814,863	\$ 9,174,614	\$ 9,811,072	\$ 10,061,536	\$ 250,464	2.55 %
2620 - Municipal Facilities	\$ 2,191,909	\$ 2,470,510	\$ 2,798,632	\$ 2,984,423	\$ 185,791	6.64 %
2630 - Shared Facilities	\$ 1,177,159	\$ 1,189,208	\$ 1,450,700	\$ 1,519,896	\$ 69,196	4.77 %
<b>Total 2600 - Gen'l Fund</b>	<b>\$12,183,930</b>	<b>\$12,834,332</b>	<b>\$ 14,060,403</b>	<b>\$ 14,565,855</b>	<b>\$ 505,452</b>	<b>3.59 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 5,489,552	\$ 5,655,659	\$ 6,418,666	\$ 6,600,476	\$ 181,810	2.83 %
Overtime	\$ 477,056	\$ 320,218	\$ 359,320	\$ 389,816	\$ 30,496	8.49 %
<i>Personal Services</i>	<i>\$ 5,966,608</i>	<i>\$ 5,975,877</i>	<i>\$ 6,777,986</i>	<i>\$ 6,990,292</i>	<i>\$ 212,306</i>	<i>3.13 %</i>
Contractual Services	\$ 1,539,017	\$ 2,088,476	\$ 1,776,560	\$ 1,928,519	\$ 151,959	8.55 %
Utilities	\$ 3,688,401	\$ 3,274,577	\$ 4,346,477	\$ 4,409,000	\$ 62,523	1.44 %
Supplies	\$ 856,074	\$ 1,112,073	\$ 895,541	\$ 949,675	\$ 54,134	6.04 %
Small Capital	\$ 133,830	\$ 383,329	\$ 263,840	\$ 288,368	\$ 24,528	9.30 %
<i>Expenses</i>	<i>\$ 6,217,322</i>	<i>\$ 6,858,455</i>	<i>\$ 7,282,417</i>	<i>\$ 7,575,561</i>	<i>\$ 293,144</i>	<i>4.03 %</i>
<b>Total 2600 - Gen'l Fund</b>	<b>\$12,183,930</b>	<b>\$12,834,332</b>	<b>\$ 14,060,403</b>	<b>\$ 14,565,854</b>	<b>\$ 505,451</b>	<b>3.59 %</b>

**Budget Summary - Non-General Funds**

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Building Rental Revolving Fund	\$ 358,979	\$ 558,955	\$ 600,650	\$ 635,000	\$ 34,350	5.72 %
<b>Total 2600 - Non-Gen'l Fund</b>	<b>\$ 358,979</b>	<b>\$ 558,955</b>	<b>\$ 600,650</b>	<b>\$ 635,000</b>	<b>\$ 34,350</b>	<b>5.72 %</b>

\*PEG revenues are tied to spending. For overall revenue, see Select Board budget presentation.

Appropriations Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
<b>Building Rental Revolving Fund</b>	<b>\$ 225,809</b>	<b>\$ 419,624</b>	<b>\$ 602,066</b>	<b>\$ 631,318</b>	<b>\$ 29,252</b>	<b>4.86 %</b>
Personal Services	\$ 210,019	\$ 293,761	\$ 384,178	\$ 413,089	\$ 28,911	7.53 %
Expenses	\$ —	\$ 109,547	\$ 198,000	\$ 198,000	\$ —	— %
Benefits	\$ 15,789	\$ 16,316	\$ 19,888	\$ 20,229	\$ 341	1.71 %
<b>Total 2600 - Non-Gen'l Fund</b>	<b>\$ 225,809</b>	<b>\$ 419,624</b>	<b>\$ 602,066</b>	<b>\$ 631,318</b>	<b>\$ 29,252</b>	<b>4.86 %</b>

**Budget Summary - All Funds**

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 6,176,627	\$ 6,269,638	\$ 7,162,164	\$ 7,403,381	\$ 241,217	3.37 %
Expenses	\$ 6,217,322	\$ 6,968,002	\$ 7,480,417	\$ 7,773,561	\$ 293,144	3.92 %
Benefits	\$ 15,789	\$ 16,316	\$ 19,888	\$ 20,229	\$ 341	1.71 %
<b>Total 2600 (All Funds)</b>	<b>\$12,409,738</b>	<b>\$13,253,956</b>	<b>\$ 14,662,469</b>	<b>\$ 15,197,171</b>	<b>\$ 534,702</b>	<b>3.65 %</b>

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# Section V: Program 3000: Public Works

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This section includes detailed information about the FY2025 Operating Budget & Financing Plan for the Department of Public Works (DPW). It includes:

- 3000-3500 DPW Summary V-2
- 3100 DPW Administration & Engineering V-7
- 3200 Highway V-12
- 3300 Public Grounds V-16
- 3400 Environmental Services V-20
- 3600 Water Enterprise V-25
- 3700 Sewer Enterprise V-29

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

**Budget Overview:** The Public Works program contains all ten DPW divisions. The services provided by Public Works include the maintenance, repair, and construction of the Town's infrastructure, roads, equipment, and property. The DPW 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, 160 pieces of equipment, 9 parks, 4 cemeteries, and the 5.5 mile-long Jack Eddison Memorial Bikeway. Public Works supports Town functions through the maintenance and repair of facilities such as playing fields and the bikeway. This program also includes the Town's water and sewer operations, which function as separate enterprise funds and are shown in separate enterprise budgets.

Along with the day-to-day duties of DPW staff, many are also actively involved or work with Town committees. Those committees include the Permanent Building Committee, the Tree Committee, the Center Committee, the Water and Sewer Abatement Board, the Capital Expenditures Committee, the Appropriation Committee, the Transportation Safety Group, the Bicycle Advisory Committee, the Commission on Disabilities, the Monuments and Memorials Committee, Sustainable Lexington Committee, the Noise Advisory Committee and the Recreation Committee. Committee members and staff also work collaboratively on internal committees and teams.

### **Departmental Initiatives:**

1. Coordinate Administrative and Operations functions to maintain a functionally efficient organization.
2. Continue to research, test and implement new technologies to improve efficiencies.
3. Ensure staff accessibility and participation for training and advancement opportunities.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
<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	1	1	1
Office Manager	1	1	1	1
Department Account Assistants**	2.6	2.6	2.6	2.6
Department Assistant - Pub Grounds/ Cemetery	1	1	1	1
Department Lead Assistant	1	1	1	1
Town Engineer	1	1	1	1
Assistant Town Engineer	1	1	1	1
Senior Civil Engineer***	3	4	4	4
Engineering Assistant***	3	2	2	2
Engineering Aide	0.7	0.7	0.7	0.7
Supt. of Equipment, Highways & Drains	1	1	1	1
Highway Foreman	1	1	1	1
Crew Chief	6	6	6	6
Heavy Equipment Operators	16	16	16	16
Information Coordinator	1	1	1	1
Seasonal Laborers	1.1	1.1	1.1	1.1
Equipment Foreman	1	1	1	1
Mechanic	4	4	4	4
Superintendent of Public Grounds	1	1	1	1
Asst. Supt. of Public Grounds****	—	—	—	1
Leadmen	7	7	7	7
Arborists	3	3	3	3
Cemetery Foreman	1	1	1	1
<b>Department of Public Works - Compost Revolving Fund</b>				
Superintendent of Environmental Services	1	1	1	1
Compost Facility Foreman	1	1	1	1
Leadman*****	—	1	1	1
Heavy Equipment Operator*****	2	1	1	1
Seasonal Attendant	0.7	0.7	0.7	0.7
<b>Total FTE</b>	<b>64.7</b>	<b>65.1</b>	<b>65.1</b>	<b>66.1</b>
<b>Total FT/PT</b>	<b>63 FT/5 PT</b>	<b>63 FT/5 PT</b>	<b>64 FT/5 PT</b>	<b>65 FT/5 PT</b>

\*In FY2023, the part-time Management Analyst transitioned to a full-time position via a program improvement.  
 \*\*One full-time Department Account Assistant is shown as 0.6 FTE from the General Fund; 0.4 FTE is charged to the Water/Sewer Enterprise Funds.  
 \*\*\*In FY2023, an Engineering Assistant was upgraded to a Senior Civil Engineer.  
 \*\*\*\*An Assistant Superintendent of Public Grounds position is recommended for funding in the FY2025 budget.  
 \*\*\*\*\*In FY2023, a Heavy Equipment Operator was upgraded to a Leadman via a program improvement.

### Budget Recommendations:

The FY2025 recommended All Funds Public Works budget inclusive of the General Fund operating budget and the Burial Containers, Compost Operations, Lexington Tree Fund and Minuteman Household Hazardous Waste revolving funds is \$14,303,474. The recommended budget is a \$282,732, or 2.02% increase from the FY2024 budget.

The FY2025 recommended Public Works General Fund operating budget is \$13,015,106, which is a \$297,597, or 2.34% increase from the FY2024 General Fund budget.

The General Fund operating budget for Compensation is \$5,235,820, and reflects a \$221,139 or 4.41% increase, which is attributable to the cost of contractually obligated step increases and cost of living adjustments. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget. This FY2025 request includes funding for a full-time, benefited Assistant Superintendent of Public Grounds position.

The General Fund operating budget for Expenses is \$7,779,286 and reflects a \$76,458 or 0.99% increase.

The combined FY2025 recommended Revolving Fund budgets (see page V-6) are \$1,288,368 which is a \$(14,865) or (1.14)% decrease from the FY2024 budget due to staff turnover in compost operations and a reduction in household hazardous waste expenses.

Please see the division sections on the following pages for a detailed explanation of the FY2025 budget changes.

### Program Improvement Requests:

Description	Request			Recommended			Not Recommended	
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total		
Expanded Food Waste Collection Program	\$ 396,000	\$ —	\$ 396,000	\$ —	\$ —	\$ —	\$ 396,000	*
Assistant Superintendent for Public Grounds	\$ 83,895	\$ 19,128	\$ 103,023	\$ 83,895	\$ 19,128	\$ 103,023	\$ —	
Assistant Superintendent for Water/Sewer	\$ 83,895	\$ 18,949	\$ 102,844	\$ 83,895	\$ 18,949	\$ 102,844	\$ —	**
Leadman Upgrade	\$ 6,000	\$ 87	\$ 6,087	\$ 6,000	\$ 87	\$ 6,087	\$ —	**

\*This project is not recommended from the General Fund in the FY2025 budget, but is a one-time expense that is being recommended to be funded from ARPA funds. Funding in future years is expected to come from the General Fund.

\*\*This position will be funded from the Water/Sewer Enterprise Funds.

# 3000-3500 DPW Summary

## Budget Summary:

Funding Sources (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 9,585,798	\$10,493,129	\$ 11,685,047	\$ 11,963,944	\$ 278,897	2.39 %
Enterprise Funds (Indirects)	\$ 519,198	\$ 614,351	\$ 633,912	\$ 652,612	\$ 18,700	2.95 %
Fees, Charges and Available Funds						
Parking Fund	\$ 72,900	\$ —	\$ —	\$ —	\$ —	— %
Cemetery Trust	\$ 95,969	\$ 101,500	\$ 70,000	\$ 70,000	\$ —	— %
Cemetery Prep Fees	\$ 308,303	\$ 308,826	\$ 250,000	\$ 250,000	\$ —	— %
Misc. Charges for Service	\$ 247	\$ 142	\$ 200	\$ 200	\$ —	— %
Licenses & Permits	\$ 121,191	\$ 55,239	\$ 78,350	\$ 78,350	\$ —	— %
<b>Total 3100-3500 DPW Gen'l Fund</b>	<b>\$10,703,605</b>	<b>\$11,573,187</b>	<b>\$ 12,717,509</b>	<b>\$ 13,015,106</b>	<b>\$ 297,597</b>	<b>2.34 %</b>

Appropriation Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 4,706,712	\$ 4,649,707	\$ 5,014,681	\$ 5,235,820	\$ 221,139	4.41 %
Expenses	\$ 5,996,893	\$ 6,923,480	\$ 7,702,828	\$ 7,779,286	\$ 76,458	0.99 %
<b>Total 3100-3500 DPW Gen'l Fund</b>	<b>\$10,703,605</b>	<b>\$11,573,187</b>	<b>\$ 12,717,509</b>	<b>\$ 13,015,106</b>	<b>\$ 297,597</b>	<b>2.34 %</b>

Program Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 3110 Administration	\$ 689,192	\$ 761,210	\$ 766,915	\$ 786,196	\$ 19,281	2.51 %
Total 3120 Town Engineering	\$ 921,050	\$ 970,131	\$ 1,125,915	\$ 1,172,113	\$ 46,198	4.10 %
Total 3130 Street Lighting	\$ 148,140	\$ 219,792	\$ 194,300	\$ 190,500	\$ (3,800)	(1.96) %
Total 3210 Highway	\$ 1,402,731	\$ 1,528,234	\$ 1,699,389	\$ 1,701,427	\$ 2,038	0.12 %
Total 3220 Equipment Maint.	\$ 800,784	\$ 1,027,533	\$ 973,295	\$ 961,531	\$ (11,764)	(1.21) %
Total 3230 Snow Removal	\$ 1,445,837	\$ 1,469,361	\$ 1,594,186	\$ 1,594,186	\$ —	— %
Total 3310 Parks	\$ 1,449,229	\$ 1,483,909	\$ 1,541,606	\$ 1,665,328	\$ 123,722	8.03 %
Total 3320 Forestry	\$ 535,853	\$ 520,468	\$ 533,103	\$ 555,920	\$ 22,817	4.28 %
Total 3330 Cemetery	\$ 286,447	\$ 343,787	\$ 409,072	\$ 412,761	\$ 3,689	0.90 %
Total 3410 Refuse Collection	\$ 980,996	\$ 1,010,426	\$ 1,222,297	\$ 1,255,735	\$ 33,438	2.74 %
Total 3420 Recycling	\$ 1,282,728	\$ 1,494,697	\$ 1,876,197	\$ 1,995,928	\$ 119,731	6.38 %
Total 3430 Refuse Disposal	\$ 760,618	\$ 743,640	\$ 781,235	\$ 723,481	\$ (57,754)	(7.39) %
<b>Total 3100-3500 DPW Gen'l Fund</b>	<b>\$10,703,605</b>	<b>\$11,573,187</b>	<b>\$ 12,717,509</b>	<b>\$ 13,015,106</b>	<b>\$ 297,597</b>	<b>2.34 %</b>

Object Code Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 4,060,081	\$ 4,076,586	\$ 4,546,720	\$ 4,752,560	\$ 205,840	4.53 %
Prior Year Retro Payments	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Overtime	\$ 646,632	\$ 573,122	\$ 467,961	\$ 483,260	\$ 15,299	3.27 %
<i>Personal Services</i>	<i>\$ 4,706,712</i>	<i>\$ 4,649,707</i>	<i>\$ 5,014,681</i>	<i>\$ 5,235,820</i>	<i>\$ 221,139</i>	<i>4.41 %</i>
Contractual Services	\$ 4,591,678	\$ 5,075,388	\$ 5,767,428	\$ 5,906,386	\$ 138,958	2.41 %
Utilities	\$ 331,109	\$ 501,745	\$ 537,500	\$ 514,100	\$ (23,400)	(4.35) %
Supplies	\$ 1,020,293	\$ 1,308,514	\$ 1,296,400	\$ 1,243,800	\$ (52,600)	(4.06) %
Small Capital	\$ 53,813	\$ 37,832	\$ 101,500	\$ 115,000	\$ 13,500	13.30 %
<i>Expenses</i>	<i>\$ 5,996,893</i>	<i>\$ 6,923,480</i>	<i>\$ 7,702,828</i>	<i>\$ 7,779,286</i>	<i>\$ 76,458</i>	<i>0.99 %</i>
<b>Total 3100-3500 DPW Gen'l Fund</b>	<b>\$10,703,605</b>	<b>\$11,573,187</b>	<b>\$ 12,717,509</b>	<b>\$ 13,015,106</b>	<b>\$ 297,597</b>	<b>2.34 %</b>

# 3000-3500 DPW Summary

## Budget Summary - Revolving Funds\*

Funding Sources (Non-General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Lexington Tree Fund	\$ 121,390	\$ 217,571	\$ 90,000	\$ 120,000	\$ 30,000	33.33 %
Burial Containers	\$ 44,005	\$ 57,232	\$ 60,000	\$ 60,000	\$ —	— %
Compost Operations	\$ 1,075,242	\$ 881,867	\$ 875,000	\$ 875,000	\$ —	— %
Refuse & Recycling Collection Rev. Fund	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Minuteman Household Hazardous Waste	\$ 155,587	\$ 171,732	\$ 300,000	\$ 250,000	\$ (50,000)	(16.67) %
<b>Total 3100-3500 DPW Rev. Funds</b>	<b>\$ 1,396,224</b>	<b>\$ 1,328,402</b>	<b>\$ 1,325,000</b>	<b>\$ 1,305,000</b>	<b>\$ (20,000)</b>	<b>(1.51) %</b>

\*Revolving Funds are authorized by Town Meeting via Article 9, and are not appropriated under Article 4.

## Appropriation Summary (Non-General Fund)

	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
<b>Tree Revolving Fund (3320)</b>						
Expenses	\$ 70,000	\$ 115,457	\$ 90,000	\$ 120,000	\$ 30,000	33.33 %
<b>Burial Containers Revolving Fund (3330)</b>						
Expenses	\$ 24,882	\$ 32,380	\$ 60,000	\$ 60,000	\$ —	— %
<b>Compost Operations Rev. Fund (3420)</b>						
	<b>\$ 750,851</b>	<b>\$ 839,417</b>	<b>\$ 853,233</b>	<b>\$ 858,368</b>	<b>\$ 5,135</b>	<b>0.60 %</b>
Compensation	\$ 349,716	\$ 346,268	\$ 370,208	\$ 368,821	\$ (1,387)	(0.37) %
Expenses	\$ 241,689	\$ 263,850	\$ 204,000	\$ 225,600	\$ 21,600	10.59 %
Benefits	\$ 1,945	\$ 1,824	\$ 89,589	\$ 81,981	\$ (7,608)	(8.49) %
Debt	\$ 157,501	\$ 227,475	\$ 189,436	\$ 181,966	\$ (7,470)	(3.94) %
<b>Refuse &amp; Recycling Collection Rev. Fund (3420)</b>						
Expenses	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<b>Minuteman Household Hazardous Waste (3420)</b>						
Expenses	\$ 156,770	\$ 155,584	\$ 300,000	\$ 250,000	\$ (50,000)	(16.67) %
<b>Total 3100-3500 DPW Rev. Funds</b>	<b>\$ 1,002,502</b>	<b>\$ 1,142,837</b>	<b>\$ 1,303,233</b>	<b>\$ 1,288,368</b>	<b>\$ (14,865)</b>	<b>(1.14) %</b>

## Budget Summary - All Funds

Appropriation Summary (All Funds)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 5,056,428	\$ 4,995,975	\$ 5,384,889	\$ 5,604,641	\$ 219,752	4.08 %
Expenses	\$ 6,490,234	\$ 7,490,750	\$ 8,356,828	\$ 8,434,886	\$ 78,058	0.93 %
Benefits (Revolving Funds)	\$ 1,945	\$ 1,824	\$ 89,589	\$ 81,981	\$ (7,608)	(8.49) %
Debt Service (Revolving Fund)	\$ 157,501	\$ 227,475	\$ 189,436	\$ 181,966	\$ (7,470)	(3.94) %
<b>Total 3100-3500 DPW All Funds</b>	<b>\$11,706,107</b>	<b>\$12,716,024</b>	<b>\$ 14,020,742</b>	<b>\$ 14,303,474</b>	<b>\$ 282,732</b>	<b>2.02 %</b>

**Mission:** This element of the budget provides executive direction and leadership to all aspects of the Department of Public Works (DPW) by promoting best management practices, administering Town policies and providing engineering support to other DPW divisions and Town departments.

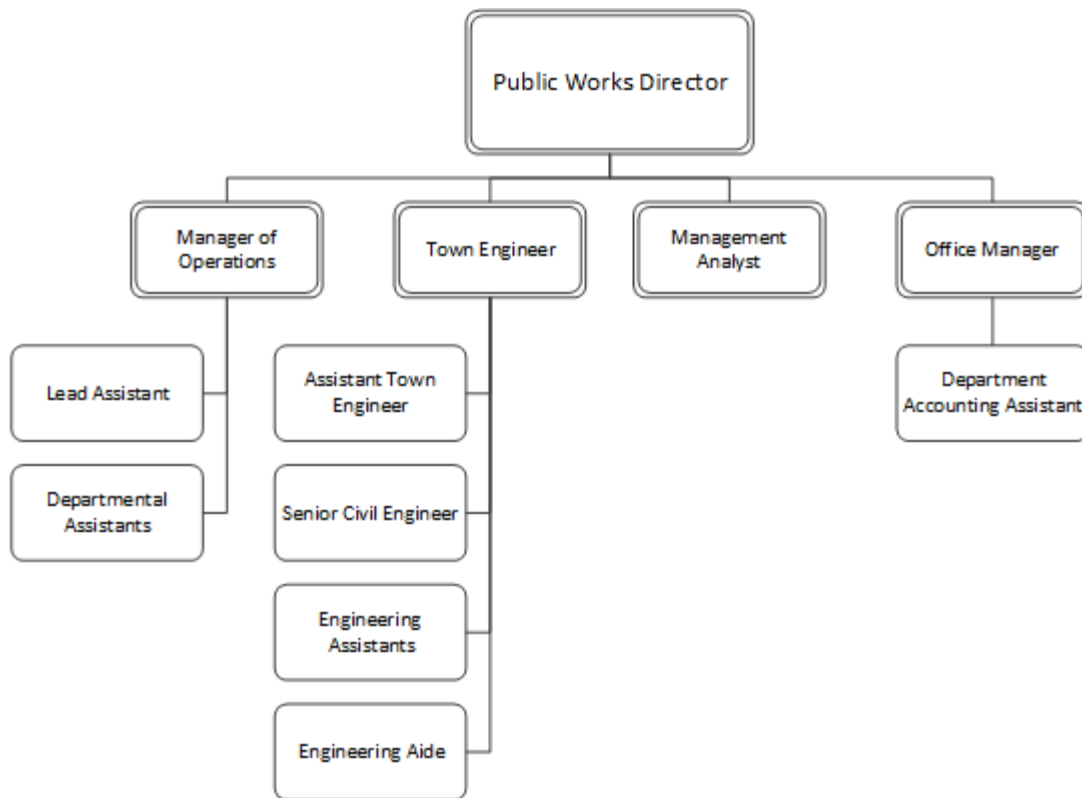
**Budget Overview:**

DPW Administration includes Administration, Operations, Engineering and Street Lighting. DPW Administration Management staff plan, supervise, 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, the Center Committee, the Capital Expenditures Committee, the Conservation Committee, the Bicycle Advisory Committee, the Tree Committee, and Sustainable Lexington.

**Division Initiatives:**

1. Continue use of work order system and explore other programs that ensure the efficiency of customer response and also enhance employee skills.
2. Continue to research and implement new technologies that improve efficiency and effectiveness.
3. Maintain and create a diverse and talented workforce by utilizing improved employee recruitment processes and continuing to promote professional growth and development of staff.
4. Continue to research and implement environmental initiatives.



## Authorized/Appropriated Staffing

	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 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	1	1	1
Office Manager	1	1	1	1
Department Lead Assistant	1	1	1	1
Department Account Assistants**	2.6	2.6	2.6	2.6
<b>Subtotal FTE</b>	<b>7.2</b>	<b>7.6</b>	<b>7.6</b>	<b>7.6</b>
<b>Subtotal FT/PT</b>	<b>7 FT/1 PT</b>	<b>8 FT/0 PT</b>	<b>8 FT/0 PT</b>	<b>8 FT/0 PT</b>
<b>Element 3120: Engineering</b>				
Town Engineer	1	1	1	1
Assistant Town Engineer	1	1	1	1
Senior Civil Engineer***	3	4	4	4
Engineering Assistant***	3	2	2	2
Engineering Aide	0.7	0.7	0.7	0.7
<b>Subtotal FTE</b>	<b>8.7</b>	<b>7.7</b>	<b>8.7</b>	<b>8.7</b>
<b>Subtotal FT/PT</b>	<b>8 FT/1 PT</b>	<b>8 FT/1 PT</b>	<b>8 FT/1 PT</b>	<b>8 FT/1 PT</b>
<b>Total FTE</b>	<b>15.9</b>	<b>15.3</b>	<b>16.3</b>	<b>16.3</b>
<b>Total FT/PT</b>	<b>15 FT/2 PT</b>	<b>16 FT/1 PT</b>	<b>16 FT/1 PT</b>	<b>16 FT/1 PT</b>

\*In FY2023, the part-time Management Analyst transitioned to a full-time position via a program improvement.

\*\*One full-time Department Account Assistant is split between the DPW Admin, Water, and Sewer divisions.

\*\*\*In FY2023, an Engineering Assistant was upgraded to a Senior Civil Engineer.

### Budget Recommendations:

The FY2025 recommended All Funds Administration and Engineering budget, inclusive of the General Fund operating budgets for Administration, Engineering, and Street Lighting, is \$2,148,809. The recommended budget is a \$61,679 or 2.96% increase from the FY2024 budget.

The recommended FY2025 Administration and Engineering General Fund operating budget is \$2,148,809 which is a \$61,679, or 2.96% increase from FY2024. Of this amount, \$1,708,809 is for Compensation and reflects a \$62,779 or 3.81% increase, which is attributable to the cost of contractually obligated step increases and cost of living adjustments. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget.

The recommended FY2025 Administration and Engineering General Fund operating budget for Expenses is \$440,000 and reflects a \$(1,100), or (0.25)% decrease. This net decrease is due to a decrease in professional services in the Engineering budget, and a decrease of \$(3,800) or (2.04)% in the Street Lighting expense budget which realizes savings from the LED Street Light conversion.

### Program Improvement Requests:

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Expanded Food Waste Collection Program	\$ 396,000	\$ —	\$ 396,000	\$ —	\$ —	\$ —	\$ 396,000 *

*\*This project is not recommended from the General Fund in the FY2025 budget, but is a one-time expense that is being recommended to be funded from ARPA funds. Funding in future years is expected to come from the General Fund.*



## Budget Summary:

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 1,192,280	\$ 1,447,274	\$ 1,539,739	\$ 1,587,587	\$ 47,848	3.11 %
Enterprise Funds (Indirects)	\$ 442,964	\$ 448,477	\$ 468,841	\$ 482,672	\$ 13,831	2.95 %
<b>Fees &amp; Charges</b>						
Charges for Service	\$ 247	\$ 142	\$ 200	\$ 200	\$ —	— %
Licenses & Permits	\$ 121,191	\$ 55,239	\$ 78,350	\$ 78,350	\$ —	— %
Parking Fund	\$ 1,700	\$ —	\$ —	\$ —	\$ —	— %
<b>Total 3100 - General Fund</b>	<b>\$ 1,758,382</b>	<b>\$ 1,951,133</b>	<b>\$ 2,087,130</b>	<b>\$ 2,148,809</b>	<b>\$ 61,679</b>	<b>2.96 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,443,180	\$ 1,534,186	\$ 1,646,030	\$ 1,708,809	\$ 62,779	3.81 %
Expenses	\$ 315,201	\$ 416,946	\$ 441,100	\$ 440,000	\$ (1,100)	(0.25)%
<b>Total 3100 - General Fund</b>	<b>\$ 1,758,382</b>	<b>\$ 1,951,133</b>	<b>\$ 2,087,130</b>	<b>\$ 2,148,809</b>	<b>\$ 61,679</b>	<b>2.96 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 3110 DPW Administration	\$ 689,192	\$ 761,210	\$ 766,915	\$ 786,196	\$ 19,281	2.51 %
Total 3120 Engineering	\$ 921,050	\$ 970,131	\$ 1,125,915	\$ 1,172,113	\$ 46,198	4.10 %
Total 3130 Street Lighting	\$ 148,140	\$ 219,792	\$ 194,300	\$ 190,500	\$ (3,800)	(1.96)%
<b>Total 3100 - General Fund</b>	<b>\$ 1,758,382</b>	<b>\$ 1,951,133</b>	<b>\$ 2,087,130</b>	<b>\$ 2,148,809</b>	<b>\$ 61,679</b>	<b>2.96 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,436,156	\$ 1,530,117	\$ 1,633,909	\$ 1,696,551	\$ 62,642	3.83 %
Overtime	\$ 7,024	\$ 4,069	\$ 12,121	\$ 12,258	\$ 137	1.13 %
<i>Personal Services</i>	<i>\$ 1,443,180</i>	<i>\$ 1,534,186</i>	<i>\$ 1,646,030</i>	<i>\$ 1,708,809</i>	<i>\$ 62,779</i>	<i>3.81 %</i>
Contractual Services	\$ 200,739	\$ 262,085	\$ 287,800	\$ 288,900	\$ 1,100	0.38 %
Utilities	\$ 89,658	\$ 101,045	\$ 102,200	\$ 102,200	\$ —	— %
Supplies	\$ 24,285	\$ 53,752	\$ 50,100	\$ 47,900	\$ (2,200)	(4.39)%
Small Capital	\$ 519	\$ 64	\$ 1,000	\$ 1,000	\$ —	— %
<i>Expenses</i>	<i>\$ 315,201</i>	<i>\$ 416,946</i>	<i>\$ 441,100</i>	<i>\$ 440,000</i>	<i>\$ (1,100)</i>	<i>(0.25)%</i>
<b>Total 3100 - General Fund</b>	<b>\$ 1,758,382</b>	<b>\$ 1,951,133</b>	<b>\$ 2,087,130</b>	<b>\$ 2,148,809</b>	<b>\$ 61,679</b>	<b>2.96 %</b>

**Mission:** The Highway Division maintains the town streets, sidewalks and stormwater infrastructure, providing for the safe movement of vehicular and pedestrian 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 Equipment Maintenance Division ensures the Town's fleet is operational and well maintained by performing repairs, preventive maintenance and managing the fuel management program.

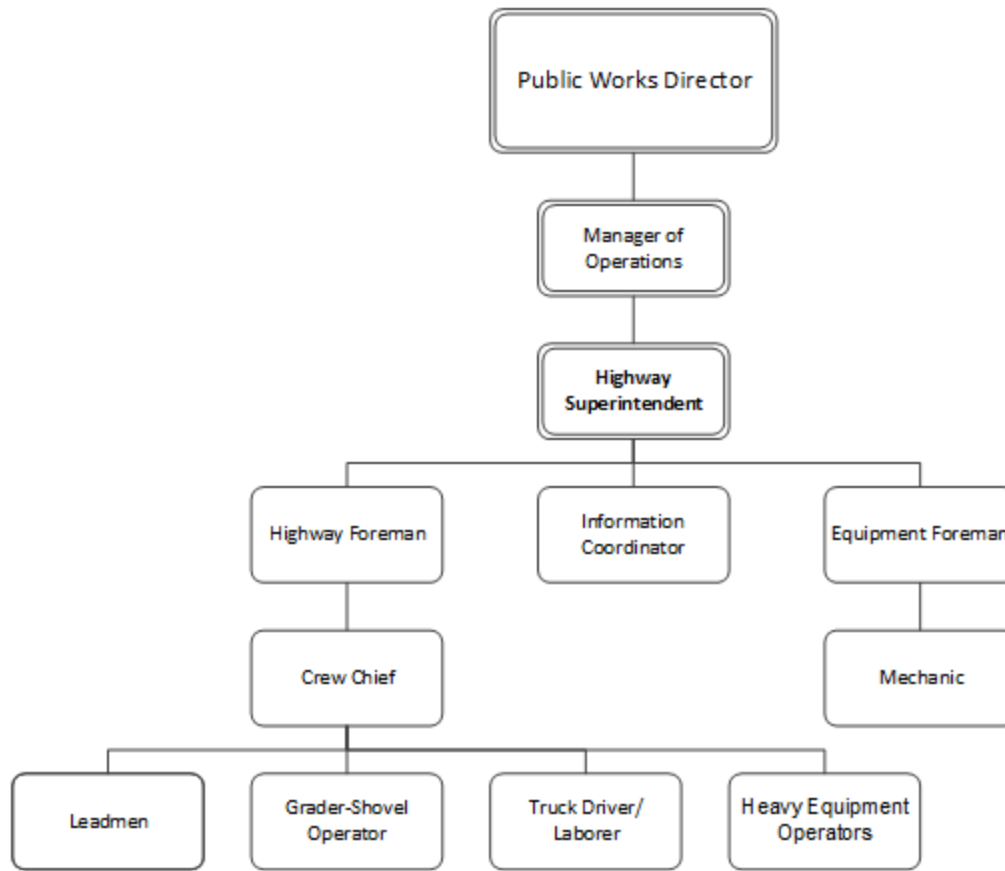
**Budget Overview:** The Highway Division includes Highway Maintenance, Equipment Maintenance and Snow Removal.

- 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.
- Equipment Maintenance 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. Continue with the repair and replacement of sidewalks based on the 2020 BETA sidewalk assessment report.
2. Continue with Municipal Separate Storm Sewer System (MS4) permitting requirements including street sweeping, catch basin cleaning, culvert cleaning, brook cleaning and stormwater best management practices.
3. Take proactive measures to clean and repair catch basins townwide.
4. Provide timely and efficient response to road hazards that arise on Town roads.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
<b>Element 3210: Highway Maintenance</b>				
Supt. of Equipment, Highways & Drains	1	1	1	1
Highway Foreman	1	1	1	1
Crew Chief	2	2	2	2
Leadman	2	2	2	2
Shovel Operator	1	1	1	1
Heavy Equipment Operator	5	5	5	5
Information Coordinator	1	1	1	1
Seasonal Laborer	0.5	0.5	0.5	0.5
<b>Subtotal FTE</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>
<b>Subtotal FT/PT</b>	<b>13 FT/1 PT</b>	<b>13 FT/1 PT</b>	<b>13 FT/1 PT</b>	<b>13 FT/1 PT</b>
<b>Element 3220: Equipment Maintenance</b>				
Equipment Foreman	1	1	1	1
Mechanic	4	4	4	4
<b>Subtotal FTE</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Subtotal FT/PT</b>	<b>5 FT/0 PT</b>	<b>5 FT/0 PT</b>	<b>5 FT/0 PT</b>	<b>5 FT/0 PT</b>
<b>Total FTE</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>
<b>Total FT/PT</b>	<b>18 FT/1 PT</b>	<b>18 FT/1 PT</b>	<b>18 FT/1 PT</b>	<b>18 FT/1 PT</b>

## **Budget Recommendations:**

The FY2025 recommended Highway budget inclusive of the Highway Maintenance, Equipment Maintenance and Snow Removal divisions is \$4,257,144. The recommended budget is a \$(9,726), or (0.23)%, decrease from the FY2024 budget.

The budget for Compensation is \$1,614,602, and reflects an increase of \$31,732 or 2.00%, which is attributable to the cost of contractually obligated step increases and cost of living adjustments in the contract with Public Works staff.

The budget for Expenses is \$2,642,542 and reflects a \$(41,458) or (1.54)% decrease which includes decreases in equipment maintenance and repair, as well as reductions in gas and diesel costs.

## **Program Improvement Requests:**

None requested.

## Budget Summary:

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$3,501,918	\$3,956,217	\$ 4,201,671	\$ 4,190,022	\$ (11,649)	(0.28)%
Enterprise Funds (Indirects)	\$ 76,234	\$ 68,911	\$ 65,199	\$ 67,122	\$ 1,923	2.95 %
Fees & Charges						
Parking Fund	\$ 71,200	\$ —	\$ —	\$ —	\$ —	— %
<b>Total 3200 Highway</b>	<b>\$3,649,352</b>	<b>\$4,025,128</b>	<b>\$ 4,266,870</b>	<b>\$ 4,257,144</b>	<b>\$ (9,726)</b>	<b>(0.23)%</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$1,591,880	\$1,561,421	\$ 1,582,870	\$ 1,614,602	\$ 31,732	2.00 %
Expenses	\$2,057,472	\$2,463,707	\$ 2,684,000	\$ 2,642,542	\$ (41,458)	(1.54)%
<b>Total 3200 Highway</b>	<b>\$3,649,352</b>	<b>\$4,025,128</b>	<b>\$ 4,266,870</b>	<b>\$ 4,257,144</b>	<b>\$ (9,726)</b>	<b>(0.23)%</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 3210 Highway Maintenance	\$1,402,731	\$1,528,234	\$ 1,699,389	\$ 1,701,427	\$ 2,038	0.12 %
Total 3220 Equipment Maintenance	\$ 800,784	\$1,027,533	\$ 973,295	\$ 961,531	\$ (11,764)	(1.21)%
Total 3230 Snow Removal	\$1,445,837	\$1,469,361	\$ 1,594,186	\$ 1,594,186	\$ —	— %
<b>Total 3200 Highway</b>	<b>\$3,649,352</b>	<b>\$4,025,128</b>	<b>\$ 4,266,870</b>	<b>\$ 4,257,144</b>	<b>\$ (9,726)</b>	<b>(0.23)%</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$1,179,636	\$1,188,253	\$ 1,259,124	\$ 1,280,088	\$ 20,964	1.66 %
Overtime	\$ 412,244	\$ 373,168	\$ 323,746	\$ 334,514	\$ 10,768	3.33 %
<i>Personal Services</i>	<i>\$1,591,880</i>	<i>\$1,561,421</i>	<i>\$ 1,582,870</i>	<i>\$ 1,614,602</i>	<i>\$ 31,732</i>	<i>2.00 %</i>
Contractual Services	\$1,037,156	\$1,167,731	\$ 1,242,900	\$ 1,277,042	\$ 34,142	2.75 %
Utilities	\$ 197,462	\$ 281,573	\$ 347,100	\$ 319,100	\$ (28,000)	(8.07)%
Supplies	\$ 781,842	\$ 982,793	\$ 1,005,000	\$ 949,400	\$ (55,600)	(5.53)%
Small Capital	\$ 41,012	\$ 31,610	\$ 89,000	\$ 97,000	\$ 8,000	8.99 %
<i>Expenses</i>	<i>\$2,057,472</i>	<i>\$2,463,707</i>	<i>\$ 2,684,000</i>	<i>\$ 2,642,542</i>	<i>\$ (41,458)</i>	<i>(1.54)%</i>
<b>Total 3200 Highway</b>	<b>\$3,649,352</b>	<b>\$4,025,128</b>	<b>\$ 4,266,870</b>	<b>\$ 4,257,144</b>	<b>\$ (9,726)</b>	<b>(0.23)%</b>

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

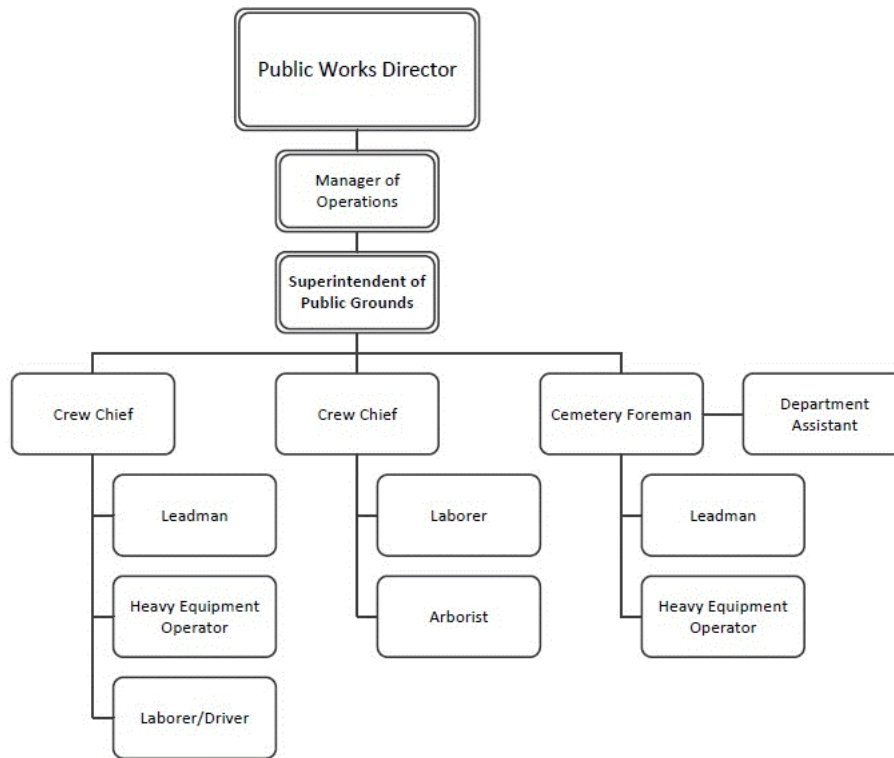
**Budget Overview:** The Public Grounds Division is comprised of the Parks, Forestry, and Cemetery functions.

- 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 as well as 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. The new turf program has continued to make a marked improvement in the safety and playability of these fields.
- The Forestry staff maintain approximately 10,000 street trees, an undetermined number of trees on Park and Conservation lands and numerous shrub bed plantings on park, cemetery, school and conservation properties and along right-of-ways.
- The Cemetery staff is responsible for the administration and maintenance of four cemeteries including 21.5 acres in Westview, 6.9 acres in Munroe, 1.28 acres in Colonial and 0.5 acres in Robbins.

Staff support the Recreation, Tree and Bicycle 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 ground areas.
2. Continue to improve two turf areas per year; Sutherland Park and Adams Field areas are targeted for FY2025.
3. Continue to plant 140 trees in the Town Right-of-Ways, parks, public grounds areas, and setback areas on private property.
4. Continue the implementation of a proactive tree maintenance program to minimize hazard trees and perform timely tree pruning to promote good tree health, safety and aesthetics.
5. Begin using the tree inventory for Town trees.
6. Continue the GPS location of graves at Westview Cemetery and begin plans for the other cemeteries.
7. Become acclimated with using the new Westview Cemetery building.
8. Continue to develop the Green Burial program.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
<b>Element 3310: Parks Division</b>				
Superintendent of Public Grounds	1	1	1	1
Asst. Supt. of Public Grounds*	—	—	—	1
Crew Chief	3	3	3	3
Leadman	4	4	4	4
Heavy Equipment Operator	8	8	8	8
<b>Subtotal FTE</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>
<b>Subtotal FT/PT</b>	<b>16 FT/0 PT</b>	<b>16 FT/0 PT</b>	<b>16 FT/0 PT</b>	<b>17 FT/0 PT</b>
<b>Element 3320: Forestry Division</b>				
Crew Chief	1	1	1	1
Arborists	3	3	3	3
Heavy Equipment Operator	1	1	1	1
Seasonal Laborer	0.6	0.3	0.3	0.3
<b>Subtotal FTE</b>	<b>5.6</b>	<b>5.3</b>	<b>5.3</b>	<b>5.3</b>
<b>Subtotal FT/PT</b>	<b>5 FT/2 PT</b>	<b>5 FT/1 PT</b>	<b>5 FT/1 PT</b>	<b>5 FT/1 PT</b>
<b>Element 3330: Cemetery Division</b>				
Cemetery Foreman	1	1	1	1
Leadman	1	1	1	1
Heavy Equipment Operator	1	1	1	1
Department Assistant	1	1	1	1
Seasonal Laborer	0.6	0.3	0.3	0.3
<b>Subtotal FTE</b>	<b>4.6</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>
<b>Subtotal FT/PT</b>	<b>4 FT/2 PT</b>	<b>4 FT/1 PT</b>	<b>4 FT/1 PT</b>	<b>4 FT/1 PT</b>
<b>Total FTE</b>	<b>26.2</b>	<b>25.6</b>	<b>25.6</b>	<b>26.6</b>
<b>Total FT/PT</b>	<b>25 FT/4 PT</b>	<b>25 FT/2 PT</b>	<b>25 FT/2 PT</b>	<b>25 FT/2 PT</b>

\*An Assistant Superintendent of Public Grounds position is recommended for funding in the FY2025 budget.

## Budget Recommendations:

The FY2025 recommended All Funds Public Grounds budget inclusive of the General Fund operating budgets for the Parks, Forestry and Cemetery divisions and the Burial Containers and Lexington Tree Fund Revolving Funds is \$2,814,009, which is a \$180,228 or 6.84% increase over the FY2024 budget.

The combined Parks, Forestry and Cemetery FY2025 recommended General Fund operating budget is \$2,634,009 which is a \$150,228 or 6.05% increase from the FY2024 General Fund budget.

The combined Parks, Forestry and Cemetery General Fund operating budget for Compensation is \$1,912,409 and reflects a \$126,628 or 7.09% increase, which is attributable to the cost of contractually obligated step increases and cost of living adjustments in the contract with Public Works staff. This increase also includes funding for a full-time, benefited Assistant Superintendent for Public Grounds in the FY2025 budget.

The combined Parks, Forestry and Cemetery General Fund operating budget for Expenses is \$721,600 and reflects a \$23,600 or 3.38% increase to reflect actual spending.

The combined FY2025 revolving fund budgets are funded at \$180,000, an increase of \$30,000, attributable to the Tree Revolving Fund. The increase in the Tree Revolving budget is supported by increasing tree removal mitigation payments and will allow for additional tree planting in FY2025.

## Program Improvement Requests:

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Assistant Superintendent for Public Grounds	\$ 83,895	\$ 19,128	\$ 103,023	\$ 83,895	\$ 19,128	\$ 103,023	\$ —



**Budget Summary:**

<b>Funding Sources</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Estimate</b>	<b>FY2025 Projected</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Tax Levy	\$ 1,867,257	\$ 1,840,874	\$ 2,063,909	\$ 2,211,191	\$147,282	7.14%
Enterprise Funds (Indirects)	\$ —	\$ 96,963	\$ 99,872	\$ 102,818	\$ 2,946	2.95%
<b>Fees &amp; Charges</b>						
Cemetery Prep Fees	\$ 308,303	\$ 308,826	\$ 250,000	\$ 250,000	\$ —	—%
<b>Directed Funding</b>						
Cemetery Trust	\$ 95,969	\$ 101,500	\$ 70,000	\$ 70,000	\$ —	—%
<b>Total 3300 - General Fund</b>	<b>\$ 2,271,529</b>	<b>\$ 2,348,163</b>	<b>\$ 2,483,781</b>	<b>\$ 2,634,009</b>	<b>\$150,228</b>	<b>6.05%</b>

<b>Appropriation Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Compensation	\$ 1,671,652	\$ 1,554,100	\$ 1,785,781	\$ 1,912,409	\$126,628	7.09%
Expenses	\$ 599,877	\$ 794,064	\$ 698,000	\$ 721,600	\$ 23,600	3.38%
<b>Total 3300 - General Fund</b>	<b>\$ 2,271,529</b>	<b>\$ 2,348,163</b>	<b>\$ 2,483,781</b>	<b>\$ 2,634,009</b>	<b>\$150,228</b>	<b>6.05%</b>

<b>Program Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Total 3310 Parks Division	\$ 1,449,229	\$ 1,483,909	\$ 1,541,606	\$ 1,665,328	\$123,722	8.03%
Total 3320 Forestry	\$ 535,853	\$ 520,468	\$ 533,103	\$ 555,920	\$ 22,817	4.28%
Total 3330 Cemetery	\$ 286,447	\$ 343,787	\$ 409,072	\$ 412,761	\$ 3,689	0.90%
<b>Total 3300 - General Fund</b>	<b>\$ 2,271,529</b>	<b>\$ 2,348,163</b>	<b>\$ 2,483,781</b>	<b>\$ 2,634,009</b>	<b>\$150,228</b>	<b>6.05%</b>

<b>Object Code Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Salaries & Wages	\$ 1,444,289	\$ 1,358,215	\$ 1,653,687	\$ 1,775,921	\$122,234	7.39%
Overtime	\$ 227,363	\$ 195,885	\$ 132,094	\$ 136,488	\$ 4,394	3.33%
<i>Personal Services</i>	<i>\$ 1,671,652</i>	<i>\$ 1,554,100</i>	<i>\$ 1,785,781</i>	<i>\$ 1,912,409</i>	<i>\$126,628</i>	<i>7.09%</i>
Contractual Services	\$ 349,797	\$ 430,507	\$ 398,500	\$ 405,200	\$ 6,700	1.68%
Utilities	\$ 43,989	\$ 119,127	\$ 88,200	\$ 92,800	\$ 4,600	5.22%
Supplies	\$ 193,809	\$ 238,271	\$ 199,800	\$ 206,600	\$ 6,800	3.40%
Small Capital	\$ 12,282	\$ 6,158	\$ 11,500	\$ 17,000	\$ 5,500	47.83%
<i>Expenses</i>	<i>\$ 599,877</i>	<i>\$ 794,064</i>	<i>\$ 698,000</i>	<i>\$ 721,600</i>	<i>\$ 23,600</i>	<i>3.38%</i>
<b>Total 3300 - General Fund</b>	<b>\$ 2,271,529</b>	<b>\$ 2,348,163</b>	<b>\$ 2,483,781</b>	<b>\$ 2,634,009</b>	<b>\$150,228</b>	<b>6.05%</b>

**Budget Summary - Revolving Funds\***

<b>Funding Sources</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Estimate</b>	<b>FY2025 Projected</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Lexington Tree Fund	\$ 121,390	\$ 217,571	\$ 90,000	\$ 120,000	\$ 30,000	33.33%
Burial Containers	\$ 44,005	\$ 57,232	\$ 60,000	\$ 60,000	\$ —	—%
<b>Total 3300 - Revolving Funds</b>	<b>\$ 165,395</b>	<b>\$ 274,803</b>	<b>\$ 150,000</b>	<b>\$ 180,000</b>	<b>\$ 30,000</b>	<b>20.00%</b>

*\*Revolving Funds are authorized by Town Meeting via Article 9, and are not appropriated under Article 4.*

<b>Appropriation Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
<b>Lexington Tree Revolving Fund</b>						
Expenses	\$ 70,000	\$ 115,457	\$ 90,000	\$ 120,000	\$ 30,000	33.33%
<b>Burial Container Revolving Fund</b>						
Expenses	\$ 24,882	\$ 32,380	\$ 60,000	\$ 60,000	\$ —	—%
<b>Total 3300 - Revolving Funds</b>	<b>\$ 94,882</b>	<b>\$ 147,837</b>	<b>\$ 150,000</b>	<b>\$ 180,000</b>	<b>\$ 30,000</b>	<b>20.00%</b>

**Budget Summary - All Funds**

<b>Appropriation Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Compensation	\$ 1,671,652	\$ 1,554,100	\$ 1,785,781	\$ 1,912,409	\$126,628	7.09%
Expenses	\$ 694,759	\$ 941,901	\$ 848,000	\$ 901,600	\$ 53,600	6.32%
<b>Total 3300 - All Funds</b>	<b>\$ 2,366,411</b>	<b>\$ 2,496,000</b>	<b>\$ 2,633,781</b>	<b>\$ 2,814,009</b>	<b>\$180,228</b>	<b>6.84%</b>

**Mission:** The Environmental Services Division manages the solid waste, recyclables, yard waste and household hazardous products generated by households and municipal facilities. The Division also provides educational materials on ways to reduce 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 (CRTs) and drop-off of corrugated cardboard.

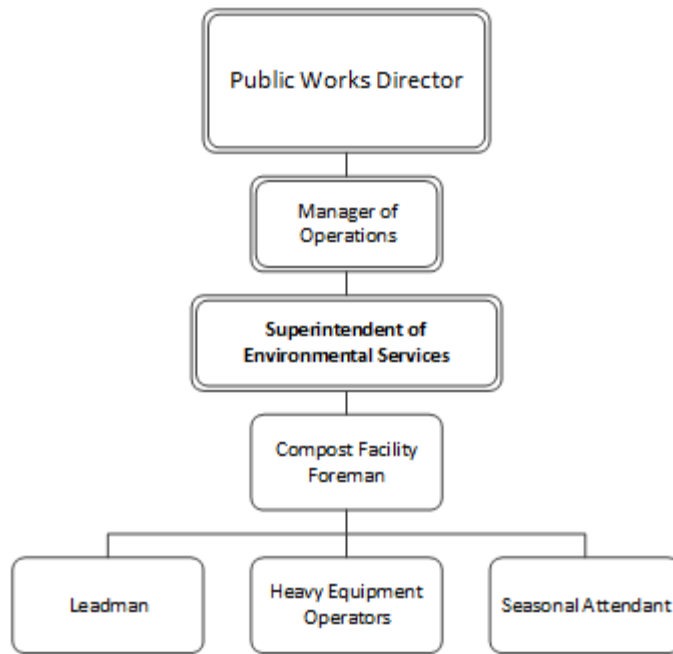
The Town entered into a 5-year contract for the collection of trash and recyclables with Capitol Waste beginning July 1, 2023 running through June 30, 2028. This budget incorporates contract prices.

In FY2024 the Town Manager recommended, and Town Meeting voted, to create a Refuse Collection Revolving Fund which was intended to generate a fee for collection and disposal of bulky items and white goods. After further discussion and consideration the Select Board chose not to implement a fee for this service during FY2024. The cost for collection and disposal of these items remains in the Town's Refuse Collection budget at no additional cost to the user.

The Town is also currently under contract with Wheelabrator in North Andover for refuse disposal through June 30, 2025.

### **Division Initiatives:**

1. Continue to monitor the Capitol Waste contract to ensure quality and timely service.
2. Continue to support programs to divert organics and other hard to manage items such as mattresses, food waste, and carpet from residential trash
3. Assess markets and pricing for compost, loam, leaf, bark mulch and yard waste disposal permits. Propose increase of disposal rates and product pricing reflected in the local markets.
4. Continue to support Zero Waste activities and programs, to promote waste reduction programs at public events such as Discovery Day, community fairs and other events.
5. Continue the implementation of DPW yard/compost facility operation's plan including gate installation, security and conservation improvements.
6. Develop and implement cost effective management plan to divert organics from Lexington's municipal solid waste (MSW).
7. Continue compliance as directed by Mass DEP waste bans of mattresses, carpet and organics.
8. Continue to develop a long term plan to identify waste streams and implement waste reduction and diversion programs and explore alternative disposal options available in the future.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
<b>Element 3420: Recycling* (Compost Facility)</b>				
Superintendent of Environmental Services	1	1	1	1
Compost Facility Foreman	1	1	1	1
Leadman**	—	1	1	1
Heavy Equipment Operator	2	1	1	1
Seasonal Attendant	0.7	0.7	0.7	0.7
<b>Subtotal FTE</b>	<b>4.7</b>	<b>4.7</b>	<b>4.7</b>	<b>4.7</b>
<b>Subtotal 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>Total FTE</b>	<b>4.7</b>	<b>4.7</b>	<b>4.7</b>	<b>4.7</b>
<b>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>

\*The positions shown in Element 3420: Recycling are paid from the DPW Compost Revolving Fund.

\*\*In FY2023, a Heavy Equipment Operator was upgraded to a Leadman position via a program improvement.

## **Budget Recommendations:**

The recommended FY2025 All Funds Environmental Services budget inclusive of the General Fund operating budgets for the Refuse Collection, Recycling and Refuse Disposal divisions and the Compost Operations and Minuteman Household Hazardous Waste Program Revolving Funds is \$5,083,467, which is a net \$50,506 or 1.00% increase from the FY2024 budget.

There is no Compensation in the Refuse Collection, Recycling and Refuse Disposal General Fund operating budget as all staff are funded within the Compost Operations Revolving Fund budget.

The combined General Fund Refuse Collection, Recycling and Refuse Disposal operating budget for Expenses is \$3,975,144 and reflects a \$95,416 or 2.46% increase. The Refuse Collection expense budget is recommended at \$1,255,735, an increase of \$33,438 or 2.74%, and the Recycling expense budget is recommended at \$1,995,928 an increase of \$119,731 or 6.38%, both of which reflect the Town's contracts for refuse and recycling collections. The Refuse Disposal expense budget is recommended at \$723,481, a decrease of \$(57,754) or (7.39)%, attributable to a projected decrease in tonnage.

For FY2025 the Town Manager and Superintendent of Schools have agreed to share the cost of the Town's contracted Refuse and Recycling collection and disposal costs for Municipal and School buildings. Previously this cost was included in this Department of Public Works - Environmental Services expense budget. This Recommended Budget and Financing Plan has moved the estimated cost of \$104,838 to Shared Expenses and therefore it is not included in the budget request below.

The FY2025 revolving fund budgets are recommended at \$1,108,368, a \$(44,865) or (3.89)% net decrease due to staff turnover. The Minuteman Household Hazardous Waste Program Revolving Fund is decreasing to \$250,000 to reflect historic activity and contractual agreements.. The Compost Operations Revolving Fund is recommended at \$858,368, a \$5,135 or 0.60% increase.

## **Program Improvement Requests:**

None requested.

# 3400 Environmental Services

## Budget Summary:

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$3,024,343	\$3,248,763	\$ 3,879,728	\$ 3,975,144	\$ 95,416	2.46 %
<b>Total 3400 - General Fund</b>	<b>\$3,024,343</b>	<b>\$3,248,763</b>	<b>\$ 3,879,728</b>	<b>\$ 3,975,144</b>	<b>\$ 95,416</b>	<b>2.46 %</b>

Appropriation Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Expenses	\$3,024,343	\$3,248,763	\$ 3,879,728	\$ 3,975,144	\$ 95,416	2.46 %
<b>Total 3400 - General Fund</b>	<b>\$3,024,343</b>	<b>\$3,248,763</b>	<b>\$ 3,879,728</b>	<b>\$ 3,975,144</b>	<b>\$ 95,416</b>	<b>2.46 %</b>

Program Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 3410 Refuse Collection	\$ 980,996	\$1,010,426	\$ 1,222,297	\$ 1,255,735	\$ 33,438	2.74 %
Total 3420 Recycling	\$1,282,728	\$1,494,697	\$ 1,876,197	\$ 1,995,928	\$ 119,731	6.38 %
Total 3430 Refuse Disposal	\$ 760,618	\$ 743,640	\$ 781,235	\$ 723,481	\$ (57,754)	(7.39) %
<b>Total 3400 - General Fund</b>	<b>\$3,024,343</b>	<b>\$3,248,763</b>	<b>\$ 3,879,728</b>	<b>\$ 3,975,144</b>	<b>\$ 95,416</b>	<b>2.46 %</b>

Object Code Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Personal Services</i>	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Contractual Services	\$3,003,986	\$3,215,065	\$ 3,838,228	\$ 3,935,244	\$ 97,016	2.53 %
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Supplies	\$ 20,357	\$ 33,698	\$ 41,500	\$ 39,900	\$ (1,600)	(3.86) %
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	<i>\$3,024,343</i>	<i>\$3,248,763</i>	<i>\$ 3,879,728</i>	<i>\$ 3,975,144</i>	<i>\$ 130,780</i>	<i>3.37 %</i>
<b>Total 3400 - General Fund</b>	<b>\$3,024,343</b>	<b>\$3,248,763</b>	<b>\$ 3,879,728</b>	<b>\$ 3,975,144</b>	<b>\$ 130,780</b>	<b>2.46 %</b>

## Budget Summary - Revolving Funds\*

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Compost Operations Rev. Fund	\$1,075,242	\$ 881,867	\$ 875,000	\$ 875,000	\$ —	— %
Refuse & Recycling Collection Rev. Fund	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Minuteman Haz. Waste Rev. Fund	\$ 155,587	\$ 171,732	\$ 300,000	\$ 250,000	\$ (50,000)	(16.67) %
<b>Total 3400 - Revolving Funds</b>	<b>\$1,230,829</b>	<b>\$1,053,599</b>	<b>\$ 1,175,000</b>	<b>\$ 1,125,000</b>	<b>\$ (50,000)</b>	<b>(4.26) %</b>

\*Revolving Funds are authorized by Town Meeting via Article 9, and are not appropriated under Article 4.

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
<b>Compost Operations Rev. Fund</b>	<b>\$ 750,851</b>	<b>\$ 839,417</b>	<b>\$ 853,233</b>	<b>\$ 858,368</b>	<b>\$ 5,135</b>	<b>0.60 %</b>
Compensation	\$ 349,716	\$ 346,268	\$ 370,208	\$ 368,821	\$ (1,387)	(0.37) %
Expenses	\$ 241,689	\$ 263,850	\$ 204,000	\$ 225,600	\$ 21,600	10.59 %
Benefits	\$ 1,945	\$ 1,824	\$ 89,589	\$ 81,981	\$ (7,608)	(8.49) %
Debt	\$ 157,501	\$ 227,475	\$ 189,436	\$ 181,966	\$ (7,470)	(3.94) %
<b>Refuse &amp; Recycling Collection Rev. Fund</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>— %</b>
Expenses	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<b>Minuteman Haz. Waste Rev. Fund</b>	<b>\$ 156,770</b>	<b>\$ 155,584</b>	<b>\$ 300,000</b>	<b>\$ 250,000</b>	<b>\$ (50,000)</b>	<b>(16.67) %</b>
Expenses	\$ 156,770	\$ 155,584	\$ 300,000	\$ 250,000	\$ (50,000)	(16.67) %
<b>Total 3400 - Revolving Funds</b>	<b>\$ 907,620</b>	<b>\$ 995,000</b>	<b>\$ 1,153,233</b>	<b>\$ 1,108,368</b>	<b>\$ (44,865)</b>	<b>(3.89) %</b>

## Budget Summary - All Funds

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 349,716	\$ 346,268	\$ 370,208	\$ 368,821	\$ (1,387)	(0.37) %
Expenses	\$3,422,802	\$3,668,197	\$ 4,383,728	\$ 4,450,744	\$ 67,016	1.53 %
Benefits (Revolving Fund)	\$ 1,945	\$ 1,824	\$ 89,589	\$ 81,936	\$ (7,653)	(8.54) %
Debt Service (Revolving Fund)	\$ 157,501	\$ 227,475	\$ 189,436	\$ 181,966	\$ (7,470)	(3.94) %
<b>Total 3400 - All Funds</b>	<b>\$3,931,963</b>	<b>\$4,243,763</b>	<b>\$ 5,032,961</b>	<b>\$ 5,083,467</b>	<b>\$ 50,506</b>	<b>1.00 %</b>

**Mission:** The Water/Sewer Division strives to enhance the quality of life in Lexington by providing quality drinking water, and ensuring the proper and safe discharge of our wastewater and by maintaining our commitment to improving the infrastructure.

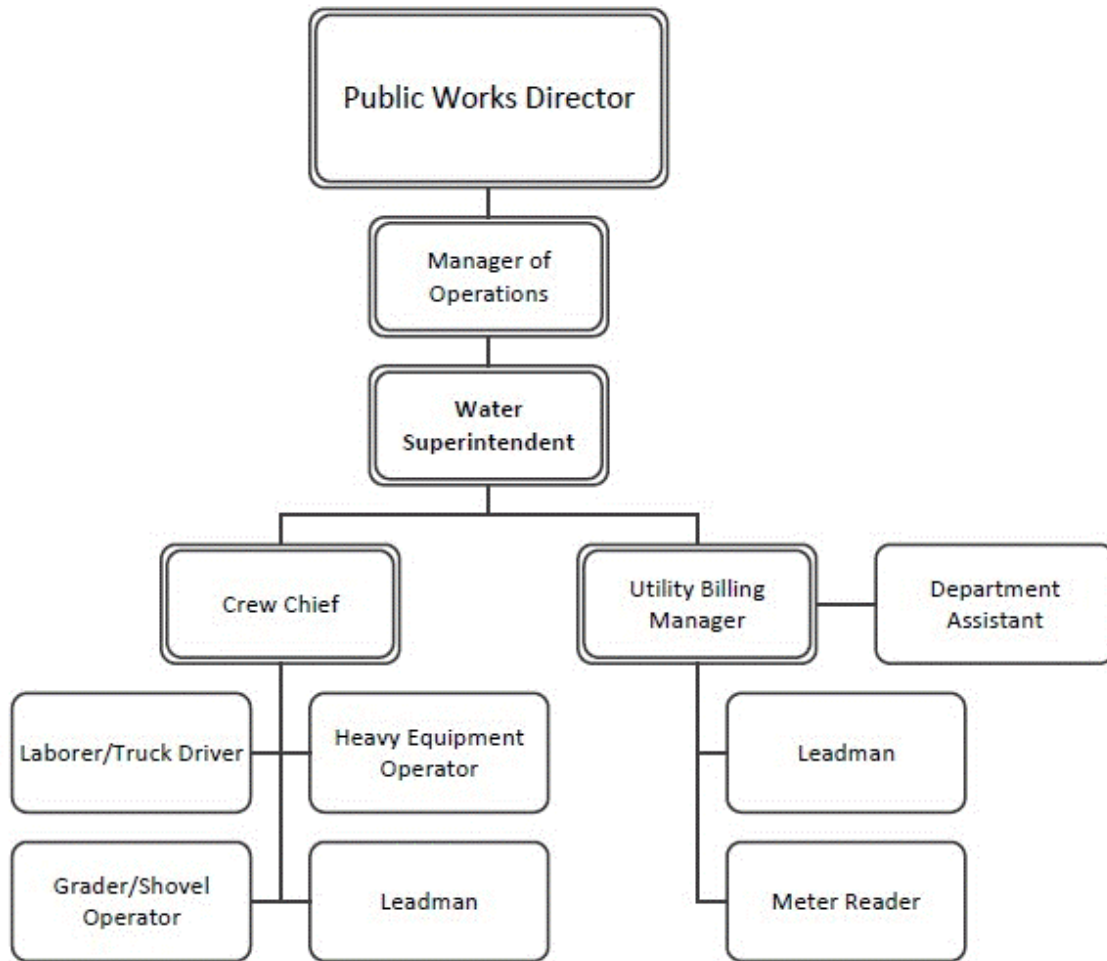
**Budget Overview:** The Water Division budget is comprised of Water Operations, Massachusetts Water Resources Authority (MWRA) purchases and indirect support from the General Fund.

The Water Operations maintains and repairs the water system that delivers water to Lexington homes and businesses through 154 miles of water mains, 1,747 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 and engineering support) that are appropriated in the General Fund. The Water Enterprise Fund, therefore, reimburses the General Fund for these expenses through an indirect cost transfer. In FY2025, the Water Enterprise Fund will contribute to the Other Post-Employment Benefits (OPEB) Trust Fund in a funding level that matches the contributions of the General Fund.

**Departmental Initiatives:**

1. Continue with the Hydrant Maintenance Program.
2. Continue implementation of the Automatic Meter Reading Infrastructure System (AMI).
3. Continue working on a valve/hydrant maintenance and/or backflow/cross connection program.
4. Continue to evaluate water usage, to move towards conservation efforts.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Superintendent of Water & Sewer	0.5	0.5	0.5	0.5
Asst. Supt. of Water & Sewer*	—	—	—	0.5
Utility Billing Manager	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	3	4
Heavy Equipment Operator**	4	4	3	2
Laborer-Meter Reader	1	1	1	1
Dept. Account Assistant***	0.2	0.2	0.2	0.2
<b>Total FTE</b>	<b>11.2</b>	<b>11.2</b>	<b>11.2</b>	<b>11.7</b>
<b>Total FT/PT</b>	<b>10 FT/3 PT</b>	<b>10 FT/3 PT</b>	<b>10 FT/3 PT</b>	<b>10 FT/4 PT</b>

\*An Assistant Superintendent of Water & Sewer is recommended for funding in the FY2025 budget. This position will be shared between the Water & Sewer Enterprise Funds.

\*\*In FY2024, a Heavy Equipment Operator was upgraded to a Leadman via a program improvement. A Leadman upgrade is recommended for funding in the FY2025 budget.

\*\*\*One full-time Department Account Assistant is split between the DPW Admin, Water, and Sewer divisions.



**Budget Recommendations:**

The FY2025 recommended Water operating budget is \$15,220,417, inclusive of indirect costs. The recommended budget reflects a \$217,702 or 1.45% increase from the FY2024 budget.

The budget for Compensation is \$971,418, and reflects a \$78,779 or 8.83% increase, which is attributable to the cost of contractually obligated step increases and cost of living adjustments in the contract with Public Works staff. This increase also includes funding for a full-time, benefited Assistant Superintendent of Water/Sewer position (split funded between the Water and Sewer Enterprise Funds) and a position upgrade from a Heavy Equipment Operator to a Leadman in FY2025.

The budget for Expenses is \$614,400 which is an increase of \$36,900, or 6.39% from FY2024, and is primarily due to an increase in contractual services.

In FY2021, a new budget category of Cash Capital was initiated to begin to transition the ongoing water main replacement program to being funded directly by user charges instead of debt financing. This is the fifth year of an 11-year transition to move the entire \$2,200,000 annual program to cash financing. In doing so, rate payers will save a considerable amount on interest costs in the long-term. The FY2025 recommendation for cash capital is \$1,000,000.

Debt service is recommended to decrease by \$(989,504) or (41.65)% due to a one-time paydown of a BAN in FY2024 that will not recur in FY2025.

The preliminary MWRA Assessment is \$10,277,096, which is a \$934,282 or 10.00% increase from FY2024. This is a conservative placeholder as the final assessment will be issued in June 2024.

In FY2025, it is recommended that the Water Enterprise Fund continue contributing to the Other Post-Employment Benefits Trust Fund, which was initiated in FY2018.

Indirect payments to the General Fund for those costs borne by the General Fund in support of water operations are projected at \$968,301, a decrease of \$(43,039) or (4.26)% due to staff turnover and changes in benefit plans.

**Program Improvement Requests:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Assistant Superintendent for Water/Sewer	\$ 83,895	\$ 18,949	\$ 102,844	\$ 83,895	\$ 18,949	\$ 102,844	\$ —
Leadman Upgrade	\$ 6,000	\$ 87	\$ 6,087	\$ 6,000	\$ 87	\$ 6,087	\$ —

## Budget Summary:

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Enterprise Funds						
Retained Earnings	\$ —	\$ —	\$ 500,000	\$ —	\$ (500,000)	(100.00)%
User Charges	\$ 10,892,419	\$ 14,786,042	\$ 14,175,715	\$ 14,893,417	\$ 717,702	5.06 %
Meter Charges	\$ 84,872	\$ 69,806	\$ 40,000	\$ 40,000	\$ —	— %
Investment Income	\$ 11,196	\$ 328,490	\$ 25,000	\$ 25,000	\$ —	— %
Fees & Charges	\$ 398,196	\$ 293,494	\$ 262,000	\$ 262,000	\$ —	— %
<b>Total 3600 Water Enterprise</b>	<b>\$ 11,386,683</b>	<b>\$ 15,477,833</b>	<b>\$ 15,002,715</b>	<b>\$ 15,220,417</b>	<b>\$ 217,702</b>	<b>1.45 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 823,447	\$ 769,073	\$ 892,639	\$ 971,418	\$ 78,779	8.83 %
Expenses	\$ 462,428	\$ 454,419	\$ 577,500	\$ 614,400	\$ 36,900	6.39 %
Cash Capital	\$ 400,000	\$ 600,000	\$ 800,000	\$ 1,000,000	\$ 200,000	25.00 %
Debt	\$ 1,097,696	\$ 1,195,179	\$ 2,375,661	\$ 1,386,157	\$ (989,504)	(41.65)%
MWRA	\$ 8,743,912	\$ 8,493,467	\$ 9,342,814	\$ 10,277,096	\$ 934,282	10.00 %
OPEB	\$ 2,761	\$ 2,761	\$ 2,761	\$ 3,045	\$ 284	10.29 %
Indirects	\$ 918,245	\$ 977,093	\$ 1,011,340	\$ 968,301	\$ (43,039)	(4.26)%
<b>Total 3600 Water Enterprise</b>	<b>\$ 12,448,489</b>	<b>\$ 12,491,992</b>	<b>\$ 15,002,715</b>	<b>\$ 15,220,417</b>	<b>\$ 217,702</b>	<b>1.45 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
3610 Water Operations	\$ 2,383,571	\$ 2,418,671	\$ 3,845,800	\$ 2,971,975	\$ (873,825)	(22.72)%
3620 MWRA	\$ 8,743,912	\$ 8,493,467	\$ 9,342,814	\$ 10,277,096	\$ 934,282	10.00 %
Cash Capital	\$ 400,000	\$ 600,000	\$ 800,000	\$ 1,000,000	\$ 200,000	25.00 %
OPEB	\$ 2,761	\$ 2,761	\$ 2,761	\$ 3,045	\$ 284	10.29 %
Indirects	\$ 918,245	\$ 977,093	\$ 1,011,340	\$ 968,301	\$ (43,039)	(4.26)%
<b>Total 3600 Water Enterprise</b>	<b>\$ 12,448,489</b>	<b>\$ 12,491,992</b>	<b>\$ 15,002,715</b>	<b>\$ 15,220,417</b>	<b>\$ 217,702</b>	<b>1.45 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 643,422	\$ 609,678	\$ 704,035	\$ 780,362	\$ 76,327	10.84 %
Overtime	\$ 180,025	\$ 159,395	\$ 188,604	\$ 191,056	\$ 2,452	1.30 %
<i>Personal Services</i>	\$ 823,447	\$ 769,073	\$ 892,639	\$ 971,418	\$ 78,779	8.83 %
Contractual Services	\$ 300,613	\$ 332,136	\$ 365,300	\$ 392,200	\$ 26,900	7.36 %
Utilities	\$ 25,920	\$ 18,581	\$ 17,000	\$ 18,000	\$ 1,000	5.88 %
Supplies	\$ 135,895	\$ 102,903	\$ 170,200	\$ 174,200	\$ 4,000	2.35 %
Small Capital	\$ —	\$ 800	\$ 25,000	\$ 30,000	\$ 5,000	20.00 %
<i>Expenses</i>	\$ 462,428	\$ 454,419	\$ 577,500	\$ 614,400	\$ 36,900	6.39 %
Cash Capital	\$ 400,000	\$ 600,000	\$ 800,000	\$ 1,000,000	\$ 200,000	25.00 %
Debt	\$ 1,097,696	\$ 1,195,179	\$ 2,375,661	\$ 1,386,157	\$ (989,504)	(41.65)%
MWRA	\$ 8,743,912	\$ 8,493,467	\$ 9,342,814	\$ 10,277,096	\$ 934,282	10.00 %
OPEB	\$ 2,761	\$ 2,761	\$ 2,761	\$ 3,045	\$ 284	10.29 %
Indirects	\$ 918,245	\$ 977,093	\$ 1,011,340	\$ 968,301	\$ (43,039)	(4.26)%
<b>Total 3600 Water Enterprise</b>	<b>\$ 12,448,489</b>	<b>\$ 12,491,992</b>	<b>\$ 15,002,715</b>	<b>\$ 15,220,417</b>	<b>\$ 217,702</b>	<b>1.45 %</b>

**Mission:** The Water/Sewer Division strives to enhance the quality of life in Lexington by providing quality drinking water, by ensuring the proper and safe discharge of wastewater and by maintaining our commitment to improving the 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 10,326 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, with the exception of meters dedicated to outdoor irrigation.

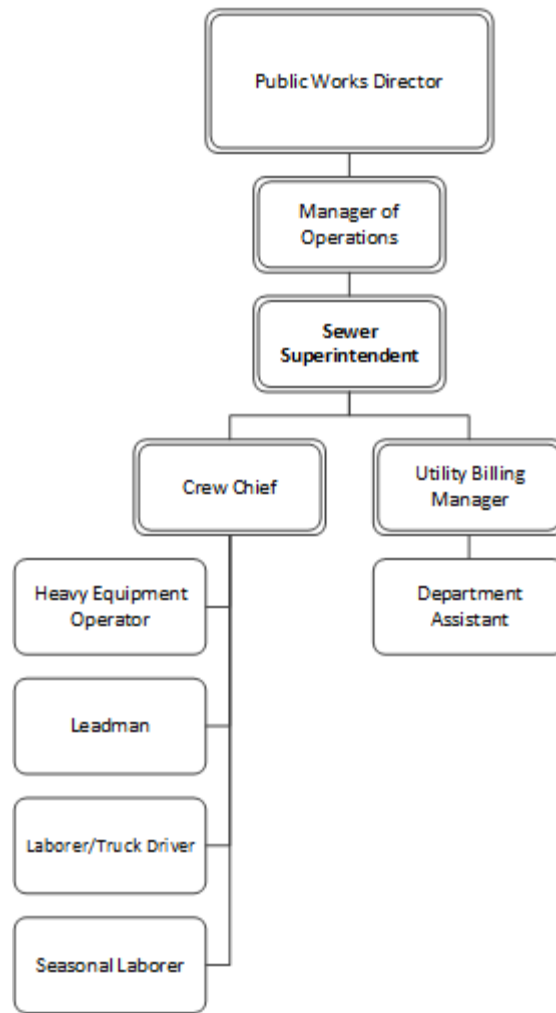
The MWRA provides wastewater treatment to Lexington and Greater Boston at the Deer Island treatment facility.

Indirect support from the General Fund reflects Sewer Enterprise Fund expenses (benefits, insurance and engineering support) that are appropriated in the General Fund. The Sewer Enterprise Fund, therefore, reimburses the General Fund for these expenses through an indirect cost transfer.

In FY2025, the Sewer Enterprise Fund is recommended to contribute to the Other Post-Employment Benefits (OPEB) Trust Fund in a funding level that matches the contributions of the General Fund.

### **Departmental Initiatives:**

1. Continue the pipe flushing program and root removal in all areas.
2. Work with the Water Enterprise Division on the ongoing Automatic Meter Infrastructure System project (AMI).
3. Continue to educate the public on the costs and problems created by Inflow & Infiltration.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Supt. of Water & Sewer	0.5	0.5	0.5	0.5
Asst. Supt. of Water & Sewer*	—	—	—	0.5
Utility Billing Manager	0.5	0.5	0.5	0.5
Crew Chief	1	1	1	1
Leadman**	—	—	1	1
Heavy Equipment Operator**	2	2	1	1
Dept. Account Assistant***	0.2	0.2	0.2	0.2
Seasonal Assistant	0.4	0.4	0.4	0.4
Seasonal Laborer	0.3	0.3	0.3	0.3
<b>Total FTE</b>	<b>4.9</b>	<b>4.9</b>	<b>4.9</b>	<b>5.4</b>
<b>Total FT/PT</b>	<b>3 FT/5 PT</b>	<b>3 FT/5 PT</b>	<b>3 FT/5 PT</b>	<b>3 FT/6 PT</b>

\*An Assistant Superintendent of Water & Sewer is recommended for funding in the FY2025 budget. This position will be shared between the Water & Sewer Enterprise Funds.

\*\*In FY2024, a Heavy Equipment Operator was upgraded to a Leadman via a program improvement.

\*\*\*One full-time Department Account Assistant is split between the DPW Admin, Water, and Sewer divisions.

### Budget Recommendations:

The FY2025 recommended Sewer operating budget, inclusive of indirect costs, is \$13,975,732, a \$1,289,455 or 10.16% increase over the FY2024 budget.

The budget for Compensation is \$464,858 and reflects a \$42,936 or 10.18% increase, which is attributable to the cost of contractually obligated step increases and cost of living adjustments in the contract with Public Works staff. This increase also includes funding for a full-time, benefited Assistant Superintendent of Water/Sewer position (split funded between the Water and Sewer Enterprise Funds).

The budget for Expenses is \$536,400, an increase of \$19,000 or 3.67%, which reflects anticipated inflationary increases for electricity, supplies and materials, and software maintenance, and facility service and repair.

In FY2021, a new budget category of Cash Capital was initiated to begin to transition the ongoing sanitary sewer main replacement program to being funded directly by user charges instead of debt financing. This is the fifth year of a 10-year transition to move the entire \$1,000,000 annual program to cash financing. In doing so, rate payers will save a considerable amount on interest costs in the long-term. The FY2025 recommendation for cash capital is \$500,000.

Debt service is recommended to increase by \$186,477 or 13.26% due to an increase in benefit costs for new positions.

The preliminary MWRA Assessment is \$10,284,483, which is a \$934,953 or 10% increase from FY2024. This is a conservative placeholder as the final assessment will be issued in June 2024.

In FY2025, it is recommended that the Sewer Enterprise Fund continue contributing to the Other Post-Employment Benefits Trust Fund, which was initiated in FY2018.

Indirect payments to the General Fund for those costs borne by the General Fund in support of sewer operations are projected at \$596,525, an increase of \$8,485 or 1.44%.

### Program Improvement Requests:

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Assistant Superintendent for Water/Sewer	\$ 83,895	\$ 18,949	\$ 102,844	\$ 83,895	\$ 18,949	\$ 102,844	\$ —

## Budget Summary:

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Enterprise Funds						
Retained Earnings	\$ —	\$ —	\$ —	\$ —	\$ —	— %
User Charges	\$10,831,707	\$11,887,286	\$12,304,277	\$13,593,732	\$1,289,455	10.48 %
Connection Fees	\$ 1,824	\$ —	\$ —	\$ —	\$ —	— %
Investment Income	\$ 5,827	\$ 8,000	\$ 20,000	\$ 20,000	\$ —	— %
Fees & Charges	\$ 462,270	\$ 354,000	\$ 362,000	\$ 362,000	\$ —	— %
<b>Total 3700 Sewer Enterprise</b>	<b>\$11,301,628</b>	<b>\$12,249,286</b>	<b>\$12,686,277</b>	<b>\$13,975,732</b>	<b>\$1,289,455</b>	<b>10.16 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 279,417	\$ 348,279	\$ 421,922	\$ 464,858	\$ 42,936	10.18 %
Expenses	\$ 329,323	\$ 335,965	\$ 517,400	\$ 536,400	\$ 19,000	3.67 %
Cash Capital	\$ 200,000	\$ 300,000	\$ 400,000	\$ 500,000	\$ 100,000	25.00 %
Debt	\$ 1,352,192	\$ 1,561,467	\$ 1,406,381	\$ 1,592,858	\$ 186,477	13.26 %
MWRA	\$ 8,177,213	\$ 8,432,789	\$ 9,349,530	\$ 10,284,483	\$ 934,953	10.00 %
OPEB	\$ 3,004	\$ 3,004	\$ 3,004	\$ 609	\$ (2,395)	(79.73)%
Indirects	\$ 514,111	\$ 542,416	\$ 588,040	\$ 596,525	\$ 8,485	1.44 %
<b>Total 3700 Sewer Enterprise</b>	<b>\$10,855,261</b>	<b>\$11,523,920</b>	<b>\$12,686,277</b>	<b>\$13,975,732</b>	<b>\$1,289,455</b>	<b>10.16 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
3710 Sewer Enterprise	\$ 1,960,933	\$ 2,245,711	\$ 2,345,703	\$ 2,594,116	\$ 248,413	10.59 %
3720 - MWRA	\$ 8,177,213	\$ 8,432,789	\$ 9,349,530	\$ 10,284,483	\$ 934,953	10.00 %
Cash Capital	\$ 200,000	\$ 300,000	\$ 400,000	\$ 500,000	\$ 100,000	25.00 %
OPEB	\$ 3,004	\$ 3,004	\$ 3,004	\$ 609	\$ (2,395)	(79.73)%
Indirects	\$ 514,111	\$ 542,416	\$ 588,040	\$ 596,525	\$ 8,485	1.44 %
<b>Total 3700 Sewer Enterprise</b>	<b>\$10,855,261</b>	<b>\$11,523,920</b>	<b>\$12,686,277</b>	<b>\$13,975,732</b>	<b>\$1,289,455</b>	<b>10.16 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 241,222	\$ 291,096	\$ 334,989	\$ 376,795	\$ 41,806	12.48 %
Overtime	\$ 38,195	\$ 57,183	\$ 86,933	\$ 88,063	\$ 1,130	1.30 %
<i>Personal Services</i>	<i>\$ 279,417</i>	<i>\$ 348,279</i>	<i>\$ 421,922</i>	<i>\$ 464,858</i>	<i>\$ 42,936</i>	<i>10.18 %</i>
Contractual Services	\$ 148,624	\$ 184,801	\$ 292,400	\$ 308,400	\$ 16,000	5.47 %
Utilities	\$ 149,329	\$ 128,846	\$ 132,000	\$ 132,500	\$ 500	0.38 %
Supplies	\$ 31,370	\$ 21,958	\$ 79,000	\$ 79,500	\$ 500	0.63 %
Small Capital	\$ —	\$ 360	\$ 14,000	\$ 16,000	\$ 2,000	14.29 %
<i>Expenses</i>	<i>\$ 329,323</i>	<i>\$ 335,965</i>	<i>\$ 517,400</i>	<i>\$ 536,400</i>	<i>\$ 19,000</i>	<i>3.67 %</i>
Cash Capital	\$ 200,000	\$ 300,000	\$ 400,000	\$ 500,000	\$ 100,000	25.00 %
Debt	\$ 1,352,192	\$ 1,561,467	\$ 1,406,381	\$ 1,592,858	\$ 186,477	13.26 %
MWRA	\$ 8,177,213	\$ 8,432,789	\$ 9,349,530	\$ 10,284,483	\$ 934,953	10.00 %
OPEB	\$ 3,004	\$ 3,004	\$ 3,004	\$ 609	\$ (2,395)	(79.73)%
Indirects	\$ 514,111	\$ 542,416	\$ 588,040	\$ 596,525	\$ 8,485	1.44 %
<b>Total 3700 Sewer Enterprise</b>	<b>\$10,855,261</b>	<b>\$11,523,920</b>	<b>\$12,686,277</b>	<b>\$13,975,732</b>	<b>\$1,289,455</b>	<b>10.16 %</b>

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# **Section VI: Program 4000: Public Safety**

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This section includes detailed information about the FY2025 Operating Budget & Financing Plan for public safety. It includes:

- 4100 Law Enforcement VI-3
- 4200 Fire & Rescue VI-10

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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. In FY2023, the Police Department responded to 15,343 calls for service with 711 crimes investigated.

The Administration division is comprised of 11 full-time and 6 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 administrative Sergeant who tends to the accreditation program as well as detail assignments and event planning; an office manager and clerk who handle records management, accounting and payroll; 6 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 crime prevention and traffic safety as well as suppressing crime.

The Traffic Bureau has one supervisor who oversees the Parking Enforcement Officer (PEO) and one account assistant. Meter and parking enforcement in Lexington Center is done by the PEO. The Traffic Bureau supervisor also manages the school crossing guard program.

The Investigations division is supervised by a Detective Lieutenant who is assisted by the Sergeant Prosecutor and oversees six detectives responsible for investigation and prevention including: three major case detectives, a family services detective, a Community Resource Officer (CRO) and a School Resource Officer (SRO).

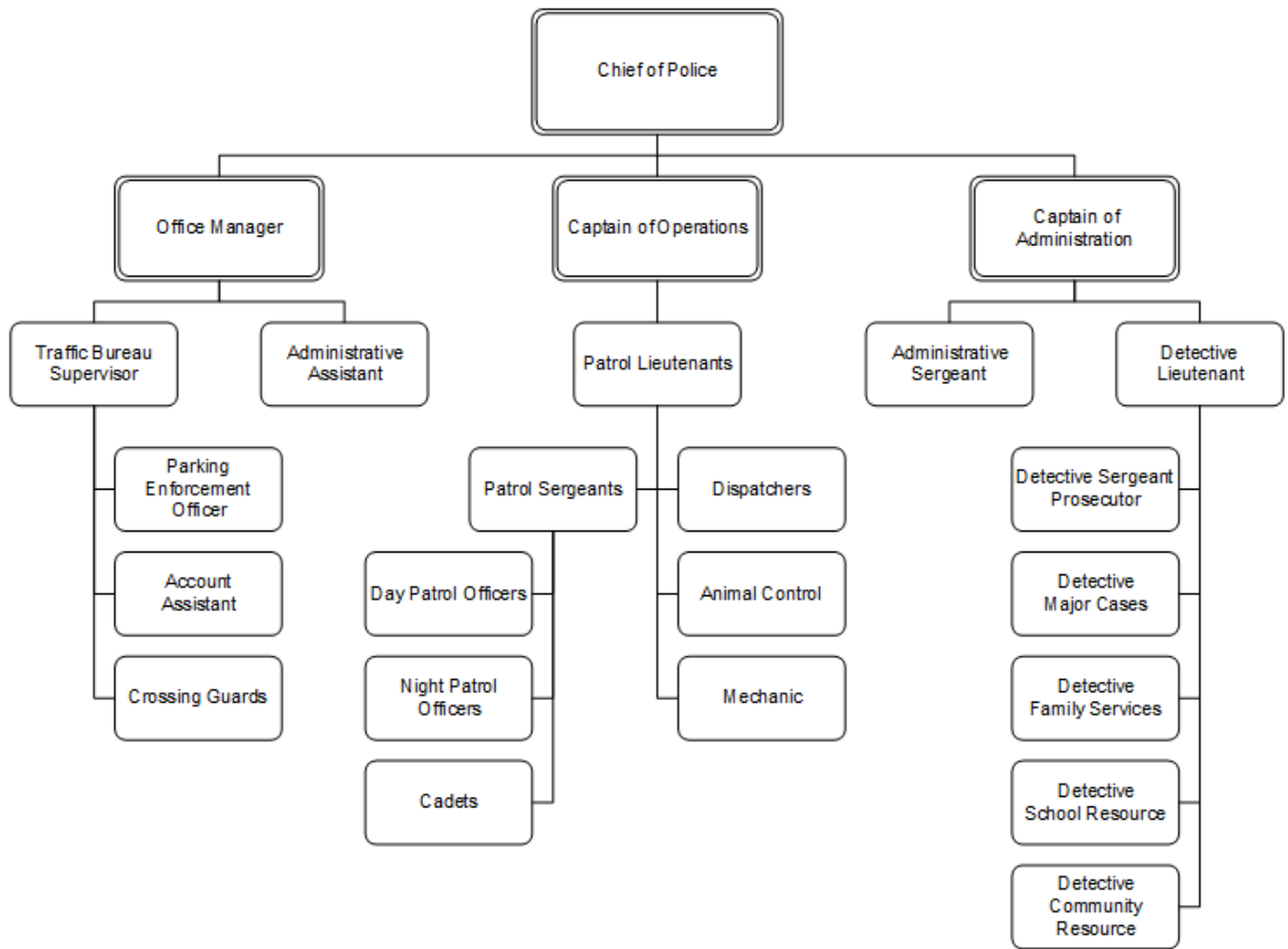
The Dispatch division is comprised of ten civilian dispatchers responsible for directing the proper resources for over 15,000 service calls that require a police, fire or medical unit response.

The Animal Control division entered into an agreement to share a full-time Animal Control Officer (ACO) with the Town of Bedford in October 2015, with 70%, or 27 hours per week allocated to Lexington. The ACO is an employee of the Town of Bedford, but will continue to work collaboratively with the Lexington Board of Health regarding animal related health issues.

The School Crossing guard program has 18 part-time civilian members who cover 16 school crossings during the school year.

## Departmental Initiatives:

1. The staffing of the Lexington Police Department has not significantly changed in over 50 years. It is imperative to continue to review and evaluate current programs and positions within the department. This process most likely will result in a request for staffing increases to ensure the department is meeting the demands of the Massachusetts POST and Accreditation Commissions and high expectations of the community.
2. The completion of the new Police Headquarters is scheduled for late spring/early summer of 2024. It will require a comprehensive plan to move all of the files and equipment from the temporary station. This will require a tremendous amount of teamwork among all of the staff in the department. It is also imperative to continue to collaborate with the CTA Construction Managers and members of the Facilities Department to ensure a successful completion to the project. We plan to engage the community to organize events that will bring members of the community in to tour their new station as well.
3. The Lexington Police Department is currently a member of the Jail Diversion Program who provide two full time Mental Health Clinicians. These clinicians specialize in responding with police to calls involving members of the community in mental health crisis or substance abuse. Lexington has experienced an increase in the number of these calls much like other communities in Massachusetts and across the nation. The Lexington Police Department will be exploring a grant that will bring a full time clinician embedded in the new station alongside the members of the department. This service will allow the department to offer immediate services to those in need and provide consistent follow up to individuals with multiple involvements with public safety and other town departments.



**Authorized/Appropriated Staffing:**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Chief	1	1	1	1
Captain of Operations	1	1	1	1
Captain of Administration	1	1	1	1
Administrative Sergeant	1	1	1	1
Patrol Lieutenants	4	4	4	4
Patrol Sergeants	5	5	5	5
Police Officers	29	29	29	29
Detective Lieutenant	1	1	1	1
Detective - Sergeant Prosecutor	1	1	1	1
Detectives - Major Cases	3	3	3	3
Detective - Family Services	1	1	1	1
Detective - School Resource Officer	1	1	1	1
Detective - Community Resource Officer	1	1	1	1
Cadets - 6 part-time	3.06	3.06	3.06	3.06
Parking Enforcement Officer	1	1	1	1
Code Enforcement Officer*	—	—	—	0.22
Dispatch Supervisor	1	1	1	1
Dispatchers	9	9	9	9
Office Manager	1	1	1	1
Traffic Bureau Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
Department Account Assistant	1	1	1	1
Mechanic	1	1	1	1
Animal Control Officer**	—	—	—	—
Crossing Guards - 18 part-time	3.69	3.91	3.91	3.91
<b>Total FTE</b>	<b>72.75</b>	<b>72.97</b>	<b>72.97</b>	<b>73.19</b>
	50 Officers	50 Officers	50 Officers	50 Officers
<b>Total FT/PT</b>	<b>66FT/24PT</b>	<b>66FT/25PT</b>	<b>66FT/25PT</b>	<b>66FT/26PT</b>

\*A part-time seasonal Code Enforcement Officer position is recommended for funding in the FY2025 budget.

\*\*The Animal Control Officer is a part-time position shared with the Town of Bedford that is paid as a contract service and does not add to headcount.

**Budget Recommendations:**

The FY2025 recommended Police Department budget is \$9,536,323 which is a \$493,793 or 5.46% increase from the FY2024 budget.

The budget for Compensation is \$8,333,126, an increase of \$464,464 or 5.90%, which reflects contractually obligated step increases, cost of living adjustments, stipend increases and education incentives for contracts that recently settled. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget. Compensation also includes funding for a part-time, non-benefited, non-uniformed Code Enforcement Officer position in FY2025.

The budget for Expenses is \$1,203,197 and reflects an increase of \$29,329 or 2.50%. The majority of the increase is due to an increase in contractual services and the purchase of additional hybrid vehicles in our fleet along with the costs associated to transfer and/or upgrade the equipment to fabricate these vehicles for Police use. There are minor increases throughout the budget due to inflationary impacts. which are partially offset by a decrease in telephone utility costs.

**Program Improvement Requests:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Deputy Chief Position	\$ 189,000	\$ 20,652	\$ 209,652	\$ —	\$ —	\$ —	\$ 209,652
Code Enforcement Officer	\$ 16,000	\$ 232	\$ 16,232	\$ 16,000	\$ 232	\$ 16,232	\$ —
School Resource Officer	\$ 102,018	\$ 19,391	\$ 121,409	\$ —	\$ —	\$ —	\$ 121,409

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 7,565,076	\$ 8,322,880	\$ 8,726,530	\$ 9,070,323	\$ 343,793	3.94 %
Fees & Charges						
Fees	\$ 92,420	\$ 118,272	\$ 115,000	\$ 115,000	\$ —	— %
Fines & Forfeitures	\$ 79,398	\$ 111,594	\$ 98,000	\$ 98,000	\$ —	— %
Licenses & Permits	\$ 3,900	\$ 3,313	\$ 3,000	\$ 3,000	\$ —	— %
Parking Fund*	\$ 312,100	\$ —	\$ 100,000	\$ 250,000	\$ 150,000	150.00 %
<b>Total 4100 Law Enforcement</b>	<b>\$ 8,052,895</b>	<b>\$ 8,556,059</b>	<b>\$ 9,042,530</b>	<b>\$ 9,536,323</b>	<b>\$ 493,793</b>	<b>5.46 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 7,047,347	\$ 7,484,155	\$ 7,868,662	\$ 8,333,126	\$ 464,464	5.90 %
Expenses	\$ 1,005,548	\$ 1,071,903	\$ 1,173,868	\$ 1,203,197	\$ 29,329	2.50 %
<b>Total 4100 Law Enforcement</b>	<b>\$ 8,052,895</b>	<b>\$ 8,556,059</b>	<b>\$ 9,042,530</b>	<b>\$ 9,536,323</b>	<b>\$ 493,793</b>	<b>5.46 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Total 4110 Police Administration	\$ 1,645,214	\$ 1,862,299	\$ 1,917,504	\$ 1,971,105	\$ 53,601	2.80 %
Total 4120 Patrol & Enforcement	\$ 4,204,150	\$ 4,352,106	\$ 4,717,591	\$ 5,091,672	\$ 374,081	7.93 %
Total 4130 Traffic Bureau	\$ 389,295	\$ 390,378	\$ 382,174	\$ 407,443	\$ 25,269	6.61 %
Total 4140 Investigations	\$ 832,152	\$ 899,250	\$ 1,009,435	\$ 1,028,121	\$ 18,686	1.85 %
Total 4150 Dispatch	\$ 759,419	\$ 816,400	\$ 779,975	\$ 788,957	\$ 8,982	1.15 %
Total 4160 Animal Control	\$ 69,728	\$ 73,102	\$ 75,400	\$ 78,248	\$ 2,848	3.78 %
Total 4170 Crossing Guards	\$ 152,937	\$ 162,524	\$ 160,451	\$ 170,777	\$ 10,326	6.44 %
<b>Total 4100 Law Enforcement</b>	<b>\$ 8,052,895</b>	<b>\$ 8,556,059</b>	<b>\$ 9,042,530</b>	<b>\$ 9,536,323</b>	<b>\$ 493,793</b>	<b>5.46 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 5,575,843	\$ 5,979,255	\$ 6,822,838	\$ 7,170,150	\$ 347,312	5.09 %
Overtime	\$ 1,471,504	\$ 1,504,901	\$ 1,045,824	\$ 1,162,976	\$ 117,152	11.20 %
<i>Personal Services</i>	<i>\$ 7,047,347</i>	<i>\$ 7,484,155</i>	<i>\$ 7,868,662</i>	<i>\$ 8,333,126</i>	<i>\$ 464,464</i>	<i>5.90 %</i>
Contractual Services	\$ 330,177	\$ 381,889	\$ 402,578	\$ 416,577	\$ 13,999	3.48 %
Utilities	\$ 111,930	\$ 114,017	\$ 157,723	\$ 134,053	\$ (23,670)	(15.01)%
Supplies	\$ 264,609	\$ 280,424	\$ 230,067	\$ 231,567	\$ 1,500	0.65 %
Small Capital	\$ 298,832	\$ 295,573	\$ 383,500	\$ 421,000	\$ 37,500	9.78 %
<i>Expenses</i>	<i>\$ 1,005,548</i>	<i>\$ 1,071,903</i>	<i>\$ 1,173,868</i>	<i>\$ 1,203,197</i>	<i>\$ 29,329</i>	<i>2.50 %</i>
<b>Total 4100 Law Enforcement</b>	<b>\$ 8,052,895</b>	<b>\$ 8,556,059</b>	<b>\$ 9,042,530</b>	<b>\$ 9,536,323</b>	<b>\$ 493,793</b>	<b>5.46 %</b>

\*Reflects transfers from the Parking Fund to the General Fund rather than actual revenue from parking permits, Pay-by-Phone and meter revenue. The fund balance was insufficient to support a transfer to the General Fund in FY2023 due to effects from the pandemic as well as sizeable capital projects in FY2022. FY2024 included a partial transfer, and in FY2025 this amount further increased as the Town has recently started to enforce parking fees which will rebuild the balance in the Parking Fund.



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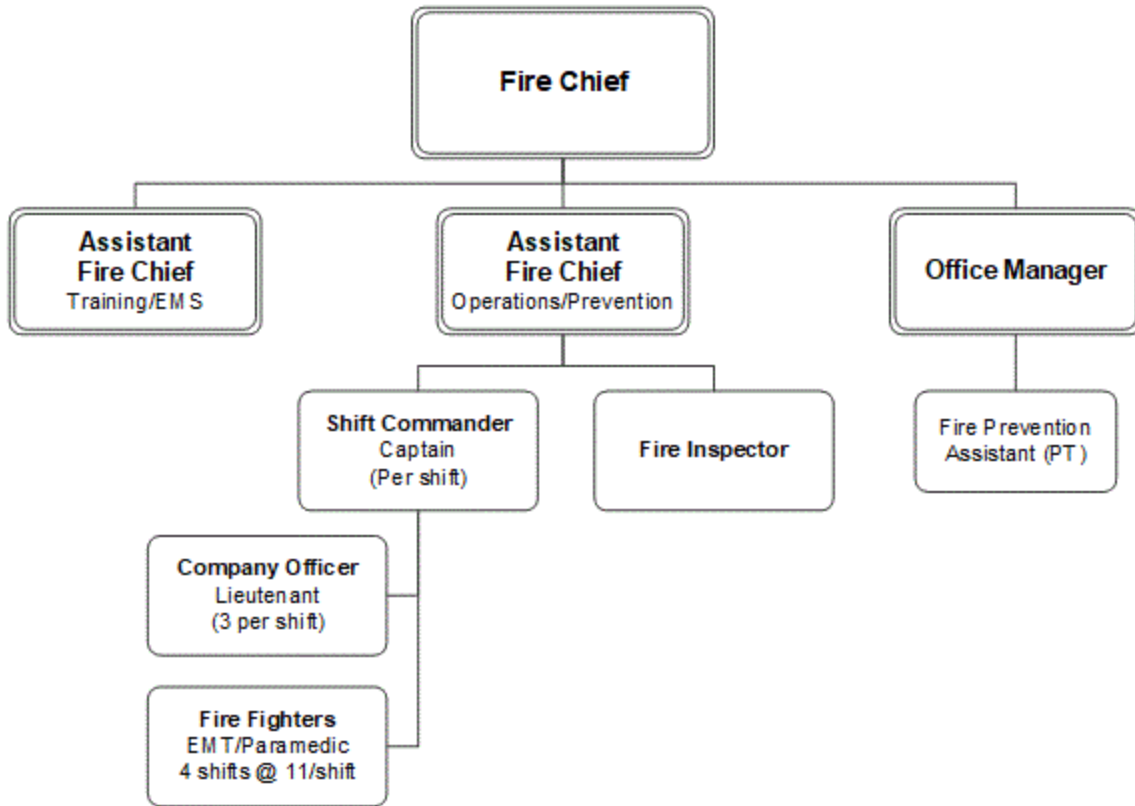
**Mission:** The Lexington Fire Department protects the people, homes and businesses in our community from fire, medical emergencies, hazardous material incidents and natural disasters. This is accomplished through public education, safety code management and emergency response.

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

- Administration is responsible for developing policies and procedures, training, inventory control, financial and budgetary oversight, and managing the day-to-day operations of the Department.
- Fire Prevention 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.
- Fire Suppression is staffed 24/7, operating out of two stations and responding to emergency calls including: fire suppression, motor vehicle accidents, medical emergencies, hazardous material responses, and other emergency incidents.
- Emergency Medical Services operates in conjunction with the Fire Suppression division, staffing two ambulances 24/7 at the Advanced Life Support (ALS) level. These vehicles respond to over 3,353 calls for assistance annually.
- Emergency Management is responsible for communications with the Federal Emergency Management Agency (FEMA) and the Massachusetts Emergency Management Agency (MEMA), as well as reviewing and commenting on numerous Townwide emergency operation plans. The Chief serves as the Emergency Management Director and the department's administrative staff support this division.

### **Departmental Initiatives:**

1. Continue to develop and implement online inventory tracking.
2. Continue to refine and expand the fire permitting process.
3. Develop an improved employee recruitment process to address diversity and retention.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Fire Chief	1	1	1	1
Assistant Fire Chief	2	2	2	2
Office Manager	1	1	1	1
Fire Inspector	1	1	1	1
Lieutenant Fire Inspector*	—	—	—	1
Fire Captains	4	4	4	4
Fire Lieutenants	12	12	12	12
Firefighters/Paramedics	44	44	44	44
Fire Prevention Assistant	0.86	0.86	0.86	0.86
<b>Total FTE</b>	<b>65.86</b>	<b>65.86</b>	<b>65.86</b>	<b>66.86</b>
<b>Total FT/PT</b>	<b>65FT/1PT</b>	<b>65FT/1PT</b>	<b>65FT/1PT</b>	<b>66FT/1PT</b>

\*A Lieutenant Fire Inspector position is recommended for funding in the FY2025 budget.

**Budget Recommendations:**

The FY2025 recommended Fire Department budget is \$9,289,900. The recommended budget is a \$1,187,829 or 14.66% increase from the FY2024 budget.

The recommended budget for Compensation is \$8,402,956, and reflects an increase of \$1,116,745 or 15.33% from the revised FY2024 budget. This increase includes three years of contractually obligated cost of living adjustments, new steps and education incentives that were included in the recently settled collective bargaining agreement. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget. This increase includes funding for a full-time, benefited Lieutenant Fire Inspector position in FY2025.

The budget for Expenses is \$886,944 and reflects a net increase of \$71,084 or 8.71%, which includes anticipated increases in contract services, mileage costs, equipment repair, and EMS supplies. In FY2025, the department will begin to upgrade Automated External Chest compressors (LUCAS), and will continue utilizing the online training program introduced during the pandemic to assist in the recertification of the department's paramedics, as well as OSHA, town-required and fire-based training.

**Program Improvement Requests:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Lieutenant Fire Inspector	\$ 93,739	\$ 19,270	\$ 113,009	\$ 93,739	\$ 19,270	\$ 113,009	\$ —

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 6,479,688	\$ 6,235,989	\$ 6,613,396	\$ 7,651,225	\$1,037,829	15.69 %
Fees & Charges						
Ambulance Fees	\$ 1,425,457	\$ 1,728,905	\$ 1,400,000	\$ 1,550,000	\$ 150,000	10.71 %
Fire Department Fees	\$ 39,061	\$ 38,225	\$ 38,675	\$ 38,675	\$ —	— %
Licenses & Permits	\$ 55,450	\$ 55,605	\$ 50,000	\$ 50,000	\$ —	— %
<b>Total 4200 Fire &amp; Rescue</b>	<b>\$ 7,999,655</b>	<b>\$ 8,058,724</b>	<b>\$ 8,102,071</b>	<b>\$ 9,289,900</b>	<b>\$1,187,829</b>	<b>14.66 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 7,367,013	\$ 7,278,612	\$ 7,286,211	\$ 8,402,956	\$1,116,745	15.33 %
Expenses	\$ 632,642	\$ 780,112	\$ 815,860	\$ 886,944	\$ 71,084	8.71 %
<b>Total 4200 Fire &amp; Rescue</b>	<b>\$ 7,999,655</b>	<b>\$ 8,058,724</b>	<b>\$ 8,102,071</b>	<b>\$ 9,289,900</b>	<b>\$1,187,829</b>	<b>14.66 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Total 4210 Fire Administration	\$ 550,877	\$ 605,905	\$ 629,370	\$ 677,182	\$ 47,812	7.60 %
Total 4220 Fire Prevention	\$ 244,408	\$ 250,438	\$ 253,635	\$ 358,149	\$ 104,514	41.21 %
Total 4320 Fire Suppression	\$ 6,998,539	\$ 6,920,853	\$ 6,963,325	\$ 7,949,568	\$ 986,243	14.16 %
Total 4240 Emergency Medical Services	\$ 199,733	\$ 275,889	\$ 247,041	\$ 296,701	\$ 49,660	20.10 %
Total 4250 Emergency Management	\$ 6,099	\$ 5,639	\$ 8,700	\$ 8,300	\$ (400)	(4.60)%
<b>Total 4200 Fire &amp; Rescue</b>	<b>\$ 7,999,655</b>	<b>\$ 8,058,724</b>	<b>\$ 8,102,071</b>	<b>\$ 9,289,900</b>	<b>\$1,187,829</b>	<b>14.66 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 5,993,437	\$ 6,050,829	\$ 6,134,946	\$ 7,033,972	\$ 899,026	14.65 %
Overtime	\$ 1,373,576	\$ 1,227,783	\$ 1,151,265	\$ 1,368,984	\$ 217,719	18.91 %
<i>Personal Services</i>	<i>\$ 7,367,013</i>	<i>\$ 7,278,612</i>	<i>\$ 7,286,211</i>	<i>\$ 8,402,956</i>	<i>\$1,116,745</i>	<i>15.33 %</i>
Contractual Services	\$ 324,000	\$ 333,787	\$ 378,744	\$ 382,748	\$ 4,004	1.06 %
Utilities	\$ 48,652	\$ 71,719	\$ 80,331	\$ 76,831	\$ (3,500)	(4.36)%
Supplies	\$ 211,740	\$ 262,734	\$ 236,785	\$ 262,365	\$ 25,580	10.80 %
Small Capital	\$ 48,250	\$ 111,872	\$ 120,000	\$ 165,000	\$ 45,000	37.50 %
<i>Expenses</i>	<i>\$ 632,642</i>	<i>\$ 780,112</i>	<i>\$ 815,860</i>	<i>\$ 886,944</i>	<i>\$ 71,084</i>	<i>8.71 %</i>
<b>Total 4200 Fire &amp; Rescue</b>	<b>\$ 7,999,655</b>	<b>\$ 8,058,724</b>	<b>\$ 8,102,071</b>	<b>\$ 9,289,900</b>	<b>\$1,187,829</b>	<b>14.66 %</b>

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# **Section VII: Program 5000: Culture & Recreation**

This section includes detailed information about the FY2025 Operating Budget & Financing Plan for culture & recreation services. It includes:

- 5100 Cary Memorial Library VII-3
- 5200 Recreation and Community Programs VII-9

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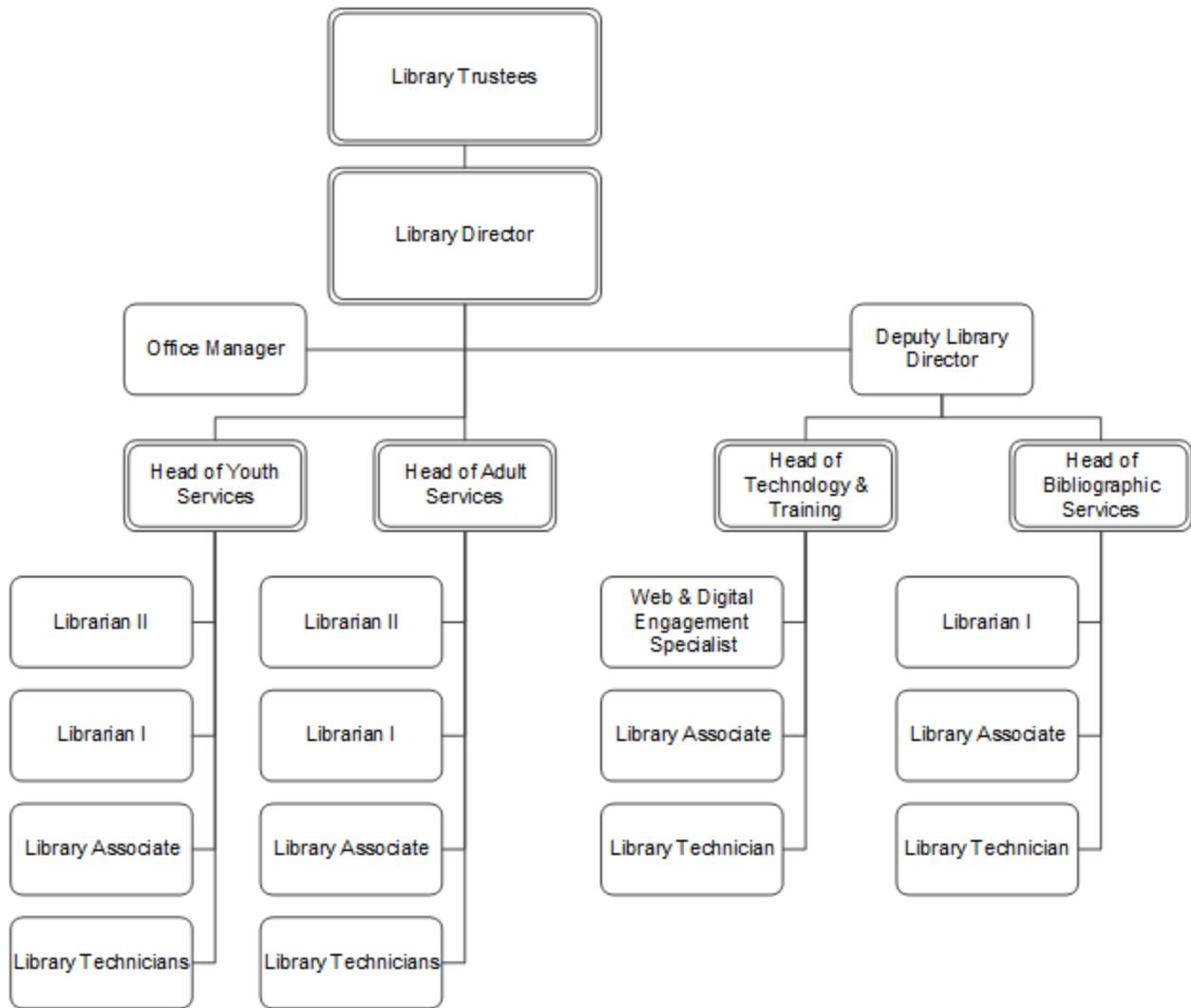
**Mission:** The Cary Memorial Library's mission is to ignite curiosity, engage minds, and connect our community.

**Budget Overview:** Cary Memorial Library is comprised of three divisions: Administration and General Services, Adult Services, and Youth Services.

- Administration and General Services includes administrative staff and webmaster salaries, as well as the supply, equipment, and Minuteman Library Network membership costs.
- Adult Services includes all adult library, technology, and bibliographic services staff as well as adult books and audiovisual materials.
- Youth Services includes all children's library staff and also includes library materials for children and teens.

**Departmental Initiatives:** Our Guiding Principles

1. Books, information, and so much more: We continue our 150-year-long tradition of providing books and other materials that reflect the needs and interests of Lexington residents. Though much has changed since our doors first opened in 1869, our essential function remains the same - to bring the world of information and ideas to you.
2. At the intersection of learning, making, and play: In recent years, educational research has increasingly shown that we learn best through experience - by making mistakes and trying again. In furthering this effort, we are expanding these types of learning opportunities, giving you more chances to build, create and play.
3. A place that works for everyone: We value the rich diversity of our community, and our commitment to equitable service for all is unwavering. Efforts to identify and remove barriers to access are ongoing - we are a work in progress.
4. With opportunities for human connection: In a world where technology is ever-present, we are committed to fostering human interactions. Sometimes that is as simple as providing comfortable chairs for a serendipitous meeting between old friends. Other times it takes the shape of an elaborate event with community partners and hundreds of guests. Large and small, these moments, shared among neighbors, strengthen the social fabric of Lexington.
5. A future as vibrant as our past: With more than a half million visitors each year, Cary Library is a cherished community asset and a source of civic pride. Stewardship of this resource requires equal attention to preservation and transformation.



## Authorized/Appropriated Staffing:

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Library Director	1	1	1	1
Deputy Library Director*	1	1	1	1
Office Manager	1	1	1	1
Web & Digital Engagement Specialist**	1	1	1	1
Head of Adult Services	1	1	1	1
Head of Youth Services	1	1	1	1
Head of Technology & Training*	1	1	1	1
Head of Bibliographic Services***	—	1	1	1
Librarian I****, *****	6	9	9	9
Librarian II/Manager *,***	4	3	3	3
Library Associates****, *****	8	6	6	6
Library Technician I****	2.8	2.9	2.9	3
Library Technician II	6	6	6	6
Adult Pages*****	1.6	2.6	2.6	2.6
Student Pages*****	0.7	—	—	—
Seasonal/Sunday Substitutes	As Needed	As Needed	As Needed	As Needed
<b>Total FTE</b>	<b>36.1</b>	<b>37.2</b>	<b>37.2</b>	<b>37.3</b>
<b>Total FT/PT</b>	<b>28FT/22PT</b>	<b>28FT/22PT</b>	<b>28FT/22PT</b>	<b>28FT/22PT</b>

\*In FY2022, due to staff turnover, the Head of Technology role was broken out from the Deputy Library Director and re-established as a Department Head position. A Librarian II was assigned to the role.

\*\*In FY2022, Fall STM approved the transfer of the Library's dedicated webmaster from the Innovation & Technology budget to the Library budget.

\*\*\*In FY2023 a new Department Head position was created, and a Librarian II was assigned to the role.

\*\*\*\*In FY2022, two Library Technician Is were reclassified to a Library Associate and a Librarian I.

\*\*\*\*\*In FY2023, two Library Associates were reclassified to Librarian Is.

\*\*\*\*\*In FY2023, all Pages were combined under Adult Pages.

**Budget Recommendations:**

The FY2025 recommended General Fund Library budget is \$3,460,565, which is a \$74,745 or 2.21% increase from the FY2024 budget.

The General Fund operating budget for Compensation is \$2,748,471, and reflects a \$51,821 or 1.92% increase, which incorporates contractually obligated step increases and cost of living increases. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget.

The General Fund operating budget for Expenses is \$712,094 and reflects a \$22,924 or 3.33% increase, which reflects anticipated expenses for FY2025.

**Program Improvement Requests:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Full Time Teen Services Librarian	\$ 74,978	\$ 18,998	\$ 93,976	\$ —	\$ —	\$ —	\$ 93,976

# 5100 Cary Memorial Library

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 3,019,439	\$ 3,344,725	\$ 3,385,820	\$ 3,460,565	\$ 74,745	2.21 %
<b>Total 5100 Library</b>	<b>\$ 3,019,439</b>	<b>\$ 3,344,725</b>	<b>\$ 3,385,820</b>	<b>\$ 3,460,565</b>	<b>\$ 74,745</b>	<b>2.21 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 2,412,910	\$ 2,650,088	\$ 2,696,650	\$ 2,748,471	\$ 51,821	1.92 %
Expenses	\$ 606,529	\$ 694,637	\$ 689,170	\$ 712,094	\$ 22,924	3.33 %
<b>Total 5100 Library</b>	<b>\$ 3,019,439</b>	<b>\$ 3,344,725</b>	<b>\$ 3,385,820</b>	<b>\$ 3,460,565</b>	<b>\$ 74,745</b>	<b>2.21 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Total 5110 Admin. & General Services	\$ 546,897	\$ 667,373	\$ 658,399	\$ 677,590	\$ 19,191	2.91 %
Total 5120 Adult Services	\$ 1,591,779	\$ 1,743,302	\$ 1,790,030	\$ 1,832,244	\$ 42,214	2.36 %
Total 5130 Youth Services	\$ 880,763	\$ 934,050	\$ 937,391	\$ 950,731	\$ 13,340	1.42 %
<b>Total 5100 Library</b>	<b>\$ 3,019,439</b>	<b>\$ 3,344,725</b>	<b>\$ 3,385,820</b>	<b>\$ 3,460,565</b>	<b>\$ 74,745</b>	<b>2.21 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 2,351,919	\$ 2,588,481	\$ 2,631,524	\$ 2,683,345	\$ 51,821	1.97 %
Overtime (Sunday Premium)	\$ 60,991	\$ 61,607	\$ 65,126	\$ 65,126	\$ —	— %
<i>Personal Services</i>	<i>\$ 2,412,910</i>	<i>\$ 2,650,088</i>	<i>\$ 2,696,650</i>	<i>\$ 2,748,471</i>	<i>\$ 51,821</i>	<i>1.92 %</i>
Contractual Services	\$ 124,499	\$ 157,309	\$ 162,724	\$ 162,500	\$ (224)	(0.14)%
Utilities	\$ 858	\$ 430	\$ 1,000	\$ 500	\$ (500)	(50.00)%
Supplies	\$ 441,059	\$ 496,961	\$ 495,446	\$ 514,094	\$ 18,648	3.76 %
Small Capital	\$ 40,114	\$ 39,937	\$ 30,000	\$ 35,000	\$ 5,000	16.67 %
<i>Expenses</i>	<i>\$ 606,529</i>	<i>\$ 694,637</i>	<i>\$ 689,170</i>	<i>\$ 712,094</i>	<i>\$ 22,924</i>	<i>3.33 %</i>
<b>Total 5100 Library</b>	<b>\$ 3,019,439</b>	<b>\$ 3,344,725</b>	<b>\$ 3,385,820</b>	<b>\$ 3,460,565</b>	<b>\$ 74,745</b>	<b>2.21 %</b>

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**Mission:** To provide the community opportunities to engage in quality, inclusive and accessible programs and services. To be a leader in promoting inclusion, community engagement and a healthy active lifestyle. Creating Community Through People, Parks, and Places.

**Budget Overview:** The Department operates as an Enterprise Fund whereby program and facility fees must cover the direct cost of operations including all full- and part-time staff and program, services and facility expenses including supplies, equipment, utilities and wages/overhead. As such, the operating budget may increase or decrease year to year to meet changes in enrollment and facility use demands. The Director of Recreation and Community Programs, through the Recreation Committee, sets program fees with the approval of the Select Board. The operating budget supports staff who manage and deliver programs along with the supplies and equipment needed to operate those programs and services in addition to seven full-time staff. The Enterprise Fund is comprised of four divisions: Recreation, Pine Meadows Golf Club, Community Center and the Administrative Division. The Administrative Division was created in FY2020 to centralize administrative support for the business aspects within the Recreation, Pine Meadows and Community Center operations.

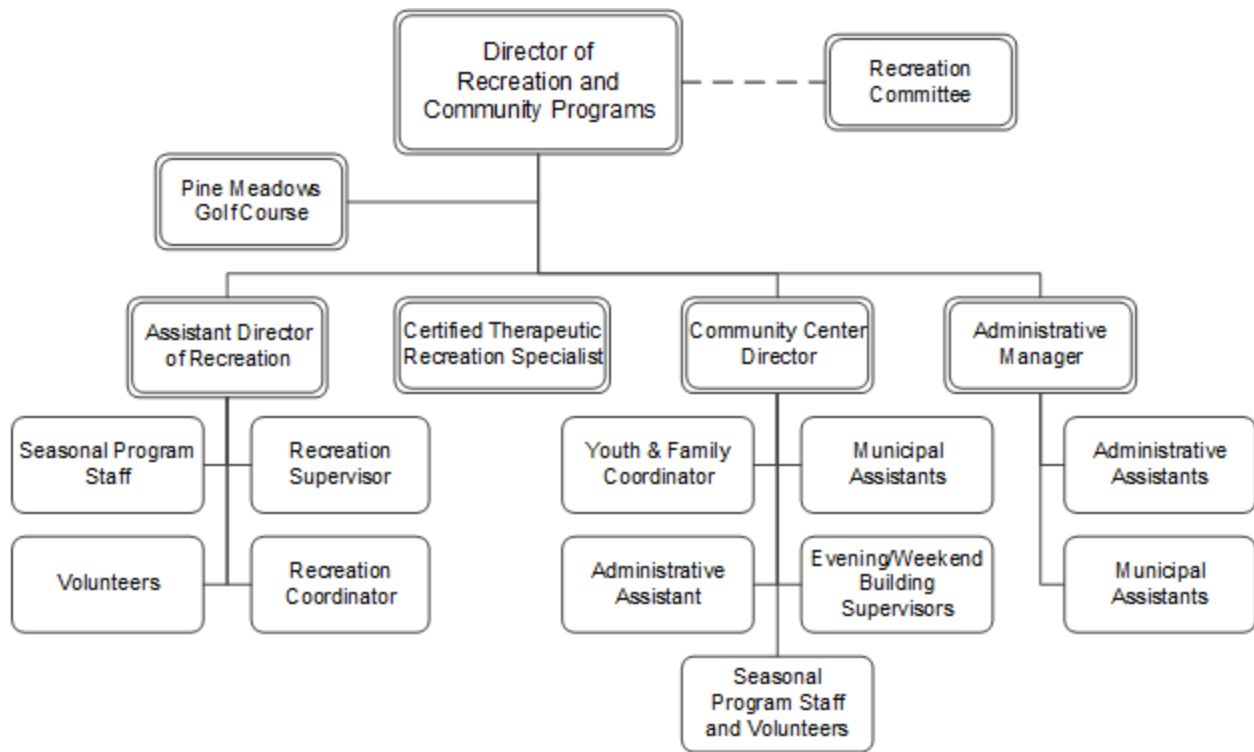
In FY2025, revenues received (Recreation, Pine Meadows Golf Club and Community Center) will continue to help support the funding of Capital Improvement Projects.

The Department offers a wide variety of leisure, socialization and recreational opportunities for individuals of all ages and abilities. Staff plan, schedule and coordinate programs, activities and special events at Outdoor Recreation Facilities such as, parks, playgrounds, athletic fields, hard court surfaces, the Town Pool, Old Reservoir and Pine Meadows Golf Club. Other outdoor resources include Conservation and Open Spaces. Additionally, the indoor facilities the department utilize include the Community Center, the Public Schools, off-site and out-of-town venues.

### Departmental Initiatives:

1. Implement the Key Findings of the 2021-2022 Comprehensive Study of Athletic & Outdoor Recreation Facilities and the 2023 Lincoln Park Master Plan in the development of the operational and capital improvement planning for the future needs of the community.
2. Actively participate in the planning and preparations for the 5-year impact on the community with the permanent and temporary loss of outdoor recreation facilities at the Center Recreation Complex.
3. Maintain and sustain the financial stability of the Recreation Enterprise Fund.
4. Continue the growth and implementation of the department's therapeutic, adaptive and inclusive recreation programming.
5. Support Townwide cultural and historic events and initiatives such as diversity equity and inclusion.

# 5200 Recreation & Community Programs



Note: Pine Meadows staffing is provided via contractual services. Oversight is provided by the Director of Recreation and Community Programs.



# 5200 Recreation & Community Programs

## Authorized/Appropriated Staffing

<b>Element: 5210 Administration</b>	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Director of Recreation and Community Programs	1	1	1	1
Administrative Manager	1	1	1	1
Administrative Assistant	2	1.8	1.8	2
<b>Subtotal FTE</b>	<b>4.0</b>	<b>3.8</b>	<b>3.8</b>	<b>4.0</b>
<b>Subtotal FT/PT</b>	<b>3FT/1PT</b>	<b>3FT/1PT</b>	<b>3FT/1PT</b>	<b>3FT/1PT</b>

<b>Element: 5220 Recreation</b>	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Assistant Director	1	1	1	1
Recreation Supervisor	1	1	1	1
Recreation Coordinator*	—	0.4	0.4	1
Certified Therapeutic Recreation Specialist	1	1	1	1
Seasonal (Part-time)	225+/-	225+/-	225+/-	225+/-
<b>Subtotal FTE</b>	<b>3.0</b>	<b>3.4</b>	<b>3.4</b>	<b>4.0</b>
<b>Subtotal FT/PT</b>	<b>3FT/0PT</b>	<b>3FT/0PT</b>	<b>3FT/1PT</b>	<b>4FT/0PT</b>

<b>Element: 5240 Community Center</b>	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Community Center Director	1	1	1	1
Youth & Family Coordinator	1	1	1	1
Administrative Assistant**	1	1	1	1
Municipal Assistant (3, PT)	1	1	1	1
Building Supervisor (2, PT)	1	1	1	1
Seasonal (Part-time)	50+/-	50+/-	50+/-	50+/-
<b>Subtotal FTE</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
<b>Subtotal FT/PT</b>	<b>3 FT/5 PT</b>	<b>3 FT/5 PT</b>	<b>3 FT/5 PT</b>	<b>3 FT/5 PT</b>

<b>Total FTE</b>	<b>12.00</b>	<b>12.2</b>	<b>12.2</b>	<b>13.0</b>
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<b>Total FT/PT</b>	<b>10FT/6PT + Seasonal</b>	<b>10FT/7PT + Seasonal</b>	<b>10FT/7PT + Seasonal</b>	<b>10FT/7PT + Seasonal</b>
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\*A part-time Recreation Coordinator was funded as a program improvement in FY2023. The FY2025 budget recommends transitioning the Recreation Coordinator to full-time.

\*\* In FY2023, title change from Department Assistant to Administrative Assistant.

### Budget Recommendations:

The FY2025 recommended budget for the Department of Recreation and Community Programs - comprised of four divisions: Pine Meadows Golf, Recreation, Community Center and Administrative - is \$3,713,658. The recommended budget is an increase of \$147,222 or 4.13% from the FY2024 budget.

It should be noted that the Recreation and Community Programs Department operating budget has historically been supported solely from program fees. In FY2016, with the opening of the Community Center, the tax levy began to contribute the equivalent of the wages and benefits for the three full-time employees who are most closely involved with managing the Community Center operations and programming. This will continue in FY2025, with \$272,708 being proposed in General Fund support of Community Center wages.

The Community Center provides free drop-in programs and opportunities to promote social, emotional, and cognitive well-being and wellness for residents of all ages and abilities. It provides residents with a wide variety of programs that are fun, educational and life-enriching. The Community Center provides opportunities and access to all residents that are generally not supported through fees, in addition to many programs, activities and services that may require a fee. The customer service counter at the Center supports the Community Center, including the operations of the Human Services and the Recreation & Community Programs Departments, allowing for one-stop shopping for services and programs.

The recommended budget for Compensation is \$1,824,916, which is a \$141,981 or 8.44% increase from the FY2024 budget, and reflects step increases, cost-of-living adjustments, and a rate increase for Seasonal staff to remain competitive with the current market. This increase also includes funding to transition the part-time Recreation Coordinator position to a full-time, benefited position in FY2025.

The recommended budget for Expenses is \$1,579,751 and reflects a \$(9,063) or (0.57)% decrease from the FY2024 budget, primarily due to the financial restructuring of our vendor sports camps. The recommended budget for the operation of the Pine Meadows Golf Course is \$618,000 and reflects a net increase of \$48,500 or 8.52%. The current golf management contract is awarded to New England Golf Corporation (NEGC). In September 2023, NEGC was awarded a new three-year contract, with an option for two, one-year extensions.

### Program Improvement Requests:

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Community Center/DPF Facility Expenses	\$ 20,000	\$ —	\$ 20,000	\$ —	\$ —	\$ —	\$ 20,000
Full-time Recreation Coordinator	\$ 35,000	\$ 18,419	\$ 53,419	\$ 35,000	\$ 18,419	\$ 53,419	\$ — *

\*This position will be funded from the Recreation Enterprise Fund.

# 5200 Recreation & Community Programs

Program: Culture & Recreation  
Town of Lexington, MA

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 509,215	\$ 242,790	\$ 256,675	\$ 272,708	\$ 16,033	6.25 %
Enterprise Funds						
Retained Earnings	\$ —	\$ 375,000	\$ 375,000	\$ 375,000	\$ —	— %
Recreation User Charges	\$ 1,626,464	\$ 1,508,486	\$ 1,707,530	\$ 1,730,340	\$ 22,810	1.34 %
Community Center User Charges	\$ 318,413	\$ 331,076	\$ 327,231	\$ 330,000	\$ 2,769	0.85 %
Golf User Charges	\$ 1,099,659	\$ 1,255,914	\$ 900,000	\$ 1,005,610	\$ 105,610	11.73 %
Investment Income	\$ 5,999	\$ 73,207	\$ —	\$ —	\$ —	— %
<b>Total 5200 Recreation</b>	<b>\$ 3,559,750</b>	<b>\$ 3,786,473</b>	<b>\$ 3,566,436</b>	<b>\$ 3,713,658</b>	<b>\$ 147,222</b>	<b>4.13 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,250,760	\$ 1,449,636	\$ 1,682,935	\$ 1,824,916	\$ 141,981	8.44 %
Expenses	\$ 1,346,285	\$ 1,318,614	\$ 1,588,814	\$ 1,579,751	\$ (9,063)	(0.57)%
Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Indirect Costs (Trans. to Gen. Fund)	\$ —	\$ 286,104	\$ 294,687	\$ 308,991	\$ 14,304	4.85 %
<b>Total 5200 Recreation</b>	<b>\$ 2,597,045</b>	<b>\$ 3,054,354</b>	<b>\$ 3,566,436</b>	<b>\$ 3,713,658</b>	<b>\$ 147,222</b>	<b>4.13 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 5210 Administration	\$ 451,308	\$ 435,210	\$ 509,073	\$ 593,961	\$ 84,888	16.68 %
Total 5220 Recreation	\$ 1,106,994	\$ 1,183,592	\$ 1,529,855	\$ 1,497,709	\$ (32,146)	(2.10)%
Total 5230 Pine Meadows	\$ 513,167	\$ 589,562	\$ 569,500	\$ 618,000	\$ 48,500	8.52 %
Total 5240 Community Center	\$ 525,576	\$ 559,885	\$ 663,321	\$ 694,997	\$ 31,676	4.78 %
Indirect Costs	\$ —	\$ 286,104	\$ 294,687	\$ 308,991	\$ 14,304	4.85 %
<b>Total 5200 Recreation</b>	<b>\$ 2,597,045</b>	<b>\$ 3,054,354</b>	<b>\$ 3,566,436</b>	<b>\$ 3,713,658</b>	<b>\$ 147,222</b>	<b>4.13 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,250,227	\$ 1,447,934	\$ 1,682,935	\$ 1,824,916	\$ 141,981	8.44 %
Overtime	\$ 533	\$ 1,702	\$ —	\$ —	\$ —	— %
<i>Personal Services</i>	<i>\$ 1,250,760</i>	<i>\$ 1,449,636</i>	<i>\$ 1,682,935</i>	<i>\$ 1,824,916</i>	<i>\$ 141,981</i>	<i>8.44 %</i>
Contractual Services	\$ 1,190,844	\$ 1,155,966	\$ 1,357,654	\$ 1,349,816	\$ (7,838)	(0.58)%
Utilities	\$ 52,248	\$ 50,816	\$ 79,925	\$ 77,350	\$ (2,575)	(3.22)%
Supplies	\$ 99,853	\$ 108,272	\$ 134,235	\$ 135,585	\$ 1,350	1.01 %
Small Capital	\$ 3,339	\$ 3,560	\$ 17,000	\$ 17,000	\$ —	— %
<i>Expenses</i>	<i>\$ 1,346,285</i>	<i>\$ 1,318,614</i>	<i>\$ 1,588,814</i>	<i>\$ 1,579,751</i>	<i>\$ (9,063)</i>	<i>(0.57)%</i>
Debt	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Indirect	\$ —	\$ 286,104	\$ 294,687	\$ 308,991	\$ 14,304	4.85 %
<b>Total 5200 Recreation</b>	<b>\$ 2,597,045</b>	<b>\$ 3,054,354</b>	<b>\$ 3,566,436</b>	<b>\$ 3,713,658</b>	<b>\$ 147,222</b>	<b>4.13 %</b>

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## **Section VIII: Program 6000: Human Services & Health**

This section includes detailed information about the FY2025 Operating Budget & Financing Plan for Human Services and Health. It includes:

- 6100-6200 Human Services Administration; Veterans Services; Youth and Family Services and Community Programs; and Transportation Services VIII-2
- 6500 Health VIII-8

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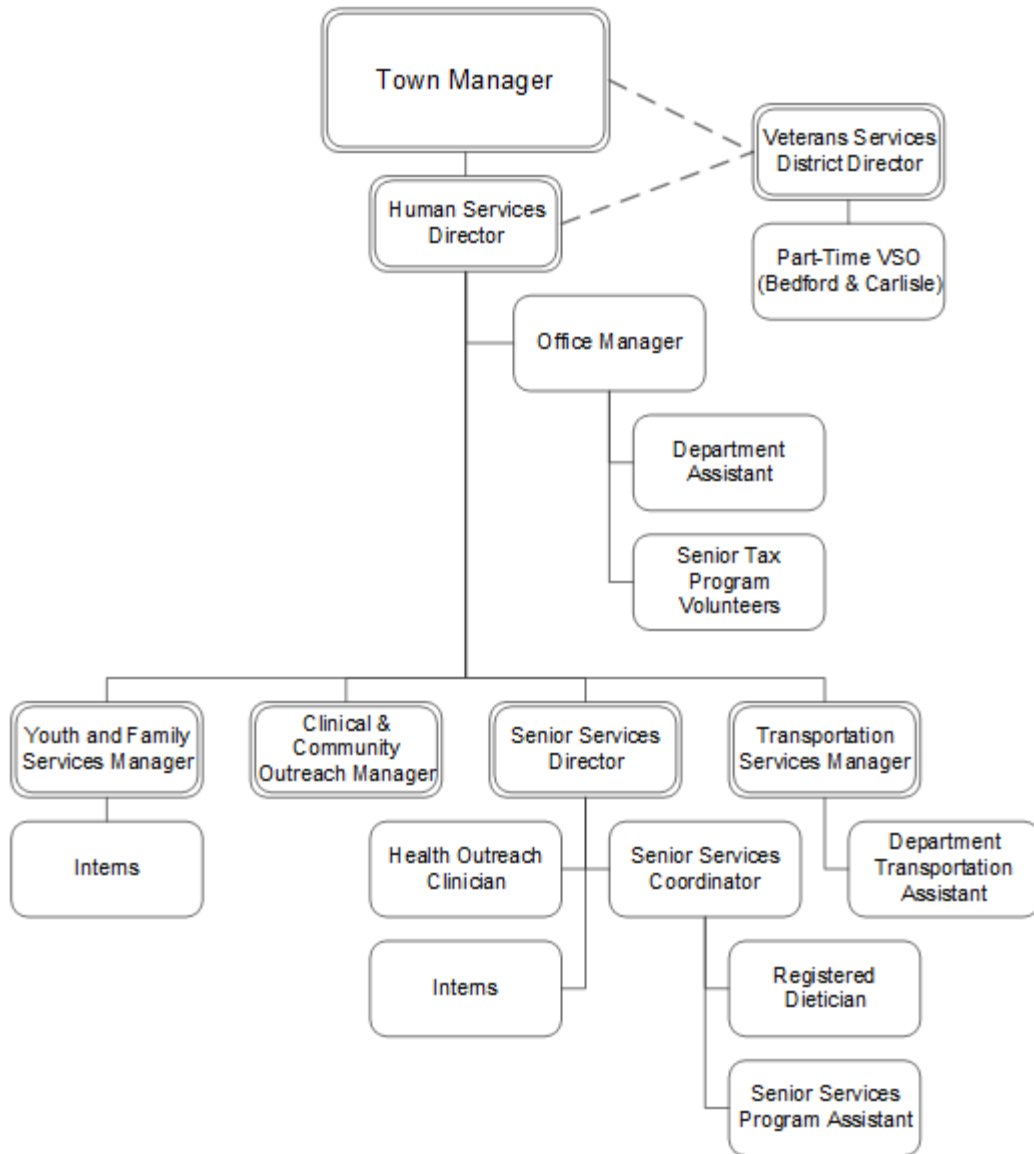
**Mission:** The Human Services Department connects Lexington residents across the lifespan to information, support and services that promote health and well being; and is responsible for managing the Lexpress bus system, Lex-Connect taxi, and other transportation initiatives. The department seeks to identify the unmet needs of our community by providing outreach and prevention services to families, seniors, veterans and youth.

**Budget Overview:** The Human Services Department is organized to provide services and support to residents of all ages. Department Staff oversee the following divisions: Administration and Outreach, Senior Services, Youth and Family Services, Veterans Services and Transportation Services. Since moving to the Lexington Community Center in 2015, attendance, walk-in visits, phone calls and requests for information have increased significantly.

Staff from Senior Services and Youth and Family Services provide senior, youth and intergenerational programming, assessments, information and referral, short-term counseling and case management, financial assistance, and consultation on life changes. Veterans services staff provide veterans in Lexington, Bedford, and Carlisle with information and connection to State and Federal benefits, as well as work with colleagues to plan Town celebrations and special events that honor Veterans. Transportation Staff manage the Lexpress bus and Lex-Connect taxi, as well as provide travel consultation on other transit options.

### **Departmental Initiatives:**

1. Continue to prioritize diversity, equity, and inclusion in all internal operations and external programming.
2. Support and promote access to mental health services through direct therapeutic services offered by the department and community partners.
3. Reestablish the work of the Mental Health Task Force.
4. Participate in and advocate for housing-related initiatives that create more access to housing resources, promote housing diversity across the lifespan, and allow residents to age in place.
5. Increase awareness and utilization of Lexpress.
6. To enhance transportation options and mobility and induce mode shift in accordance with town goals and plans.





**Authorized/Appropriated Staffing:**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Director of Human Services	1	1	1	1
Senior Services Director	1	1	1	1
Youth & Family Services Manager	1	1	1	1
Clinical & Community Outreach Manager	1	1	1	1
Senior Services Coordinator	1	1	1	1
Health Outreach Clinician	0.57	0.57	0.57	0.57
Office Manager	1	1	1	1
Department Assistant	0.69	0.69	0.69	0.69
Veterans Services District Director*	1	1	1	1
Veterans Services Officer*	0.51	0.51	0.51	0.51
Transportation Services Manager	1	1	1	1
Department Transportation Assistant	0.80	0.80	0.80	0.80
Registered Dietician**	PT	PT	PT	PT
Senior Services Assistant**	PT	PT	PT	PT
<b>Total FTE</b>	<b>10.57</b>	<b>10.57</b>	<b>10.57</b>	<b>10.57</b>
<b>Total FT/PT</b>	<b>8FT / 6PT</b>	<b>8FT / 6PT</b>	<b>8FT / 6PT</b>	<b>8FT / 6PT</b>

\*The Veterans Services District Director and Officer are shared positions between Lexington, Bedford, and Carlisle.

\*\*The part-time temporary positions of Registered Dietician and Senior Services Assistant are fully funded by grants from the Executive Office of Elder Affairs.

**Budget Recommendations:**

The recommended FY2025 All Funds Human Services budget is \$2,076,762 which is a \$3,312 or 0.16% increase from the revised FY2024 budget. The All Funds budget includes funding from a Massachusetts Executive Office of Elder Affairs (EOEA) grant, the Massachusetts Bay Transportation Authority (MBTA) Suburban Transportation grant, and the Senior Services Revolving Fund. FY2025 reflects the addition of a one-time Community Transit grant for \$200,000. The Towns of Bedford and Carlisle fund a portion of the Veterans Services budget through an Intermunicipal Veterans District agreement.

The Human Services FY2025 recommended General Fund operating budget request is \$1,513,939 and reflects a \$(187,759) or (11.03)% decrease from the revised FY2024 budget.

The General Fund operating budget for Compensation is \$750,616, and reflects a \$1,699 or 0.23% increase, which reflects the cost of contractually obligated step increases and cost of living adjustments, offset by staff turnover. Compensation does not include any estimate of prospective cost of living increases. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager's budget.

The General Fund operating budget for Expenses is \$763,323 and reflects a \$(189,458) or (19.88)% decrease, which reflects a decrease in contractual services. This decrease is due to the award of a \$200,000 Community Transit grant for transportation operating costs, and therefore the general fund budget has decreased by an equal amount. If this grant is not received in future years that cost will need to return to the General Fund. The current Lexpress contract has been extended through June 30, 2025 and a Request for Proposals (RFP) will be issued in the coming month soliciting proposals for multiple options for levels of service and investment in buses going forward.

The FY2025 budget proposes to transfer \$125,000 from the Transportation Demand Management Stabilization Fund to cover transportation services, which is level from FY2024.

**Program Improvement Requests:**

None requested.

**Budget Summary - General Fund**

<b>Funding Sources (General Fund)</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Estimate</b>	<b>FY2025 Projected</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Tax Levy	\$ 1,043,699	\$ 1,343,181	\$ 1,520,056	\$ 1,340,717	\$ (179,339)	(11.80) %
Veteran Benefits Reimbursement	\$ 61,498	\$ 30,109	\$ 26,642	\$ 18,222	\$ (8,420)	(31.60) %
TDM Allocation	\$ 95,000	\$ 95,000	\$ 125,000	\$ 125,000	\$ —	— %
Fees						
Lexpress Fares	\$ 16,010	\$ 12,417	\$ 30,000	\$ 30,000	\$ —	— %
<b>Total 6000 - General Fund</b>	<b>\$ 1,216,207</b>	<b>\$ 1,480,707</b>	<b>\$ 1,701,698</b>	<b>\$ 1,513,939</b>	<b>\$ (187,259)</b>	<b>(11.00) %</b>

<b>Appropriation Summary (General Fund)</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Revised</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Compensation	\$ 687,126	\$ 681,739	\$ 748,917	\$ 750,616	\$ 1,699	0.23 %
Expenses	\$ 529,081	\$ 798,968	\$ 952,781	\$ 763,323	\$ (189,458)	(19.88) %
<b>Total 6000 - General Fund</b>	<b>\$ 1,216,207</b>	<b>\$ 1,480,707</b>	<b>\$ 1,701,698</b>	<b>\$ 1,513,939</b>	<b>\$ (187,759)</b>	<b>(11.03) %</b>

<b>Program Summary (General Fund)</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Revised</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Total 6110 Administration	\$ 227,095	\$ 237,276	\$ 248,094	\$ 232,561	\$ (15,533)	(6.26) %
Total 6140 Veterans Services	\$ 76,743	\$ 55,304	\$ 94,655	\$ 94,992	\$ 337	0.36 %
Total 6150 Youth & Family Services	\$ 186,389	\$ 168,456	\$ 215,694	\$ 224,907	\$ 9,213	4.27 %
Total 6170 Senior Services & Community Programs	\$ 178,149	\$ 174,235	\$ 205,383	\$ 205,869	\$ 486	0.24 %
Total 6210 Transportation Services	\$ 547,831	\$ 845,436	\$ 937,872	\$ 755,610	\$ (182,262)	(19.43) %
<b>Total 6000 - General Fund</b>	<b>\$ 1,216,207</b>	<b>\$ 1,480,707</b>	<b>\$ 1,701,698</b>	<b>\$ 1,513,939</b>	<b>\$ (187,259)</b>	<b>(11.00) %</b>

<b>Object Code Summary (General Fund)</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Revised</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Salaries & Wages	\$ 687,126	\$ 681,739	\$ 748,917	\$ 750,616	\$ 1,699	0.23 %
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Personal Services</i>	<i>\$ 687,126</i>	<i>\$ 681,739</i>	<i>\$ 748,917</i>	<i>\$ 750,616</i>	<i>\$ 1,699</i>	<i>0.23 %</i>
Contractual Services	\$ 495,250	\$ 771,333	\$ 914,036	\$ 725,178	\$ (188,858)	(20.66) %
Utilities	\$ 3,217	\$ 2,075	\$ 3,260	\$ 3,265	\$ 5	0.15 %
Supplies	\$ 26,997	\$ 21,987	\$ 30,985	\$ 30,380	\$ (605)	(1.95) %
Small Capital	\$ 3,617	\$ 3,574	\$ 4,500	\$ 4,500	\$ —	— %
<i>Expenses</i>	<i>\$ 529,081</i>	<i>\$ 798,968</i>	<i>\$ 952,781</i>	<i>\$ 763,323</i>	<i>\$ (188,958)</i>	<i>(19.83) %</i>
<b>Total 6000 - General Fund</b>	<b>\$ 1,216,207</b>	<b>\$ 1,480,707</b>	<b>\$ 1,701,698</b>	<b>\$ 1,513,939</b>	<b>\$ (187,259)</b>	<b>(11.00) %</b>

**Budget Summary - Revolving Funds\* and Grants**

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
EOEA Grant	\$ 94,764	\$ 124,992	\$ 124,992	\$ 126,112	\$ 1,120	0.90 %
Veterans Services Regional Funding	\$ 97,641	\$ 81,400	\$ 106,760	\$ 96,711	\$ (10,049)	(9.41) %
Senior Services Revolving Fund*	\$ 42,011	\$ 54,371	\$ 75,000	\$ 75,000	\$ —	— %
Community Transit Grant	\$ —	\$ —	\$ —	\$ 200,000	\$ 200,000	— %
MBTA Grant	\$ 58,493	\$ 55,000	\$ 65,000	\$ 65,000	\$ —	— %
<b>Total 6000 - Non-General Fund</b>	<b>\$ 292,909</b>	<b>\$ 315,763</b>	<b>\$ 371,752</b>	<b>\$ 562,823</b>	<b>\$ 191,071</b>	<b>51.40 %</b>

\*Revolving Funds are authorized by Town Meeting via Article 9, and are not appropriated under Article 4.

Appropriations Summary (Non-General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
<b>EOEA Grant</b>	<b>\$ 87,951</b>	<b>\$ 85,299</b>	<b>\$ 124,992</b>	<b>\$ 126,112</b>	<b>\$ 1,120</b>	<b>0.90 %</b>
<i>Personal Services</i>	\$ 62,954	\$ 62,177	\$ 68,447	\$ 68,447	\$ —	— %
<i>Expenses</i>	\$ 24,997	\$ 23,122	\$ 56,545	\$ 57,665	\$ 1,120	1.98 %
<b>Veterans' Services Regional Funding</b>	<b>\$ 97,459</b>	<b>\$ 81,194</b>	<b>\$ 106,760</b>	<b>\$ 96,711</b>	<b>\$ (10,049)</b>	<b>(9.41)%</b>
<i>Personal Services</i>	\$ 93,830	\$ 79,042	\$ 104,485	\$ 94,001	\$ (10,484)	(10.03) %
<i>Expenses</i>	\$ 3,629	\$ 2,152	\$ 2,275	\$ 2,710	\$ 435	19.12 %
<b>Senior Services Revolving Fund</b>						
<i>Expenses</i>	\$ 29,461	\$ 56,182	\$ 75,000	\$ 75,000	\$ —	— %
<b>Transportation Services Grant Funding</b>						
<i>Expenses</i>	\$ 58,493	\$ 65,000	\$ 65,000	\$ 265,000	\$ 200,000	307.69 %
<b>Total 6000 - Non-General Fund</b>	<b>\$ 273,364</b>	<b>\$ 287,676</b>	<b>\$ 371,752</b>	<b>\$ 562,823</b>	<b>\$ 191,071</b>	<b>51.40 %</b>

**Budget Summary - All Funds**

Appropriation Summary (All Funds)	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 843,910	\$ 822,959	\$ 921,849	\$ 913,064	\$ (8,785)	(0.95) %
Expenses	\$ 645,661	\$ 945,424	\$ 1,151,601	\$ 1,163,698	\$ 12,097	1.05 %
<b>Total 6000 Human Services (All Funds)</b>	<b>\$ 1,489,570</b>	<b>\$ 1,768,383</b>	<b>\$ 2,073,450</b>	<b>\$ 2,076,762</b>	<b>\$ 3,312</b>	<b>0.16 %</b>

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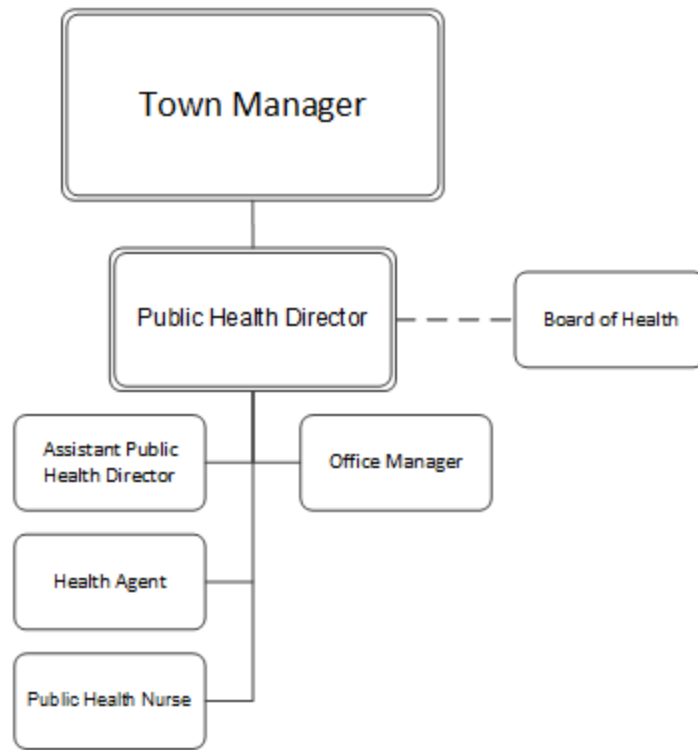


**Mission:** Under the direction of the Lexington Board of Health, the mission of the Lexington Health Department is to prevent disease and promote wellness in order to protect and improve the health and quality of life of its residents, visitors and workforce.

**Budget Overview:** Beginning in FY2024, the Public Health Office became a separate Public Health Department to better reflect the vital importance of Local Public Health, and is no longer a division of what is now called the Land Use, Housing and Development Department (LUHD) (Program 7000). The Health Department manages disease prevention and surveillance programs designed to protect the health of the community. Programs include but are not limited to public health education, infectious disease surveillance and case investigation activities, oversight and enforcement of all state and local community health and environmental health regulations, mosquito-borne disease prevention efforts, public vaccination clinics, and public health emergency planning and response efforts. The Health Department staff is comprised of the Health Director, an Assistant Health Director, a Health Agent, a Public Health Nurse and an Office Manager.

**Department Initiatives:**

1. Strive to make the Health Department more visible and accessible to residents, businesses and staff as a reference, resource and trusted municipal partner.
2. Continue to review all the local Board of Health regulations, and update as necessary, to coincide with current State and Federal regulations, standards and best practices. Research and develop new regulations as necessary.
3. Emphasis on developing programming and services with a focus on Health Equity, Diversity and Inclusion.
4. Implementation of new inspection software and tablets has decreased reliance on paper forms and allows for more efficient and accurate record keeping. Will continue to support enhanced customer service satisfaction and improve staff efficiency by updating Health permit applications in ViewPoint Cloud as necessary.
5. Continue involvement with the newly formed Central Middlesex Medical Reserve Corps. Offer preparedness trainings and classes for the community such as Stop the Bleed and Behavioral First Aid.
6. Continue to grow the Clinical Public Health programs including expanding the availability of adult and pediatric vaccines, beyond flu vaccine, Senior Wellness Clinics, CPR/First Aid, collaborate with Human Services Health Outreach Clinician to expand services to Elders, and collaborate with other clinical partners in the community. Research grant opportunities to fund future programs and services. Continue to monitor and be a resource for Covid-19 concerns in the community and to offer COVID vaccines.
7. Evaluate and expand the Environmental focus of the Health Department by offering or sponsoring trainings, certifications or education, such as ServSafe for food establishments, septic/cesspool maintenance, well water testing, mosquito/tick safety. Work with partners to address hoarding in the community through a multi-disciplined approach.
8. Research grants and other financial opportunities to enhance and expand functions of the Health Department such as the FDA Voluntary Retail Food Grant, Public Health Excellence Grants, NACCHO grants for the MRC, or other opportunities offered by the Office of Local and Regional Health of the Massachusetts Department of Public Health.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Public Health Director	1	1	1	1
Asst. Public Health Director	1	1	1	1
Public Health Agent	1	1	1	1
Public Health Nurse*	0.6	1	1	1
Office Manager**	—	—	1	1
<b>Total FTE</b>	<b>3.6</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>
<b>Total FT/PT</b>	<b>3FT/1PT</b>	<b>5FT/0PT</b>	<b>5FT/0PT</b>	<b>5FT/0PT</b>

\*In FY2023, the Public Health Nurse position transitioned to a full-time position via a program improvement. From FY2009-FY2022, the position was shared between Lexington (.6) and Belmont (.4).

\*\*In FY2024 a Land Use Department Assistant was reclassified to Office Manager for the new Health Department.

**Budget Recommendations:**

The recommended FY2025 All Funds Health budget inclusive of the General Fund operating budget and the Health Program Revolving Fund, which funds health clinics, is \$695,148. The recommended budget is a \$37,835 or 5.76% increase from the FY2024 budget.

The FY2025 recommended Health General Fund operating budget is \$545,148, which is a \$17,835 or 3.38% increase from the FY2024 General Fund budget.

The General Fund operating budget for Compensation is \$458,098 and reflects a \$31,585 or 7.41% increase due to the cost of contractually obligated step increases and cost of living adjustments.

The General Fund operating budget for Expenses is \$87,050, a \$(13,750) or (13.64)% decrease from FY2024, which reflects a decrease in contractual services, partly offset by an increase in supplies required for the new department, as well as mileage costs to cover personal vehicle use for health inspections.

The FY2025 Health Programs Revolving Fund is recommended at \$110,000, a \$20,000 or 22.22% increase from the FY2024 authorization, which is attributed to a rise in vaccines costs. First authorized in FY2021, a revolving fund for Lab Animal Permits is recommended at \$40,000 to handle inspections for an increasing number of lab animals in the commercial and industrial properties in town.

**Program Improvement Requests:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Health Dept. Staff Electric Vehicle	\$ 50,000	\$ —	\$ 50,000	\$ —	\$ —	\$ —	\$ 50,000 *

*\*This project is not recommended from the General Fund, but is being recommended to be funded from ARPA funds.*



**Budget Summary - General Fund**

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 258,585	\$ 298,905	\$ 487,313	\$ 505,148	\$ 17,835	3.66 %
Directed Funding						
Permits	\$ 71,990	\$ 105,830	\$ 40,000	\$ 40,000	\$ —	— %
<b>Total 6500 Health</b>	<b>\$ 330,575</b>	<b>\$ 404,735</b>	<b>\$ 527,313</b>	<b>\$ 545,148</b>	<b>\$ 17,835</b>	<b>3.38 %</b>

Appropriation Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 266,439	\$ 355,674	\$ 426,513	\$ 458,098	\$ 31,585	7.41 %
Expenses	\$ 64,135	\$ 49,061	\$ 100,800	\$ 87,050	\$ (13,750)	(13.64)%
<b>Total 6500 Health</b>	<b>\$ 330,575</b>	<b>\$ 404,735</b>	<b>\$ 527,313</b>	<b>\$ 545,148</b>	<b>\$ 17,835</b>	<b>3.38 %</b>

Object Code Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 265,934	\$ 352,226	\$ 424,697	\$ 456,258	\$ 31,561	7.43 %
Overtime	506	3,448	1,816	1,840	24	1.32 %
<i>Personal Services</i>	<i>\$ 266,439</i>	<i>\$ 355,674</i>	<i>\$ 426,513</i>	<i>\$ 458,098</i>	<i>\$ 31,585</i>	<i>7.41 %</i>
Contractual Services	\$ 59,637	\$ 43,165	\$ 90,750	\$ 75,250	\$ (15,500)	(17.08)%
Utilities	\$ 1,453	\$ 1,867	\$ 2,800	\$ 2,800	\$ —	— %
Supplies	\$ 3,045	\$ 4,028	\$ 7,250	\$ 9,000	\$ 1,750	24.14 %
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	<i>\$ 64,135</i>	<i>\$ 49,061</i>	<i>\$ 100,800</i>	<i>\$ 87,050</i>	<i>\$ (13,750)</i>	<i>(13.64)%</i>
<b>Total 6500 Health</b>	<b>\$ 330,575</b>	<b>\$ 404,735</b>	<b>\$ 527,313</b>	<b>\$ 545,148</b>	<b>\$ 17,835</b>	<b>3.38 %</b>

**Budget Summary - Revolving Funds\***

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Health Programs Revolving Fund	\$ 27,176	\$ 63,998	\$ 90,000	\$ 110,000	\$ 20,000	22.22 %
Lab Animal Permits Revolving Fund	\$ —	\$ 25,000	\$ 40,000	\$ 40,000	\$ —	— %
<b>Total 6500 Health</b>	<b>\$ 27,176</b>	<b>\$ 88,998</b>	<b>\$ 130,000</b>	<b>\$ 150,000</b>	<b>\$ 20,000</b>	<b>15.38 %</b>

\*Revolving Funds are authorized by Town Meeting via Article 9, and are not appropriated under Article 4.

Appropriation Summary (Revolving Funds)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
<b>6500 - Health Programs Revolving Fund</b>						
Expenses	\$ 34,207	\$ 50,690	\$ 90,000	\$ 110,000	\$ 20,000	22.22 %
<b>6500 - Lab Animal Permits Revolving Fund</b>						
Expenses	\$ —	\$ —	\$ 40,000	\$ 40,000	\$ —	— %
<b>Total 6500 Health</b>	<b>\$ 34,207</b>	<b>\$ 50,690</b>	<b>\$ 130,000</b>	<b>\$ 150,000</b>	<b>\$ 20,000</b>	<b>15.38 %</b>

**Budget Summary - All Funds**

Appropriation Summary (All Funds)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 266,439	\$ 355,674	\$ 426,513	\$ 458,098	\$ 31,585	7.41 %
Expenses	\$ 98,342	\$ 99,750	\$ 230,800	\$ 237,050	\$ 6,250	2.71 %
<b>Total 6500 Health - All Funds</b>	<b>\$ 364,781</b>	<b>\$ 455,425</b>	<b>\$ 657,313</b>	<b>\$ 695,148</b>	<b>\$ 37,835</b>	<b>5.76 %</b>

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# Section IX: Program 7000: Land Use, Housing and Development Department

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This section includes detailed information about the FY2025 Operating Budget & Financing Plan for the Land Use, Housing and Development Department. It includes:

- 7100-7400 Summary IX-3
- 7110 Building and Zoning IX-10
- 7120 Administration IX-14
- 7130 Conservation IX-17
- 7200 Planning IX-21
- 7300 Economic Development IX-25

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## 7100-7400 Program Summary

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**Mission:** The Land Use, Health and Development department was created in 2015 to support the Town Manager, under the direction of an Assistant Town Manager for Development, by providing strategic leadership and accountability for a new Department comprising the Planning, Economic Development, Building & Zoning, Conservation, and Public Health functions, and by managing land-related negotiations, acquisitions, agreements, restrictions, leases. The Department included those offices that manage and promote residential and commercial development in Lexington while protecting the health and safety of residents through local bylaws and regulations, as well as state statutes and regulations, in the areas of building code, zoning, wetland protection, planning, economic development, housing and land-use. This structure enabled the Town to further streamline code enforcement, program and policy development, and outreach and educational activities related to commercial, residential and public development and local public health.

In recent years the COVID-19 pandemic highlighted the vital importance of local public health, and in 2022 the Town Manager conducted an organization study of the Town's departmental structure. Based on that evaluation, the Health Office became a stand-alone Town department in FY2024 and is now separately reflected under Program 6500.

Further, Lexington's commitment to Affordable Housing goals has come to the forefront of the Town's initiatives. Going forward 'Housing' will be reflected in the Department's new name: the Land Use, Housing and Development Department.

**Budget Overview:** The Land Use, Housing and Development Department is comprised of: Building and Zoning, Administration, Conservation, Planning, Housing and Economic Development.

- Building and Zoning is responsible for enforcing the State building, electrical, gas and plumbing codes, the local zoning bylaw, and Architectural Access Board Regulations.
- Conservation 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.
- Planning supports the Planning Board in 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 commercial manufacturing 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.
- Affordable Housing has become an increasing priority in Lexington, and the Town has recently established an Affordable Housing Trust to fund the preservation and creation of affordable housing units in Lexington. While the FY2025 budget does not reflect dedicated staffing or expenses, the Town's Affordable Housing initiatives are expected to expand in future years.
- Economic Development works to encourage new investment and support our local businesses. It serves as a liaison for businesses and works to address business-related issues from Center parking to expanding the life sciences sector to updating land use policy. The Office also works to retain and expand local businesses by providing information, conducting research, supporting a visitor-based economy, and leveraging State economic development tools and resources designed to

## **7100-7400 Program Summary**

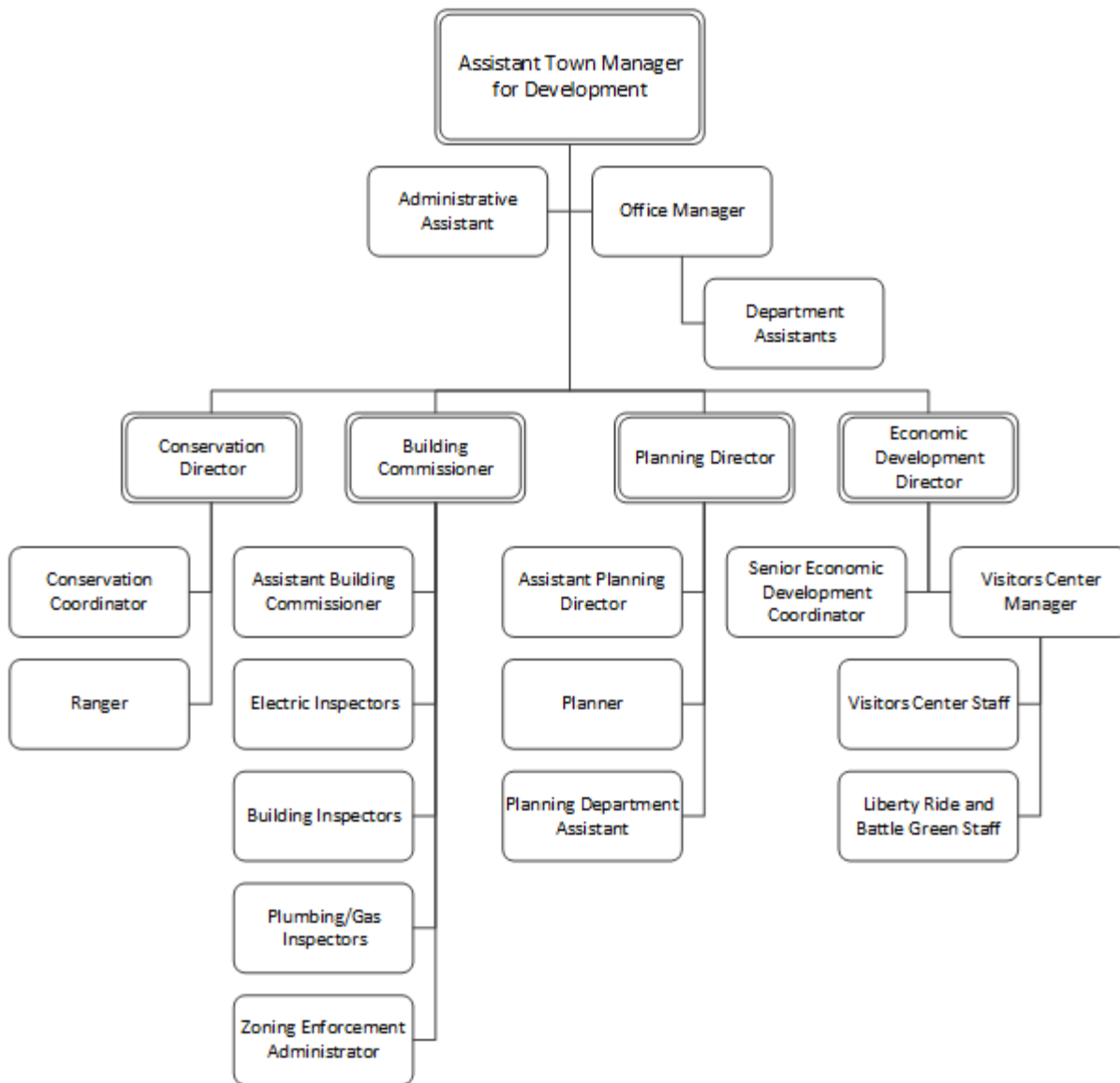
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improve the business environment. The Economic Development Office manages the Visitors Center and Tourism operations.

### **Departmental Initiatives:**

1. Implement the Select Board's goals associated with the work of the Department.
2. Support the transition of the Public Health function into a new, separate Department, while continuing to coordinate with the Health staff to facilitate Health-related permitting of Economic Development and other development-related work.
3. Support affordable housing studies, plans, resources and initiatives, including the new Affordable Housing Trust, MBTA Multi-family, and Special Residential Developments.
4. Implement high priority and near-term action steps and recommendations of LexingtonNext, the Comprehensive Plan Update adopted September 2022.
5. Continue to support community input on the Bedford Street/Hartwell Avenue 25% design development with the Engineering Division.

# 7100-7400 Program Summary



# 7100-7400 Program Summary

## Authorized/Appropriated Staffing

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Asst. Town Manager for Development	1	1	1	1
Administrative Assistant	1	1	1	1
Administration Dept Office Manager	1	1	1	1
Administration Dept Assistants*	4	4	3	3
Economic Development Director	1	1	1	1
Senior Economic Development Coordinator**	1	1	1	1
Visitor Center Manager	1	1	1	1
Visitor Center PT Assistant Manager	0.56	0.56	0.56	0.56
Visitor Center Staff (6PT)	4.75	4.75	4.75	4.75
Tour Service Coordinator***	—	—	1	1
Battle Green Guides	Seasonal	Seasonal	Seasonal	Seasonal
Liberty Ride Guides	Seasonal	Seasonal	Seasonal	Seasonal
Economic Development Intern	Seasonal	Seasonal	Seasonal	Seasonal
Planning Director	1	1	1	1
Assistant Planning Director	1	1	1	1
Planner	1	1	1	1
Planning Dept. Assistant	1	1	1	1
Conservation Director	1	1	1	1
Conservation Coordinator	1	1	1	1
Land Use Ranger	0.25	0.25	0.25	0.25
Conservation Regulatory Assistant****	—	—	—	—
Land Management Interns	Seasonal	Seasonal	Seasonal	Seasonal
Building Commissioner	1	1	1	1
Asst Building Commissioner	1	1	1	1
Building Inspector	1	1	1	1
Plumbing and Gas Inspector	1	1	1	1
Zoning Enforcement Administrator	1	1	1	1
Mechanical Inspector*****	—	—	—	1
Electric Inspector	1	1	1	1
Part-time Electric Inspector*****	0.24	0.24	0.24	0.24
Part-time Plumbing Inspector*****	0.14	0.14	0.14	0.14
Part-time Building Inspector*****	0.38	0.58	0.58	0.58
Part-time Sealer of Weights and Measures*****	—	—	—	—
<b>Total FTE</b>	<b>28.32</b>	<b>28.52</b>	<b>28.52</b>	<b>29.52</b>
<b>Total FT/PT</b>	<b>22FT/8PT + Seasonal</b>	<b>22FT/8PT + Seasonal</b>	<b>22FT/9PT + Seasonal</b>	<b>23FT/9PT + Seasonal</b>

Note: In FY2024, the Public Health Office became a separate Town department.

\*In FY2024 a Land Use Department Assistant was reclassified to Office Manager for the new Health Department.

\*\*In FY2023, title change from Economic Development Coordinator to Senior Economic Development Coordinator.

\*\*\*In FY2024 the Liberty Ride Coordinator transitioned from part-time to full-time via a program improvement. Title change to Tour Service Coordinator.

\*\*\*\*A part-time seasonal non-benefited Conservation Regulatory Assistant position is recommended in the FY2025 budget. This position will be funded by wetland protection fees passed through from the State.

\*\*\*\*\*A Mechanical Inspector position is recommended for funding in the FY2025 budget.

\*\*\*\*\*The hours budgeted for part-time inspectors are filled by multiple individuals.

\*\*\*\*\*This is a part-time position shared with the Town of Burlington paid for as a contract service that does not add to overall headcount.



# 7100-7400 Program Summary

**Budget Recommendations:**

The FY2025 recommended All Funds Land Use, Housing and Development Department budget, inclusive of the General Fund operating budget, the Tourism, Residential Engineering Review, and Wetland Protection Revolving Funds, is \$3,078,137, which is a \$131,454 or 4.46% increase from the FY2024 budget.

The FY2025 All Funds budget includes fee revenue from Wetlands Protection Act Notice of Intent (NOI) permitting process which is accounted for in a Revolving Fund. This Revolving Fund is authorized by Massachusetts General Law (MGL) Chapter 131, Section 40, which does not require appropriation by Town Meeting. The FY2025 budget includes a new part-time seasonal position for the Conservation department be funded by the wetland protection fees.

The FY2025 recommended Land Use, Housing and Development General Fund operating budget is \$2,442,606, which is a \$43,490 or 1.81% increase from the FY2024 General Fund budget.

The General Fund operating budget for Compensation is \$2,055,655 and reflects a \$31,076 or 1.53% increase, which funds contractually obligated step increases and cost of living adjustments. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget.

The General Fund operating budget for Expenses is \$386,951 and reflects an increase of \$12,414 or 3.31%, which is attributed to the addition of a new position in Building and Zoning, and an increase in contract expenses for the Economic Development Office.

The FY2025 recommended budget for the Residential Engineering Review and Tourism Revolving Funds is \$635,531, an increase of \$87,964 or 13.81% in the Tourism budget. Tourism is expected to increase around the Semiquincentennial celebration of the Battle of Lexington which will generate additional revenue and related expenses.

**Program Improvement Requests:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Mechanical Inspector	\$ 49,920	\$ 18,635	\$ 68,555	\$ 49,920	\$ 18,635	\$ 68,555	\$ —
Conservation Land Chipping	\$ 5,000	\$ —	\$ 5,000	\$ —	\$ —	\$ —	\$ 5,000
Conservation Regulatory Assistant Hours	\$ 20,000	\$ 290	\$ 20,290	\$ 20,000	\$ 290	\$ 20,290	\$ — *
Full-time Assistant Visitors Center Manager	\$ 19,950	\$ 18,201	\$ 38,151	\$ —	\$ —	\$ —	\$ 38,151

\*This position is recommended to be funded from Wetland Protection Fees, and therefore is not a General Fund expense.

# 7100-7400 Program Summary

## Budget Summary - General Fund

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ (972,575)	\$ (3,513,640)	\$ (292,084)	\$ (586,294)	\$ (294,210)	100.73 %
TDM Stabilization Fund	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ —	— %
<b>Fees &amp; Charges</b>						
Departmental Fees	\$ 92,260	\$ 51,956	\$ 79,200	\$ 86,900	\$ 7,700	9.72 %
Licenses & Permits	\$ 2,853,029	\$ 5,591,197	\$ 2,566,000	\$ 2,896,000	\$ 330,000	12.86 %
<b>Total 7100-7400 - General Fund</b>	<b>\$ 2,018,714</b>	<b>\$ 2,175,513</b>	<b>\$ 2,399,116</b>	<b>\$ 2,442,606</b>	<b>\$ 43,490</b>	<b>1.81 %</b>

Appropriation Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,761,781	\$ 1,863,837	\$ 2,024,579	\$ 2,055,655	\$ 31,076	1.53 %
Expenses	\$ 256,933	\$ 311,676	\$ 374,537	\$ 386,951	\$ 12,414	3.31 %
<b>Total 7100-7400 - General Fund</b>	<b>\$ 2,018,714</b>	<b>\$ 2,175,513</b>	<b>\$ 2,399,116</b>	<b>\$ 2,442,606</b>	<b>\$ 43,490</b>	<b>1.81 %</b>

Level-Service Requests (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 7110 Building & Zoning	\$ 588,614	\$ 620,019	\$ 684,692	\$ 707,682	\$ 22,990	3.36 %
Total 7120 Administration	\$ 498,604	\$ 518,686	\$ 537,344	\$ 535,590	\$ (1,754)	(0.33) %
Total 7130 Conservation	\$ 227,335	\$ 237,592	\$ 268,676	\$ 272,289	\$ 3,613	1.34 %
Total 7200 Planning	\$ 396,705	\$ 429,169	\$ 458,751	\$ 458,966	\$ 215	0.05 %
Total 7300 Economic Development	\$ 307,456	\$ 370,047	\$ 449,653	\$ 468,079	\$ 18,426	4.10 %
<b>Total 7100-7400 - General Fund</b>	<b>\$ 2,018,714</b>	<b>\$ 2,175,513</b>	<b>\$ 2,399,116</b>	<b>\$ 2,442,606</b>	<b>\$ 43,490</b>	<b>1.81 %</b>

Object Code Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 1,746,626	\$ 1,836,388	\$ 1,990,927	\$ 2,021,565	\$ 30,638	1.54 %
Overtime	\$ 15,155	\$ 27,449	\$ 33,652	\$ 34,090	\$ 438	1.30 %
<i>Personal Services</i>	<i>\$ 1,761,781</i>	<i>\$ 1,863,837</i>	<i>\$ 2,024,579</i>	<i>\$ 2,055,655</i>	<i>\$ 31,076</i>	<i>1.53 %</i>
Contractual Services	\$ 209,510	\$ 244,181	\$ 310,026	\$ 328,640	\$ 18,614	6.00 %
Utilities	\$ 9,982	\$ 9,005	\$ 10,561	\$ 10,981	\$ 420	3.98 %
Supplies	\$ 37,441	\$ 58,490	\$ 51,950	\$ 45,330	\$ (6,620)	(12.74) %
Small Capital	\$ —	\$ —	\$ 2,000	\$ 2,000	\$ —	— %
<i>Expenses</i>	<i>\$ 256,933</i>	<i>\$ 311,676</i>	<i>\$ 374,537</i>	<i>\$ 386,951</i>	<i>\$ 12,414</i>	<i>3.31 %</i>
<b>Total 7100-7400 - General Fund</b>	<b>\$ 2,018,714</b>	<b>\$ 2,175,513</b>	<b>\$ 2,399,116</b>	<b>\$ 2,442,606</b>	<b>\$ 43,490</b>	<b>1.81 %</b>

# 7100-7400 Program Summary

## Budget Summary - Revolving Funds

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Residential Engineering Review Revolving Fund	\$ —	\$ —	\$ 57,600	\$ 57,600	\$ —	— %
Wetland Protection Fees	\$ —	\$ —	\$ —	\$ 20,290	\$ 20,290	100.00 %
Liberty Ride Revolving Fund	\$ 72,083	\$ 113,376	\$ —	\$ —	\$ —	— %
Visitor Center Revolving Fund	\$ 260,184	\$ 275,990	\$ —	\$ —	\$ —	— %
Tourism Revolving Fund	\$ —	\$ —	\$ 413,150	\$ 560,000	\$ 146,850	35.54 %
<b>Total 7100-7400 - Rev. Funds</b>	<b>\$ 332,267</b>	<b>\$ 389,367</b>	<b>\$ 470,750</b>	<b>\$ 637,890</b>	<b>\$ 167,140</b>	<b>35.51 %</b>

*\*Revolving Funds are authorized by Town Meeting via Article 9, and are not appropriated under Article 4, with the exception of the Wetland Protection Revolving Fund which does not require appropriation.*

Appropriation Summary (Revolving Funds)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
<b>7110 - Residential Engineering Review</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 57,600</b>	<b>\$ 57,600</b>	<b>\$ —</b>	<b>— %</b>
Expenses	\$ —	\$ —	\$ 57,600	\$ 57,600	\$ —	— %
<b>7130 - Wetland Protection</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 20,290</b>	<b>\$ 20,290</b>	<b>— %</b>
Compensation	\$ —	\$ —	\$ —	\$ 20,290	\$ 20,290	— %
<b>7320 - Liberty Ride</b>	<b>\$ 146,758</b>	<b>\$ 7,076</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>— %</b>
Compensation	\$ 23,652	\$ 7,076	\$ —	\$ —	\$ —	— %
Expenses	\$ 123,106	\$ —	\$ —	\$ —	\$ —	— %
Benefits	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<b>7340 - Visitor Center</b>	<b>\$ 255,101</b>	<b>\$ 184,859</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>— %</b>
Compensation	\$ 139,493	\$ 78,193	\$ —	\$ —	\$ —	— %
Expenses	\$ 115,608	\$ 106,666	\$ —	\$ —	\$ —	— %
Benefits	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<b>7350 - Tourism</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 489,967</b>	<b>\$ 557,641</b>	<b>\$ 67,674</b>	<b>13.81 %</b>
Compensation	\$ —	\$ —	\$ 196,240	\$ 232,641	\$ 36,401	18.55 %
Expenses	\$ —	\$ —	\$ 275,150	\$ 325,000	\$ 49,850	18.12 %
Benefits	\$ —	\$ —	\$ 18,577	\$ —	\$ (18,577)	(100.00) %
<b>Total 7100-7400 - Rev. Funds</b>	<b>\$ 401,858</b>	<b>\$ 191,935</b>	<b>\$ 547,567</b>	<b>\$ 635,531</b>	<b>\$ 87,964</b>	<b>16.06 %</b>

## Budget Summary - All Funds

Appropriation Summary (All Funds)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 1,924,926	\$ 1,949,106	\$ 2,220,819	\$ 2,308,586	\$ 87,767	3.95 %
Expenses	\$ 495,646	\$ 418,342	\$ 707,287	\$ 769,551	\$ 62,264	8.80 %
Benefits	\$ —	\$ —	\$ 18,577	\$ —	\$ (18,577)	(100.00) %
<b>Total 7100-7400 - All Funds</b>	<b>\$ 2,420,572</b>	<b>\$ 2,367,448</b>	<b>\$ 2,946,683</b>	<b>\$ 3,078,137</b>	<b>\$ 131,454</b>	<b>4.46 %</b>

## 7110 Building & Zoning

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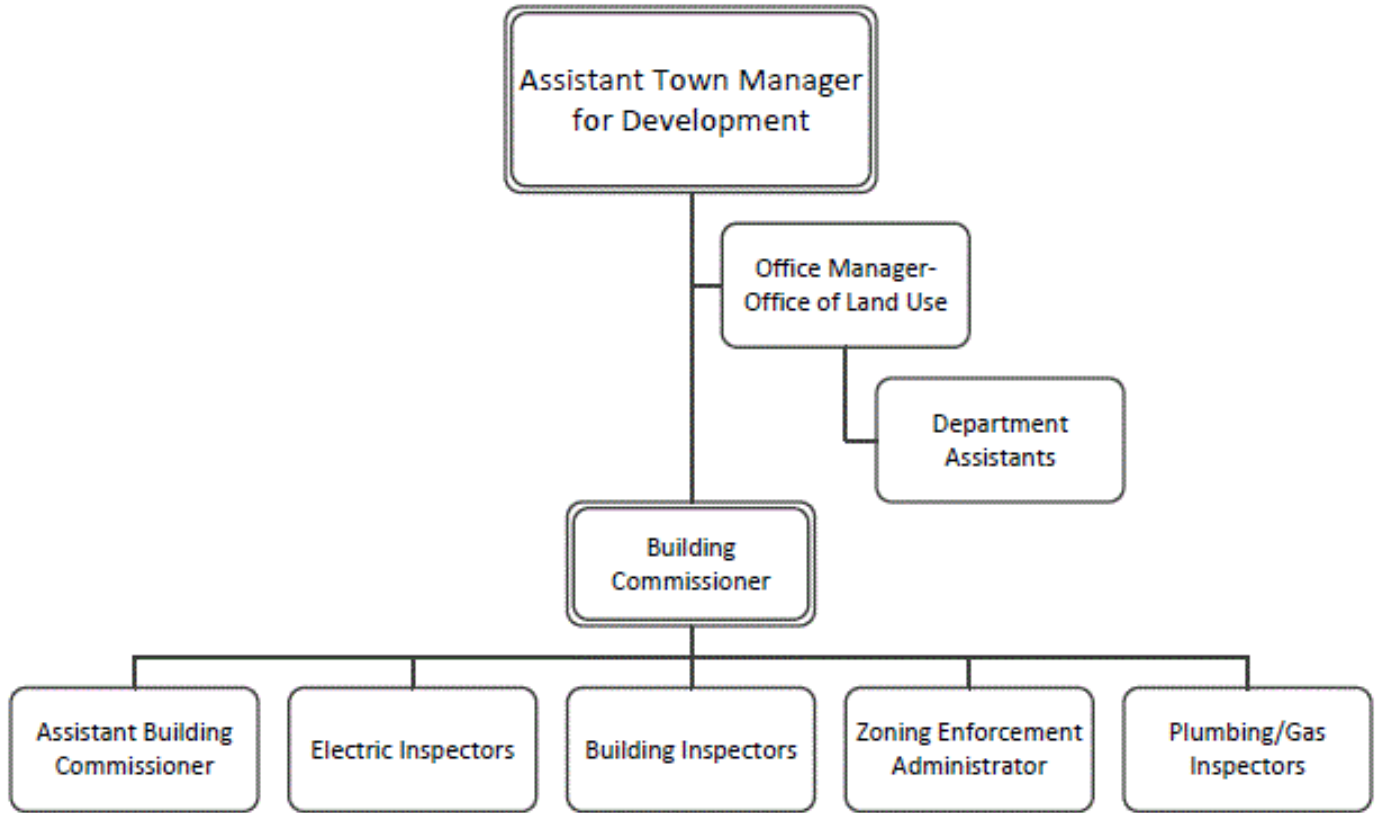
**Mission:** The Building and Zoning Division is a regulatory function with the goal of protecting the health and safety of residents. This role is fulfilled through the enforcement of building, zoning and land use regulations.

**Budget Overview:** The Building and Zoning Division enforces state building, electrical, plumbing, gas and mechanical codes, Architectural Access Board Regulations and local zoning bylaws. Staff, comprised of the Building Commissioner, Assistant Building Commissioner, Building Inspectors, Electrical Inspector, Plumbing & Gas Inspector and Zoning Enforcement Administrator, review construction drawings and specifications, issue permits, inspect new construction, conduct periodic inspections of restaurants, day care centers, schools, religious institutions, museums, places of public assembly and multi-family housing, and levy fines or prosecute when necessary to maintain code compliance.

### Division Initiatives:

1. Continue the efforts to improve and administer the online permitting system, assisting contractors and residents to obtain their permits without delays. The ViewPoint Cloud permit system requires all building, mechanical, sheet metal, zoning, electrical, plumbing and gas permits to be applied for electronically. This permitting system allows applicants to do much of their work from their office or home, thereby saving time and money from having to visit the Town offices.
2. Create a new staff position for a mechanical inspector. With the ever changing energy codes and sophisticated mechanical systems, the town should have a staff inspector position with expertise in the mechanical codes, equipment and installations.
3. Permit, inspect, monitor and ensure code compliance for the two new high rise laboratory buildings in the Hartwell District, as well as the new buildings proposed at 97 Hayden Ave. These three new buildings alone will create an enormous workload on inspectors and will require an extraordinary effort on all to insure success.
4. Prepare the staff, residents, contractors and designers of the new Fossil Fuel Free Bylaw, a new law that prohibits/limits the use of natural gas and propane in new and existing homes and most commercial buildings.
5. Assist the Select Board to continue with their efforts to implement a stormwater permitting system for all new homes built, regardless of the lot size. The Board recently added smaller projects that trigger site plan review, and their next steps will be adding all the new home lots so that stormwater will not adversely effect the neighbors and town roads

# 7110 Building & Zoning



## Authorized/Appropriated Staffing

	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Request
Building Commissioner	1	1	1	1
Asst. Bldg. Commissioner	1	1	1	1
Building Inspectors	1	1	1	1
Plumbing and Gas Inspector	1	1	1	1
Zoning Enforcement Administrator	1	1	1	1
Electric Inspector	1	1	1	1
Mechanical Inspector*	—	—	—	1
Part-time Electric Inspector**	0.24	0.24	0.24	0.24
Part-time Plumbing Inspector**	0.14	0.14	0.14	0.14
Part-time Building Inspector**	0.38	0.58	0.58	0.58
Part-time Sealer of Weights and Measures***	—	—	—	—
<b>Total FTE</b>	<b>6.76</b>	<b>6.96</b>	<b>6.96</b>	<b>7.96</b>
<b>Total FT/PT</b>	<b>6FT/3PT</b>	<b>6FT/3PT</b>	<b>6FT/4PT</b>	<b>6FT/4PT</b>

\*A Mechanical Inspector position is recommended for funding in the FY2025 budget.

\*\*The hours budgeted for part-time inspectors are filled by multiple individuals.

\*\*\*This is a part-time position shared with the Town of Burlington paid for as a contract service that does not add to overall headcount.

# 7110 Building & Zoning

**Budget Recommendations:**

The FY2025 recommended All Funds Building and Zoning budget is \$765,282, a \$22,990 or 3.10% increase from the FY2024 budget.

The FY2025 recommended General Fund Building and Zoning budget is \$707,682, a \$22,990 or 3.36% increase from the FY2024 budget.

The recommended budget for Compensation is \$664,842 and reflects a \$25,190 or 3.94% increase, which is due to contractually obligated step increases and cost of living adjustments. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget. This increase includes funding for a part-time, benefited Mechanical Inspector position in FY2025.

The recommended budget for Expenses is \$42,840, a (4.88)% decrease from FY2024.

**Program Improvement Requests:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Mechanical Inspector	\$ 49,920	\$ 18,635	\$ 68,555	\$ 49,920	\$ 18,635	\$ 68,555	\$ —

# 7110 Building & Zoning

Town of Lexington, MA

## Budget Summary:

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ (2,204,914)	\$ (4,872,663)	\$ (1,853,808)	\$ (2,200,818)	\$ (347,010)	18.72 %
Directed Funding						
Departmental Fees	\$ 12,490	\$ 7,315	\$ 12,500	\$ 12,500	\$ —	— %
Licenses and Permits	\$ 2,781,039	\$ 5,485,367	\$ 2,526,000	\$ 2,896,000	\$ 370,000	14.65 %
<b>Total 7110 Building and Zoning</b>	<b>\$ 588,614</b>	<b>\$ 620,019</b>	<b>\$ 684,692</b>	<b>\$ 707,682</b>	<b>\$ 22,990</b>	<b>3.36 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 557,775	\$ 584,341	\$ 639,652	\$ 664,842	\$ 25,190	3.94 %
Expenses	\$ 30,839	\$ 35,678	\$ 45,040	\$ 42,840	\$ (2,200)	(4.88)%
<b>Total 7110 Building and Zoning</b>	<b>\$ 588,614</b>	<b>\$ 620,019</b>	<b>\$ 684,692</b>	<b>\$ 707,682</b>	<b>\$ 22,990</b>	<b>3.36 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 551,423	\$ 575,550	\$ 633,147	\$ 658,252	\$ 25,105	3.97 %
Overtime	\$ 6,352	\$ 8,791	\$ 6,505	\$ 6,590	\$ 85	1.31 %
<i>Personal Services</i>	<i>\$ 557,775</i>	<i>\$ 584,341</i>	<i>\$ 639,652</i>	<i>\$ 664,842</i>	<i>\$ 25,190</i>	<i>3.94 %</i>
Contractual Services	\$ 19,201	\$ 12,200	\$ 33,090	\$ 30,890	\$ (2,200)	(6.65)%
Utilities	\$ 7,021	\$ 6,102	\$ 6,800	\$ 6,800	\$ —	— %
Supplies	\$ 4,617	\$ 17,376	\$ 5,150	\$ 5,150	\$ —	— %
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	<i>\$ 30,839</i>	<i>\$ 35,678</i>	<i>\$ 45,040</i>	<i>\$ 42,840</i>	<i>\$ (2,200)</i>	<i>(4.88)%</i>
<b>Total 7110 Building and Zoning</b>	<b>\$ 588,614</b>	<b>\$ 620,019</b>	<b>\$ 684,692</b>	<b>\$ 707,682</b>	<b>\$ 22,990</b>	<b>3.36 %</b>

## Budget Summary - Revolving Funds\*

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Residential Engineering Review	\$ —	\$ —	\$ 57,600	\$ 57,600	\$ —	— %
<b>Total 7110 B&amp;Z Rev. Funds</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 57,600</b>	<b>\$ 57,600</b>	<b>\$ —</b>	<b>— %</b>

\*Revolving Funds are authorized by Town Meeting via Article 9, and are not appropriated under Article 4.

Appropriation Summary (Revolving Funds)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
<b>7110 - Residential Engineering Review Revolving Fund</b>						
<i>Expenses</i>	<i>\$ —</i>	<i>\$ —</i>	<i>\$ 57,600</i>	<i>\$ 57,600</i>	<i>\$ —</i>	<i>— %</i>
<b>Total 7110 B&amp;Z Rev. Funds</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 57,600</b>	<b>\$ 57,600</b>	<b>\$ —</b>	<b>— %</b>

## Budget Summary - All Funds

Appropriation Summary (All Funds)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 557,775	\$ 584,341	\$ 639,652	\$ 664,842	\$ 25,190	3.94 %
Expenses	\$ 30,839	\$ 35,678	\$ 102,640	\$ 100,440	\$ (2,200)	(2.14)%
<b>Total 7110 B&amp;Z - All Funds</b>	<b>\$ 588,614</b>	<b>\$ 620,019</b>	<b>\$ 742,292</b>	<b>\$ 765,282</b>	<b>\$ 22,990</b>	<b>3.10 %</b>

## **7120 Administration**

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**Mission:** To develop comprehensive regulatory and technical assistance services to town residents and commercial entities transacting development business with the Town.

**Budget Overview:** Administration provides management oversight and administrative support to the Building and Zoning, Conservation, Planning and Economic Development Offices and to the numerous boards and commissions, including the Zoning Board of Appeals and Historic Districts Commission, and coordinates their daily operations. The staff, comprised of an Assistant Town Manager, an Office Manager, Administrative Assistant and three Department Assistants, schedules and coordinates hearings, prepares legal notices, sets agendas, processes applications and permits, inputs data into Access databases, maintains files, circulates petitions among Town boards and officials, prepares meeting notices, agendas and minutes, determines and notifies abutters, communicates with the public, attends meetings, performs payroll and accounts payable functions, makes daily deposits, and files all final documentation. The Assistant Town Manager for Development position oversees all operations of the five divisions within the Land Use, Housing and Development Department.

### **Division Initiatives:**

1. Support the Town's housing initiatives, including the Affordable Housing Trust, and potential buy-downs for greater affordability in MBTA Multi-family and Special Residential Development projects, and support anticipated recommendations of the Housing Feasibility Study.
2. Direct the Department in supporting the Select Board's updated goals and the Planning Board's work plan, including LexingtonNext and other adopted Town plans related to the Department's work.
3. Assist the Town Manager in planning and executing on operations and delegated strategic actions in land use, housing, conservation, building, planning, preservation and economic development.



## 7120 Administration



### Authorized/Appropriated Staffing

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Asst. Town Manager for Development	1	1	1	1
Administrative Assistant	1	1	1	1
Office Manager	1	1	1	1
Department Assistants*	4	4	3	3
<b>Total FTE</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>6</b>
<b>Total FT/PT</b>	<b>7 FT</b>	<b>7 FT</b>	<b>6 FT</b>	<b>6 FT</b>

\*In FY2024 a Land Use Department Assistant was reclassified to Office Manager for the new Health Department.

# 7120 Administration

## Budget Recommendations:

The recommended FY2025 General Fund budget for the Office of Administration is \$535,590, a decrease of \$(1,754) or (0.33)% from the FY2024 budget.

The General Fund operating budget for Compensation is \$480,690 and reflects a decrease of \$(3,254) or (0.67)% due to staff turnover, partly offset by contractually obligated step increases and cost of living adjustments. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget.

The General Fund operating budget for Expenses is \$54,900 and reflects a net increase of \$1,500 or 2.81%, which incorporates adjustments to reflect anticipated FY2025 expenditures.

## Program Improvement Requests:

None requested.

### Budget Summary:

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 490,504	\$ 510,586	\$ 523,644	\$ 514,190	\$ (9,454)	(1.81)%
Directed Funding						
Departmental Fees	\$ 8,100	\$ 8,100	\$ 13,700	\$ 21,400	\$ 7,700	56.20 %
<b>Total 7120 Administration</b>	<b>\$ 498,604</b>	<b>\$ 518,686</b>	<b>\$ 537,344</b>	<b>\$ 535,590</b>	<b>\$ (1,754)</b>	<b>(0.33)%</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 470,270	\$ 471,814	\$ 483,944	\$ 480,690	\$ (3,254)	(0.67)%
Expenses	\$ 28,334	\$ 46,872	\$ 53,400	\$ 54,900	\$ 1,500	2.81 %
<b>Total 7120 Administration</b>	<b>\$ 498,604</b>	<b>\$ 518,686</b>	<b>\$ 537,344</b>	<b>\$ 535,590</b>	<b>\$ (1,754)</b>	<b>(0.33)%</b>

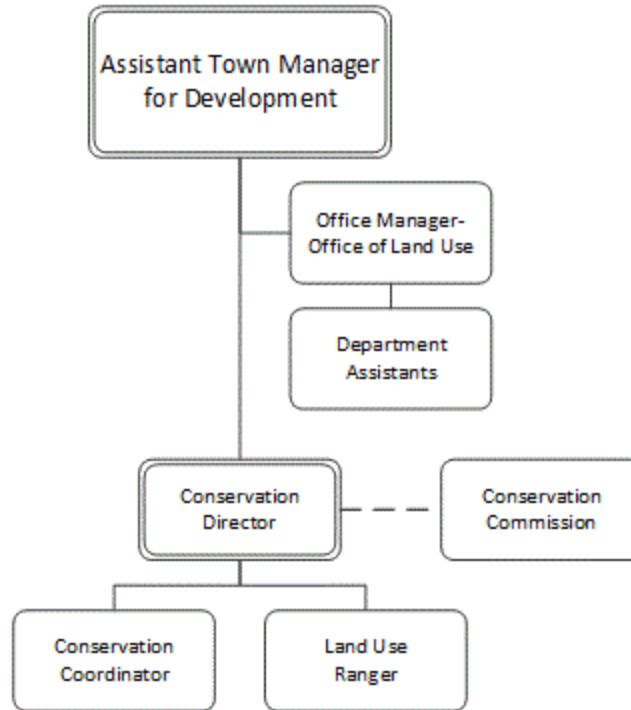
Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 464,759	\$ 462,340	\$ 470,952	\$ 467,529	\$ (3,423)	(0.73)%
Overtime	\$ 5,512	\$ 9,474	\$ 12,992	\$ 13,161	\$ 169	1.30 %
<i>Personal Services</i>	<i>\$ 470,270</i>	<i>\$ 471,814</i>	<i>\$ 483,944</i>	<i>\$ 480,690</i>	<i>\$ (3,254)</i>	<i>(0.67)%</i>
Contractual Services	\$ 17,203	\$ 32,436	\$ 45,200	\$ 46,200	\$ 1,000	2.21 %
Utilities	\$ 630	\$ 595	\$ 700	\$ 700	\$ —	— %
Supplies	\$ 10,501	\$ 13,841	\$ 7,500	\$ 8,000	\$ 500	6.67 %
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	<i>\$ 28,334</i>	<i>\$ 46,872</i>	<i>\$ 53,400</i>	<i>\$ 54,900</i>	<i>\$ 1,500</i>	<i>2.81 %</i>
<b>Total 7120 Administration</b>	<b>\$ 498,604</b>	<b>\$ 518,686</b>	<b>\$ 537,344</b>	<b>\$ 535,590</b>	<b>\$ (1,754)</b>	<b>(0.33)%</b>

**Mission:** To protect the health and safety of Town residents through education about and regulation of and management of natural areas and wetlands.

**Budget Overview:** The Conservation Division provides administration, interpretation and enforcement of all applicable State laws and Local codes; counsel, guidance and education to the public on environmental issues; research and reports on relevant issues for the Conservation Commission meetings to aid the Commission in key decision making; enforcement of permit conditions through construction inspections; management of conservation areas and the Land and Watershed Stewardship Program. The Conservation Director manages and supervises the Conservation staff and operations and, along with the Conservation Stewardship Coordinator, performs administrative, supervisory, professional and technical work in connection with managing and directing comprehensive environmental programs.

**Division Initiatives:**

1. Continue to enhance the conservation work flows and inspection checklists in the ViewPoint Cloud Opengov online permitting system, to streamline and reduce the complexities of wetland protection regulatory process as much as feasible.
2. Implement recommendations of the Seven Year Action Plan of the 2023 Open Space and Recreation Plan in collaboration with Recreation and Community Programs and other applicable staff, boards, and committees.
3. Implement the Conservation Improvements, comprised of 20 acres of meadow preservation, as appropriated through the participatory budget process with ARPA funds.
4. Complete the Land Management Planning process for the Concord Avenue Conservation parcels and implement the various recommendations as approved by the Conservation Commission.
5. Implement the numerous conservation land management and stewardship prioritized projects, including Wright Farm Barn Stabilization (FY2023 CPA) and Conceptual Site Access Design and Parking (FY2021 CPA), Willard's Woods Accessible Improvements Construction (FY2024 CPA), and Whipple Hill Trail Repair and Fire Access Construction (FY2024 CPA funding).
6. Plan for and acquire open space parcels as prioritized by the Conservation Commission.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Conservation Director	1	1	1	1
Conservation Coordinator	1	1	1	1
Land Use Ranger	0.26	0.26	0.26	0.26
Conservation Regulatory Assistant*	—	—	—	—
Seasonal Land Management Interns	Seasonal	Seasonal	Seasonal	Seasonal
<b>Total FTE</b>	<b>2.26</b>	<b>2.26</b>	<b>2.26</b>	<b>2.26</b>
<b>Total FT/PT</b>	<b>2FT/1PT + Seasonals</b>	<b>2FT/1PT + Seasonals</b>	<b>2FT/1PT + Seasonals</b>	<b>2FT/1PT + Seasonals</b>

\*A part-time seasonal non-benefited Conservation Regulatory Assistant position is recommended in the FY2025 budget. This position will be funded by wetland protection fees passed through from the State.

**Budget Recommendations:**

The recommended FY2025 All Funds Conservation budget is \$292,579, an increase of \$23,903 or 8.90% from the FY2024 budget. The FY25 budget recommends funding for a part-time seasonal non-benefited Conservation Regulatory Assistant. This position will be funded by permit fee revenue generated from projects filed through the state's Wetlands Protection Act Notice of Intent (NOI) permitting process.

The recommended FY2025 General Fund Conservation budget is \$272,289, an increase of \$3,613 or 1.34% from the FY2024 budget.

This includes a \$3,699 or 1.56% increase in Compensation to reflect contractually obligated step increases and cost of living adjustments. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget.

The recommended budget for Expenses is \$30,961, a (0.28)% decrease compared to FY2024.

**Program Improvement Requests:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Conservation Regulatory Assistant Hours	\$ 20,000	\$ 290	\$ 20,290	\$ 20,000	\$ 290	\$ 20,290	\$ —*
Conservation Land Chipping	\$ 5,000	\$ —	\$ 5,000	\$ —	\$ —	\$ —	\$ 5,000

\*This position is recommended to be funded from Wetland Protection Fees, and therefore is not a General Fund expense.

# 7130 Conservation

## Budget Summary:

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 217,335	\$ 227,382	\$ 265,676	\$ 269,289	\$ 3,613	1.36 %
Directed Funding						
Departmental Fees	\$ 10,000	\$ 10,210	\$ 3,000	\$ 3,000	\$ —	— %
<b>Total 7130 Conservation</b>	<b>\$ 227,335</b>	<b>\$ 237,592</b>	<b>\$ 268,676</b>	<b>\$ 272,289</b>	<b>\$ 3,613</b>	<b>1.34 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 206,246	\$ 216,451	\$ 237,629	\$ 241,328	\$ 3,699	1.56 %
Expenses	\$ 21,089	\$ 21,141	\$ 31,047	\$ 30,961	\$ (86)	(0.28) %
<b>Total 7130 Conservation</b>	<b>\$ 227,335</b>	<b>\$ 237,592</b>	<b>\$ 268,676</b>	<b>\$ 272,289</b>	<b>\$ 3,613</b>	<b>1.34 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 204,700	\$ 213,565	\$ 234,470	\$ 238,128	\$ 3,658	1.56 %
Overtime	\$ 1,546	\$ 2,885	\$ 3,159	\$ 3,200	\$ 41	1.30 %
<i>Personal Services</i>	<i>\$ 206,246</i>	<i>\$ 216,451</i>	<i>\$ 237,629</i>	<i>\$ 241,328</i>	<i>\$ 3,699</i>	<i>1.56 %</i>
Contractual Services	\$ 13,148	\$ 15,464	\$ 22,186	\$ 22,100	\$ (86)	(0.39) %
Utilities	\$ 1,851	\$ 1,889	\$ 3,061	\$ 3,061	\$ —	— %
Supplies	\$ 6,090	\$ 3,788	\$ 5,800	\$ 5,800	\$ —	— %
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	<i>\$ 21,089</i>	<i>\$ 21,141</i>	<i>\$ 31,047</i>	<i>\$ 30,961</i>	<i>\$ (86)</i>	<i>(0.28) %</i>
<b>Total 7130 Conservation</b>	<b>\$ 227,335</b>	<b>\$ 237,592</b>	<b>\$ 268,676</b>	<b>\$ 272,289</b>	<b>\$ 3,613</b>	<b>1.34 %</b>

## Budget Summary - Revolving Funds\*

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Wetland Protection Fees	\$ —	\$ —	\$ —	\$ 20,290	\$ 20,290	100.00 %
<b>Total 7130 Revolving Fund</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 20,290</b>	<b>\$ 20,290</b>	<b>100.00 %</b>

\*This Revolving Fund is authorized by Massachusetts General Law (MGL) Chapter 131, Section 40 and does not require appropriation.

Appropriations Summary (Non-General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
<b>Wetland Protection</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 20,290</b>	<b>\$ 20,290</b>	<b>100.00 %</b>
<i>Personal Services</i>	<i>\$ —</i>	<i>\$ —</i>	<i>\$ —</i>	<i>\$ 20,290</i>	<i>\$ 20,290</i>	<i>100.00 %</i>
<i>Expenses</i>	<i>\$ —</i>	<i>\$ —</i>	<i>\$ —</i>	<i>\$ —</i>	<i>\$ —</i>	<i>— %</i>
<b>Total 7130 - Revolving Fund</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 20,290</b>	<b>\$ 20,290</b>	<b>— %</b>

## Budget Summary - All Funds

Appropriations Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 206,246	\$ 216,451	\$ 237,629	\$ 261,618	\$ 23,989	10.10 %
Expenses	\$ 21,089	\$ 21,141	\$ 31,047	\$ 30,961	\$ (86)	(0.28) %
<b>Total 7300 - All Funds</b>	<b>\$ 227,335</b>	<b>\$ 237,592</b>	<b>\$ 268,676</b>	<b>\$ 292,579</b>	<b>\$ 23,903</b>	<b>8.90 %</b>

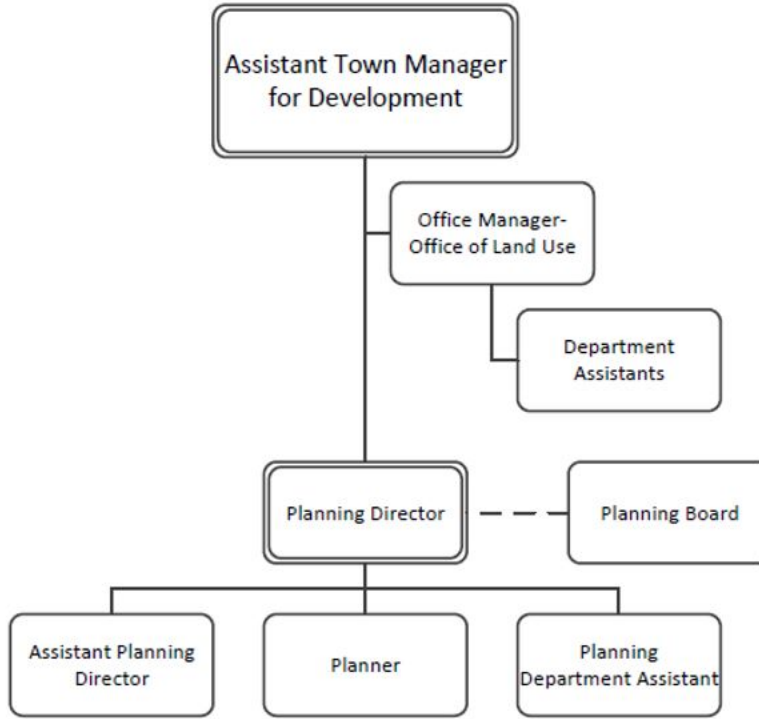
**Mission:** The Planning Office helps residents envision and work toward a community that serves the needs of all its citizens and to manage growth and change. The Planning Office provides staff assistance to the Planning Board, helps to administer the Zoning Bylaw and reviews development permit applications for residential and commercial projects.

**Budget Overview:** The Planning Office supports the Planning Board in the administration of the subdivision regulations, the adequacy determinations of unaccepted streets, the granting of special permits for development, site plan review applications, as well as proposing and making recommendations on all zoning amendments and planned development district proposals that go to Town Meeting. In addition, the staff engages in short- and long-term planning regarding growth and development issues in Lexington, actively participants in various committees dealing with transportation, affordable housing, economic development, as well as regional and statewide initiatives.

The planning staff participates on the Development Review Team, Transportation Safety Group, and provides assistance to the Housing Partnership Board, Parking Management Group, Transportation Forum, the HOME Consortium, and the Boston Metropolitan Planning Organization.

### **Division Initiatives:**

1. Implement various recommendations in LexingtonNext, the Town's updated Comprehensive Plan, which will guide future land development and preservation activities over the next 5, 10-15 years, and beyond.
2. Assemble and support the Planning Board's Annual Work Plan to ensure alignment with Lexington Next.
3. Propose and adopt zoning amendments outlined in Lexington NEXT to promote various economic development and housing goals such as more affordable housing and maximizing commercial development.
4. Collaborate with members of the Land Use, Housing, and Development (LUHD) Department and other staff members to plan and execute short- and long-term planning initiatives.
5. Adopt and implement District Plans for Lexington's Transportation Demand Management Overlay Districts (TMOD) for South Lexington and Forbes Road - Marrett Street.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Planning Director	1	1	1	1
Assistant Planning Director	1	1	1	1
Planner	1	1	1	1
Administrative Assistant	1	1	1	1
<b>Total FTE</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Total FT/PT</b>	<b>4 FT</b>	<b>4 FT</b>	<b>4 FT</b>	<b>4 FT</b>



**Budget Recommendations:**

The FY2025 recommended General Fund Planning Office budget is \$458,966, which is an increase of \$215 or 0.05% from the FY2024 budget.

The General Fund operating budget for Compensation is \$382,016 and reflects a \$615 or 0.16% increase from the FY2024 budget, due to contractually obligated step increases, offset by staff turnover. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager's budget.

The recommended budget for Expenses is \$76,950 which reflects a (0.52)% decrease from FY2024.

**Program Improvement Requests:**

None.

**Budget Summary**

<b>Funding Sources</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Estimate</b>	<b>FY2025 Projected</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Tax Levy	\$ 335,035	\$ 402,839	\$ 408,751	\$ 408,966	\$ 215	0.05 %
Directed Funding						
Fees	\$ 61,670	\$ 26,331	\$ 50,000	\$ 50,000	\$ —	— %
<b>Total 7200 Planning</b>	<b>\$ 396,705</b>	<b>\$ 429,169</b>	<b>\$ 458,751</b>	<b>\$ 458,966</b>	<b>\$ 215</b>	<b>0.05 %</b>

<b>Appropriation Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Compensation	\$ 352,206	\$ 363,863	\$ 381,401	\$ 382,016	\$ 615	0.16 %
Expenses	\$ 44,499	\$ 65,306	\$ 77,350	\$ 76,950	\$ (400)	(0.52)%
<b>Total 7200 Planning</b>	<b>\$ 396,705</b>	<b>\$ 429,169</b>	<b>\$ 458,751</b>	<b>\$ 458,966</b>	<b>\$ 215</b>	<b>0.05 %</b>

<b>Object Code Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Salaries & Wages	\$ 350,460	\$ 358,094	\$ 373,403	\$ 373,914	\$ 511	0.14 %
Overtime	\$ 1,745	\$ 5,770	\$ 7,998	\$ 8,102	\$ 104	1.30 %
<i>Personal Services</i>	<i>\$ 352,206</i>	<i>\$ 363,863</i>	<i>\$ 381,401</i>	<i>\$ 382,016</i>	<i>\$ 615</i>	<i>0.16 %</i>
Contractual Services	\$ 41,848	\$ 62,648	\$ 72,350	\$ 73,650	\$ 1,300	1.80 %
Utilities	\$ 480	\$ 420	\$ —	\$ 420	\$ 420	— %
Supplies	\$ 2,170	\$ 2,238	\$ 5,000	\$ 2,880	\$ (2,120)	(42.40)%
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	<i>\$ 44,499</i>	<i>\$ 65,306</i>	<i>\$ 77,350</i>	<i>\$ 76,950</i>	<i>\$ (400)</i>	<i>(0.52)%</i>
<b>Total 7200 Planning</b>	<b>\$ 396,705</b>	<b>\$ 429,169</b>	<b>\$ 458,751</b>	<b>\$ 458,966</b>	<b>\$ 215</b>	<b>0.05 %</b>

## 7300 Economic Development

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**Mission:** The Economic Development Office works to encourage new investment and support for our local businesses - big and small. A strong local business environment is a critical component of a healthy and sustainable community, creating places to eat and shop, as well as opportunities for employment and added revenue to support local services. To that end, the Economic Development Office serves as a liaison for businesses and works to address business-related issues from parking to updating land use policy. The Office also works to retain and expand local businesses by providing information, conducting research, and leveraging State economic development resources. The Economic Development Office also cultivates and maintains relationships with State-level partners for business development, tourism, and infrastructure investment opportunities. The Economic Development Office works to leverage economic opportunities from tourism through the operations of the Visitors Center, the Liberty Ride Trolley Tour, and the Battle Green Guides program. Sharing our role in American history attracts many thousands of visitors to Lexington each year. These visitors help to support our local businesses which contributes to our community's overall economic sustainability.

**Budget Overview:** The Economic Development Office is tasked with strengthening the commercial tax base, providing services to existing and prospective businesses, and overseeing tourism functions and staff. The Economic Development Office works on initiatives with input from the Economic Development Advisory Committee, the Lexington Center Committee, and the Tourism Committee.

In prior years, the Economic Development budget was divided into three elements: the Economic Development Office, the Liberty Ride Trolley Tour Program, and the Visitors Center Operations. Starting in FY2024, the recommended budget combined the Liberty Ride Revolving Fund and the Visitor Center Revolving Fund into one Tourism Revolving Fund.

The Liberty Ride is a trolley tour of Lexington and Concord which also serves as the only transportation link to the area's historic sites. The Visitors Center, located next to the Lexington Battle Green serves as gateway for over 120,000 people who come to visit Lexington every year and generates revenue from gift shop retail sales to offset operating costs. The Town recently completed construction of a new Visitors Center which opened to the public in spring 2020.

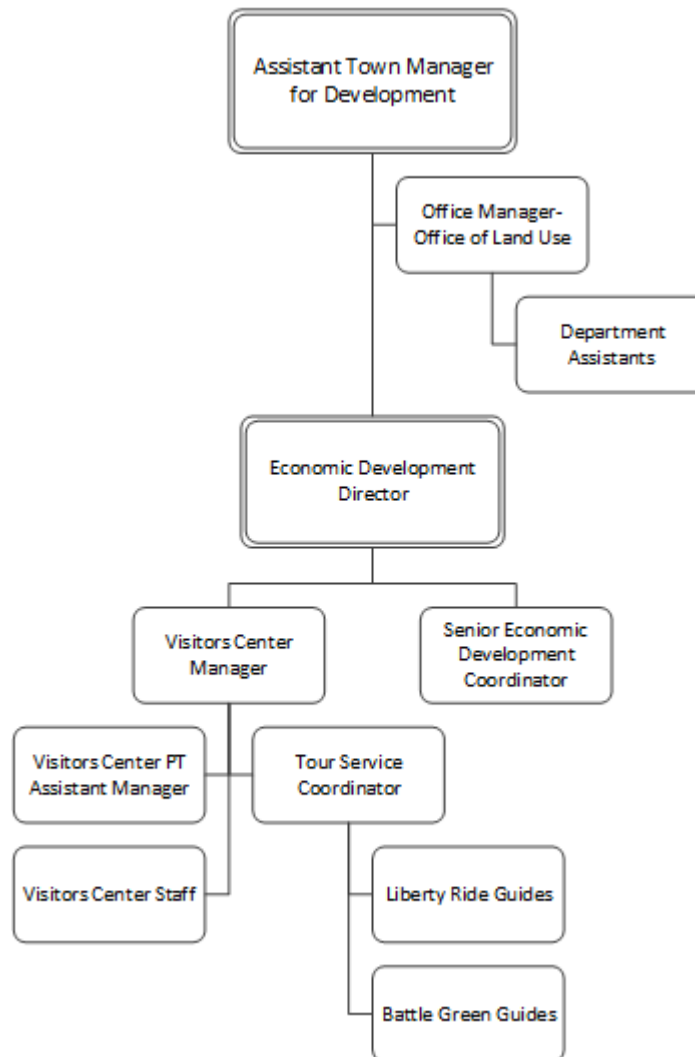
### **Division Initiatives:**

1. Ensure long-term viability of Lexington businesses
2. Implement and complete the wayfinding project for East Lexington.
3. Launch the Tourism Website with a 250th webpage.
4. The ED office will also be working on a store back improvement program for East Lexington to improve the stores to be more attractive and vibrant, and on landscape design community outreach and implementation for East Lexington.

# 7300 Economic Development

## Tourism/Visitor Activities

1. Expand programs & retail operations in the Visitors Center.
2. Develop additional materials for non-English speaking visitors and implement the Freedoms Way Grant.
3. Identify other funding opportunities to augment revenue for the tourism revolving funds.
4. Increase the use of social media and target online advertising to increase visits to Lexington.



# 7300 Economic Development

## Authorized/Appropriated Staffing

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Economic Development Director	1	1	1	1
Senior Economic Development Coordinator*	1	1	1	1
Economic Development Intern	Seasonal	Seasonal	Seasonal	Seasonal
Visitor Center Manager	1	1	1	1
Visitor Center Assistant Manager	0.56	0.56	0.56	0.56
Visitor Center Staff	4.75	4.75	4.75	4.75
Tour Service Coordinator**	—	—	1	1
Battle Green Guides	Seasonal	Seasonal	Seasonal	Seasonal
Liberty Ride Guides	Seasonal	Seasonal	Seasonal	Seasonal
<b>Total FTE</b>	<b>8.31</b>	<b>8.31</b>	<b>9.31</b>	<b>9.31</b>
<b>Total FT/PT</b>	<b>1FT/1PT + Seasonal</b>	<b>3FT/7PT + Seasonal</b>	<b>4FT/7PT + Seasonal</b>	<b>4FT/7PT + Seasonal</b>

Note: Visitor Center staffing is included above as this function was transferred from Chamber of Commerce in FY2015. There are 7 Visitor Center staff (1 works full-time and 6 work part-time) and 30 seasonal workers from April to October.

\*In FY2023, title changed from Economic Development Coordinator to Senior Economic Development Coordinator.

\*\*In FY2024, the part-time Tour Service Coordinator was upgraded to a full-time position within the Tourism Revolving Fund via a program improvement.

## **7300 Economic Development**

### **Budget Recommendations:**

The FY2025 recommended All Funds Economic Development budget, inclusive of the General Fund operating budget and the Tourism Revolving Fund, is \$1,025,720, which is a \$86,100 or 9.16% increase from the FY2024 budget.

The FY2025 recommended General Fund Economic Development operating budget is \$468,079, which is a \$18,426 or 4.10% increase from the FY2024 General Fund budget. The recommended General Fund operating budget for Compensation is \$286,779, and reflects a \$4,826 or 1.71% increase, which captures contractually obligated step increases. Compensation does not include any estimate of prospective cost of living increases. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget.

The recommended General Fund operating budget for Expenses is \$181,300, an increase of \$13,600 or 8.11%, primarily due to increases in printing, advertising and professional services expenses. Contractual costs include expenses associated with the REV Shuttle, a business-serving shuttle that runs between the Hartwell Avenue corridor and the Alewife Red Line Station, funded via a transfer from the Transportation Demand Management (TDM) Stabilization Fund.

The Tourism Revolving Fund combines the operations of Lexington Visitors Center and the Liberty Ride trolley service, both of which previously operated as independent Revolving Funds. The Tourism Revolving Fund will generate revenue from the sale of gift shop merchandise, the sale of ticketed walking tours on the Lexington Battle Green, and the sale of tickets and charters for the Liberty Ride trolley tour.

The Revolving Fund budget is \$557,641, an increase of \$67,674 or 13.81% compared to the FY2024 budget, which includes both the Liberty Ride and Visitor Center operations. This increase is reflective of a return to full operations post-pandemic, as well as seasonal staffing to support an expected increase in tourism in FY2025 due to the Semiquincentennial celebration of the Battle of Lexington.

The Liberty Ride trolley contract has been extended through March of 2025, prior to the spring tourism season. We expect to continue working with Joseph's Trolley through the end of this contract. The Office of Economic Development is exploring options for the Liberty Ride Trolley in future years.

### **Program Improvement Requests:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Full-time Assistant Visitors Center Manager	\$ 19,950	\$ 18,201	\$ 38,151	\$ —	\$ —	\$ —	\$ 38,151

# 7300 Economic Development

## Budget Summary - General Fund

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 261,456	\$ 324,047	\$ 403,653	\$ 422,079	\$ 18,426	4.56 %
TDM Stabilization Fund	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ —	— %
<b>Total 7300 - General Fund</b>	<b>\$ 307,456</b>	<b>\$ 370,047</b>	<b>\$ 449,653</b>	<b>\$ 468,079</b>	<b>\$ 18,426</b>	<b>4.10 %</b>

Appropriation Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 175,284	\$ 227,368	\$ 281,953	\$ 286,779	\$ 4,826	1.71 %
Expenses	\$ 132,172	\$ 142,679	\$ 167,700	\$ 181,300	\$ 13,600	8.11 %
<b>Total 7300 - General Fund</b>	<b>\$ 307,456</b>	<b>\$ 370,047</b>	<b>\$ 449,653</b>	<b>\$ 468,079</b>	<b>\$ 18,426</b>	<b>4.10 %</b>

Program Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
7310 Economic Development Office	\$ 307,456	\$ 370,047	\$ 449,653	\$ 468,079	\$ 18,426	4.10 %
<b>Total 7300 - General Fund</b>	<b>\$ 307,456</b>	<b>\$ 370,047</b>	<b>\$ 449,653</b>	<b>\$ 468,079</b>	<b>\$ 18,426</b>	<b>4.10 %</b>

Object Code Summary (General Fund)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 175,284	\$ 226,838	\$ 278,955	\$ 283,742	\$ 4,787	1.72 %
Overtime	\$ —	\$ 529	\$ 2,998	\$ 3,037	\$ 39	1.30 %
<i>Personal Services</i>	<i>\$ 175,284</i>	<i>\$ 227,368</i>	<i>\$ 281,953</i>	<i>\$ 286,779</i>	<i>\$ 4,826</i>	<i>1.71 %</i>
Contractual Services	\$ 118,110	\$ 121,432	\$ 137,200	\$ 155,800	\$ 18,600	13.56 %
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Supplies	\$ 14,062	\$ 21,247	\$ 28,500	\$ 23,500	\$ (5,000)	(17.54) %
Small Capital	\$ —	\$ —	\$ 2,000	\$ 2,000	\$ —	— %
<i>Expenses</i>	<i>\$ 132,172</i>	<i>\$ 142,679</i>	<i>\$ 167,700</i>	<i>\$ 181,300</i>	<i>\$ 13,600</i>	<i>8.11 %</i>
<b>Total 7300 - General Fund</b>	<b>\$ 307,456</b>	<b>\$ 370,047</b>	<b>\$ 449,653</b>	<b>\$ 468,079</b>	<b>\$ 18,426</b>	<b>4.10 %</b>

## Budget Summary - Revolving Funds\*

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Liberty Ride Rev. Fund	\$ 72,083	\$ 113,376	\$ —	\$ —	\$ —	— %
Visitors Center Rev. Fund	\$ 260,184	\$ 275,990	\$ —	\$ —	\$ —	— %
Tourism Revolving Fund	\$ —	\$ —	\$ 413,150	\$ 560,000	\$ 146,850	35.54 %
<b>Total 7300 - Revolving Funds</b>	<b>\$ 332,267</b>	<b>\$ 389,367</b>	<b>\$ 413,150</b>	<b>\$ 560,000</b>	<b>\$ 146,850</b>	<b>35.54 %</b>

\*Revolving Funds are authorized by Town Meeting via Article 9, and are not appropriated under Article 4.

Appropriation Summary (Revolving Funds)	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
<b>7320 Liberty Ride Rev. Fund</b>	<b>\$ 146,758</b>	<b>\$ 7,076</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>— %</b>
Compensation	\$ 23,652	\$ 7,076	\$ —	\$ —	\$ —	— %
Expenses	\$ 123,106	\$ —	\$ —	\$ —	\$ —	— %
<b>7340 Visitors Center Rev. Fund</b>	<b>\$ 255,101</b>	<b>\$ 184,859</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>— %</b>
Compensation	\$ 139,493	\$ 78,193	\$ —	\$ —	\$ —	— %
Expenses	\$ 115,608	\$ 106,666	\$ —	\$ —	\$ —	— %
<b>7350 Tourism Rev. Fund</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 489,967</b>	<b>\$ 557,641</b>	<b>\$ 67,674</b>	<b>13.81 %</b>
Compensation	\$ —	\$ —	\$ 196,240	\$ 232,641	\$ 36,401	18.55 %
Expenses	\$ —	\$ —	\$ 275,150	\$ 325,000	\$ 49,850	18.12 %
Benefits	\$ —	\$ —	\$ 18,577	\$ —	\$ (18,577)	(100.00) %
<b>Total 7300 - Revolving Funds</b>	<b>\$ 401,858</b>	<b>\$ 191,935</b>	<b>\$ 489,967</b>	<b>\$ 557,641</b>	<b>\$ 67,674</b>	<b>13.81 %</b>

# 7300 Economic Development

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## Budget Summary - All Funds

Appropriations Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 338,429	\$ 312,637	\$ 478,193	\$ 519,420	\$ 41,227	8.62 %
Expenses	\$ 370,885	\$ 249,345	\$ 442,850	\$ 506,300	\$ 63,450	14.33 %
<b>Total 7300 - All Funds</b>	<b>\$ 709,314</b>	<b>\$ 561,982</b>	<b>\$ 939,620</b>	<b>\$ 1,025,720</b>	<b>\$ 86,100</b>	<b>9.16 %</b>



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# **Section X: Program 8000: General Government**

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This section includes detailed information about the FY2025 Operating Budget & Financing Plan for General Government. It includes:

- 8100 Select Board X-1
- 8200 Town Manager X-6
- 8300 Town Committees X-11
- 8400 Finance X-13
- 8500 Town Clerk X-18
- 8600 Innovation & Technology X-22

**Mission:** The Select Board, together with the Town Manager, represents the executive branch of the Town government. The Board consists of five members, elected for three-year terms. Select Board members 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 Select Board's Office, Town Counsel, the Annual Town Report, and the Public, Education, Governmental (PEG) programming budget.

Day-to-day operation of the Select Board's Office is under the direction of the Office Manager/Executive Clerk and the Department Assistant who assist the Select Board members and coordinate activities with the Town Manager's Office. The staff prepare the Annual and Special Town Meeting Warrants and assist the Select Board members in responding to questions and inquiries from the public. They also receive all contributions to Select Board gift accounts, the Fund for Lexington, the PTA Council Scholarship, the 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, flammable 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 approximately 320 Select Board appointments to more than 50 committees. In addition, the Select Board's Office notifies Lexington residents of all national, state and local elections.

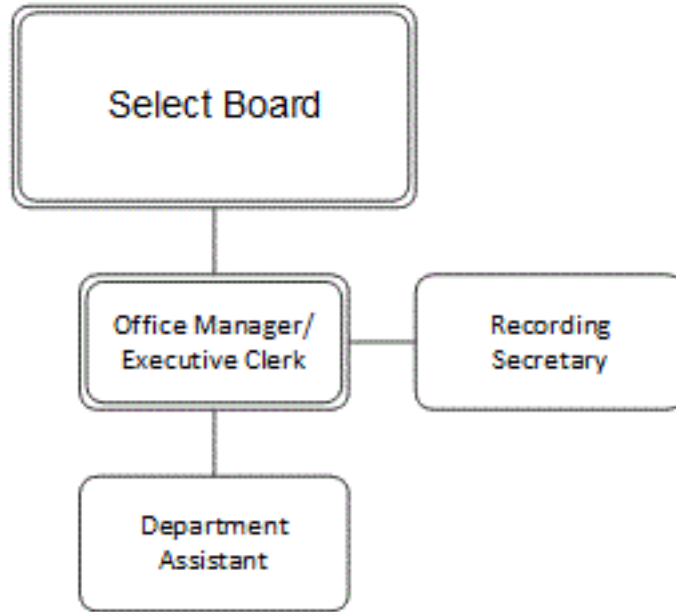
Town Counsel represents the Town, through the Select Board and Town Manager, on all legal matters including litigation, contracts, drafting of Town bylaws and enforcement of bylaws through the Court system.

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

The PEG budget funds activities related to the Town's cable television programming. Under Massachusetts law, municipalities may receive up to 5% of the basic cable bill for PEG programming activities. These funds are largely used, under the guidance of the Communications Advisory Committee, to fund the LexMedia contract.

## **Departmental Initiatives:**

1. Enhance resident engagement with committees and improve communication effectiveness.
2. Continue to improve methods of communication between the Select Board and residents.
3. Transition public meeting agenda management to a new platform with the upcoming obsolescence of NovusAGENDA.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Office Manager/Executive Clerk	1	1	1	1
Department Assistant	1	1	1	1
Recording Secretary	0.25	0.25	0.25	0.25
<b>Total FTE</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>
<b>Total FT/PT</b>	<b>2 FT/1 PT</b>	<b>2 FT/1 PT</b>	<b>2 FT/1 PT</b>	<b>2 FT/1 PT</b>

## **Budget Recommendations:**

The FY2025 recommended General Fund operating budget for the Select Board is \$1,388,634, which is a \$54,307 or 4.07% increase from the FY2024 General Fund budget.

The Compensation budget is \$156,709, an increase of \$5,925 or 3.93%, which reflects contractually obligated step increases. Compensation does not include any estimate of prospective cost of living increases. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager's budget.

The overall Select Board operating budget is \$1,231,925, an increase of \$48,382 or 4.09%. The increase is primarily due to expenses for LexMedia, the Town's public access television provider. Expenses also reflect an increase of \$3,000 in the contracted expense for the Town's annual financial audit.

The recommended FY2025 budget for legal expenses is unchanged from FY2024 at \$375,000. The recommended FY2025 budget for the annual Town Report is unchanged from FY2024 at \$13,688.

The FY2025 recommended budget for the Town's annual contract with LexMedia for broadcasting public meetings and events is \$715,224, which is a \$56,707 or 8.61% increase from FY2024. This reflects contractual commitments to LexMedia, and an increase in the Town's lease agreement for Kline Hall, the location from which LexMedia operates. This lease agreement escalates annually with the Consumer Price Index (CPI).

Beginning in FY2024, the Town is funding LexMedia (\$100,000) partly from the tax levy in addition to the PEG Access Special Revenue Fund. PEG Access revenues are primarily from cable fees which have been on the decline as consumers discontinue cable subscriptions in favor of streaming platforms. Cable fees will not fully cover expenses needed to support local access cable TV going forward, and the amount of General Fund support is expected to increase in the coming years. This does not add expense to the Town's overall budget; instead the revenue contribution from the PEG Access Special Revenue fund is \$100,000 less than the PEG Access expense budget.

## **Program Improvement Requests:**

None.

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 481,187	\$ 559,644	\$ 694,092	\$ 691,656	\$ (2,436)	(0.35)%
Transfers from Enterprise Funds to General Fund (Indirects)	\$ 664	\$ 1,171	\$ 1,218	\$ 1,254	\$ 36	2.96 %
PEG Access Special Revenue Fund			\$ 558,517	\$ 615,224	\$ 56,707	10.15 %
<b>Fees</b>						
Licenses & Permits	\$ 82,329	\$ 78,690	\$ 80,500	\$ 80,500	\$ —	— %
<b>Total 8100 (General Fund)</b>	<b>\$1,166,679</b>	<b>\$1,249,618</b>	<b>\$ 1,334,327</b>	<b>\$ 1,388,634</b>	<b>\$ 54,307</b>	<b>4.07 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 136,988	\$ 144,276	\$ 150,784	\$ 156,709	\$ 5,925	3.93 %
Expenses	\$1,029,691	\$1,105,342	\$ 1,183,543	\$ 1,231,925	\$ 48,382	4.09 %
<b>Total 8100 (General Fund)</b>	<b>\$1,166,679</b>	<b>\$1,249,618</b>	<b>\$ 1,334,327</b>	<b>\$ 1,388,634</b>	<b>\$ 54,307</b>	<b>4.07 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 8110 Select Board's Office	\$ 218,613	\$ 236,927	\$ 287,122	\$ 284,722	\$ (2,400)	(0.84)%
Total 8120 Legal	\$ 327,582	\$ 377,130	\$ 375,000	\$ 375,000	\$ —	— %
Total 8130 Town Report	\$ 11,653	\$ 12,766	\$ 13,688	\$ 13,688	\$ —	— %
Total 8140 PEG Access	\$ 608,831	\$ 622,794	\$ 658,517	\$ 715,224	\$ 56,707	8.61 %
<b>Total 8100 (General Fund)</b>	<b>\$1,166,679</b>	<b>\$1,249,618</b>	<b>\$ 1,334,327</b>	<b>\$ 1,388,634</b>	<b>\$ 54,307</b>	<b>4.07 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 136,988	\$ 144,276	\$ 150,784	\$ 156,709	\$ 5,925	3.93 %
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Personal Services</i>	<i>\$ 136,988</i>	<i>\$ 144,276</i>	<i>\$ 150,784</i>	<i>\$ 156,709</i>	<i>\$ 5,925</i>	<i>3.93 %</i>
Contractual Services	\$1,013,549	\$1,087,315	\$ 1,163,030	\$ 1,211,412	\$ 48,382	4.16 %
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Supplies	\$ 16,142	\$ 18,027	\$ 20,513	\$ 20,513	\$ —	— %
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	<i>\$1,029,691</i>	<i>\$1,105,342</i>	<i>\$ 1,183,543</i>	<i>\$ 1,231,925</i>	<i>\$ 48,382</i>	<i>4.09 %</i>
<b>Total 8100 (General Fund)</b>	<b>\$1,166,679</b>	<b>\$1,249,618</b>	<b>\$ 1,334,327</b>	<b>\$ 1,388,634</b>	<b>\$ 54,307</b>	<b>4.07 %</b>

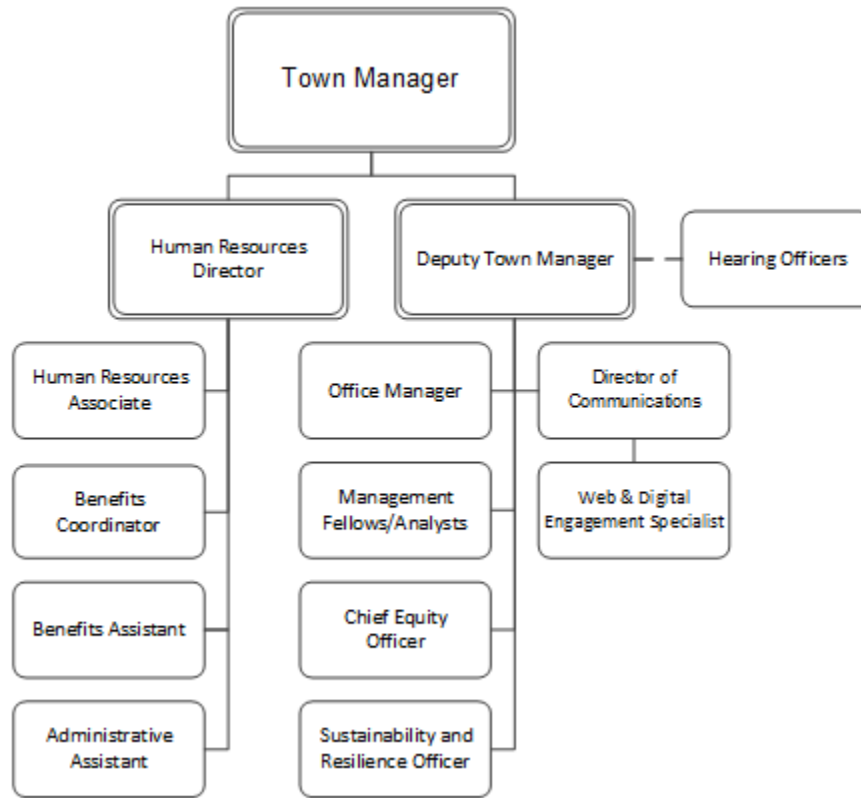
**Mission:** The Select Board appoints the Town Manager who oversees the daily operations of all general government departments, implements the policies of the Select Board, proposes an annual operating and capital budget, and enforces Town bylaws and regulations. The Town Manager's authority and responsibilities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

**Budget Overview:** The Town Manager's Office budget is comprised of the following elements: Organizational Direction and Administration, Human Resources, Sustainability, Public Outreach and Communication, and Diversity, Equity and Inclusion. Organizational Direction and Administration includes day-to-day oversight for all Town departments, townwide staff training and professional development, and special projects. This function also implements all decisions of the Select Board and provides staff support to various Town committees. The Sustainability and Resilience Officer, Director of Communications, and Chief Equity Officer positions are in the Town Manager's Office to support and further the goals and priorities of the Town. In addition, the Town Manager's Office, through the Human Resources function, is responsible for personnel administration, benefits administration, collective bargaining negotiations, workers compensation and unemployment benefits.

### **Departmental Initiatives:**

1. Continue to support the Racial Diversity, Inclusion, and Equity Transformation plan and other social equity initiatives in coordination with the Select Board.
2. Work to support the organization's high-performance culture by providing directed team building to the Middle and Senior Management Team.
3. Develop new revenue sources to support the budget, particularly the capital budget, by developing long-term debt management strategies to mitigate the impact of large project debt service.
4. Continue the initiative to develop organizational sustainability by passing on institutional knowledge, engaging mid-level managers in organization decision-making and selecting and training qualified individuals.
5. Continue reviewing new fiscal policies, specifically updating strategies for funding the Town's Pension and OPEB Liabilities. The next policy review will evaluate the funding model for the Recreation Enterprise Fund.





## Authorized/Appropriated Staffing

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Town Manager	1	1	1	1
Deputy Town Manager	1	1	1	1
Director of Communications*	1	1	1	1
Sustainability and Resilience Officer	1	1	1	1
Chief Equity Officer	1	1	1	1
Office Manager/Special Events Coordinator	1	1	1	1
Management Fellow/Analyst I	1	1	1	1
Management Analyst II**	1	1	1	1
Web & Digital Engagement Specialist***	—	—	1	1
Hearing Officers****	0.12	0.12	0.12	0.12
Human Resources Director	1	1	1	1
Human Resources Associate	1	1	1	1
Benefits Coordinator	1	1	1	1
Benefits Assistant*****	—	—	1	1
Administrative Assistant*****	0.54	0.54	1	1
<b>Total FTE</b>	<b>11.66</b>	<b>11.66</b>	<b>14.12</b>	<b>14.12</b>

**Total FT/PT 11FT / 3PT 11FT / 3PT 14FT / 2PT 14FT / 2PT**

\* In FY2024, title change from Director of Communications/Special Projects Coordinator to Director of Communications.

\*\* A second Management Analyst role was added via 2021 Fall STM, in part to help manage the American Recovery Plan Act (ARPA) projects. A portion of their salary is funded from ARPA. In FY2025, this position is vacant and will not be funded to allow for funding more critical or mandated changes. Funding for this position may resume in FY2026 if funding is available.

\*\*\*A Webmaster was reassigned to the Town Manager's Office via a Budget Adjustment at 2022 Fall STM. In FY2024, title change to Web & Digital Engagement Specialist.

\*\*\*\*Two hearing officers hear appeals for parking fines; one municipal hearing officer hears appeals for fines issued by the Fire Department (regional position, shared with Winchester and Woburn).

\*\*\*\*\*In FY2024, the Benefits Assistant position was created via a program improvement.

\*\*\*\*\*In FY2024, the part-time Administrative Assistant position permanently transitioned to a full-time position supported by the General Fund via a program improvement. In FY2023, the position was supported as full-time through ARPA funding.

### Budget Recommendations:

The FY2025 recommended budget inclusive of the Town Manager’s Office and Human Resources is \$1,544,840, which is a \$59,888 or 4.03% increase from the revised FY2024 budget.

The recommended FY2025 budget for Compensation is \$1,129,878, and reflects a \$(8,513) or (0.75)% decrease compared to FY2024. The decrease in compensation is due to staff turnover, partly offset by contractually obligated step increases and cost of living adjustments. The Management Analyst position is currently vacant and management intends to leave this position open in FY2025 to allow for funding other critical or mandated changes in the municipal budget. Filling the Management Analyst position may resume in FY2026 if funding is available. Compensation does not include any estimate of prospective cost of living increases. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget.

The recommended FY2025 budget for Expenses is \$414,962, which reflects an increase of \$68,401 or 19.74% from FY2024, primarily due to the program improvement requests recommended below. These expenses are partly offset by a transfer of Zoom accounts to the IT Department and reduction in professional services from the one-time classification and compensation study carried out in FY2024.

The department's budget includes a Salary Adjustment Account, which reflects anticipated FY2025 collective bargaining settlements, other wage increases, and compensated leave payments due certain employees at retirement. Once contractual settlements are reached, funds are transferred from this account to the appropriate departmental budget upon a vote of the Select Board. The FY2025 increase is substantially less than prior years as many of the Town's bargaining units are under contract through FY2025.

Beginning in FY2025 the budget request for the Town Manager's Salary Reserve Account has set-aside funding to cover a new Town Policy for Paid Parental Leave that will go into effect as of July 1, 2024. This policy was implemented through contract negotiations and is therefore included in the initial budget request by the Town Manager.

Professional Services will continue to fund HR consultations, investigations, and assessment centers for the Police and Fire Departments, as well the cost of scanning and converting paper files into the Tyler Content Manager module.

### Program Improvement Requests:

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Consultant Services - General Liability Insurance	\$ 25,000	\$ —	\$ 25,000	\$ 25,000	\$ —	\$ 25,000	\$ —
ADA Town Building Self-Evaluation and Transition Plan	\$ 75,000	\$ —	\$ 75,000	\$ —	\$ —	\$ —	\$ 75,000 *
Chief Equity Officer Annual Budget	\$ 50,000	\$ —	\$ 50,000	\$ 50,000	\$ —	\$ 50,000	\$ —
Sustainability & Resilience Officer Annual Budget	\$ 25,000	\$ —	\$ 25,000	\$ 25,000	\$ —	\$ 25,000	\$ —
Energy Intelligence Dashboard and BEU-D Reporting Support	\$ 10,000	\$ —	\$ 10,000	\$ 10,000	\$ —	\$ 10,000	\$ —

\*This project is not recommended from the General Fund, but is a one-time expense that is being recommended to be funded from ARPA funds.

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 655,731	\$ 813,447	\$ 1,107,840	\$ 1,153,315	\$ 45,475	4.10 %
Enterprise Funds (Indirect)	\$ 36,728	\$ 52,816	\$ 51,813	\$ 53,341	\$ 1,528	2.95 %
Available Funds						
Rentals*	\$ 394,624	\$ 319,837	\$ 325,299	\$ 338,184	\$ 12,885	3.96 %
<b>Total 8200 Town Manager</b>	<b>\$ 1,087,084</b>	<b>\$ 1,186,100</b>	<b>\$ 1,484,952</b>	<b>\$ 1,544,840</b>	<b>\$ 59,888</b>	<b>4.03 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 934,899	\$ 968,492	\$ 1,138,391	\$ 1,129,878	\$ (8,513)	(0.75)%
Expenses	\$ 152,185	\$ 217,608	\$ 346,561	\$ 414,962	\$ 68,401	19.74 %
<b>Total 8200 Town Manager</b>	<b>\$ 1,087,084</b>	<b>\$ 1,186,100</b>	<b>\$ 1,484,952</b>	<b>\$ 1,544,840</b>	<b>\$ 59,888</b>	<b>4.03 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Total 8210 Organizational Dir. & Admin.	\$ 838,806	\$ 923,349	\$ 1,058,861	\$ 1,129,726	\$ 70,865	6.69 %
Total 8220 Human Resources	\$ 248,277	\$ 262,751	\$ 426,091	\$ 415,114	\$ (10,977)	(2.58)%
<b>Total 8200 Town Manager</b>	<b>\$ 1,087,084</b>	<b>\$ 1,186,100</b>	<b>\$ 1,484,952</b>	<b>\$ 1,544,840</b>	<b>\$ 59,888</b>	<b>4.03 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 934,899	\$ 968,492	\$ 1,138,391	\$ 1,129,878	\$ (8,513)	(0.75)%
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Personal Services</i>	<i>\$ 934,899</i>	<i>\$ 968,492</i>	<i>\$ 1,138,391</i>	<i>\$ 1,129,878</i>	<i>\$ (8,513)</i>	<i>(0.75)%</i>
Contractual Services	\$ 111,523	\$ 181,483	\$ 302,878	\$ 373,878	\$ 71,000	23.44 %
Utilities	\$ 1,760	\$ 2,195	\$ 1,400	\$ 2,195	\$ 795	56.79 %
Supplies	\$ 36,562	\$ 31,588	\$ 35,783	\$ 34,889	\$ (894)	(2.50)%
Small Capital	\$ 2,339	\$ 2,342	\$ 6,500	\$ 4,000	\$ (2,500)	(38.46)%
<i>Expenses</i>	<i>\$ 152,185</i>	<i>\$ 217,608</i>	<i>\$ 346,561</i>	<i>\$ 414,962</i>	<i>\$ 68,401</i>	<i>19.74 %</i>
<b>Total 8200 Town Manager</b>	<b>\$ 1,087,084</b>	<b>\$ 1,186,100</b>	<b>\$ 1,484,952</b>	<b>\$ 1,544,840</b>	<b>\$ 59,888</b>	<b>4.03 %</b>

\*Rentals are comprised of rental receipts from the Waldorf School, LexFarm and Peet's Coffee & Tea sidewalk rentals, cell tower lease revenue and the sublease of Kline Hall to LexMedia.

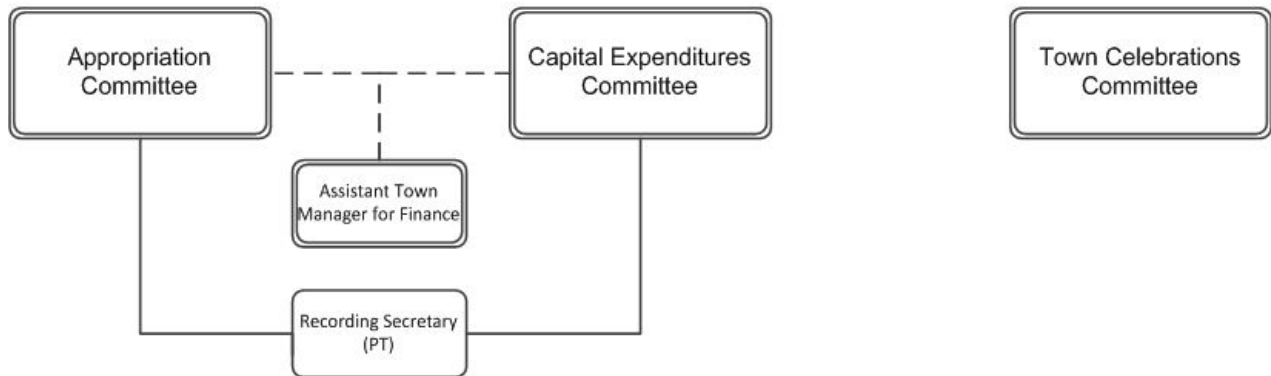
## Budget Summary - Salary Adjustment (8230)

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 313,529	\$ 826,422	\$ 725,300	\$ 294,179	\$ (431,121)	(59.44)%
<b>Total 8230 Salary Adjustment</b>	<b>\$ 313,529</b>	<b>\$ 826,422</b>	<b>\$ 725,300</b>	<b>\$ 294,179</b>	<b>\$ (431,121)</b>	<b>(59.44)%</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Recommended	Dollar Increase	Percent Increase
Total 8230 Salary Adjustment	\$ 313,529	\$ 826,422	\$ 725,300	\$ 294,179	\$ (431,121)	(59.44)%
<b>Total 8230 Salary Adjustment</b>	<b>\$ 313,529</b>	<b>\$ 826,422</b>	<b>\$ 725,300</b>	<b>\$ 294,179</b>	<b>\$ (431,121)</b>	<b>(59.44)%</b>

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

**Budget Overview:** The Town Committees budget provides 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 Town Celebrations Committee, appointed by the Select Board, plans the Town's annual celebrations, including the Martin Luther King Jr. Day celebration, and parades on Veterans Day, Patriots Day, and Memorial Day.



### 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

## Budget Recommendations:

The FY2025 recommended Town Committees budget is \$72,910, which is an increase of \$6,702 or 10.12% from FY2024.

Compensation will increase by \$141 or 2.00%, which reflects a cost of living adjustment. Expenses are funded at \$65,734, which is an increase of \$6,561 or 11.09%. This reflects the biennial Dance Around the World event scheduled for FY2025, in addition to the increasing costs surrounding supplies and planning for events.

## Program Improvement Requests:

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Human Rights Committee	\$ 21,200	\$ —	\$ 21,200	\$ —	\$ —	\$ —	\$ 21,200
Lexington Council for the Arts	\$ 10,000	\$ —	\$ 10,000	\$ —	\$ —	\$ —	\$ 10,000

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 57,974	\$ 56,306	\$ 66,208	\$ 72,910	\$ 6,702	10.12 %
<b>Total 8300 Town Committees</b>	<b>\$ 57,974</b>	<b>\$ 56,306</b>	<b>\$ 66,208</b>	<b>\$ 72,910</b>	<b>\$ 6,702</b>	<b>10.12 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 6,238	\$ 99	\$ 7,035	\$ 7,176	\$ 141	2.00 %
Expenses	\$ 51,735	\$ 56,207	\$ 59,173	\$ 65,734	\$ 6,561	11.09 %
<b>Total 8300 Town Committees</b>	<b>\$ 57,974</b>	<b>\$ 56,306</b>	<b>\$ 66,208</b>	<b>\$ 72,910</b>	<b>\$ 6,702</b>	<b>10.12 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Total 8310 Financial Committees	\$ 6,630	\$ 451	\$ 8,535	\$ 8,676	141	1.65 %
Total 8320 Misc. Boards & Committees	\$ 6,502	\$ 5,996	\$ 10,500	\$ 10,500	\$ —	— %
Total 8330 Town Celebrations	\$ 44,842	\$ 49,859	\$ 47,173	\$ 53,734	\$ 6,561	13.91 %
<b>Total 8300 Town Committees</b>	<b>\$ 57,974</b>	<b>\$ 56,306</b>	<b>\$ 66,208</b>	<b>\$ 72,910</b>	<b>\$ 6,702</b>	<b>10.12 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 6,238	\$ 99	\$ 7,035	\$ 7,176	\$ 141	2.00 %
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Compensation</i>	<i>\$ 6,238</i>	<i>\$ 99</i>	<i>\$ 7,035</i>	<i>\$ 7,176</i>	<i>\$ 141</i>	<i>2.00 %</i>
Contractual Services	\$ 6,048	\$ 5,996	\$ 10,000	\$ 10,000	\$ —	— %
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Supplies	\$ 45,687	\$ 50,211	\$ 49,173	\$ 55,734	\$ 6,561	13.34 %
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	<i>\$ 51,735</i>	<i>\$ 56,207</i>	<i>\$ 59,173</i>	<i>\$ 65,734</i>	<i>\$ 6,561</i>	<i>11.09 %</i>
<b>Total 8300 Town Committees</b>	<b>\$ 57,974</b>	<b>\$ 56,306</b>	<b>\$ 66,208</b>	<b>\$ 72,910</b>	<b>\$ 6,702</b>	<b>10.12 %</b>

**Mission:** The Finance Department is responsible for: (1) maintaining timely and accurate records on all financial activities of the Town; (2) administering 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.

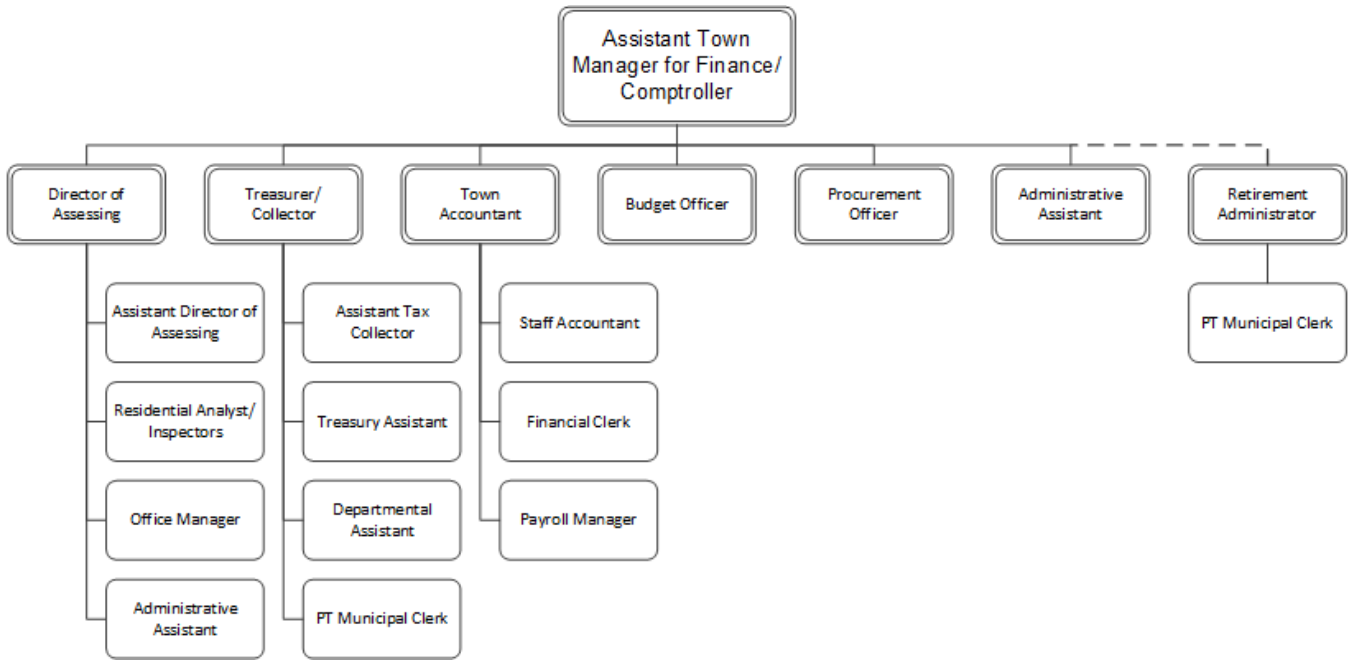
**Budget Overview:** The Finance Department is comprised of the following divisions: the Comptroller's Office, the Treasurer/Collector's Office and the Assessing Office.

- 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 Assessor's Office's primary function is the development of assessed values of real and personal property. In FY2025, assessments will undergo the state Department of Revenue's recertification program.

Staff also support various boards and committees including the Appropriation Committee, Capital Expenditures Committee, Retirement Board, Water and Sewer Abatement Board and other ad-hoc committees as assigned.

**Departmental Initiatives:**

1. Finance is recommending implementing a new Tyler Cashiering module for online payments and electronic cashiering. This initiative will improve the online payment experience and self-service options for residents and will allow for electronic payments at the Treasurer's counter. Funding for this initiative is requested as a program improvement in FY2025.
2. Finance is recommending a Water and Sewer rate study during FY2025 to establish a new utility rate structure that will allow for a migration to quarterly utility billing (current billing is semi-annual). Funding for this initiative is requested as a program improvement in FY2025.
3. The department continues to explore additional functionality in Munis ERP including Employee Self Service (ESS), automated benefits enrollment and Employee Action Forms that will help move the department closer to paperless processing.





**Authorized/Appropriated Staffing**

<b>Element 8410: Comptroller</b>	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Asst. Town Manager for Finance/Comptroller	1	1	1	1
Town Accountant	1	1	1	1
Staff Accountant	1	1	1	1
Procurement Officer	0.91	0.91	0.91	0.91
Financial Clerk	1	1	1	1
Payroll Manager	1	1	1	1
Budget Officer	1	1	1	1
Administrative Assistant	0.40	0.40	0.40	0.40
<b>Subtotal FTE</b>	<b>7.31</b>	<b>7.31</b>	<b>7.31</b>	<b>7.31</b>
<b>Subtotal FT/PT</b>	<b>6FT/2PT</b>	<b>6FT/2PT</b>	<b>6FT/2PT</b>	<b>6FT/2PT</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
Departmental Assistant*	1	1	1	1
Municipal Clerk	0.46	0.46	0.46	0.46
<b>Subtotal FTE</b>	<b>4.46</b>	<b>4.46</b>	<b>4.46</b>	<b>4.46</b>
<b>Subtotal FT/PT</b>	<b>4FT/1PT</b>	<b>4FT/1PT</b>	<b>4FT/1PT</b>	<b>4FT/1PT</b>
<b>Element 8430: Assessor</b>				
Director of Assessing	1	1	1	1
Assistant Director of Assessing**	1	1	1	1
Residential Analyst/Inspector	2	2	2	2
Office Manager	1	1	1	1
Administrative Assistant	1	1	1	1
<b>Subtotal FTE</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Subtotal FT/PT</b>	<b>6FT/0PT</b>	<b>6FT/0PT</b>	<b>6FT/0PT</b>	<b>6FT/0PT</b>
<b>Total FTE</b>	<b>17.77</b>	<b>17.77</b>	<b>17.77</b>	<b>17.77</b>
<b>Total FT/PT</b>	<b>15FT/3 PT</b>	<b>16FT/3 PT</b>	<b>16FT/3 PT</b>	<b>16FT/3 PT</b>

\*In FY2024, title change from Departmental Accounting Clerk to Departmental Assistant.

\*\*In FY2023, title change from Residential Field Manager to Assistant Director of Assessing.

**Budget Recommendations:**

The FY2025 recommended Finance Department budget is \$2.15 million, which represents a \$32,006, or 1.51% increase from the FY2024 budget.

The operating budget for Compensation is \$1,636,918, and reflects an increase of \$13,771 or 0.85%, which captures contractually obligated step increases and contractual cost of living adjustments effective for FY2024. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget.

The recommended budget for Expenses is \$510,260, and reflects an increase of \$18,235 or 3.71%.

**Program Improvement Request:**

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Water and Sewer Rate Study	\$ 50,000	\$ —	\$ 50,000	\$ —	\$ —	\$ —	\$ 50,000
Tyler ERP/Cashiering Module	\$ 145,000	\$ —	\$ 145,000	\$ —	\$ —	\$ —	\$ 145,000

**Budget Summary**

<b>Funding Sources</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Estimate</b>	<b>FY2025 Projected</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Tax Levy	\$ 1,734,265	\$ 1,725,130	\$ 1,898,951	\$ 1,925,611	\$ 26,660	1.40 %
Enterprise Funds (Indirects)	\$ 149,914	\$ 178,426	\$ 181,221	\$ 186,567	\$ 5,346	2.95 %
<b>Fees &amp; Charges</b>						
Charges for Services	\$ 35,609	\$ 20,366	\$ 35,000	\$ 35,000	\$ —	— %
<b>Total 8400 Finance</b>	<b>\$ 1,919,788</b>	<b>\$ 1,923,922</b>	<b>\$ 2,115,172</b>	<b>\$ 2,147,178</b>	<b>\$ 32,006</b>	<b>1.51 %</b>

<b>Appropriation Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Compensation	\$ 1,487,307	\$ 1,486,805	\$ 1,623,147	\$ 1,636,918	\$ 13,771	0.85 %
Expenses	\$ 432,482	\$ 437,118	\$ 492,025	\$ 510,260	\$ 18,235	3.71 %
<b>Total 8400 Finance</b>	<b>\$ 1,919,788</b>	<b>\$ 1,923,922</b>	<b>\$ 2,115,172</b>	<b>\$ 2,147,178</b>	<b>\$ 32,006</b>	<b>1.51 %</b>

<b>Program Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Total 8410 Comptroller	\$ 708,641	\$ 736,179	\$ 806,491	\$ 827,520	\$ 21,029	2.61 %
Total 8420 Treasurer/Collector	\$ 452,707	\$ 462,217	\$ 488,904	\$ 494,657	\$ 5,753	1.18 %
Total 8430 Assessing	\$ 758,440	\$ 725,527	\$ 819,777	\$ 825,001	\$ 5,224	0.64 %
<b>Total 8400 Finance</b>	<b>\$ 1,919,788</b>	<b>\$ 1,923,922</b>	<b>\$ 2,115,172</b>	<b>\$ 2,147,178</b>	<b>\$ 32,006</b>	<b>1.51 %</b>

<b>Object Code Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Salaries & Wages	\$ 1,487,307	\$ 1,486,805	\$ 1,623,147	\$ 1,636,918	\$ 13,771	0.85 %
Overtime	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Personal Services</i>	<i>\$ 1,487,307</i>	<i>\$ 1,486,805</i>	<i>\$ 1,623,147</i>	<i>\$ 1,636,918</i>	<i>\$ 13,771</i>	<i>0.85 %</i>
Contractual Services	\$ 396,651	\$ 400,216	\$ 442,265	\$ 467,365	\$ 25,100	5.68 %
Utilities	\$ 498	\$ 5,329	\$ 2,910	\$ 2,910	\$ —	— %
Supplies	\$ 35,333	\$ 31,573	\$ 46,850	\$ 39,985	\$ (6,865)	(14.65)%
Small Capital	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<i>Expenses</i>	<i>\$ 432,482</i>	<i>\$ 437,118</i>	<i>\$ 492,025</i>	<i>\$ 510,260</i>	<i>\$ 18,235</i>	<i>3.71 %</i>
<b>Total 8400 Finance</b>	<b>\$ 1,919,788</b>	<b>\$ 1,923,922</b>	<b>\$ 2,115,172</b>	<b>\$ 2,147,178</b>	<b>\$ 32,006</b>	<b>1.51 %</b>

**Mission:** The Office of the Town Clerk acts as the primary repository of official documents for the Town, and the custodian of and recording office for official Town and vital records. Responsibilities include issuing marriage licenses, recording vital statistics, issuing dog licenses, registering businesses, fulfilling public records requests, receipt and recording of Planning/Zoning filings, 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. The Town Clerk reports to the Deputy Town Manager.

**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 is the official record-keeper of Town Meeting, certifies bylaws, Town Meeting appropriations, filings with the Department of Revenue, signs notes for borrowing, and certifies official documents. The Town Clerk also registers all vital events within Lexington, recording births, marriages and deaths in accordance with State law. The Town Clerk is 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. The Town Clerk's Office issues licenses and permits and serves as a central information point for residents.

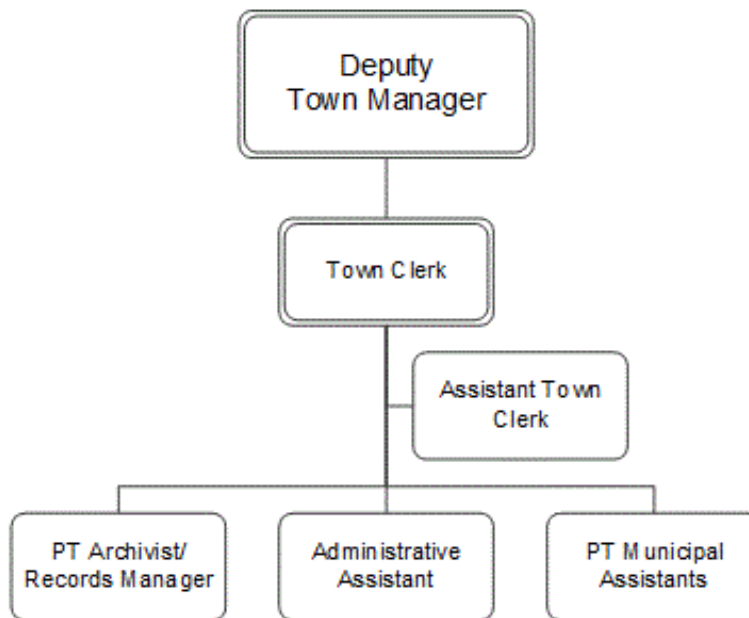
**Board of Registrars:** Registrars, appointed by the Select Board, are responsible for promoting voter registration, overseeing voter records and ruling on voter eligibility. Stipends for the Board of Registrars remain level-funded. Annual voter confirmations are conducted in accordance with State statute. The Annual Town Census and the publishing of the List of Residents is funded in this element.

**Election Management:** The Town Clerk serves as the Chief Election Official and oversees administration and oversight of local, state and federal elections in accordance with election laws, most recently including the Early Voting Act, which mandates allowable vote-by-mail for all local, State and Federal elections, pre-registration of 16- and 17-year-olds, and automatic voter registration. Staff provide information for candidate certifications, referenda, initiative petitions, campaign finance laws, election procedures, ballot initiatives and voter information. Over 110 Election Workers staff Lexington's polling locations, and site preparations are coordinated with Public Works, Public Facilities, Police and the Lexington Public Schools.

**Records Management:** This element addresses inventory and retention of historic and current records and documents, including proper maintenance and storage, preservation, management of electronic documents, and public access to public records and information. A part-time Archivist/Records Manager is responsible for this work and oversees the conservation and preservation of Lexington's historic documents.

## Departmental Initiatives:

1. Ongoing administration of town/state/federal elections in conformance with statutory requirements to provide legal and accessible elections to Lexington voters. Emphasis on management of the new vote-by-mail State election procedural changes.
2. Further development of Archives & Records Management Program, including the management of the Town's electronic documents and historical data, especially with regards to public records requests.
3. Expanded use of Laserfiche Document Imaging System for records retention, electronic access, and archives/records portal.
4. Continuing collaboration with the Select Board Office to utilize the new Board/Committee database.
5. Act as the liaison to the State Ethics Commission to learn and implement the new online learning management system (LMS) across the Town.
6. Development of internal training programs in partnership with the Information Technology Department.



**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Town Clerk	1	1	1	1
Assistant Town Clerk	1	1	1	1
Administrative Assistant	1	1	1	1
Municipal Assistants	1.23	1.23	1.23	1.23
Archivist/Records Manager	0.46	0.46	0.46	0.46
<b>Total FTE</b>	<b>4.69</b>	<b>4.69</b>	<b>4.69</b>	<b>4.69</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>3FT/ 3 PT</b>

**Budget Recommendations:**

The FY2025 recommended Town Clerk budget is \$680,819 which is a \$83,459 or 13.97% increase from the FY2024 budget. This increase is due to the number of elections in FY2025; there will be four in total, including the Presidential, all which will require mail-in early voting.

The budget for Compensation is \$554,770 and reflects a \$66,785 or 13.69% increase in FY2025. The increase in FY2025 compensation is due to contractually obligated step increases and an increased need for poll workers to manage vote-by-mail and the dual election. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget.

The budget for Expenses is \$126,049, which is an increase of \$16,674 or 15.24%, and reflects anticipated expenses for FY2025.

**Program Improvement Requests:**

<b>Description</b>	<i>Request</i>			<i>Recommended</i>			<b>Not Recommended</b>
	<b>Salaries and Expenses</b>	<b>Benefits (reflected in Shared Expenses)</b>	<b>Total Requested</b>	<b>Salaries and Expenses</b>	<b>Benefits (reflected in Shared Expenses)</b>	<b>Total</b>	
Staffing Improvements	\$ 21,706	\$ 315	\$ 22,021	\$ —	\$ —	\$ —	\$ 22,021
Archivist/Records Officer	\$ 21,743	\$ 18,227	\$ 39,970	\$ —	\$ —	\$ —	\$ 39,970

**Budget Summary**

<b>Funding Sources</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Estimate</b>	<b>FY2025 Projected</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Tax Levy	\$ 422,505	\$ 487,797	\$ 516,460	\$ 599,919	\$ 83,459	16.16%
<b>Directed Funding</b>						
Departmental Fees	\$ 30,725	\$ 34,278	\$ 35,900	\$ 35,900	\$ —	—%
Licenses and Permits	\$ 51,460	\$ 51,110	\$ 45,000	\$ 45,000	\$ —	—%
<b>Total 8500 Town Clerk</b>	<b>\$ 504,690</b>	<b>\$ 573,185</b>	<b>\$ 597,360</b>	<b>\$ 680,819</b>	<b>\$ 83,459</b>	<b>13.97%</b>

<b>Appropriation Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Compensation	\$ 396,034	\$ 433,848	\$ 487,985	\$ 554,770	\$ 66,785	13.69%
Expenses	\$ 108,656	\$ 139,337	\$ 109,375	\$ 126,049	\$ 16,674	15.24%
<b>Total 8500 Town Clerk</b>	<b>\$ 504,690</b>	<b>\$ 573,185</b>	<b>\$ 597,360</b>	<b>\$ 680,819</b>	<b>\$ 83,459</b>	<b>13.97%</b>

<b>Program Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Total 8510 Town Clerk Admin.	\$ 348,536	\$ 358,297	\$ 363,251	\$ 375,761	\$ 12,510	3.44%
Total 8520 Board of Registrars	\$ 20,548	\$ 18,824	\$ 19,825	\$ 19,925	\$ 100	0.50%
Total 8530 Elections	\$ 92,653	\$ 148,841	\$ 157,200	\$ 226,538	\$ 69,338	44.11%
Total 8540 Records Management	\$ 42,952	\$ 47,222	\$ 57,084	\$ 58,595	\$ 1,511	2.65%
<b>Total 8500 Town Clerk</b>	<b>\$ 504,690</b>	<b>\$ 573,185</b>	<b>\$ 597,360</b>	<b>\$ 680,819</b>	<b>\$ 83,459</b>	<b>13.97%</b>

<b>Object Code Summary</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Appropriation</b>	<b>FY2025 Recommended</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Salaries & Wages	\$ 387,141	\$ 422,289	\$ 475,360	\$ 493,179	\$ 17,819	3.75%
Overtime	\$ 8,893	\$ 11,559	\$ 12,625	\$ 61,591	\$ 48,966	387.85%
<i>Personal Services</i>	<i>\$ 396,034</i>	<i>\$ 433,848</i>	<i>\$ 487,985</i>	<i>\$ 554,770</i>	<i>\$ 66,785</i>	<i>13.69%</i>
Contractual Services	\$ 93,958	\$ 97,895	\$ 96,425	\$ 111,399	\$ 14,974	15.53%
Utilities	\$ 2,460	\$ 624	\$ 2,000	\$ 2,000	\$ —	—%
Supplies	\$ 12,238	\$ 10,318	\$ 10,850	\$ 12,550	\$ 1,700	15.67%
Small Capital	\$ —	\$ 30,500	\$ 100	\$ 100	\$ —	—%
<i>Expenses</i>	<i>\$ 108,656</i>	<i>\$ 139,337</i>	<i>\$ 109,375</i>	<i>\$ 126,049</i>	<i>\$ 16,674</i>	<i>15.24%</i>
<b>Total 8500 Town Clerk</b>	<b>\$ 504,690</b>	<b>\$ 573,185</b>	<b>\$ 597,360</b>	<b>\$ 680,819</b>	<b>\$ 83,459</b>	<b>13.97%</b>

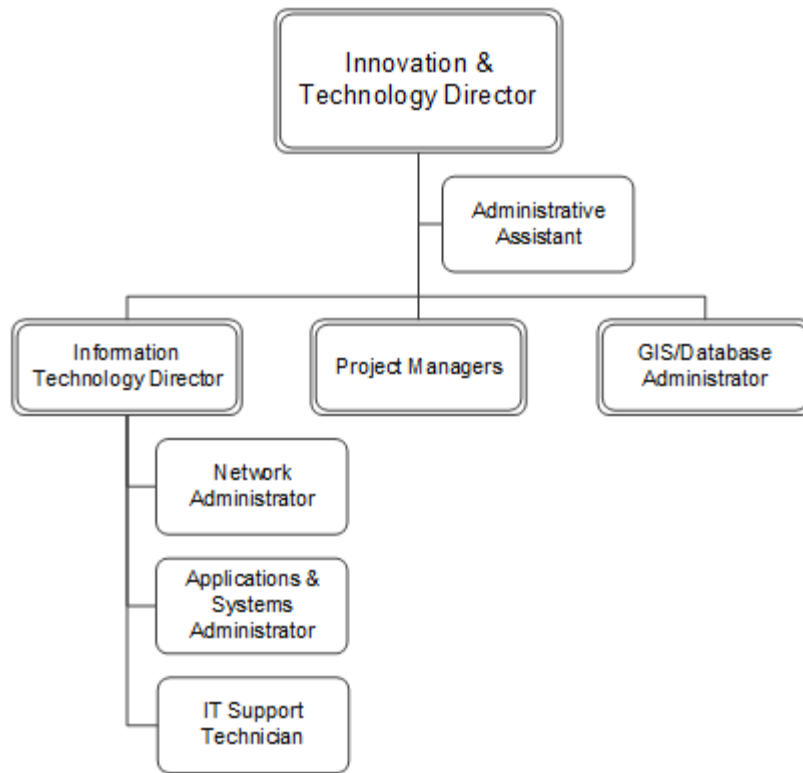
**Mission:** The Department of Innovation and Technology (IT) provides a customer-centric approach to the delivery of innovative technology solutions to meet the needs of the Town Departments and to strengthen the services provided to our residents while ensuring the highest level of security to the Town Network.

**Budget Overview:** The Department of Innovation and Technology supports, maintains and manages townwide business-related technology. The department supports townwide core services including the financial system (Enterprise ERP), time keeping, document management (Laserfiche), facilities maintenance and management technology, domain management, emergency management web sites and services, and VoIP telephone systems. IT maintains the infrastructure and security of the network core and co-manages the townwide area network for Municipal and School departments. The Department manages all Municipal technology purchases and performs the installations and maintenance of Municipal IT equipment and services. IT collaborates with Town departments to select, design and implement technologies. Some Municipal systems supported by the Department include the public safety system (ProPhoenix), Assessors database (VISION), Town permitting and inspections system (Citizen Services), GIS systems (ESRI), work and asset management systems (PeopleGIS, SchoolDude, Freshservice), Town website and social communication systems, Municipal Systems and Infrastructure (VMWare, Microsoft applications, antivirus/cybersecurity software, archiving applications, backup systems, IT management systems, cloud storage), and many other applications. IT staff also provide support and training for end-users.

## Departmental Initiatives:

1. Continue to invest in the Town's IT infrastructure and security posture
  - a. Implement recommendations from network assessments
  - b. Implement recommendations from cybersecurity assessments
  - c. Investigate additional cybersecurity measures and services
  - d. Provide cybersecurity training to all staff
2. Maximize the value of current systems
  - a. Laserfiche
  - b. OpenGov
  - c. Enterprise ERP
  - d. Vision
  - e. BlueBeam
  - f. ProPhoenix
3. Increase Customer Service Quality
  - a. Emphasis on a customer-centric approach to working with the departments and staff
4. Focus on future visioning for IT
  - a. Mobile work initiatives
  - b. Hybrid work/meeting spaces
  - a. Disaster Recovery (DR) planning and expansion of capabilities
  - b. Network redundancy planning and implementation





**Authorized/Appropriated Staffing**

	<b>FY2022 Budget</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	<b>FY2025 Request</b>
Innovation & Technology Director	1	1	1	1
Information Technology Director	1	1	1	1
Administrative Assistant*	0.43	0.54	0.54	0.54
Business Analyst/Project Manager	2	2	2	2
Network Administrator	1	1	1	1
GIS/Database Administrator	1	1	1	1
Support Technician**	1	1	1	—
Applications & Systems Administrators**	1	1	1	2
Webmaster***	1	1	—	—
Part-time Intern	0.25	0.25	0.25	0.25
<b>Total FTE</b>	<b>9.68</b>	<b>9.79</b>	<b>8.79</b>	<b>8.79</b>
<b>Total FT/PT</b>	<b>10 FT/2 PT</b>	<b>9 FT/2 PT</b>	<b>8 FT/2 PT</b>	<b>8 FT/2 PT</b>

\*In FY2023, Administrative Assistant hours increased from 15 to 19 per week via a program improvement.

\*\*The Support Technician position is recommended to transition to a second Applications & Systems Administrator position in the FY2025 budget.

\*\*\*In FY2022 a webmaster was reassigned to the Library, and in FY2023 a webmaster was reassigned to the Town Manager's Office.

### Budget Recommendations:

The FY2025 recommended Innovation & Technology budget is \$3,124,175, which is a \$205,610 or 7.04% increase from the FY2024 budget.

The recommended budget for Compensation is \$851,591, and reflects a \$43,452 or 5.38% increase, due to contractually obligated step increases and cost of living adjustments. Compensation does not include any estimate of prospective cost of living increases for contracts expiring on or before June 30, 2024. Funds for prospective increases are captured in the Salary Adjustment account within the Town Manager’s budget. This increase includes funding to transition the Support Technician position to a second Applications & Systems Administrator in FY2025.

The recommended budget for Expenses is \$2,272,584 and reflects a \$162,158 or 7.68% increase, which incorporates the following adjustments:

- Increase in Contractual Services (\$23,048) due to more projects requiring contracted services during FY2025;
- Increase in Communications and Network Support (\$45,000) to cover a new Security Operations Center contract;
- Decrease in Utilities (\$25,500), which is attributed to a decrease in copper wires across Town;
- Decrease in Mobile Devices (\$7,000) due to consolidation of underutilized and unused data plans for mobile devices;
- Decrease in PC Software (\$7,000) due to increase in subscription-based software and decrease in purchase of perpetual licenses;
- Increase in LAN Peripherals (\$8,000) associated with the inflation cost of network switches;
- Decrease in Hardware Support (\$9,100), which is attributed to the reduction in physical hardware in server rooms;
- Increase in Townwide Software Support (\$18,229) due to annual cost increases;
- Increase in Municipal Software Support (\$60,211) due to annual cost increases; and
- Increase in IT Software Support (\$63,670), which is attributed to adding new applications to manage mobile devices and Zoom Enterprise for Town departments.

### Program Improvement Requests:

Description	Request			Recommended			Not Recommended
	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total Requested	Salaries and Expenses	Benefits (reflected in Shared Expenses)	Total	
Applications & Systems Administrator Upgrade	\$ 6,406	\$ 93	\$ 6,499	\$ 6,406	\$ 93	\$ 6,499	\$ —

## Budget Summary

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	Dollar Increase	Percent Increase
Tax Levy	\$ 2,543,685	\$ 2,463,981	\$ 2,785,868	\$ 2,987,563	\$ 201,695	7.24 %
Enterprise Funds (Indirects)	\$ 89,039	\$ 123,455	\$ 132,697	\$ 136,612	\$ 3,915	2.95 %
<b>Total 8600 Innovation &amp; Tech.</b>	<b>\$ 2,632,724</b>	<b>\$ 2,587,436</b>	<b>\$ 2,918,565</b>	<b>\$ 3,124,175</b>	<b>\$ 205,610</b>	<b>7.04 %</b>

Appropriation Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Compensation	\$ 830,098	\$ 849,519	\$ 808,139	\$ 851,591	\$ 43,452	5.38 %
Expenses	\$ 1,802,626	\$ 1,737,917	\$ 2,110,426	\$ 2,272,584	\$ 162,158	7.68 %
<b>Total 8600 Innovation &amp; Tech.</b>	<b>\$ 2,632,724</b>	<b>\$ 2,587,436</b>	<b>\$ 2,918,565</b>	<b>\$ 3,124,175</b>	<b>\$ 205,610</b>	<b>7.04 %</b>

Program Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
8610 IT Administration	\$ 2,632,724	\$ 2,587,436	\$ 2,918,565	\$ 3,124,175	\$ 205,610	7.04 %
<b>Total 8600 Innovation &amp; Tech.</b>	<b>\$ 2,632,724</b>	<b>\$ 2,587,436</b>	<b>\$ 2,918,565</b>	<b>\$ 3,124,175</b>	<b>\$ 205,610</b>	<b>7.04 %</b>

Object Code Summary	FY2022 Actual	FY2023 Actual	FY2024 Appropriation	FY2025 Recommended	Dollar Increase	Percent Increase
Salaries & Wages	\$ 822,858	\$ 840,503	\$ 803,605	\$ 846,998	\$ 43,393	5.40 %
Overtime	\$ 7,240	\$ 9,015	\$ 4,534	\$ 4,593	\$ 59	1.30 %
<i>Personal Services</i>	<i>\$ 830,098</i>	<i>\$ 849,519</i>	<i>\$ 808,139</i>	<i>\$ 851,591</i>	<i>\$ 43,452</i>	<i>5.38 %</i>
Contractual Services	\$ 1,482,784	\$ 1,465,794	\$ 1,700,706	\$ 1,900,764	\$ 200,058	11.76 %
Utilities	\$ 77,483	\$ 108,791	\$ 193,900	\$ 161,400	\$ (32,500)	(16.76)%
Supplies	\$ 18,222	\$ 18,106	\$ 14,820	\$ 12,820	\$ (2,000)	(13.50)%
Small Capital	\$ 224,138	\$ 145,227	\$ 201,000	\$ 197,600	\$ (3,400)	(1.69)%
<i>Expenses</i>	<i>\$ 1,802,626</i>	<i>\$ 1,737,917</i>	<i>\$ 2,110,426</i>	<i>\$ 2,272,584</i>	<i>\$ 162,158</i>	<i>7.68 %</i>
<b>Total 8600 Innovation &amp; Tech.</b>	<b>\$ 2,632,724</b>	<b>\$ 2,587,436</b>	<b>\$ 2,918,565</b>	<b>\$ 3,124,175</b>	<b>\$ 205,610</b>	<b>7.04 %</b>

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# Section XI: Capital Investment

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## FY2025 Capital Improvement Budget & Financing Plan

### 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

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

- Massachusetts General Law permits 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 FY2025 Capital Budget was developed within the capital policy framework initially adopted by the Select Board in 1991, and subsequently amended in 2006 and 2009 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 smooth financing plans and to make funding needs more predictable. Capital investment requirements can vary, involving unique large projects such as a fire vehicle or a school building. Other capital investment needs are recurring such as the annual program to resurface roadways.

The five-year Capital Improvement Program includes all anticipated capital projects identified by school and municipal departments over the next five years, and 5-year spending projections for all of the Town's ongoing capital investment programs.

## **New Developments in the Capital Improvement Budget**

Over the last decade the Town has funded three separate capital programs related to Stormwater management, flood mitigation, Illicit Discharge Detection and Elimination (IDDE), nutrient removal and overall improvement in water quality that is regulated by the federal Environmental Protection Agency (EPA):

- Culvert Replacement;
- Storm Drainage Improvements and National Pollutant Discharge and Elimination System (NPDES) Compliance; and
- Comprehensive Watershed Stormwater Management

These three programs have historically been funded with General Fund revenue sources, but required work has expanded and costs have continued to increase steadily in recent years. From FY2019-2024 Town management and the Department of Public Works explored creating a Stormwater Enterprise Fund that would assess a stormwater fee to every parcel of real property in Lexington. This new fee revenue would fund the three capital programs noted above, and related Stormwater operating expenses.

The establishment of this new Enterprise fund has been put on hold as the EPA's regulations evolve and until the agency issues the town a new Municipal Separated Storm Sewer System (MS4) permit, which is expected this year. Once issued Town staff will assess requirements of the permit and whether or not Stormwater capital requirements can be managed within the existing budget. If the new permit requirements result in an expansion of the Town's Stormwater management program, costs may increase rapidly, and the Town may reconsider the proposal for a Stormwater Enterprise Fund.

In the interim, Staff is recommending to combine the three existing capital programs related to Stormwater into one request for a **Stormwater Management Program**. One combined program will allow the department more flexibility in planning and remove complexity from bidding and managing projects that have many overlapping components, but separate funding authorizations. The work proposed and total amounts requested in this one program are aligned with the historic programs and funding requests. Additional information can be found under Table VIII: Cash Capital.

This FY2025 Budget proposes a new program for **Sustainable Capital Initiatives** including electric vehicle (EV) charging equipment and infrastructure. In the future this program may also include the study, design and construction of rooftop solar or solar canopies, including battery storage; and other projects identified by the Sustainability and Resilience Officer to move the Town towards achieving its sustainability goals.

## **Ongoing Capital Programs**

In 2021, the Department of Public Facilities completed a full review of the Town's buildings and systems and developed a 20-year plan for replacing and maintaining building assets. The existing conditions of Town and School buildings were presented at joint Summit meetings in the spring of 2022. In addition to full building construction or renovation, in FY2024 some of the Department's ongoing capital programs were re-aligned to allow the Facilities Department to better manage and prioritize capital needs as they arise. The following continuing programs are included in the FY2025 budget and current 5-year capital plan:

- **Mechanical/Electrical/Plumbing** has been combined into one capital program, and this appropriation will cover school and/or municipal buildings as needed based on priorities identified in the plan.
- **Public Facilities Interior Finishes** includes mill work, ceiling work, tile work, countertop replacement and bathroom finish renovations will be utilized for school and/or municipal buildings as needed based on the priority of the plan.

- **School Parking Lot Paving and Sidewalks** will continue to be managed by Public Facilities. Paving and Sidewalks for other municipal buildings fall under Public Works.
- Separate programs remain for **School Building Envelope** and **Municipal Building Envelope**. The building envelope programs include extraordinary repairs and modifications to buildings and systems such as siding, caulking, masonry, weather proofing materials, windows, doors, roofs and painting of wood exteriors.

### **Funding the Town's Capital Improvement Budget**

The following are potential funding sources for financing the Town's capital investments. Over the last 5 years management has shifted the majority of the Town's ongoing capital programs to be funded with cash sources as opposed to debt financing. The use of debt is primarily for large one-time capital projects. Capital projects and programs may be funded from one source, or by a combination of the following sources.

- **Cash Financing** - The Town regularly appropriates available funds (i.e., cash financing) from the general and enterprise funds to finance certain capital investment projects. Examples of available funds are unreserved fund balance (Free Cash), tax levy, enterprise fund retained earnings, specialized stabilization funds, premiums received when issuing bond anticipation notes, and, when available, unexpended balances of prior years' capital articles.
- **Debt** - The Town has traditionally financed large dollar value capital projects with debt. Depending upon the project, the debt service resulting from debt-funded capital projects can be financed from a variety of sources including the General Fund (either within the Levy Limit or from a voter approved Proposition 2½ debt exclusion), Enterprise and Revolving Funds or the Community Preservation Fund (see discussion of the CPA below).

In 2019, the Town's management, Select Board and finance committees reviewed the Town's finance policies and have since implemented new strategies for funding the Town's capital plan. This includes increasing cash financing of projects, particularly the items that are part of a continuing capital program, and reducing the Town's overall reliance on debt financing. These efforts have greatly reduced interest costs and the amount of within-levy debt service.

- **Other Sources** - The Town uses dedicated state aid, grant or gift funds to finance capital investment when these funds are available.
- **Community Preservation Act (CPA) Funds** - Beginning in FY2007, 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 FY2008, the Town began to receive State matching funds to supplement the local surcharge. Over time, the annual percentage of State matching funds has fluctuated due to changes in State legislation and varying levels of funding available at the State level. The Town's local match is further impacted as additional communities in the Commonwealth adopt the CPA surcharge resulting in available funds being spread across more communities. The following table presents the history of Lexington's State matching funds.

<b>FISCAL YEAR</b>	<b>PERCENTAGE</b>	<b>AMOUNT</b>
2015	32.6 %	\$1,230,116
2016	30.7 %	\$1,229,774
2017	21.3 %	\$897,243
2018	17.8 %	\$789,905
2019	19.8 %	\$922,256
2020	24.8 %	\$1,219,950
2021	29.7 %	\$1,549,955
2022	45.5 %	\$2,500,261
2023	40.0 %	\$2,323,956
2024	21.8 %	\$1,354,935
2025 (estimated)	15.0 %	\$940,000

Receipts for FY2025 from the surcharge and state matching funds are preliminarily estimated at \$8.04 million, reflecting an estimated match of \$940,000, or 15% which is lower than recent history due to a decline in available revenues in the State budget.



## FY2025 CAPITAL FINANCING STRATEGY

The proposed financing plan for the recommended FY2025 capital budget is shown in the table below.

<b>Capital Requests Summary</b>					
	<b>Free Cash/ Tax Levy</b>	<b>Other Funding Sources</b>	<b>Debt</b>	<b>Total</b>	<b>Other**</b>
General Fund	\$ 16,607,657	\$ —	\$ 18,110,845	\$ 34,718,502	\$ —
Excluded Debt Projects	\$ —	\$ —	\$ —	\$ —	\$ —
Other Funding & Chapter 90	\$ —	\$ 168,234	\$ —	\$ 168,234	\$ 974,012
Water Enterprise	\$ —	\$ 2,488,900	\$ —	\$ 2,488,900	\$ —
Sewer Enterprise	\$ —	\$ 810,000	\$ 561,210	\$ 1,371,210	\$ —
Recreation Enterprise	\$ —	\$ 110,000	\$ —	\$ 110,000	\$ —
Compost Revolving Fund	\$ —	\$ —	\$ 320,000	\$ 320,000	\$ —
Community Preservation Act*	\$ —	\$ 8,444,365	\$ —	\$ 8,444,365	\$ —
<b>Total (all Funds)</b>	<b>\$ 16,607,657</b>	<b>\$ 12,021,499</b>	<b>\$ 18,992,055</b>	<b>\$ 47,621,211</b>	<b>\$ 974,012</b>

\*Includes both Town and non-Town CPA funded projects.

\*\*Other represents Chapter 90 Aid for street improvements. This item does not require a Town Meeting appropriation.

### PLANNING FOR LEXINGTON HIGH SCHOOL

The Town continues to plan for a large-scale reconstruction or renovation of Lexington High School. Special Town Meeting 2022-2 appropriated \$1,825,000 for a Feasibility Phase of this project. The FY2025 request includes a second-phase request for \$10,000,000 in design funds to advance the project through the Schematic Design Phase and determine construction cost estimates for a construction appropriation in FY2026. The FY2025 budget also proposes funding to begin a multi-phased reorganization of Town assets including:

- A \$4.2 million renovation of the swing space building at 173 Bedford Street in FY2025 to allow the Superintendent of Schools and School Administration to occupy the building in the coming years as LHS is under construction.
- The FY2026 capital plan is expected to include funding to demolish the existing School Administration Building at 146 Maple Street and additional funding for site work and installation of recreation fields at that site. These fields will help address field loss at the LHS site as that project is under construction.
- The FY2026 capital plan is expected to include construction funding for LHS. Office space for the School Administration is planned to be included in the new LHS building.
- In a future fiscal year the 173 Bedford Street building may be used as swing space for the Cary Memorial Library and/or the Town Office Building as additional capital improvements are implemented in those buildings.

The following table, FY2025 Recommended Capital Budget, lists all FY2025 projects recommended by the Town Manager for consideration and their estimated costs by program area and funding source. The Capital Expenditures Committee and Appropriation Committee have also been evaluating these requests and will issue reports and recommendations to Town Meeting.

## FY2025 Recommended Capital Budget

Department	Project Description	Recommendation	Requested Funding Source(s)	ATM Article
<i>Planning/Engineering</i>	Transportation Mitigation	\$ 100,000	TNC Funds /Free Cash	12
<b>Total Land Use, Housing and Development</b>		<b>\$ 100,000</b>		
<i>Fire</i>	Heavy Vehicle Extrication Equipment	\$ 175,000	Free Cash	12
<i>Fire</i>	Ambulance Replacement	\$ 502,000	Free Cash/ Ambul. Stab. Fund	12
<b>Total Public Safety</b>		<b>\$ 677,000</b>		
<i>Recreation &amp; Comm. Pgms.</i>	Pine Meadows Improvements	\$ 110,000	Recreation RE	11
<i>Recreation &amp; Comm. Pgms.</i>	Park Improvements - Athletic Fields	\$ 545,000	CPA	10
<i>Recreation &amp; Comm. Pgms.</i>	Lincoln Park Fitness Stations Equipment	\$ 160,000	CPA	10
<i>Recreation &amp; Comm. Pgms.</i>	Park Improvements - Hard Court Surfaces	\$ 492,000	CPA	10
<i>Recreation &amp; Comm. Pgms.</i>	Lincoln Park Field Improvements	\$ 1,810,000	CPA/ Free Cash	10
<b>Total Culture and Recreation</b>		<b>\$ 3,117,000</b>		
<i>Public Facilities</i>	Public Facilities Bid Documents	\$ 125,000	Free Cash	16
<i>Public Facilities</i>	Public Facilities Interior Finishes	\$ 450,000	Free Cash/ Tax Levy	16
<i>Public Facilities</i>	School Paving and Sidewalks	\$ 265,000	Free Cash	16
<i>Public Facilities</i>	Public Facilities Mechanical/Electrical/Plumbing Replacements	\$ 4,015,000	Free Cash/ Tax Levy	16
<i>Public Facilities</i>	Lexington High School Construction Project - Design Funding	\$ 10,000,000	GF Debt	26
<i>Public Facilities</i>	Pine Meadows Clubhouse Renovation - Construction	\$ 2,575,000	GF Debt	25
<i>Public Facilities</i>	173 Bedford Street Renovation	\$ 4,200,000	Free Cash/ GF Debt/ BAN Premiums	27
<i>Public Facilities</i>	Cary Memorial Library Renovation Project - Construction	\$ 4,000,000	CPA/ GF Debt	10
<i>Public Facilities</i>	Solar Assessment Lincoln Fields	\$ 30,000	Free Cash	7
<b>Total Public Facilities Department</b>		<b>\$ 25,660,000</b>		
<i>Public Works</i>	Equipment Replacement	\$ 1,920,000	Free Cash/ Water & Sewer RE/ Compost Debt	12
<i>Public Works</i>	Sidewalk Improvements	\$ 800,000	Free Cash	12
<i>Public Works</i>	Townwide Signalization Improvements	\$ 50,000	Free Cash	12
<i>Public Works</i>	Street Improvements	\$ 2,707,321	Tax Levy	12
<i>Public Works</i>	Hydrant Replacement Program	\$ 150,000	Free Cash/ Water RE	12
<i>Public Works</i>	Stormwater Management Program	\$ 1,350,000	Free Cash	12
<i>Public Works</i>	Pump Station Upgrades	\$ 50,000	Sewer RE	14
<i>Public Works</i>	Sanitary Sewer System Investigation and Improvements	\$ 1,061,210	Sewer User Fees/ Sewer Debt	14
<i>Public Works</i>	Water Distribution System Improvements	\$ 2,288,900	Water User Fees/ Water RE	13
<i>Public Works</i>	Cemetery Columbarium Design	\$ 50,000	Free Cash	12
<i>Public Works</i>	Public Parking Lot Improvement Design	\$ 15,000	Free Cash	12
<i>Public Works</i>	Tucker Avenue Street Acceptance	\$ 30,000	Free Cash	8
<b>Total Public Works Department</b>		<b>\$ 10,472,431</b>		
<i>Lexington Public Schools</i>	LPS Technology Program	\$ 1,323,050	Free Cash	15
<b>Total Lexington Public Schools</b>		<b>\$ 1,323,050</b>		
<i>Innovation &amp; Technology</i>	Network Core Equipment Replacement	\$ 550,000	Free Cash	12
<i>Innovation &amp; Technology</i>	Municipal Technology Improvement Program	\$ 550,000	Free Cash	12
<i>Innovation &amp; Technology</i>	Network Redundancy & Improvement Plan	\$ 998,500	Free Cash	12
<i>Innovation &amp; Technology</i>	Network Technology Improvements	\$ 161,000	Free Cash	12
<i>Innovation &amp; Technology</i>	Scanning - Electronic Document Management	\$ 110,000	Free Cash	12
<i>Town Clerk</i>	Archives & Records Management	\$ 20,000	CPA	10
<i>Town Clerk</i>	Election Equipment Upgrade	\$ 64,865	Free Cash	12
<i>Town Manager</i>	Sustainable Capital Initiatives	\$ 35,000	Free Cash	7
<b>Total General Government</b>		<b>\$ 2,489,365</b>		
<i>Affordable Housing Trust</i>	Affordable Housing Trust (AHT) Funding	\$ 3,200,000	CPA	10
<i>Lexington Housing Auth.</i>	Lexington Housing Authority Exterior Improvements	\$ 100,000	CPA	10
<i>LexHAB</i>	LexHAB Support - Restoration, Preservation, Decarbonization	\$ 482,365	CPA	10
<b>Total Non-Governmental Projects</b>		<b>\$ 3,782,365</b>		
<b>Total FY2025 Recommendations - All Funds</b>		<b>\$ 47,621,211</b>		

**CAPITAL PLAN BY FINANCING SOURCE**

The following pages include tables that show the recommended FY2025 capital projects by financing source: General Fund debt; Water Fund debt; Wastewater Fund debt; Recreation and Community Programs Fund debt; Proposition 2½ excluded debt; Community Preservation Fund debt; Compost Revolving Fund debt; and cash capital (i.e., current revenue).

Each debt-related table 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.

## FY2025 RECOMMENDED PROJECTS - GENERAL FUND DEBT (Table I)

TABLE I: FY2025 RECOMMENDED PROJECTS - GENERAL FUND DEBT										
	Amount Financed	Term	Interest Rate	PROJECTED DEBT SERVICE						
				FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	
<b>FACILITIES PROJECTS</b>										
<b>Within-Levy Projects</b>										
1	Pine Meadows Clubhouse Renovation - Construction	\$ 2,575,000	10	4.0%		\$ —	\$ 360,500	\$ 350,200	\$ 339,900	\$ 329,600
2	173 Bedford Street Renovation (\$4,200,000)	\$ 3,835,845	10	4.0%		\$ 102,289	\$ 537,018	\$ 521,675	\$ 506,332	\$ 490,988
3	Cary Memorial Library Renovation Project - Construction (\$4,000,000)	\$ 1,700,000	10	4.0%		\$ 45,333	\$ 238,000	\$ 231,200	\$ 224,400	\$ 217,600
<b>Subtotal</b>		\$ 8,110,845				\$ 147,623	\$ 1,135,518	\$ 1,103,075	\$ 1,070,632	\$ 1,038,188
<b>Project that is a potential candidate for debt exclusion*</b>										
1	Lexington High School Construction Project - Design Funding (\$10,000,000)**	\$ 7,500,000	3	4.0%		\$ 200,000	\$ 300,000	\$ 2,800,000	\$ 2,700,000	\$ 2,600,000
<b>Subtotal</b>		\$ 7,500,000				\$ 200,000	\$ 300,000	\$ 2,800,000	\$ 2,700,000	\$ 2,600,000
<b>TOTAL PROJECT COSTS</b>		<b>\$15,610,845</b>				<b>\$ 347,623</b>	<b>\$ 1,435,518</b>	<b>\$ 3,903,075</b>	<b>\$ 3,770,632</b>	<b>\$ 3,638,188</b>
<b>AUTHORIZED LEVY SUPPORTED DEBT SERVICE</b>				<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	
A	Approved and Issued				\$ 5,493,376	\$ 4,282,682	\$ 3,697,662	\$ 3,323,830	3,040,230	
B	Projected Approved and Unissued				\$ 282,353	\$ 1,497,185	\$ 1,441,541	\$ 1,385,897	\$ 1,330,253	
C	Total Debt Service on Authorized Debt				\$ 5,775,729	\$ 5,779,867	\$ 5,139,203	\$ 4,709,727	\$ 4,370,483	
D	Projected New Levy Supported Debt Service (above)				\$ 347,623	\$ 1,435,518	\$ 3,903,075	\$ 3,770,632	\$ 3,638,188	
E	<b>TOTAL - PROJECTED LEVY SUPPORTED DEBT SERVICE</b>				<b>\$ 6,162,553</b>	<b>\$ 6,123,352</b>	<b>\$ 7,215,385</b>	<b>\$ 9,042,278</b>	<b>\$ 8,480,359</b>	<b>\$ 8,008,671</b>
F	Plus: Projected Debt Service on Future Capital Projects				\$ —	\$ —	\$ 162,889	\$ 1,514,872	\$ 2,893,731	\$ 4,300,811
G	Less: Debt Service Funded from Special Revenue Accounts				\$ (50,408)	\$ (174,000)	\$ (165,500)	\$ (161,750)	\$ (158,000)	\$ (104,250)
H	Less: Proposed Use of Stabilization Fund				\$ —	\$ —	\$ —	\$ (209,000)	\$ (518,000)	\$ (969,000)
I	Total Offsets to Projected Levy Supported Debt Service (G+H)				\$ (50,408)	\$ (174,000)	\$ (165,500)	\$ (370,750)	\$ (676,000)	\$ (1,073,250)
J	<b>PROJECTED NET LEVY SUPPORTED DEBT SERVICE (E+F+I)</b>				<b>\$ 6,112,145</b>	<b>\$ 5,949,352</b>	<b>\$ 7,212,774</b>	<b>\$ 10,186,400</b>	<b>\$ 10,698,090</b>	<b>\$ 11,236,232</b>
<p>*The Lexington High School Construction - Design Funds is a potential candidate for a Proposition 2 1/2 debt exclusion vote which is anticipated to occur in late 2025. If excluded from the limits of Proposition 2 1/2, principal and interest on long and short term debt will be funded outside the levy limit along with other projects shown in Table V beginning in FY2027.</p> <p>**For the Lexington High School Construction - Design Funds, the difference between the \$10,000,000 requested amount and the \$7,500,000 shown above represents the expected contribution from the Massachusetts School Building Authority (MSBA). Town Meeting will be asked to authorize the gross amount of \$10,000,000, however the Town will only issue debt for the portion of the project not covered by MSBA. Design funds may be bonded for a total term of 5 years, unless they lead to a construction authorization at which time they may be spread over the useful life of the asset (for LHS, 30 years). This presentation assumes the total cost will be paid over 5 years (2 years BAN, 3-year bond).</p>										

## Facilities Projects

- Pine Meadows Clubhouse Renovation - Construction - \$2,575,000 (General Fund Debt):**  
In FY2024 Town Meeting approved \$120,000 for design and engineering for upgrades to the Clubhouse at the Pine Meadows Golf Club. For FY2025 the Recreation Committee is requesting \$2,575,000 in funding for the construction phase of this renovation project.

The clubhouse, constructed prior to the Town's purchase of the property in 1988, has not undergone any significant renovation in the past 30 years and is suffering the typical deficiencies and wear and tear associated with its age and heavy usage. The accessibility issues at the current clubhouse were identified as the #2 priority for remediation by the Commission on Disability in the 2017 ADA Compliance Study. Completion of this project will not only restore the clubhouse to a modern and functional facility suitable to support the ongoing successful operation of the Pine Meadows Golf Club, but will also bring it into ADA-compliance and make it welcoming and accessible for all residents of Lexington and visitors.

The renovation of the clubhouse will include the main concourse area, restrooms, plumbing system and fixtures, windows, roof, solar collectors for the Clubhouse and additional work as needed to improve accessibility.

- 2. 173 Bedford Street Renovation - \$4,200,000 (\$3,835,845 General Fund Debt; \$334,155 Free Cash; \$30,000 BAN Premiums):** This request is part of a multi-phased plan to reorganize the Town's assets as described in the introduction of the Capital Plan section of this document.

The building at 173 Bedford Street is the current temporary home for the Lexington Police Department while the new Police Station is under construction. After the Police Department moves into their new facility, 173 Bedford Street will need additional work in order to support another department as the top floor lacks accessibility, required fire protection, and a working HVAC system. This request is for funding to renovate the building in order to house the School Administration staff for several years during the Lexington High School construction project. The renovation will include the installation of an elevator, HVAC replacement, a sprinkler system, and reconfiguration of the interior spaces to suit the School Administration department. Permanent office space for the School Administration is planned to be included in the new Lexington High School building.

- 3. Cary Memorial Library Renovation Project - Construction - \$4,000,000 (\$1,700,000 General Fund Debt; \$2,300,000 CPA):** It has been nearly 20 years since the Cary Library's major renovation project in 2004. Over the course of the next ten years, the library will need significant capital investment due to wear and tear and aging mechanical systems. The library recognized the need to renovate its Children's Room and Large Meeting Room spaces in 2019 when it received an appropriation of \$100K to conduct a feasibility study for those spaces.

Children's spaces in public libraries have changed significantly since the Cary Library was designed in the late 1990s. Several factors drive these changes: advances in technology, the need for more flexible programming spaces, evolving standards in accessibility/Universal Design, and an increasing urgency regarding the safety of children in public spaces. The renovation of the Children's Room will provide a larger programming space, updated restrooms (including one with a universal changing table), better sight lines, and adequate staff work space. The Large Meeting Room adjacent to the Children's Room will also be renovated as part of this project. This space will receive a full technology update for hybrid programming, a new hearing loop, and better kitchen facilities designed for cooking, science, and craft programming.

The issue of the building's HVAC system reaching end of life prompted replacement of the system on the entire lower level, increasing the scope of the project. Approximately half of the project cost will go toward installing a new green energy HVAC system for the lower level. The library's HVAC system is nearing end of life, and this project presents an opportunity to convert the lower level which will require ceiling replacement throughout. Additional updates included in this funding are renovation of the lower level restrooms, new carpeting for the lower level hallway, and replacement of the stairway treads connecting the South Lobby and the Main Level.

The total cost for this renovation is \$5,500,000, however this request is for an appropriation of \$4,000,000 (CPA funds and General Fund debt). The remaining \$1,500,000 has been committed as a gift by the Cary Memorial Library Trustees.

## **Facilities Projects - Potential Candidate for Debt Exclusion**

- 1. Lexington High School Construction Project - Design Funding - \$10,000,000 (General Fund Debt):** Lexington High School was invited into the Massachusetts School Building Authority School Building (MSBA) Grant Program in June 2022. During the Eligibility Period, the Town had a number of steps to complete before March of 2023 in order to move to the next module in the MSBA prescribed process. Module 2 included the selection of the Owners Project Manager and the Designer (architect) for the high school project. During 2023 the Town selected Dore and Whittier as the Owners Project Manager (OPM), and Symmes Maini and McKee Associates (SMMA) as the Designer. This will be the project team for the duration of the LHS project.

The Town is currently in Module 3, Feasibility Study, which will determine whether the project is an addition/renovation or a completely new building and will also determine the location and size of

the project. Special Town Meeting 2022-2 appropriated \$1,825,000 for the Feasibility Study. Once Module 3 is completed, the Town will need to have funds available to contract with the designer to complete the Schematic Phase drawings, which importantly will establish the true budget for the project. This current appropriation of \$10,000,000 is to advance the project through the Schematic Design Phase. Before this phase is completed, all construction figures used in these documents are rough estimates based on a square footage estimate only. The Town expects to request an appropriation of construction funds for Lexington High School in the FY2026 budget.

The construction funding for this project will be subject to a townwide debt exclusion referendum which is expected to occur in late 2025. This \$10,000,000 in design funds will be included in the overall project and if successful, may be excluded from the limits of Proposition 2½.

**FY2025 RECOMMENDED PROJECTS - WATER FUND DEBT (Table II)**

TABLE II: FY2025 RECOMMENDED PROJECTS - WATER DEBT										
Project	Amount Financed	Term	Interest Rate	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	
1 None Proposed	\$ —	---	—%		\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
<b>TOTAL PROJECT COSTS</b>	<b>\$ —</b>				<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>AUTHORIZED WATER DEBT SERVICE</b>				FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	
A Subtotal: Authorized and Issued					\$ 1,367,224	\$ 1,335,456	\$ 1,301,015	\$ 1,147,339	\$ 929,500	
B Subtotal: Approved and Unissued (short and long-term)					\$ 18,933	\$ 226,437	\$ 218,889	\$ 211,341	\$ 203,793	
<b>C Total: Debt Service on Authorized Debt</b>					<b>\$ 1,386,157</b>	<b>\$ 1,561,893</b>	<b>\$ 1,519,904</b>	<b>\$ 1,358,680</b>	<b>\$ 1,133,293</b>	
D Subtotal: Projected Debt Service on Proposed Capital Projects					\$ —	\$ —	\$ —	\$ —	\$ —	
<b>E TOTAL PROJECTED WATER DEBT SERVICE</b>					<b>\$ 2,375,660</b>	<b>\$ 1,386,157</b>	<b>\$ 1,561,893</b>	<b>\$ 1,519,904</b>	<b>\$ 1,358,680</b>	<b>\$ 1,133,293</b>

***No recommendations for debt financing.***

**FY2025 RECOMMENDED PROJECTS - WASTEWATER FUND DEBT (Table III)**

TABLE III: FY2025 RECOMMENDED PROJECTS - WASTEWATER DEBT										
	Project	Amount Financed	Term	Interest Rate	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
1	Sanitary Sewer System Investigation and Improvements	\$561,210	10	4.5%		\$ 16,836	\$ 81,375	\$ 78,850	\$ 76,325	\$ 73,799
<b>TOTAL PROJECT COSTS</b>		<b>\$561,210</b>				<b>\$ 16,836</b>	<b>\$ 81,375</b>	<b>\$ 78,850</b>	<b>\$ 76,325</b>	<b>\$ 73,799</b>
AUTHORIZED SEWER DEBT SERVICE					FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
A	Subtotal: Authorized and Issued Debt					\$ 1,565,289	\$ 1,463,137	\$ 1,369,485	\$ 1,192,069	\$ 1,019,150
B	Subtotal: Approved and Unissued Debt (short and long-term)					\$ 10,733	\$ 205,875	\$ 199,013	\$ 192,150	\$ 185,288
C	<b>Total: Debt Service on Authorized Debt</b>					<b>\$1,576,022</b>	<b>\$1,669,012</b>	<b>\$1,568,498</b>	<b>\$1,384,219</b>	<b>\$1,204,438</b>
D	Subtotal: Projected Debt Service on Proposed Capital Projects					\$ 16,836	\$ 81,375	\$ 78,850	\$ 76,325	\$ 73,799
E	<b>TOTAL PROJECTED SEWER DEBT SERVICE</b>					<b>\$1,406,381</b>	<b>\$1,592,858</b>	<b>\$1,750,387</b>	<b>\$1,460,544</b>	<b>\$1,278,237</b>

**1. Sanitary Sewer System Investigation and Improvements - \$1,061,210 (\$500,000 Wastewater User Charges, \$561,210 Wastewater Debt):** This annual program provides for rehabilitation of sanitary sewer infrastructure. The Town's sanitary sewer infrastructure is made up of approximately 176 miles of main line, 8.5 miles of force main and 5,280 manholes. Work will include replacement or repair of deteriorated sewers, force mains and manholes in order to improve flow and reduce inflow and infiltration into the system. Engineering investigation and evaluation will continue on sewers throughout town, including those in remote, hard to access areas. These capital investments improve the operation of the sewer system, reduce backups and potential overflows, prevent system malfunctions and reduce the measured flows through the MWRA meter.

Beginning in FY2021, the funding source for this ongoing capital replacement program has been gradually shifting to Wastewater user charges, with the ultimate goal of transitioning the entire program to cash funding over 10 years. This is the fifth year of transition and \$500,000 is being requested from user fees.

**FY2025 RECOMMENDED PROJECTS - RECREATION FUND DEBT (Table IV)**

TABLE IV: FY2025 RECOMMENDED PROJECTS - RECREATION and COMMUNITY PROGRAMS DEBT										
	Project	Amount Financed	Term	Interest Rate	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
1	None Proposed	\$ —	---	—%		\$ —	\$ —	\$ —	\$ —	\$ —
<b>TOTAL PROJECT COSTS</b>		<b>\$ —</b>				<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
AUTHORIZED RECREATION REVENUE DEBT SERVICE					FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
A	Subtotal: Approved and Issued Debt Service					\$ —	\$ —	\$ —	\$ —	\$ —
B	Subtotal: Approved and Unissued Debt Service					\$ —	\$ —	\$ —	\$ —	\$ —
C	<b>Total: Approved Debt Service</b>					<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
D	Subtotal: Projected Debt Service on Proposed Capital Projects					\$ —	\$ —	\$ —	\$ —	\$ —
E	<b>TOTAL PROJECTED DEBT SERVICE</b>					<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

**No recommendations for debt financing.**

Pine Meadows Clubhouse Renovation (\$2,575,000) is currently proposed as a General Fund Debt project. The Recreation Enterprise fund may make contributions to the General Fund in future years to support the debt service on this project.

**FY2025 RECOMMENDED PROJECTS - FUNDING THROUGH PROPOSITION 2½ DEBT EXCLUSION (Table V)**

<b>TABLE V: FY2025 RECOMMENDED PROJECTS - FUNDING THROUGH PROPOSITION 2½ DEBT EXCLUSION</b>										
<b>Project</b>	<b>Amount Financed</b>	<b>Term</b>	<b>Interest Rate</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	
None Proposed	\$ —	—	—%		\$ —	\$ —	\$ —	\$ —	\$ —	
<b>Total Project Cost</b>	\$ —				\$ —	\$ —	\$ —	\$ —	\$ —	
<b>Project that is a potential candidate for debt exclusion</b>										
Lexington High School Construction Project - Design Funding (\$10,000,000)	\$ 7,500,000	28	4.5%		\$ —	\$ 337,500	\$ 605,357	\$ 593,304	\$ 581,250	
<b>Subtotal</b>	\$ 7,500,000				\$ —	\$ 337,500	\$ 605,357	\$ 593,304	\$ 581,250	
<b>APPROVED AND PROPOSED EXCLUDED DEBT SERVICE</b>				<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	
Subtotal: Approved and Issued Debt					\$ 16,589,251	\$ 16,100,441	\$ 15,462,795	\$ 14,701,017	\$ 12,014,897	
Subtotal: Approved and Unissued Debt					\$ 66,692	\$ 360,306	\$ 348,297	\$ 336,288	\$ 324,280	
Total: Approved Excluded Debt Service					\$ 16,655,943	\$ 16,460,747	\$ 15,811,093	\$ 15,037,305	\$ 12,339,177	
Proposed Exempt Debt Service (above)					\$ —	\$ 337,500	\$ 605,357	\$ 593,304	\$ 581,250	
<b>Total Approved and Proposed Excluded Debt Service</b>					<b>\$16,884,169</b>	<b>\$16,655,943</b>	<b>\$16,798,247</b>	<b>\$16,416,450</b>	<b>\$15,630,609</b>	<b>\$ 12,920,427</b>
Projected Future Debt Service - LHS Construction Funding					\$ —	\$ 990,000	\$ 9,552,931	\$ 17,233,586	\$ 25,511,466	
<b>Total Projected Debt Service</b>					<b>\$16,884,169</b>	<b>\$16,655,943</b>	<b>\$17,788,247</b>	<b>\$25,969,381</b>	<b>\$32,864,195</b>	<b>\$ 38,431,893</b>
Less: Portion of Debt Service Paid Within-Levy Per Per CSF Policy					\$ —	\$ —	\$ (4,036,373)	\$ (4,036,373)	\$ (4,036,373)	
Less: Use of Capital Stabilization Fund to Mitigate Debt Service Impacts on Property Tax Bills					\$ (500,000)	\$ —	\$ (2,700,000)	\$ (7,700,000)	\$ (11,500,000)	
<b>Net Excluded Debt Service</b>					<b>\$16,384,169</b>	<b>\$16,655,943</b>	<b>\$17,788,247</b>	<b>\$19,233,008</b>	<b>\$21,127,822</b>	<b>\$ 22,895,519</b>

**1. Lexington High School Construction Project - Design Funds (\$10,000,000)** is a potential candidate for a Proposition 2½ debt exclusion vote. The debt exclusion vote is anticipated to occur in late 2025. If successful, beginning in FY2026, debt service related to this project will be excluded from the limits of Proposition 2½, and principal and interest on long- and short-term debt will be funded outside the levy limit. Otherwise the debt will remain within the limits of Proposition 2½ as presented in Table I: General Fund Debt.

Table V above also presents projected future debt service for funding the construction portion of the Lexington High School project which is anticipated in the FY2026 budget and the impact of taxpayer mitigation efforts on the total amount of Excluded Debt Service. As outlined in the policy section of this document the Town's fiscal guideline to set-aside tax levy from new development is expected to partly offset Exempt Debt Service beginning in FY2027. The Town may also continue to utilize Capital Stabilization Funds to further mitigate the impact to taxpayers.



## FY2025 RECOMMENDED PROJECTS - Community Preservation Act Debt (Table VI)

TABLE VI: FY2025 RECOMMENDED PROJECTS - COMMUNITY PRESERVATION ACT DEBT										
	Project	Amount Financed	Term	Interest Rate	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
1	None	\$ —	—	—%		\$ —	\$ —	\$ —	\$ —	\$ —
<b>TOTAL PROJECT COSTS</b>		\$ —				\$ —	\$ —	\$ —	\$ —	\$ —
<b>AUTHORIZED CPA REVENUE DEBT SERVICE</b>					<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>
A Subtotal: Approved and Issued Debt						\$ 681,200	\$ —	\$ —	\$ —	\$ —
B Subtotal: Approved and Unissued Debt						\$ —	\$ 500,000	\$ 480,000	\$ 460,000	\$ 440,000
<b>C Total: Approved Debt Service</b>						<b>\$ 681,200</b>	<b>\$ 500,000</b>	<b>\$ 480,000</b>	<b>\$ 460,000</b>	<b>\$ 440,000</b>
D Subtotal: Projected Debt Service on Proposed Capital Projects						\$ —	\$ —	\$ —	\$ —	\$ —
<b>E TOTAL PROJECTED DEBT SERVICE</b>						<b>\$ 1,788,900</b>	<b>\$ 681,200</b>	<b>\$ 500,000</b>	<b>\$ 480,000</b>	<b>\$ 460,000</b>

***No recommendations for debt financing.***

## FY2025 RECOMMENDED PROJECTS - Compost Revolving Fund (Table VII)

TABLE VII: FY2025 RECOMMENDED PROJECTS - Compost Revolving Fund										
Project		Amount Financed	Term	Interest Rate	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
1	Equipment Replacement	\$ 320,000	5	4.5%		\$ 9,600	\$ 78,400	\$ 75,520	\$ 72,640	\$ 69,760
<b>TOTAL PROJECT COSTS</b>		\$ 320,000				\$ 9,600	\$ 78,400	\$ 75,520	\$ 72,640	\$ 69,760
AUTHORIZED REVENUE SUPPORTED DEBT SERVICE					FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
A	Subtotal: Approved and Issued Debt					\$ 181,966	\$ 174,496	\$ 111,226	\$ 14,338	\$ 10,000
B	Subtotal: Approved and Unissued Debt					\$ —	\$ —	\$ —	\$ —	\$ —
C	Total: Approved Revenue Supported Debt Service					\$ 181,966	\$ 174,496	\$ 111,226	\$ 14,338	\$ 10,000
D	Subtotal: Projected Debt Service on Proposed Capital Projects					\$ 9,600	\$ 78,400	\$ 75,520	\$ 72,640	\$ 69,760
E	<b>TOTAL PROJECTED DEBT SERVICE</b>					<b>\$ 189,436</b>	<b>\$ 191,566</b>	<b>\$ 252,896</b>	<b>\$ 186,746</b>	<b>\$ 86,978</b>

- Equipment Replacement - \$320,000 (Compost Revolving Fund Debt):** This request is part of the Department of Public Works' annual program to replace equipment that has reached the end of its useful life. In FY2025 a front-end loader that is exclusively used for the Compost facility at Hartwell Avenue is due for replacement. The funding for this equipment is requested from the Compost Revolving Fund. See a full detailed description of the Equipment Replacement program under Table VIII: Cash Capital.

## FY2025 RECOMMENDED PROJECTS - CASH CAPITAL (Table VIII)

TABLE VIII: FY2025 RECOMMENDED FUNDING FROM REVENUES (Cash by Source)										
Project	Free Cash	Tax Levy	Water/Sewer Retained Earnings	Recr. Retained Earnings	Enterprise Operating Funds	CPA*	Other Funds**	Total Cost	Other ***	
<b>SCHOOL PROJECTS</b>										
1	LPS Technology Program	\$ 1,323,050						\$ 1,323,050		
	SUBTOTAL	\$ 1,323,050	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,323,050	\$ —	
<b>FACILITIES</b>										
2	Public Facilities Bid Documents	\$ 125,000						\$ 125,000		
3	Public Facilities Interior Finishes	\$ 219,345	\$ 230,655					\$ 450,000		
4	School Paving and Sidewalks	\$ 265,000						\$ 265,000		
5	Public Facilities Mechanical/Electrical/Plumbing Replacements	\$ 3,265,000	\$ 750,000					\$ 4,015,000		
6	173 Bedford Street Renovation	\$ 334,155					\$ 30,000	\$ 364,155		
7	Cary Memorial Library Renovation Project - Construction					\$ 2,300,000		\$ 2,300,000		
8	Solar Assessment Lincoln Fields	\$ 30,000						\$ 30,000		
	SUBTOTAL	\$ 4,238,500	\$ 980,655	\$ —	\$ —	\$ —	\$ 2,300,000	\$ 30,000	\$ 7,549,155	\$ —
<b>MUNICIPAL PROJECTS</b>										
9	Transportation Mitigation	\$ 86,766					\$ 13,234	\$ 100,000		
10	Heavy Vehicle Extrication Equipment	\$ 175,000						\$ 175,000		
11	Ambulance Replacement	\$ 377,000					\$ 125,000	\$ 502,000		
12	Pine Meadows Improvements				\$ 110,000			\$ 110,000		
13	Park Improvements - Athletic Fields					\$ 545,000		\$ 545,000		
14	Lincoln Park Fitness Stations Equipment					\$ 160,000		\$ 160,000		
15	Park Improvements - Hard Court Surfaces					\$ 492,000		\$ 492,000		
16	Lincoln Park Field Improvements	\$ 665,000				\$ 1,145,000		\$ 1,810,000		
17	Equipment Replacement	\$ 1,215,000		\$ 385,000				\$ 1,600,000		
18	Sidewalk Improvements	\$ 800,000						\$ 800,000		
19	Townwide Signalization Improvements	\$ 50,000						\$ 50,000		
20	Street Improvements		\$ 2,707,321					\$ 2,707,321		
21	Hydrant Replacement Program	\$ 75,000		\$ 75,000				\$ 150,000		
22	Stormwater Management Program	\$ 1,350,000						\$ 1,350,000		
23	Pump Station Upgrades			\$ 50,000				\$ 50,000		
24	Sanitary Sewer System Investigation and Improvements					\$ 500,000		\$ 500,000		
25	Water Distribution System Improvements			\$ 1,288,900		\$ 1,000,000		\$ 2,288,900		
26	Cemetery Columbarium Design	\$ 50,000						\$ 50,000		
27	Public Parking Lot Improvement Design	\$ 15,000						\$ 15,000		
28	Tucker Avenue Street Acceptance	\$ 30,000						\$ 30,000		
29	Network Core Equipment Replacement	\$ 550,000						\$ 550,000		
30	Municipal Technology Improvement Program	\$ 550,000						\$ 550,000		
31	Network Redundancy & Improvement Plan	\$ 998,500						\$ 998,500		
32	Network Technology Improvements	\$ 161,000						\$ 161,000		
33	Scanning - Electronic Document Management	\$ 110,000						\$ 110,000		
34	Archives & Records Management					\$ 20,000		\$ 20,000		
35	Election Equipment Upgrade	\$ 64,865						\$ 64,865		
36	Sustainable Capital Initiatives	\$ 35,000						\$ 35,000		
	SUBTOTAL	\$ 7,358,131	\$ 2,707,321	\$ 1,798,900	\$ 110,000	\$ 1,500,000	\$ 2,362,000	\$ 138,234	\$ 15,974,586	\$ —
<b>OTHER CPA FUNDED PROJECTS</b>										
37	LexHAB Affordable Housing Support, Restoration, Preservation & Decarbonization						\$ 482,365		\$ 482,365	
38	Affordable Housing Trust (AHT) Funding						\$ 3,200,000		\$ 3,200,000	
39	Lexington Housing Authority Exterior Preservation						\$ 100,000		\$ 100,000	
	SUBTOTAL	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,782,365	\$ —	\$ 3,782,365	\$ —
	<b>TOTAL</b>	<b>\$ 12,919,681</b>	<b>\$ 3,687,976</b>	<b>\$ 1,798,900</b>	<b>\$ 110,000</b>	<b>\$ 1,500,000</b>	<b>\$ 8,444,365</b>	<b>\$ 168,234</b>	<b>\$ 28,629,156</b>	<b>\$ —</b>

\* CPA totals do not include proposed FY2025 administrative budget of \$150,000 and \$681,200 for debt service.

\*\*Other Funds include the Transportation Network Company (TNC) Special Revenue Fund, Ambulance Stabilization Fund and BAN Premiums received from prior issuances.

## **School Department Projects**

- 1. LPS Technology Program - \$1,323,050 (Free Cash):** This request addresses the District's strategic goal for enhancing the capacity to utilize technology as an instructional and administrative tool. The request will continue to support student access to devices to allow for innovative learning methods that integrate supportive technologies, problem-based approaches and higher order thinking skills. It also maintains and improves, when needed, current infrastructure such as networks, access points and servers. The capital improvement request for FY2025 would provide funding for the following:

Tech Workstations - \$204,150 is requested for this category of the capital project. Replace Unit A (all classroom teachers, counselors, librarians and staff working under the teacher contract; Unit A) workstations and peripheral devices (laptops, desktops, printers and monitors). Staff workstations were replaced from FY2020 funds, thus, only a minimal number are needed until the full replacement cycle begins in 2026. Prices have remained relatively stable for all devices in this category.

1:1 Middle School Program - \$234,080 is requested to fund 560 Chromebooks for 6th graders entering Diamond and Clark Middle Schools. All middle school students have 1:1 devices and the devices follow them through middle school (three year life span). Generally, by the end of middle school, many devices have reached their end of life due to use. These Chromebooks are more expensive than the high school devices due to their having dual cameras and touch screens. (560 Chromebooks @ \$418 each). The previous model has been discontinued, and the newer model is more expensive.

1:1 at Lexington High School - \$209,560 is requested to purchase 620 Chromebooks for 9th graders. All high school students, once provided a device in 9th grade or upon entering the high school, have the device through their senior year (four-year life span), (620 Chromebooks @ \$338 each).

Science/Technology/Engineering/(Art)/Math (STEM/STEAM)/Computer Science - \$51,000 is requested to update computer labs at the High School level and purchase STEM/STEAM based curricular materials. The high school world language lab will be updated next year (\$45,000 for one lab, \$6,000 for STEM/STEAM Materials). Digital Learning Coaches (DLCs) work with all department heads that are holding curriculum reviews. The small amount of money allocated for STEM/STEAM may result in equipment being piloted or may also replace some equipment currently being used (elementary small robots for coding, etc.).

Interactive Projectors/Whiteboard Units and Document Cameras - \$231,260 is requested for this category of the capital project.

- Replace 48 interactive projectors districtwide. This equips buildings with a touch-activated, interactive system and soundbar. The replacements will begin with the oldest model per school until all systems are within a 7 year window with all of the same functionality (48 projectors @ \$4680 each).
- The request will also replace 10 document cameras at Lexington Middle and High School. All elementary schools have had document cameras replaced, and upgrades have been made in many middle school classrooms as well. A small number of replacement devices are needed for FY2025 (10 document cameras @ \$662 each).

District and Building Network Infrastructure - \$373,000 is requested to replace end of life Wireless Access Points (WAPs) at both middle schools and switches across all elementary schools. This is a phased project and WAPs will be replaced in all elementary schools in

subsequent years. Due to the impending high school building project and a final determination for the current Central Office, WAPs and cabling for those sites have been deferred. The current five year capital submission also includes anticipated costs for future replacement of the district's core and firewalls with the building of a new high school and possible relocation of Central Office.

Server/Storage Infrastructure - \$20,000 is requested to maintain and upgrade any server related hardware.

### **Department of Public Facilities Projects**

- 2. Public Facilities Bid Documents - \$125,000 (Free Cash):** This is an annual request for funding professional services to produce design development, construction documents and/or bid administration services for smaller projects in anticipation of requests for construction funding at town meeting that have a high probability of approval. This will ensure that both municipal and school projects can be completed in the then-current construction season, which is particularly important for the timely completion of school building projects given the short window between the end of school in June and the end of summer. There has been a steady uptick in the number of projects requiring these services in recent years.
- 3. Public Facilities Interior Finishes - \$450,000 (\$230,655 Tax Levy; \$219,345 Free Cash):** Initiated in FY2011, this is an annual request for funds to be used for the replacement of flooring systems in municipal and school buildings and interior finishes including mill work, ceiling work, tile work, countertop replacement and bathroom finish renovations. The goal of this annual program is to ensure failing systems are replaced and are safe for all users. The FY2025 request will allow the Department of Public Facilities to complete approximately four classroom flooring systems and prioritize other floors requiring attention. This request also covers other building finishes, based on priority.

Projects recently completed include replacement of flooring in 30 classrooms at Harrington Elementary and Diamond Middle schools and the renovation of two single-stall bathrooms in the Town Office Building. Future improvements are expected to include classroom flooring at Clarke, Diamond, Bowman, Bridge, Harrington and Fiske schools.

- 4. School Paving and Sidewalks - \$265,000 (Free Cash):** This capital request provides 'as needed' replacement of sidewalks, bus loops and parking areas on school grounds. Extraordinary repairs for school paving areas are necessary to maintain parking and pedestrian surfaces in a condition suitable for public safety and highlights the Safe Routes to School.

Projects recently completed include the full driveway and sidewalk replacement at Diamond middle school. The FY2025 request will fund repairs at the Bowman School rear play area, parking lot, and access road.

- 5. Public Facilities Mechanical/Electrical/Plumbing Replacements - \$4,015,000 (\$3,265,000 Free Cash; \$750,000 Tax Levy):** This project is an annual replacement of Mechanical, Electrical and Plumbing systems that have exceeded their useful life and require replacement before catastrophic failures occur. After the development of the 20-year Capital Plan, the report identifies significant projects that are coming due in the next 5 years. This category has significant dollars scheduled for investment over the next 5 years.

6. **173 Bedford Street Renovation - \$4,200,000 (\$3,835,845 General Fund Debt; \$334,155 Free Cash; \$30,000 BAN Premiums):** See a detailed description of this project under Table I: General Fund Debt.
7. **Cary Memorial Library Renovation Project - Construction - \$4,000,000 (\$1,700,000 General Fund Debt; \$2,300,000 CPA):** See a detailed description of this project under Table I: General Fund Debt.
8. **Solar Assessment Lincoln Fields - \$30,000 (Free Cash):** This request for funding is to assess the feasibility of installing solar collectors and related systems at Lincoln Park as part of the feedback from the Lincoln Park Master Plan. In order to properly assess the site for solar production using canopies, the Town would need to consult with a geotechnical engineer to understand the soil conditions given that the site is a capped landfill. The Town would also need to consult with solar professionals to site the solar collectors and to determine the possible size of the system. If feasible a construction project will be incorporated into the Lincoln Park Master Plan and implemented during the end of life replacement of the Lincoln Field #3 renovation that is currently in the Recreation Committee 5- year capital plan for FY2026.

## **Municipal Projects**

9. **Transportation Mitigation - \$100,000 (\$86,766 Free Cash, \$13,234 Transportation Network Company (TNC) Special Revenue Fund):** This annual capital request is to support the ongoing work of the Transportation Safety Group (TSG). The TSG is staffed by the Planning, Engineering, School and Police Departments. Between FY2008 and FY2011, Town Meeting appropriated funds to collect data, perform analysis, review citizen requests and recommendations for various Townwide transportation improvements in support of the Traffic Mitigation Group (dissolved in 2012 and later reconstituted as the TSG).

Projects underway include a "No Turn on Red" pilot program at the Mass Ave/ Maple Street intersection, speed limit reductions on Lincoln St. and Marrett Rd. and implementing a School Zone on Concord Ave. This request will fund the purchase and installation of speed feedback signs, and design and engineering services to address safety requests.

10. **Heavy Vehicle Extrication Equipment - \$175,000 (Free Cash):** This request is to fund the replacement and upgrade of the fire department's heavy vehicle extrication equipment which is showing signs of end-of-life. The useful life of this equipment ranges from 15-20 years, and vehicle designs have outpaced the equipment's ability to extricate trapped individuals in serious auto wrecks. The replacement of this equipment will allow the department to respond effectively to calls including those involving large trucks, buses, and aircraft, and will avoid costly repairs and equipment downtime.
11. **Ambulance Replacement - \$502,000 (\$377,000 Free Cash, \$125,000 Ambulance Stabilization Fund):** The Fire Department's ambulance replacement program intends to rotate and replace ambulances every three years. The new vehicle runs as the primary ambulance, moves to the secondary position and finally to mechanical back-up status. At the end of this 9-year rotation the vehicle has over 150,000 miles. In recent years the ambulance mechanical systems are suffering more frequent breakdowns due to hard usage. This replacement request is being advanced one year in the capital plan due to extreme supply chain delays in order to keep the replacement schedule intact.

- 12. Pine Meadows Improvements - \$110,000 (Recreation Retained Earnings):** This request is to replace the fuel bays, renovate the practice area, and replace the safety netting at the practice area at the Pine Meadows Golf Club. The fuel bays were last replaced in 2002 and require replacement to maintain the quality of the golf course. The practice area has also deteriorated over the years and is in need of a renovation that includes replacing the netting to ensure the safety of all users.
- 13. Park Improvements - Athletic Fields - \$545,000 (CPA):** This request is to renovate the Bowman School Field. This renovation will include a complete reconstruction with the installation of a new natural grass Little League field, new irrigation system, new backstops, signage, and park benches. Additionally, the trail that leads to the abutting Dunback Meadow conservation area will be restored, and based on the recommendations in the ADA Compliance Study, the end curb that runs parallel to the dugouts will be cut back to allow access to the ball field from the parking lot and an accessible path will be installed from the dugout on the parking lot side of the field behind the backstop to provide access to the dugout closest to the playground.
- 14. Lincoln Park Fitness Stations Equipment - \$160,000 (CPA):** The fifteen fitness stations installed along the Teresa and Roberta Lee Fitness/Nature Path at Lincoln Park have been frequently used by park goers over the years and have surpassed their useful life, many being in a deteriorated condition. This request is to upgrade and replace the equipment at all of the fitness stations.
- 15. Park Improvements - Hard Court Surfaces - \$492,000 (CPA):** This request is to renovate the Valley Courts on Valley Road. The project will include the construction of post-tension concrete court surfaces for tennis and pickleball. In addition to new courts, the project will provide new fencing, athletic equipment, and site amenities.
- 16. Lincoln Park Field Improvements - \$1,810,000 (\$665,000 Free Cash; \$1,145,000 CPA):** This request is to conduct an end-of-life synthetic turf replacement at Lincoln Field #2. The project includes a professional evaluation to determine if subsurface/base "pad" can be reused or if a replacement is required for safe function of the field. The project then comprises removal of the existing surface turf "carpet" at Lincoln Field #2, laser grading of the subsurface, inspection and repair (as needed) of the drainage system, replacement of the base "pad" if indicated by the aforementioned study, replacement/recycling of the infill material, replacement of the surface turf, replacement of the (wood) anchors and edging around the immediate field perimeter, and restoration of the walkways, guardrails, and plantings surrounding the field.
- 17. Equipment Replacement - \$1,920,000 (\$1,215,000 Free Cash; \$125,000 Water Retained Earnings; \$260,000 Wastewater Retained Earnings; \$320,000 Compost Fund Debt):** This is an annual request to replace equipment that is beyond its useful life and whose mechanical condition no longer meets the requirements of the Department of Public Works (DPW). The DPW 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.

Each piece of equipment is inventoried with original and current replacement cost, state of condition and replacement time interval. Replacement intervals vary from 5 to 20 years and are based on manufacturer recommendations and use (type and duration).

The selection of vehicles to be replaced begins with the proposed replacement date. Then each vehicle is assessed as to its mechanical condition and work requirements. The systematic replacement program defines what equipment is expected to need replacement during the next five years with the intent of preventing any unexpected emergency purchases. Annual updates are conducted by the Equipment Maintenance Division, Division Superintendents and reviewed by the Manager of Operations and Director of Public Works.

The FY2025 request, by funding source, is shown in the table below.

Equipment	Free Cash	Compost Revolving	Sewer RE	Water RE	Total
Ford F550 Utility			\$ 135,000		\$ 135,000
Mack Dump Truck			\$ 125,000	\$ 125,000	\$ 250,000
Front End Loader		\$ 320,000			\$ 320,000
Hook Loader Hot Box	\$ 150,000				\$ 150,000
Sidewalk Equip. with Snowblower	\$ 195,000				\$ 195,000
Turf Aerator	\$ 60,000				\$ 60,000
Toro Gang Mower	\$ 165,000				\$ 165,000
Toro Electric Utility Vehicle	\$ 45,000				\$ 45,000
6 Wheel Snow Fighter	\$ 300,000				\$ 300,000
Leaf Vacuum MS4 Permit	\$ 150,000				\$ 150,000
Sidewalk Equip. with Snowblower	\$ 150,000				\$ 150,000
	<b>\$1,215,000</b>	<b>\$ 320,000</b>	<b>\$ 260,000</b>	<b>\$ 125,000</b>	<b>\$ 1,920,000</b>

**18. Sidewalk Improvements - \$800,000 (Free Cash):** This request is to rebuild and/or repair existing sidewalks that are in poor condition. DPW, in conjunction with various committees and other town departments, will generate a list each year of the sidewalks most in need of repair/replacement based on four determining factors:

- i. Is the sidewalk unsafe for travel due to trip hazards, defects, etc.
- ii. Is the sidewalk within the Safe Routes to School Program
- iii. Is the volume of pedestrian traffic heavy, light or average
- iv. Is the general condition of the sidewalk poor, fair or good which dictates treatments such as full reconstruction, overlay or patching

DPW currently reviews 30% of sidewalks annually to identify the work to be done. Sidewalks considered for FY2025 funding include:



Simonds Road from Bedford St. to Preston Rd.	1285 LF Asphalt
Douglas Road from East St. to #11	850 LF Asphalt
Clarke Street from #33 Forest (on Clarke)	50 LF Concrete
Hancock Street from Adams St. to Bikeway	4000 LF Asphalt
Bedford Street from Bikeway to N. Hancock St.	900 LF Asphalt
Revere Street from Larchmont Lane to Hancock St.	1300 LF Asphalt
Edgewood Road	920 LF Asphalt
Glen Road from Meriam St. to Upland Rd.	240 LF Asphalt
Upland Street	600 LF Asphalt
Chandler Street from Upland St. to Oakland St.	440 LF Asphalt
Stetson Street	670 LF Asphalt
Reconstruction of Ramps Townwide	

The following table presents the recent history of Sidewalk appropriations:

FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000

**19. Townwide Signalization Improvements- \$50,000 (Free Cash):** This is an annual program to update traffic and pedestrian signals in Lexington. In addition to updating traffic and pedestrian signals, this request also periodically updates the compliance study, which is the funding request proposed in FY2025. The last signal inventory and compliance study was completed in 2011. This study will include ADA compliance, condition assessment, signal timing, delays, and prioritization recommendations. Signalization projects currently underway include improvements to the intersections at Lowell at East Street and Lowell at North Street. These intersections have both been designed and will be substantially constructed utilizing a 'Bottle-neck' grant obtained through MassDOT. Construction is anticipated in construction calendar year 2024.

**20. Street Improvements - \$2,707,321 (Tax Levy):** This is an annual request for the street resurfacing and maintenance program. In addition to the \$2,707,321 appropriated from the tax levy, \$974,012 of Chapter 90 funds will be utilized. (Chapter 90 funding is based on Lexington's most recent allocation and on the current state allocation of \$200 million statewide.) Funds will be used for design, inspections, planning, repair, patching, crack sealing and construction of roadways and roadway related infrastructure including repair and installation of sidewalks. A pavement management system is utilized to assist in analyzing the road network and selecting roadways for repairs. This funding will allow for the proper improvements and repair of Lexington's streets and sidewalks, increasing their quality and safety. A preliminary list of the streets to be repaired under this article is currently being developed. Streets anticipated for completion in 2024 include Eldred Street, Appletree Lane, Depot Square, Edison Way, Pleasant Street at Watertown Street and a portion of the Minuteman Bikeway near Town Center.

<b>Street Improvements - Financing Components</b>	
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	<b>FY25</b>
2001 Override Increased by 2.5% per year	\$ 779,366
Maintenance of unallocated revenue from FY2012 Revenue Allocation Model	\$ 281,234
Maintenance of unallocated revenue from FY2013 Revenue Allocation Model	\$ 164,850
FY2014 Health Insurance Savings	\$ 1,100,000
Additional Tax Levy Funding	\$ 381,871
Estimated Chapter 90 Aid	\$ 974,012
	Total \$ 3,681,333
	Without Chapter 90 \$ 2,707,321

- 21. Hydrant Replacement Program - \$150,000 (\$75,000 Free Cash, \$75,000 Water Retained Earnings):** This is an ongoing replacement program designed to maintain the integrity of the fire protection system throughout town. Faulty hydrants need to be replaced to meet safety requirements. A list of hydrants needing replacement is generated each year during the annual inspection and flushing of hydrants by the Water and Fire Departments. The Town of Lexington has 1,747 fire hydrants in its fire protection system and the goal is to replace approximately 45 hydrants per year at a cost of \$3,500 per hydrant, with labor covered by the operating budget. The expected life of a hydrant is 50 years.
- 22. Stormwater Management Program - \$1,350,000 (Free Cash):** This is a new program combining three former programs related to stormwater management into one annual request: Townwide Culvert Replacement, Storm Drain Improvements and NPDES Compliance, and Comprehensive Stormwater Management. Many of the challenges and solutions are multi-pronged and cross over between the three programs, which creates complications in the selection and awarding of projects. By combining these projects, it creates more flexibility and agility for the Department for the improvements of stormwater throughout Lexington. The aggregated funding will be utilized for supporting the National Pollutant Discharge and Elimination System (NPDES) program with an emphasis on Illicit Discharge Detection and Elimination (IDDE) and nutrient removal which are both required by the Environmental Protection Agency (EPA) Municipal Separated Storm Sewer System (MS4) permit. These regulations are focused around improving water quality. Additionally, this request will support the stream management plan, culvert replacement and rehabilitation program, and storm drain improvements to mitigate flooding.
- 23. Pump Station Upgrades - \$50,000 (Sewer Retained Earnings):** This is an ongoing capital program to maintain Lexington's 10 sewer pumping stations to enable better energy efficiency and avoid emergency expenditures. In 2013, an evaluation and asset management plan was developed for the sewer pump stations with the assistance of Wright-Pierce, including a detailed engineering survey of the Town's existing infrastructure. This survey helped determine current and future needs, timetable and probable costs for the proposed work. In FY2024, \$75,000 was approved to update the evaluation and asset management plan, but may not full cover the full project. This request for FY2025 funding will ensure the completion of the update.
- 24. Sanitary Sewer System Investigation and Improvements - \$1,061,210 (\$500,000 Wastewater User Charges, \$561,210 Wastewater Debt):** See a detailed description of this program under Table III: Wastewater Fund Debt.

**25. Water Distribution System Improvements - \$2,288,900 (\$1,000,000 Water User Charges; \$1,288,900 Water Retained Earnings):** This is an annual program that replaces unlined, inadequate, aged and vulnerable water mains, deteriorated service connections and eliminates dead ends in the water mains. The Town completed a hydraulic model for the entire distribution network and an asset management plan for replacing the Town's aging water infrastructure that will ensure a proactive approach for keeping Lexington's water both safe and reliable. The model identifies areas of vulnerability, water main aging, and those areas with low volumes and pressures. The asset management plan recommends the replacing 1% of our water mains on an annual basis.

Beginning in FY2021, the funding source for this ongoing capital replacement program has been gradually shifting to Water user charges, with the ultimate goal of transitioning the entire program to cash funding over 11 years. While rate payers may pay slightly higher water rates in the short-term, significant debt service savings will be realized, resulting in lower overall costs in the long-term. This is the fifth year of transition and \$1,000,000 is being requested from water user fees.

Water mains were recently replaced on Lowell Street (from Maple to Summer Street) as part of a joint project with the Town of Burlington and the Massachusetts Water Resource Authority. Future water main replacements are anticipated on Vine Street, Hayden Avenue, and Marshall Road. A booster pump is planned for the low-pressure area along Fairfield Street.

**26. Cemetery Columbarium Design - \$50,000 (Free Cash):** The FY2025 funding request is for layout and design services for a columbarium (a structure with niches to store funeral urns with cremated remains) at Westview Cemetery. Due to the rising number of cremations, an option for interring urns has been requested by many residents. Currently urns are interred in traditional burial plots. A columbarium is a more efficient use of cemetery space and will provide an additional option for those choosing cremation while freeing up traditional burial plots. A request for construction funding of a columbarium is expected in FY2026.

**27. Public Parking Lot Improvement Design - \$15,000 (Free Cash):** This request is for the redesign of the public parking lots located in downtown Lexington, including the Depot lot, the lot between Edison Way and the Depot (behind CVS pharmacy), and the lot between Waltham Street and Muzzey Street (behind Michelson's Shoes). These lots are currently in fair to poor condition with inefficient circulation and parking layouts. This FY2025 request will supplement previously allocated funds and will be used to advance the 100% design and finalize P,S&E (plans, specifications and estimates) for the Muzzey Street and Library parking lots. These plans will also help to understand and refine the overall construction cost of the project. This redesign work will improve efficiency, circulation and aesthetics of the parking lots.

**28. Tucker Avenue Street Acceptance - \$30,000 (Free Cash):** The residents of Tucker Avenue have submitted a request to have the street brought up to Town standards and accepted by the Town. This acceptance would increase the length of town roadways, which in turn will result in a small increase in yearly funding received from the state in Chapter 90 allotments. This asset will fall under the town's asset management program; once completed, proper preservation can extend the life of the road 20 to 30 years or more. The street acceptance must be approved by Town Meeting, however the cost of road construction will ultimately be borne by the residents of Tucker Avenue through the assessment of street betterments.

**29. Network Core Equipment Replacement - \$550,000 (Free Cash):** This multi-year capital program is to replace aging equipment or add equipment that functions as the core or head end for the Town network. The head end is made up of many components including, but not limited to, routers, switches, DNS servers, firewalls, access control devices, e-mail spam filters, and web access control devices. The overall purpose of the head end is to provide security and to manage network traffic.

In FY2024 funding was approved to install a new redundant network core, router and firewalls in the new Police Station (completion expected in 2024). This new network core will become our primary core and require approximately 10 times the number of fiber connections as our current core due to the increased count in connections with the new Fiber Municipal Area Network (FMAN). The FY2025 funding request is to add additional modules to the new core to allow compatibility with the new FMAN network, including the purchase of hardware and technical services for installation. It should be noted that technology costs have increased significantly over the past couple of years, driving up costs especially on networking equipment.

**30. Municipal Technology Improvement Program - \$550,000 (Free Cash):** This capital program funds major municipal technology improvements including servers, Storage Area Network (SAN)/data arrays and other critical Town hardware and components. New infrastructure is obtained with a focus to achieve technical consolidation, energy savings, reduction in financial burdens and reduction in staff maintenance time while increasing management efficiencies, increasing reliability and introducing new capabilities.

The request for FY2025 will fund the purchase and installation of a server/SAN environment in the new PD server room. This new environment will be used to migrate away from hardware that was installed in 2020 in another server room that is reaching end-of-life. In future years this program is expected to increase data storage capacity and expand backup capacity to match the Town's growth and storage needs. In addition to SAN needs, hardware and licensing may be purchased to assist with data transfer to cloud services including back-up and Disaster Recovery (DR).

**31. Network Redundancy & Improvement Plan - \$998,500 (Free Cash):** This is a multi-phase request to build a standalone fiber network for town computing and communications in an effort to achieve redundancy and vendor-independent capability. The purpose of this program is to both improve the resiliency of the Townwide fiber network and to provide better networked services. This includes enhancement of communications within municipal buildings through the installation of wireless access to our wide area and local area networks. This will protect communication (both data and voice) between sites that are assessed as critical to the daily function and safety of the Town. The first phase of this project in FY2023 was \$945,000 to construct multi-loop core infrastructure to top-tier critical buildings. The second-phase request of \$988,094 in FY2024 was to complete phase I, and additionally fund fiber connections to tier 2 and tier 3 sites. This third phase includes the purchase and installation of the equipment to connect the tier 2 and tier 3 sites to the new FMAN and vendor services for network programming assistance.

**32. Network Technology Improvements - \$161,000 (Free Cash):** The general purpose is to replace old network related equipment. The first part of this capital program is for funding the replacement of all end-of-life (EOL) WiFi Access Points (APs) units located throughout the various municipal buildings in Town. These provide local wireless internet to each building for staff and public use. The second part of this capital program is for funding the replacement of end-of-life network switches in municipal buildings or public safety antenna sites (e.g. Water Tower, Avalon, etc.).

- 33. Scanning - Electronic Document Management - \$110,000 (Free Cash):** This is an ongoing program to scan existing physical documentation into the Town's document management systems (Laserfiche and Tyler Content Manager). This effort will support continued efforts to migrate to paperless workflows. Once workflows have been established and no additional paper records are being created, historical records are scanned to ensure a complete repository and to allow departments to reclaim the physical space previously occupied by their records.
- 34. Archives & Records Management - \$20,000 (CPA):** This is an ongoing request to fund the conservation and preservation of historic municipal documents and records and to make them available on the Town's digital archives. This FY2025 request will include the conservation and preservation of Fire Department Journals 1927-1929, Marriage Intentions 1850-1897, Marriage Intentions 1889-1908, and Planning Board Records, Volume 1, 1918-1930. Significant progress has been made in preserving Lexington's historic documents but there remains a continuing need to preserve records from the early 1900s and make them accessible. It is projected that this will be a yearly request for treatment/digitization/microfilming of records. The preservation and conservation of permanent records for archiving creates the basis for documenting Lexington's history for the future.
- 35. Election Equipment Upgrade - \$64,865 (Free Cash):** This request is to upgrade current election equipment. New provisions under the VOTES Act have increased election participation, putting greater wear and tear on our equipment. Participation is expected to increase during the 2024 Presidential election season and existing equipment is nearing end-of-life. New tabulator machines will allow for faster processing at upcoming elections and avoid costly maintenance fees.
- 36. Sustainable Capital Initiatives - \$35,000 (Free Cash):** This is a new capital program to fund sustainable capital initiatives including electric vehicle (EV) charging equipment and infrastructure. In the future this program may also include the study, design and construction of rooftop solar or solar canopies, including battery storage; and other projects identified by the Sustainability and Resilience Officer to move the Town towards achieving its sustainability goals.

The FY2025 request is for funding the purchase and installation of two or more electric vehicle charging stations. At least one EV charging station would be installed at the Town Office Building, primarily for charging municipal fleet vehicles, but could be utilized by the public outside of operating hours. This request is expected to fund a second charger in a location that is to be determined.

## **Other CPA Funded Projects**

- 37. LexHAB Affordable Housing Support, Restoration, Preservation & Decarbonization - \$482,365 (CPA):** This FY2025 request seeks funding for the preservation, rehabilitation, and restoration of 26 Lexington Housing Assistance Board (LexHAB) affordable housing units. The scope of the work at these units varies by property. There will be preservation, rehabilitation, and restoration projects at seven units which were acquired with CPA funds, including kitchen and bath renovations, floor replacements, exterior painting, water and HVAC replacements, and new appliances; and decarbonization initiatives at three properties, including the installation of solar panels and gas to electric conversions. This funding request will also cover preservation projects at nineteen LexHAB-operated units *not* acquired with CPA funds. These include door replacements, exterior painting, retaining wall replacement, and driveway and walkway replacements. All improvements are intended to ensure the continued safety and functionality of the units. This request also seeks funding support to subsidize the rents of LexHAB's lowest income tenants.
- 38. Affordable Housing Trust (AHT) Funding - \$3,200,000 (CPA):** This request is to fund the Lexington AHT by providing CPA seed money for affordable housing, and to allow the AHT greater flexibility in purchasing property and competing with for-profit developers in the real estate market.
- 39. Lexington Housing Authority Exterior Preservation - \$100,000 (CPA):** This request is to finance the preservation, rehabilitation and restoration of a Lexington Housing Authority (LHA) duplex at 561/563 Massachusetts Ave. Improvements will include siding, windows and exterior door replacement which will ensure the continued safety and functionality of the units.

**Table IX: Deferred FY2025 and Proposed FY2026-FY2029 Capital Requests**

<b>Ongoing Capital Programs - General Fund</b>							
<b>Dept.</b>	<b>Project Name</b>	<b>Deferred FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>Total</b>
<i>Public Facilities</i>							
	Public Facilities Bid Documents	\$ —	\$ 125,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 550,000
	Public Facilities Interior Finishes	\$ —	\$ 468,000	\$ 486,720	\$ 506,189	\$ 526,437	\$ 1,987,346
	School Paving and Sidewalks	\$ —	\$ 200,000	\$ 225,000	\$ 250,000	\$ 250,000	\$ 925,000
	Public Facilities Mechanical/Electrical/Plumbing Replacements	\$ —	\$ —	\$ 4,565,000	\$ —	\$ 3,000,000	\$ 7,565,000
	Municipal Building Envelopes and Associated Systems	\$ —	\$ 1,100,000	\$ —	\$ 2,670,000	\$ —	\$ 3,770,000
	School Building Envelopes and Associated Systems	\$ —	\$ 2,125,000	\$ —	\$ —	\$ 4,440,000	\$ 6,565,000
		\$ —	\$ 4,018,000	\$ 5,401,720	\$ 3,576,189	\$ 8,366,437	\$ 21,362,346
<i>Public Works</i>							
	Equipment Replacement	\$ —	\$ 1,950,000	\$ 1,950,000	\$ 1,355,000	\$ 2,000,000	\$ 7,255,000
	Sidewalk Improvements	\$ —	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 3,200,000
	Townwide Signalization Improvements	\$ —	\$ 55,000	\$ —	\$ —	\$ —	\$ 55,000
	Street Improvements	\$ —	\$ 2,726,806	\$ 2,746,777	\$ 2,767,247	\$ 2,788,230	\$ 11,029,060
	Stormwater Management Program	\$ —	\$ 2,642,500	\$ 2,655,000	\$ 2,332,500	\$ 2,292,500	\$ 9,922,500
	Hydrant Replacement Program <sup>(1)</sup>	\$ —	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000
		\$ —	\$ 8,249,306	\$ 8,226,777	\$ 7,329,747	\$ 7,955,730	\$ 31,761,560
<i>Land Use, Housing and Development</i>							
	Transportation Mitigation	\$ —	\$ 80,000	\$ 80,000	\$ 100,000	\$ 100,000	\$ 360,000
		\$ —	\$ 80,000	\$ 80,000	\$ 100,000	\$ 100,000	\$ 360,000
<i>Innovation &amp; Technology</i>							
	Application Implementation	\$ —	TBD	TBD	TBD	TBD	\$ —
	Network Core Equipment Replacement	\$ —	\$ 100,000	\$ 600,000	\$ 100,000	\$ 700,000	\$ 1,500,000
	Municipal Technology Improvement Program	\$ —	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000
	Network Redundancy & Improvement Plan	\$ —	\$ 760,000	\$ 250,000	\$ 250,000	\$ 150,000	\$ 1,410,000
	Phone Systems & Unified Communications	\$ —	\$ 90,000	\$ 80,000	\$ 60,000	\$ 60,000	\$ 290,000
	Network Technology Improvements	\$ —	\$ 86,000	\$ 86,000	\$ 86,000	\$ 143,000	\$ 401,000
		\$ —	\$ 1,186,000	\$ 1,116,000	\$ 596,000	\$ 1,153,000	\$ 4,051,000
<i>Schools</i>							
	LPS Technology Program	\$ —	\$ 1,316,962	\$ 1,635,804	\$ 1,672,356	\$ 1,548,624	\$ 6,173,746
		\$ —	\$ 1,316,962	\$ 1,635,804	\$ 1,672,356	\$ 1,548,624	\$ 6,173,746
<i>Town Manager</i>							
	Sustainable Capital Initiatives	\$ —	\$ —	\$ 17,082	\$ —	\$ 17,937	\$ 35,019
		\$ —	\$ —	\$ 17,082	\$ —	\$ 17,937	\$ 35,019
	<b>Total Capital Programs - General Fund</b>	\$ —	\$ 14,850,268	\$ 16,477,383	\$ 13,274,292	\$ 19,141,728	\$ 63,743,671
<b>Ongoing Capital Programs - Enterprise Funds</b>							
<b>Dept.</b>	<b>Project Name</b>	<b>Deferred FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>Total</b>
<i>Public Works</i>							
	Hydrant Replacement Program <sup>(1)</sup>	\$ —	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000
	Pump Station Upgrades	\$ —	\$ —	\$ 100,000	TBD	TBD	\$ 100,000
	Sanitary Sewer System Investigation and Improvements	\$ —	\$ 1,082,431	\$ 1,104,080	\$ 1,126,161	\$ 1,148,684	\$ 4,461,356
	Water Distribution System Improvements	\$ —	\$ 2,334,670	\$ 2,381,360	\$ 2,428,987	\$ 2,477,567	\$ 9,622,584
	Water Tank Rehabilitation	\$ —	\$ 100,000	\$ 3,960,000	\$ —	\$ —	\$ 4,060,000
		\$ —	\$ 3,592,101	\$ 7,620,440	\$ 3,630,148	\$ 3,701,251	\$ 18,543,940
<i>Recreation &amp; Community Programs</i>							
	Pine Meadows Improvements	\$ —	\$ —	\$ 95,000	\$ 89,000	\$ 35,000	\$ 219,000
	Pine Meadows Equipment	\$ —	\$ 65,000	\$ 30,000	\$ —	\$ 70,000	\$ 165,000
		\$ —	\$ 65,000	\$ 125,000	\$ 89,000	\$ 105,000	\$ 384,000
	<b>Total Capital Programs - Enterprise Funds</b>	\$ —	\$ 3,657,101	\$ 7,745,440	\$ 3,719,148	\$ 3,806,251	\$ 18,927,940

**Table IX: Deferred FY2025 and Proposed FY2026-FY2029 Capital Requests**

<b>Ongoing and One-time Capital Projects - CPA Fund</b>							
<b>Dept.</b>	<b>Project Name</b>	<b>Deferred FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>Total</b>
Public Facilities	Stone Building Renovation and Addition	\$ —	\$ 5,150,000	\$ 2,400,000	\$ 2,400,000	\$ —	\$ 9,950,000
Land Use, Housing and Development	Wright Farm Barn Preservation and Rehabilitation (Step 3)	\$ —	TBD	\$ —	TBD	\$ —	\$ —
	Cotton Farm/Community Center Connector	\$ —	\$ 200,000	\$ —	TBD	\$ —	\$ 200,000
	Simond's Brook Conservation Area Trail Design & Engineering	\$ —	\$ 75,000	TBD	\$ —	\$ —	\$ 75,000
Recreation & Community Programs	Park and Playground Improvements	\$ —	\$ 1,041,000	\$ 1,840,000	\$ —	\$ —	\$ 2,881,000
	Park Improvements - Athletic Fields <sup>(2)</sup>	\$ —	\$ 6,180,000	\$ —	\$ —	\$ —	\$ 6,180,000
	Park Improvements - Site Amenities	\$ —	\$ —	\$ 36,000	\$ —	\$ 36,000	\$ 72,000
	Outdoor Pickleball Courts Construction	\$ —	\$ —	\$ 870,000	\$ —	\$ —	\$ 870,000
	Lincoln Park Field Improvements <sup>(3)</sup>	\$ —	\$ 1,235,000	\$ —	\$ —	\$ —	\$ 1,235,000
Town Clerk	Archives & Records Management	\$ —	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000
<b>Total Capital Projects - CPA Funds</b>		<b>\$ —</b>	<b>\$ 13,901,000</b>	<b>\$ 5,166,000</b>	<b>\$ 2,420,000</b>	<b>\$ 56,000</b>	<b>\$ 21,543,000</b>
<b>One-Time Capital Projects - General Fund</b>							
<b>Dept.</b>	<b>Project Name</b>	<b>Deferred FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>Total</b>
Fire	Replace Pumper Truck	\$ —	\$ 950,000	\$ —	\$ —	\$ —	\$ 950,000
	Off Road Fire Engine	\$ —	\$ —	\$ —	\$ —	\$ 400,000	\$ 400,000
	Ambulance Replacement	\$ —	\$ —	\$ —	\$ 525,000	\$ —	\$ 525,000
Recreation & Community Programs	Park Improvements - Athletic Fields <sup>(2)</sup>	\$ —	\$ 2,000,000	\$ —	\$ —	\$ —	\$ 2,000,000
	Lincoln Park Field Improvements <sup>(3)</sup>	\$ —	\$ 715,000	\$ —	\$ —	\$ —	\$ 715,000
	Strategic Plan Update	\$ —	\$ 100,000	\$ —	\$ —	\$ —	\$ 100,000
Land Use, Housing and Development	Eldred Traffic Calming and Hartwell Avenue Ped Crossing	\$ —	\$ 70,000	\$ 460,000	\$ —	\$ —	\$ 530,000
	Phase II- Town-wide Pedestrian & Bicycle Plan		\$ 80,000	\$ —	\$ —	\$ —	\$ 80,000
Public Facilities	Lexington High School Construction Project - Design Funding	\$ —	\$ 440,000,000	\$ —	\$ —	\$ —	\$ 440,000,000
	East Lexington Fire Station	\$ —	\$ 2,000,000	\$ 1,000,000	\$ 12,000,000	\$ —	\$ 15,000,000
	Central Administration Building Demolition	\$ —	\$ 1,650,000	\$ —	\$ —	\$ —	\$ 1,650,000
	Clarke HVAC Replacement and Electrification	\$ —	\$ —	\$ —	\$ —	\$ 21,000,000	\$ 21,000,000
	Cary Memorial Library Upper Floors HVAC Renovation	\$ —	\$ —	\$ —	\$ 2,000,000	\$ 21,000,000	\$ 23,000,000
Public Works	Hartwell Ave. Compost Site Improvements	\$ —	\$ 220,000	\$ —	\$ —	\$ —	\$ 220,000
	Cemetery Columbarium Design	\$ —	\$ 450,000	\$ —	\$ —	\$ —	\$ 450,000
	Public Parking Lot Improvement Design	\$ —	\$ 528,000	\$ —	\$ —	\$ —	\$ 528,000
	New Sidewalk Installations	\$ —	\$ 300,000	\$ —	\$ 3,250,000	\$ —	\$ 3,550,000
	Bedford St. and Hartwell Ave. Long-Range Transportation Improvements	\$ —	\$ —	\$ 1,950,000	\$ —	\$ —	\$ 1,950,000
		<b>\$ —</b>	<b>\$ 449,063,000</b>	<b>\$ 3,410,000</b>	<b>\$ 17,775,000</b>	<b>\$ 42,400,000</b>	<b>\$ 512,648,000</b>
<b>One-Time Capital Projects - Enterprise Funds</b>							
<b>Dept.</b>	<b>Project Name</b>	<b>Deferred FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>Total</b>
Public Works	Water Tank Rehabilitation	\$ —	\$ 100,000	\$ 3,960,000	\$ —	\$ —	\$ 4,060,000
<b>Total Capital Projects - Enterprise Funds</b>		<b>\$ —</b>	<b>\$ 100,000</b>	<b>\$ 3,960,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 4,060,000</b>

(1) Hydrant replacement Program is split funded between the General Fund and Water Enterprise Fund.  
 (2) Park Improvements- Athletic Fields is split funded between the General Fund and CPA Fund.  
 (3) Lincoln Park Field Improvements is split funded between the General Fund and CPA Fund.



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# Appendix A: Program Improvement Request Summary

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# Appendix A: Program Improvement Requests

Shared and Municipal Programs 2000 - 8000

FY2025 Recommended Budget: Program Improvements

## Program Improvement Request Summary

Program	Department Requests	Recommended	Not Recommended	Recommended ARPA
<b>General Fund</b>				
Public Facilities	\$ 9,937	\$ 9,937	\$ —	\$ —
Public Works	\$ 499,023	\$ 103,023	\$ —	\$ 396,000
Police	\$ 347,293	\$ 16,232	\$ 331,061	\$ —
Fire	\$ 113,009	\$ 113,009	\$ —	\$ —
Library	\$ 93,976	\$ —	\$ 93,976	\$ —
Recreation - Non-Enterprise	\$ 20,000	\$ —	\$ 20,000	\$ —
Human Services	\$ —	\$ —	\$ —	\$ —
Health	\$ 50,000	\$ —	\$ —	\$ 50,000
Land Use, Housing and Development	\$ 111,706	\$ 68,555	\$ 43,151	\$ —
Select Board	\$ —	\$ —	\$ —	\$ —
Town Manager's Office	\$ 185,000	\$ 110,000	\$ —	\$ 75,000
Miscellaneous Boards and Committees	\$ 31,200	\$ —	\$ 31,200	\$ —
Finance	\$ 145,000	\$ —	\$ 145,000	\$ —
Town Clerk	\$ 61,991	\$ —	\$ 61,991	\$ —
Innovation & Technology	\$ 6,499	\$ 6,499	\$ —	\$ —
<b>Total General Fund Requests</b>	<b>\$ 1,674,634</b>	<b>\$ 427,255</b>	<b>\$ 726,379</b>	<b>\$ 521,000</b>

### Non-General Fund

Water/Sewer Enterprise	\$ 158,931	\$ 108,931	\$ 50,000	\$ —
Recreation Enterprise	\$ 53,419	\$ 53,419	\$ —	\$ —
State Funding - NOI Fees	\$ 20,290	\$ 20,290	\$ —	\$ —
<b>Total Non-General Fund</b>	<b>\$ 232,640</b>	<b>\$ 182,640</b>	<b>\$ 50,000</b>	<b>\$ —</b>

<b>Combined Requests Total</b>	<b>\$ 1,907,274</b>	<b>\$ 609,895</b>	<b>\$ 776,379</b>	<b>\$ 521,000</b>
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GENERAL FUND		Departmental Request				Recommendation		Recommended ARPA	
Program	Description	Compensation	Expenses	Benefits	Total	Recommended	Not Recommended	ARPA	
<b>Public Facilities</b>									
2600 - Facilities	AV Technician Upgrade	\$ 9,795	\$ —	\$ 142	\$ 9,937	\$ 9,937	\$ —	\$ —	
<b>Total Public Facilities</b>		\$ 9,795	\$ —	\$ 142	\$ 9,937	\$ 9,937	\$ —	\$ —	
<b>Public Works</b>									
3420-Recycling	Expanded Food Waste Collection Program	\$ —	\$ 396,000	\$ —	\$ 396,000	\$ —	\$ —	\$ 396,000	
3300 - Public Grounds	Assistant Superintendent for Public Grounds	\$ 83,895	\$ —	\$ 19,128	\$ 103,023	\$ 103,023	\$ —	\$ —	
<b>Total Public Works</b>		\$ 83,895	\$ 396,000	\$ 19,128	\$ 499,023	\$ 103,023	\$ —	\$ 396,000	
<b>Police</b>									
4110 - Police Administration	Deputy Chief Position	\$ 189,000	\$ —	\$ 20,652	\$ 209,652	\$ —	\$ 209,652	\$ —	
4140 - Investigations and Prevention	School Resource Officer	\$ 102,018	\$ —	\$ 19,391	\$ 121,409	\$ —	\$ 121,409	\$ —	
4110 - Police Administration	Code Enforcement Officer	\$ 16,000	\$ —	\$ 232	\$ 16,232	\$ 16,232	\$ —	\$ —	
<b>Total Police</b>		\$ 307,018	\$ —	\$ 40,275	\$ 347,293	\$ 16,232	\$ 331,061	\$ —	
<b>Fire</b>									
4220 - Fire Prevention	Lieutenant Fire Inspector	\$ 93,739	\$ —	\$ 19,270	\$ 113,009	\$ 113,009	\$ —	\$ —	
<b>Total Fire</b>		\$ 93,739	\$ —	\$ 19,270	\$ 113,009	\$ 113,009	\$ —	\$ —	
<b>Library</b>									
5130 - Youth Services	Full Time Teen Services Librarian	\$ 74,978	\$ —	\$ 18,998	\$ 93,976	\$ —	\$ 93,976	\$ —	
<b>Total Library</b>		\$ 74,978	\$ —	\$ 18,998	\$ 93,976	\$ —	\$ 93,976	\$ —	
<b>Recreation - General Fund</b>									
5240 - Community Center	Community Center/DPF Facility Expenses	\$ —	\$ 20,000	\$ —	\$ 20,000	\$ —	\$ 20,000	\$ —	
<b>Total Recreation - General Fund</b>		\$ —	\$ 20,000	\$ —	\$ 20,000	\$ —	\$ 20,000	\$ —	
<b>Health</b>									
6500-Health	Health Dept. Staff Electric Vehicle	\$ —	\$ 50,000	\$ —	\$ 50,000	\$ —	\$ —	\$ 50,000	
<b>Total Health</b>		\$ —	\$ 50,000	\$ —	\$ 50,000	\$ —	\$ —	\$ 50,000	
<b>Land Use, Housing &amp; Development</b>									
7110- Building and Zoning	Mechanical Inspector	\$ 49,920	\$ —	\$ 18,635	\$ 68,555	\$ 68,555	\$ —	\$ —	
7130 - Conservation	Conservation Land Chipping	\$ —	\$ 5,000	\$ —	\$ 5,000	\$ —	\$ 5,000	\$ —	
7300 - Economic Development	Full-time Assistant Visitors Center Manager	\$ 19,950	\$ —	\$ 18,201	\$ 38,151	\$ —	\$ 38,151	\$ —	
<b>Total Land Use, Housing &amp; Development</b>		\$ 69,870	\$ 5,000	\$ 36,836	\$ 111,706	\$ 68,555	\$ 43,151	\$ —	

Town Manager		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended	ARPA
8210 - Org. Dir. & Admin.	Consultant Services - General Liability Insurance	\$ —	\$ 25,000	\$ —	\$ 25,000	\$ 25,000	\$ —	\$ —
8210 - Org. Dir. & Admin.	ADA Town Building Self-Evaluation and Transition Plan	\$ —	\$ 75,000	\$ —	\$ 75,000	\$ —	\$ —	\$ 75,000
8210 - Org. Dir. & Admin.	Chief Equity Officer Annual Budget	\$ —	\$ 50,000	\$ —	\$ 50,000	\$ 50,000	\$ —	\$ —
8210 - Org. Dir. & Admin.	Sustainability & Resilience Officer Annual Budget	\$ —	\$ 25,000	\$ —	\$ 25,000	\$ 25,000	\$ —	\$ —
8210 - Org. Dir. & Admin.	Energy Intelligence Dashboard and BEU-D Reporting Support	\$ —	\$ 10,000	\$ —	\$ 10,000	\$ 10,000	\$ —	\$ —
<b>Total Town Manager</b>		\$ —	\$ 185,000	\$ —	\$ 185,000	\$ 110,000	\$ —	\$ 75,000

Town Committees		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended	ARPA
8320 - Misc. Boards & Committees	Human Rights Committee	\$ —	\$ 21,200	\$ —	\$ 21,200	\$ —	\$ 21,200	\$ —
8320 - Misc. Boards & Committees	Lexington Council for the Arts	\$ —	\$ 10,000	\$ —	\$ 10,000	\$ —	\$ 10,000	\$ —
<b>Total Town Committees</b>		\$ —	\$ 31,200	\$ —	\$ 31,200	\$ —	\$ 31,200	\$ —

Finance		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended	ARPA
8420 - Treasurer/Collector	Tyler ERP/Cashiering Module	\$ —	\$ 145,000	\$ —	\$ 145,000	\$ —	\$ 145,000	\$ —
<b>Total Finance</b>		\$ —	\$ 145,000	\$ —	\$ 145,000	\$ —	\$ 145,000	\$ —

Town Clerk		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended	ARPA
8500 - Town Clerk	Staffing Improvements	\$ 21,706	\$ —	\$ 315	\$ 22,021	\$ —	\$ 22,021	\$ —
8500 - Town Clerk	Archivist/Records Officer	\$ 21,743	\$ —	\$ 18,227	\$ 39,970	\$ —	\$ 39,970	\$ —
<b>Total Town Clerk</b>		\$ 43,449	\$ —	\$ 18,542	\$ 61,991	\$ —	\$ 61,991	\$ —

Innovation & Technology		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended	ARPA
8600 - IT	Applications & Systems Administrator Upgrade	\$ 6,406	\$ —	\$ 93	\$ 6,499	\$ 6,499	\$ —	\$ —
<b>Total Innovation &amp; Technology</b>		\$ 6,406	\$ —	\$ 93	\$ 6,499	\$ 6,499	\$ —	\$ —

**Total General Fund \$ 689,150 \$ 832,200 \$ 153,284 \$ 1,674,634 \$ 427,255 \$ 726,379 \$ 521,000**

**NON-GENERAL FUND**

Water/Sewer Enterprise		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended	ARPA
3600/3700 Water/Sewer	Assistant Superintendent for Water/Sewer	\$ 83,895	\$ —	\$ 18,949	\$ 102,844	\$ 102,844	\$ —	\$ —
3600 Water	Leadman Upgrade	\$ 6,000	\$ —	\$ 87	\$ 6,087	\$ 6,087	\$ —	\$ —
8410 - Comptroller	Water and Sewer Rate Study	\$ —	\$ 50,000	\$ —	\$ 50,000	\$ —	\$ 50,000	\$ —
<b>Total Water/Sewer Enterprise</b>		\$ 89,895	\$ 50,000	\$ 19,036	\$ 158,931	\$ 108,931	\$ 50,000	\$ —

Recreation Enterprise		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended	ARPA
5220 - Recreation	Full-time Recreation Coordinator	\$ 35,000	\$ —	\$ 18,419	\$ 53,419	\$ 53,419	\$ —	\$ —
<b>Total Recreation Enterprise</b>		\$ 35,000	\$ —	\$ 18,419	\$ 53,419	\$ 53,419	\$ —	\$ —

State Funding - NOI Fees		Compensation	Expenses	Benefits	Total	Recommended	Not Recommended	ARPA
7130 - Conservation	Conservation Regulatory Assistant Hours	\$ 20,000	\$ —	\$ 290	\$ 20,290	\$ 20,290	\$ —	\$ —
<b>Total State Funding - Wetland Protection Fees</b>		\$ 20,000	\$ —	\$ 290	\$ 20,290	\$ 20,290	\$ —	\$ —

**Total Non-General Fund \$ 144,895 \$ 50,000 \$ 37,745 \$ 232,640 \$ 182,640 \$ 50,000 \$ —**

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# Appendix B: Budget Information

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# Budget Bylaw - Table of Contents

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<u>Action of:</u>	<u>Page</u>
<b>TOWN MANAGER</b>	
Departmental Budget Information, Request for	B-2
School Budget Information, Request for	B-2
Capital Expenditures Information, Request for	B-3
Town Budget, Submission to Select Board	B-4
Capital Expenditures Budget, Submission to Select Board	B-4
<b>SELECT BOARD</b>	
Town Budget, Recommendations on	B-5
Capital Budget, Recommendations on	B-5
Submission of Budget to Town Meeting	B-5
<b>APPROPRIATION COMMITTEE</b>	
Town Budget, Report on	B-6
Town Budget Report, Explanation of	B-6
<b>CAPITAL EXPENDITURES COMMITTEE</b>	
Capital Expenditures Report	B-7

This document summarizes local and state law regarding town budget preparation and submission. References are made to Massachusetts General Laws, the bylaws 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 Select Board to oversee the daily operations of the Town, to administer the policies and procedures of the Board, and to enforce all bylaws 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 (continued)

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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 (continued)

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## **SUBMISSION OF TOWN BUDGET TO SELECT BOARD**

**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 Select Board, 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 Select Board after consultation with the School Committee, Appropriation Committee and the Capital Expenditures Committee.

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## **SUBMISSION OF CAPITAL EXPENDITURES BUDGET TO SELECT BOARD**

**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 Select Board 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 Select Board

Lexington's charter establishes an elected five-member Select Board to oversee the executive branch of Town government. Select Board Members 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 Select Board 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 Select Board 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 Select Board 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 Select Board shall transmit a copy of the capital budget together with their recommendations relative thereto to the Appropriation Committee and to the Capital Expenditures Committee.

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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 Select Board shall submit a budget at the annual Town Meeting. The Select Board'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 Select Board 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 Select Board 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 to seven 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.

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## **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.



# Appendix C: Financial Information



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# Summary of Town Fund Balances

## Combined Summary of Revenues & Expenditures - FY2023 Actuals

The chart below is an extract from the FY2023 Annual Town Report. Revenues received by category (tax levy, intergovernmental/state aid, fees, etc.) appear at the top, followed by expenditures by service category (education, public safety, public works, etc.). The resulting net impact on overall fund balance is shown in the beginning and ending fund balance figures at the bottom. FY2023 actuals are provided because it is the most recent fiscal year for which data is available.

	Governmental				Fiduciary Expendable Trust	Combined Totals Memorandum Only 2023
	General	Special Revenue	Community Preservation	Capital Projects		
<b>Revenues:</b>						
Property Taxes	\$ 230,188,945	\$ —	\$ 6,186,609	\$ —	\$ —	\$ 236,375,554
Intergovernmental	\$ 17,625,327	\$ 19,916,957	\$ 2,329,195	\$ 2,399,861	\$ 9,100	\$ 42,280,440
Motor Vehicle & Other Excise Tax	\$ 7,529,789	\$ —	\$ —	\$ —	\$ —	\$ 7,529,789
Departmental Fees & Charges	\$ 4,264,830	\$ 17,430,142	\$ —	\$ —	\$ 331,823	\$ 22,026,794
Investment Income	\$ 4,401,414	\$ 85,413	\$ 463,877	\$ —	\$ 3,986,054	\$ 8,936,758
Special Assessments	\$ 13,531	\$ —	\$ —	\$ —	\$ —	\$ 13,531
Payments in Lieu of Tax	\$ 709,774	\$ —	\$ —	\$ —	\$ —	\$ 709,774
Penalties & Interest	\$ 514,604	\$ —	\$ 8,127	\$ —	\$ —	\$ 522,730
Licenses & Permits	\$ 5,840,007	\$ —	\$ —	\$ —	\$ —	\$ 5,840,007
Fines & Forfeits	\$ 110,224	\$ —	\$ —	\$ —	\$ —	\$ 110,224
<b>Total Revenues</b>	<b>\$ 271,198,445</b>	<b>\$ 37,432,512</b>	<b>\$ 8,987,808</b>	<b>\$ 2,399,861</b>	<b>\$ 4,326,977</b>	<b>\$ 324,345,601</b>
<b>Expenditures:</b>						
General Government	\$ 20,899,170	\$ 4,175,278	\$ 3,427,826	\$ 5,321,026	\$ 532,865	\$ 34,356,164
Public Safety	\$ 18,311,900	\$ 2,557,437	\$ —	\$ 10,801,378	\$ —	\$ 31,670,714
Education	\$ 127,066,811	\$ 17,234,984	\$ —	\$ 2,210,274	\$ —	\$ 146,512,068
Public Works	\$ 9,136,389	\$ 954,574	\$ —	\$ 17,925,915	\$ 106,060	\$ 28,122,937
Health & Human Services	\$ 1,882,267	\$ 415,949	\$ —	\$ —	\$ 9,200	\$ 2,307,416
Culture & Recreation	\$ 4,804,984	\$ 287,917	\$ —	\$ 94,827	\$ 9,451	\$ 5,197,180
State & County Assessments	\$ 1,003,631	\$ —	\$ —	\$ —	\$ —	\$ 1,003,631
Debt Service	\$ 23,368,471	\$ 227,475	\$ 1,935,175	\$ —	\$ —	\$ 25,531,121
Pension	\$ 9,219,250	\$ —	\$ —	\$ —	\$ —	\$ 9,219,250
Insurance	\$ 33,510,819	\$ —	\$ —	\$ —	\$ —	\$ 33,510,819
<b>Total Expenditures</b>	<b>\$ 249,203,692</b>	<b>\$ 25,853,614</b>	<b>\$ 5,363,001</b>	<b>\$ 36,353,420</b>	<b>\$ 657,576</b>	<b>\$ 317,431,300</b>
Excess (Deficiency) of Rev over Exp	\$ 21,994,753	\$ 11,578,898	\$ 3,624,807	\$ (33,953,559)	\$ 3,669,401	\$ 6,914,301
<b>Other Financing Sources (Uses):</b>						
Proceeds of Bonds/BANS	\$ —	\$ 30,172	\$ 68,575	\$ 37,824,012	\$ —	\$ 37,922,759
Repayment of Bonds/BANS	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Transfer from Reserve for Abatements	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Transfer from other Funds	\$ 4,351,871	\$ 26,927,208	\$ 6,563,073	\$ 18,431,037	\$ 7,918,642	\$ 64,191,831
Transfer to other Funds	\$ (19,741,207)	\$ (32,592,206)	\$ (6,565,804)	\$ (236,384)	\$ (1,445,353)	\$ (60,580,954)
<b>Total Other (Uses)</b>	<b>\$ (15,389,336)</b>	<b>\$ (5,634,826)</b>	<b>\$ 65,844</b>	<b>\$ 56,018,665</b>	<b>\$ 6,473,289</b>	<b>\$ 41,533,636</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,605,418	\$ 5,944,072	\$ 3,690,652	\$ 22,065,106	\$ 10,142,690	\$ 48,447,937
Fund Balance, Beg. of Year	\$ 50,928,874	\$ 23,490,209	\$ 11,897,933	\$ 24,369,572	\$ 58,209,205	\$ 168,895,791
Fund Balance, End of Year	\$ 57,534,292	\$ 29,434,281	\$ 15,588,584	\$ 46,434,678	\$ 68,351,894	\$ 217,343,728

# Summary of Revolving Fund Balances

## FY2023 Actuals (and first half of FY2024)

This chart shows beginning and ending balances for municipal Revolving Funds for FY2023 and the first half of FY2024. Beginning balances (as of July 1, 2023) are shown in the first column, followed by all revenues received for the year and expenditures made. Rules for the establishment, use and reporting of Revolving Funds are set forth in M.G.L. Chapter 44, Section 53E½.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<b>7/1/2023 Beg. Bal.</b>	<b>FY2023 Revenue</b>	<b>FY2023 Expenditures</b>	<b>7/1/2023 End Bal.</b>	<b>July-Dec 23 Revenue</b>	<b>July-Dec 23 Expenditures</b>	<b>12/31/2023 End Bal.</b>
School Bus Transportation	\$1,215,155	\$1,081,213	\$ 987,576	\$1,308,792	\$ 149,083	\$ 341,293	\$ 1,116,582
Building Rental Revolving Fund	\$ 456,408	\$ 558,955	\$ 419,624	\$ 595,739	\$ 285,222	\$ 181,955	\$ 699,007
Regional Cache - Hartwell Ave*	\$ 31,981	\$ —	\$ 31,981	\$ —	\$ —	\$ —	\$ —
Trees	\$ 257,497	\$ 217,571	\$ 115,457	\$ 359,611	\$ 38,400	\$ 44,950	\$ 353,061
Burial Containers	\$ 294,606	\$ 57,232	\$ 33,460	\$ 318,378	\$ 20,725	\$ 12,510	\$ 326,593
Compost Operations	\$ 774,175	\$ 881,867	\$ 929,350	\$ 726,692	\$ 354,095	\$ 327,539	\$ 753,248
Minuteman Household Hazardous Waste Program	\$ 37,677	\$ 171,732	\$ 155,685	\$ 53,724	\$ 152,100	\$ 115,933	\$ 89,892
Senior Services	\$ 56,671	\$ 54,371	\$ 56,182	\$ 54,860	\$ 23,044	\$ 20,298	\$ 57,606
Health Programs	\$ 60,256	\$ 63,998	\$ 50,690	\$ 73,565	\$ 15,629	\$ 36,404	\$ 52,790
Tourism	\$ 90	\$ 389,367	\$ 261,422	\$ 128,034	\$ 108,765	\$ 216,345	\$ 20,453

\*In 2023 the Regional Cache was moved out of Lexington and the Town no longer manages this service. The remaining balance of the fund was transferred to Metropolitan Area Planning Council.

# Stabilization Fund History

Authorized M.G.L. Ch. 40, Sec. 5, the Town of Lexington’s general stabilization fund has grown steadily since FY2007. Stemming from actions of Town Meeting and recommendations of the Select Board’s Ad Hoc Fiscal Policy Committee, annual fund balances are shown in the table below.

## General Stabilization Fund History

	FY2019	FY2020	FY2021	FY2022	FY2023
Beginning Balance	\$ 9,649,865	\$ 9,800,414	\$ 9,920,811	\$ 10,037,738	\$ 10,155,068
Interest Earned	\$ 150,549	\$ 120,397	\$ 116,927	\$ 117,330	\$ 218,274
T.M. Appropriation	\$ —	\$ —	\$ —	\$ —	\$ —
T.M. Withdrawal	\$ —	\$ —	\$ —	\$ —	\$ —
<b>Ending Balance</b>	<b>\$ 9,800,414</b>	<b>\$ 9,920,811</b>	<b>\$10,037,738</b>	<b>\$10,155,068</b>	<b>\$10,373,342</b>

## Specialized Stabilization Funds

<i>Ending balances as of fiscal year end</i>	FY2019	FY2020	FY2021	FY2022	FY2023
Transportation Demand Management	\$ 182,762	\$ 377,177	\$ 236,806	\$ 913,691	\$ 909,719
Traffic Mitigation Stabilization Fund	\$ 357,800	\$ 645,163	\$ 646,173	\$ 648,157	\$ 433,291
Special Education Stabilization Fund	\$ 1,132,883	\$ 1,151,926	\$ 1,154,087	\$ 656,485	\$ 683,122
Capital Stabilization Fund	\$27,727,713	\$25,229,254	\$20,674,058	\$21,730,961	\$27,330,886
Center Improvement Stabilization Fund	\$ 35,497	\$ 10,357	\$ 10,376	\$ 10,410	\$ 10,833
TMOD Stabilization Fund	\$ 344,226	\$ 98,944	\$ 99,483	\$ 100,406	\$ 154,673
Debt Stabilization Fund	\$ 554,300	\$ 438,280	\$ 314,977	\$ 191,607	\$ —
Visitors Center Stabilization Fund	\$ 212,573	\$ 218,083	\$ 23,791	\$ 240,006	\$ 249,256
Affordable Housing Capital Stabilization Fund	\$ —	\$ 186,922	\$ 191,255	\$ 310,366	\$ 445,174
Water System Capital Stabilization Fund	\$ 71,702	\$ 135,438	\$ 210,912	\$ 287,242	\$ 366,056
Ambulance Stabilization Fund	\$ —	\$ —	\$ —	\$ —	\$ 250,000

## Dedicated Trust Funds

<i>Ending balances as of fiscal year end</i>	FY2019	FY2020	FY2021	FY2022	FY2023
Other Post Employment Benefits (OPEB)	\$ 15,773,899	\$ 18,466,182	\$ 24,058,353	\$ 23,553,628	\$ 27,825,878
Health Claims Trust Fund	\$ 3,178,997	\$ 2,474,692	\$ 1,728,923	\$ 982,514	\$ 272,270
Dental Trust Fund	\$ 234,494	\$ 238,435	\$ 238,883	\$ 239,649	\$ 249,373

# Summary of Reserve Fund Transfers

**FY2019-FY2023**

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The chart below 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.

	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Budgeted Amounts</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 750,000</b>	<b>\$ 924,000</b>	<b>\$1,250,000</b>
<b>Reserve Fund Transfers</b>	<b>\$ —</b>	<b>\$ 100,000</b>	<b>\$ 15,000</b>	<b>\$ 174,000</b>	<b>\$ 750,000</b>
4200 - Fire Wages		\$ 100,000		\$ —	\$ —
5200 - Recreation Golf				\$ 174,000	\$ —
7130 - Conservation			\$ 15,000	\$ —	\$ —
Capital				\$ —	\$ 750,000

# Budgeted Full-Time Employee (FTE) Levels

The figures below represent the original budgeted full-time employee (FTE) levels by department over the last 10 years. For explanations of individual adjustments, please refer to the individual department staffing pages for the year(s) in question.

Department	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Public Schools										
Unit A - LEA	685.6	702.2	726.3	751.8	769.9	778.1	777.7	787.9	816.0	821.9
Unit D - LEA	82.2	88.9	88.4	90.2	92.4	90.2	90.6	91.6	95.7	95.7
Unit C - IA/SSI/SIA	152.7	159.5	158.4	162.5	176.5	176.0	188.9	202.2	219.3	204.8
Other Staff	115.3	119.1	128.2	123.2	125.9	125.1	109.8	108.3	110.0	101.4
<b>Total LPS FTEs</b>	<b>1,035.7</b>	<b>1,069.7</b>	<b>1,101.3</b>	<b>1,127.7</b>	<b>1,164.7</b>	<b>1,169.4</b>	<b>1,166.9</b>	<b>1,190.0</b>	<b>1,241.1</b>	<b>1,232.5</b>
Public Facilities	80.5	81.5	84.5	84.5	86.5	89.5	89.5	90.0	90.0	90.0
<b>Total Shared Svcs. FTEs</b>	<b>80.5</b>	<b>81.5</b>	<b>84.5</b>	<b>84.5</b>	<b>86.5</b>	<b>89.5</b>	<b>89.5</b>	<b>90.0</b>	<b>90.0</b>	<b>90.0</b>
DPW - Admin & Engineering	14.9	14.9	15.9	15.9	15.9	15.9	15.9	16.3	16.3	16.3
DPW - Highway	19.0	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5
DPW - Public Grounds	25.2	25.2	25.2	25.2	26.2	26.2	26.2	25.6	25.6	26.6
DPW - Environmental Svcs.	4.2	4.2	4.2	4.7	4.7	4.7	4.7	4.7	4.7	4.7
DPW - Water	10.7	10.7	10.7	11.2	11.2	11.2	11.2	11.2	11.2	11.7
DPW - Sewer	4.4	4.4	4.4	4.9	4.9	4.9	4.9	4.9	4.9	5.4
Police	74.2	73.3	73.3	74.6	74.6	75.6	72.8	73.0	73.0	73.2
Fire	63.9	63.9	63.9	65.9	65.9	65.9	65.9	65.9	65.9	66.9
Cary Library	34.5	34.5	34.2	34.5	34.8	35.1	36.1	37.2	37.2	37.3
Recreation & Comm. Pgms.	10.8	11.3	11.3	12.0	12.0	9.8	11.8	12.2	12.2	13.0
Human Services	8.7	8.9	8.9	10.2	10.4	10.6	10.6	10.6	10.6	10.6
Health	2.6	2.6	2.6	2.6	2.6	3.6	3.6	4.0	5.0	5.0
Land Use - Bldg & Zoning	6.6	6.6	6.6	6.8	6.8	6.8	6.8	7.0	7.0	8.0
Land Use - Admin	6.0	6.0	6.0	7.0	7.0	7.0	7.0	7.0	6.0	6.0
Land Use - Conservation	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Land Use - Planning	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Land Use - Econ. Dev.	8.5	9.0	9.0	9.0	9.0	8.3	8.3	8.3	9.3	9.3
Select Board	1.9	2.0	2.1	2.2	2.2	2.3	2.3	2.3	2.3	2.3
Town Manager	7.1	7.1	7.1	8.1	9.1	9.7	11.7	11.7	14.1	14.1
Finance	17.7	18.0	18.0	16.8	16.8	16.8	17.8	17.8	17.8	17.8
Town Clerk	4.5	4.5	4.5	4.7	4.7	4.7	4.7	4.7	4.7	4.7
Innovation & Technology	9.8	9.8	10.0	10.0	10.7	10.7	9.7	9.8	8.8	8.8
<b>Total Municipal FTEs</b>	<b>341.4</b>	<b>341.7</b>	<b>342.7</b>	<b>351.0</b>	<b>354.1</b>	<b>354.3</b>	<b>356.4</b>	<b>358.7</b>	<b>361.1</b>	<b>366.3</b>
<b>Overall Budgeted FTEs</b>	<b>1,457.6</b>	<b>1,492.9</b>	<b>1,528.6</b>	<b>1,563.2</b>	<b>1,605.3</b>	<b>1,613.1</b>	<b>1,612.8</b>	<b>1,638.7</b>	<b>1,692.2</b>	<b>1,688.7</b>

# 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 by the Massachusetts Teachers Retirement System. State law requires that retirement systems fully fund their pension liabilities by 2040.

The Lexington Retirement Board conducts a full update to the Lexington Retirement System's actuarial valuation every two years. In 2021, the valuation incorporated updated employment and salary information as well changes to model assumptions. In particular, the Retirement Board voted to decrease the assumed rate of return from 7.50% to 7.25%, and to factor in a COLA base increase from \$14,000 to \$15,000 beginning in FY2023. These factors contributed to an increase the System's unfunded liability and corresponding decrease in the overall percentage funded.

An updated actuarial valuation was prepared as of January 1, 2023. The FY2025 assessment reflects the new actuarial valuation and updated funding schedules. The Town is currently on track to fully fund the Retirement System in 2030.

The following table shows information concerning the Pension Liability:

	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023*</b>	<b>FY2024</b>	<b>FY2025 Proposed</b>
Total Contribution	\$ 6,005,537	\$ 6,405,537	\$ 6,755,537	\$ 7,500,000	\$ 9,310,000	\$10,086,500	\$10,863,663
% Funded	87.1%	89.1%	79.9%	81.8%	82.3%		
Target Date for 100% Liability Funding	2024	2024	2028	2028	2030	2030	2030

\*At Special Town Meeting 2022-3, an additional \$1,060,000 of new tax levy growth was appropriated to the Lexington Contributory Retirement System. This was the result of additional property tax revenue that became available when Takeda Pharmaceuticals opted to discontinue its manufacturing exemption from personal property tax. For FY2024 and beyond, this amount will increase 2.5% per year from the tax levy to the Retirement fund.



# Snow & Ice History

The following chart details snow and ice expenditures for the Town of Lexington over the last 10 fiscal years. As a variable expenditure, Massachusetts General Law allows cities and towns to carry over deficits from one year to be funded by revenue in the following year. The Town works to limit expenditures where feasible, leverage available funds from other Department of Public Works items, or transfer from the Reserve Fund. Where balances remain, they are funded in the following year, as noted in the column on the right.

Fiscal Year	Budget	Actual	Surplus/ (Shortfall)	Transfers within DPW Budget	Reserve Fund Transfers	Year End Deficit Raised in Next Fiscal Year
2023	\$ 1,585,694	\$ 1,434,533	\$ 83,961	\$ —	\$ —	\$ —
2022	\$ 1,554,767	\$ 1,454,837	\$ 99,930	\$ —	\$ —	\$ —
2021	\$ 1,459,612	\$ 1,447,960	\$ 11,652	\$ —	\$ —	\$ —
2020	\$ 1,387,233	\$ 974,463	\$ 412,770	\$ —	\$ —	\$ —
2019	\$ 1,354,130	\$ 1,338,630	\$ 15,500	\$ —	\$ —	\$ —
2018	\$ 1,257,822	\$ 1,628,760	\$ (370,938)	\$ 70,938	\$ —	\$ 300,000
2017	\$ 1,188,024	\$ 1,685,467	\$ (497,443)	\$ 232,193	\$ —	\$ 265,250
2016	\$ 1,128,216	\$ 1,196,662	\$ (68,446)	\$ 68,446	\$ —	\$ —
2015	\$ 1,127,716	\$ 2,235,573	\$ (1,107,857)	\$ 464,207	\$ —	\$ 643,650
2014	\$ 1,091,534	\$ 1,744,540	\$ (653,006)	\$ —	\$ —	\$ 653,006
<b>Total</b>	<b>\$12,640,588</b>	<b>\$15,154,990</b>	<b>\$ (2,514,402)</b>	<b>\$ 985,348</b>	<b>\$ 207,000</b>	<b>\$ 1,861,905</b>
<b>2019-2023 Average</b>	\$ 1,454,847	\$ 1,330,085	\$ 124,762	\$ —	\$ —	\$ —
<b>2014-2023 Average</b>	\$ 1,306,755	\$ 1,514,143	\$ (207,388)	\$ 83,578	\$ —	\$ 186,191

# **Community Preservation Act (CPA) Summary**

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The Community Preservation Act 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, which 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 2007 to 17.8% in 2017.

The Community Preservation Committee (CPC) is responsible for reviewing applications for funding under the Community Preservation Act (CPA) and recommending to Town Meeting expenditures of CPA funds on those projects it supports each year. The Community Preservation Committee consults with its appointing bodies, and holds an annual public informational hearing on the needs, possibilities and resources of the Town regarding community preservation.

More information on the Community Preservation Committee is available online at <https://www.lexingtonma.gov/Community-Preservation-Committee>.

The following pages detail past year authorizations and the recommended FY2025 CPA budget.

## APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY

	Authorization ATM Article	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	Adopted FY2024 Budget	Recommended FY2025 Budget
<b>Community Preservation Act Revenue</b>									
Prior Year Balance (allocated and unallocated)									
CPA Property Tax Surcharge		\$ 4,649,498	\$ 4,896,101	\$ 5,179,607	\$ 5,489,575	\$ 5,809,503	\$ 6,191,848	\$ 6,270,000	\$ 6,950,000
State Match		\$ 789,905	\$ 922,256	\$ 1,219,950	\$ 1,549,955	\$ 2,500,261	\$ 2,323,956	\$ 1,785,000	\$ 940,000
Investment Income		\$ 53,935	\$ 182,053	\$ 73,014	\$ 31,543	\$ 29,094	\$ 463,877	\$ 20,000	\$ 150,000
Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>		<b>\$ 5,493,338</b>	<b>\$ 6,000,410</b>	<b>\$ 6,472,571</b>	<b>\$ 7,071,074</b>	<b>\$ 8,338,858</b>	<b>\$ 8,979,681</b>	<b>\$ 8,075,000</b>	<b>\$ 8,040,000</b>
<b>Use of Community Preservation Funds</b>									
<b>Open Space Reserve Fund</b>									
Beginning balance		\$ 538,903	\$ 261,322	\$ 652,172	\$ 647,310	\$ 6,159	\$ 488,935	\$ 1,000,609	\$ 36,684
New Allocation to Open Space Reserve		\$ 547,200	\$ 551,400	\$ 634,495	\$ 680,000	\$ 822,026	\$ 863,600	\$ 807,500	\$ 804,000
Close Out of Unused Project Balances		\$ -	\$ 220,000	\$ 1,443	\$ 1,324	\$ -	\$ 749	\$ -	\$ -
<b>Total</b>		<b>\$ 1,086,103</b>	<b>\$ 1,032,722</b>	<b>\$ 1,288,110</b>	<b>\$ 1,328,634</b>	<b>\$ 828,185</b>	<b>\$ 1,353,284</b>	<b>\$ 1,808,109</b>	<b>\$ 840,684</b>
<b>Appropriations from Open Space Reserve:</b>									
Cotton Farm Conservation Area Improvements	2017 10(f)	\$ 301,300							
Willard's Woods and Wright Farm Meadow Preservation	2017 10(e)	\$ 40,480							
Wright Farm Supplemental Funds	2017 10(g)	\$ 87,701							
Conservation Land Acquisition	2019 14(a)			\$ 275,000					
Daisy Wilson Meadow Preservation	2020 10(e)				\$ 22,425				
Wright Farm Site Access Planning and Design	2020 10(f)				\$ 69,000				
Land Acquisition - 39 Highland Ave - Total acquisition costs \$3,560,000; \$880,000 from Open Space Reserve, \$2,680,000 from Undesignated Fund Balance	STM 2020-3 7				\$ 880,000				
West Farm Meadow Preservation	2022 10(c)						\$ 28,175		
Willard's Woods Site Improvements	2023 10(g)							\$ 1,211,675	
Whipple Hill Trail and Fire Access - Total project cost \$300,000; \$250,000 from Open Space Reserve, \$50,000 from Unbudgeted Reserve	2023 10(h)							\$ 250,000	
CPA Debt Service - Wright Farm Acquisition (Auth. Art. 9(a) 2012 ATM)		\$ 395,300	\$ 380,550	\$ 365,800	\$ 351,050	\$ 339,250	\$ 324,500	\$ 309,750	
<b>subtotal - appropriations from Open Space Reserve</b>		<b>\$ 824,781</b>	<b>\$ 380,550</b>	<b>\$ 640,800</b>	<b>\$ 1,322,475</b>	<b>\$ 339,250</b>	<b>\$ 352,675</b>	<b>\$ 1,771,425</b>	<b>\$ -</b>
<b>Open Space Reserve Fund Balance at end of fiscal year</b>		<b>\$ 261,322</b>	<b>\$ 652,172</b>	<b>\$ 647,310</b>	<b>\$ 6,159</b>	<b>\$ 488,935</b>	<b>\$ 1,000,609</b>	<b>\$ 36,684</b>	<b>\$ 840,684</b>

## APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY

	Authorization ATM Article	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	Adopted FY2024 Budget	Recommended FY2025 Budget
<b>Historic Resources Reserve Fund</b>									
Beginning balance		\$ 612,746	\$ 447,833	\$ 52,633	\$ 129,542	\$ 114,637	\$ 214,513	\$ 130,113	\$ 109,263
New Allocation to Historic Resources Reserve		\$ 547,200	\$ 551,400	\$ 634,495	\$ 680,000	\$ 822,026	\$ 863,600	\$ 807,500	\$ 804,000
Close Out of Unused Project Balances		\$ 42,637	\$ 38,400	\$ 2,414	\$ 76,139	\$ 48,350	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 1,202,583</b>	<b>\$ 1,037,633</b>	<b>\$ 689,542</b>	<b>\$ 885,681</b>	<b>\$ 985,013</b>	<b>\$ 1,078,113</b>	<b>\$ 937,613</b>	<b>\$ 913,263</b>
<b>Appropriations from Historic Resource Reserve:</b>									
Munroe School Window Restoration	2017 10(i)	\$ 675,000							
Interpretive Signage Project	2017 10(a)	\$ 38,400							
Parker's Revenge Interpretive and Public Education Project	2017 10(b)	\$ 41,350							
Community Center Sidewalk	2018 10(b)		\$ 365,000						
Archives & Records Management/Records Conservation & Preservation	2018 10(c)		\$ 20,000						
9 Oakland St. Renovation and Adaptive Re-Use	2018 10(d)		\$ 200,000						
Archives & Records Management	2020 10(a)				\$ 20,000				
Restoration of Margaret Lady of Lexington Painting	2020 10(b)				\$ 9,000				
Battle Green Master Plan Phase-3	2020 10(c)				\$ 317,044				
Community Center Mansion Sidewalk & Patio	2021 10(c)					\$ 110,000			
Archives & Records Management	2022 10(a)						\$ 20,000		
Wright Farm Barn Stabilization	2022 10(b)						\$ 155,000		
Archive and Records Management	2023 10(d)							\$ 35,000	
First Parish Clock Restoration	2023 10(e)							\$ 12,000	
East Village Clock Restoration	2023 10(f)							\$ 9,600	
Cary Memorial Library Renovation Project	2024 10(a)								\$ 200,000
Archives and Records Management	2024 10(b)								\$ 20,000
CPA Debt Service - Cary Memorial Building Construction (Authorized Art. 2, 2014 STM)									\$ 681,200
CPA Debt Service - Marrett Road Acquisition (Authorized Art. 2, 2013 ATM)			\$ 400,000	\$ 560,000	\$ 425,000	\$ 660,500	\$ 773,000	\$ 771,750	
<b>subtotal - appropriations from Historic Resources Reserve</b>		<b>\$ 754,750</b>	<b>\$ 985,000</b>	<b>\$ 560,000</b>	<b>\$ 771,044</b>	<b>\$ 770,500</b>	<b>\$ 948,000</b>	<b>\$ 828,350</b>	<b>\$ 901,200</b>
<b>Historic Resources Reserve Fund Balance at end of fiscal year</b>		<b>\$ 447,833</b>	<b>\$ 52,633</b>	<b>\$ 129,542</b>	<b>\$ 114,637</b>	<b>\$ 214,513</b>	<b>\$ 130,113</b>	<b>\$ 109,263</b>	<b>\$ 12,063</b>

## APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY

	Authorization		FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	Adopted	Recommended
	ATM	Article	Actual	Actual	Actual	Actual	Actual	Actual	FY2024	FY2025
									Budget	Budget
<b>Community Housing Reserve Fund</b>										
Beginning balance			\$ 185,949	\$ 56,437	\$ 194,948	\$ 729,743	\$ 1,210,348	\$ 2,032,374	\$ 2,501,184	\$ 1,063,559
New Allocation to Community Housing Reserve			\$ 547,200	\$ 551,400	\$ 634,495	\$ 680,000	\$ 822,026	\$ 863,600	\$ 807,500	\$ 804,000
Close Out of Unused Project Balances			\$ -	\$ 187,111	\$ -	\$ 5,605	\$ -	\$ -	\$ -	\$ -
<b>Total</b>			<b>\$ 733,149</b>	<b>\$ 794,948</b>	<b>\$ 829,443</b>	<b>\$ 1,415,348</b>	<b>\$ 2,032,374</b>	<b>\$ 2,895,974</b>	<b>\$ 3,308,684</b>	<b>\$ 1,867,559</b>
<b>Appropriations from Community Housing Reserve:</b>										
Affordable Units Preservation - Pine Grove/Judge's Road	2017	10(d)	\$ 620,000							
Greeley Village Rear Door and Porch Supplemental Request	2017	10(c)	\$ 56,712							
Lowell Street - Farmview Affordable Housing Supplemental Funds	2018	10(j)		\$ 600,000						
LexHAB Preservation Rehabilitation and Restoration of Affordable Housing	2019	14(k)			\$ 99,700					
LHA: Greeley Village Community Center Preservation	2020	10(l)				\$ 130,000				
LexHAB: 116 Vine Street Design Funds	2020	10(m)				\$ 75,000				
LexHAB: Preservation and Rehabilitation	2022	10(j)					\$ 234,000			
LHA: Vynebrooke Village Preservation	2022	10(l)					\$ 160,790			
Affordable Housing Trust pre-funding	2023	10(n)						\$ 1,500,000		
LexHAB Property Acquisition	2023	10(o)						\$ 400,000		
LexHAB Rehabilitation/Preservation and Installation	2023	10(p)						\$ 345,125		
LexHAB Support, Restoration, Preservation, and Decarbonization	2024	10(g)							\$ 482,365	
Lexington Housing Authority Exterior Preservation	2024	10(h)							\$ 100,000	
Affordable Housing Trust Funding	2024	10(i)							\$ 1,280,000	
<b>subtotal - appropriations from Community Housing Reserve</b>			<b>\$ 676,712</b>	<b>\$ 600,000</b>	<b>\$ 99,700</b>	<b>\$ 205,000</b>	<b>\$ -</b>	<b>\$ 394,790</b>	<b>\$ 2,245,125</b>	<b>\$ 1,862,365</b>
<b>Community Housing Reserve Fund Balance at end of fiscal year</b>			<b>\$ 56,437</b>	<b>\$ 194,948</b>	<b>\$ 729,743</b>	<b>\$ 1,210,348</b>	<b>\$ 2,032,374</b>	<b>\$ 2,501,184</b>	<b>\$ 1,063,559</b>	<b>\$ 5,194</b>

**APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY**

	Authorization		FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	Adopted	Recommended
	ATM	Article	Actual	Actual	Actual	Actual	Actual	Actual	FY2024	FY2025
			Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<b>Unbudgeted Reserve</b>										
Beginning balance			NA	NA	NA	NA	NA	NA	NA	NA
New Allocation to Unbudgeted Reserve			\$ 3,851,738	\$ 4,346,210	\$ 4,441,465	\$ 4,760,000	\$ 5,754,183	\$ 5,703,156	\$ 5,652,500	\$ 5,628,000
<b>Total</b>			<b>\$ 3,851,738</b>	<b>\$ 4,346,210</b>	<b>\$ 4,441,465</b>	<b>\$ 4,760,000</b>	<b>\$ 5,754,183</b>	<b>\$ 5,703,156</b>	<b>\$ 5,652,500</b>	<b>\$ 5,628,000</b>
<b>Appropriations from Unbudgeted Reserve:</b>										
Park and Playground Improvements	2017	10(n)	\$ 60,000							
Park Improvements - Athletic Fields	2017	10(l)	\$ 125,000							
Affordable Units Preservation - Pine Grove/Judge's Road	2017	10(d)	\$ 428,000							
Town Pool Renovation - Total cost is \$2,154,350; \$1,920,000 funded from Undesignated Fund Balance	2017	10(m)	\$ 234,350							
Public Grounds Irrigation Improvements - Total cost is \$100,000; \$60,000 funded from Free Cash	2018	10(e)		\$ 40,000						
Old Reservoir Bathhouse Design	2018	10(j)		\$ 75,000						
Athletic Facility Lighting	2018	10(g)		\$ 975,000						
Playground Replacement Program - Bowman School	2018	10(f)		\$ 302,000						
Willard's Woods Site Improvements	2019	14(b)			\$ 138,273					
Archives & Records Management	2019	14(c)			\$ 20,000					
Battle Green Master Plan Phase-3	2019	14(d)			\$ 253,394					
9 Oakland Street - Renovation and Adaptive Re-Use	2019	14(e)			\$ 70,000					
Park Improvements - Hard Court Resurfacing	2019	14(h)			\$ 70,000					
Park Improvements - Athletic Fields	2019	14(i)			\$ 435,000					
Playground Replacement Program - Bridge School	2019	14(j)			\$ 302,000					
Athletic Facility Lighting	2020	10(g)				\$ 450,000				
Park Improvements - Hard Court Resurfacing	2020	10(h)				\$ 100,000				
Park and Playground Improvements	2020	10(i)				\$ 95,000				
Park Improvements - Athletic Fields	2020	10(j)				\$ 370,000				
Parker Meadow Accessible Trail	2020	10(k)				\$ 551,026				
Park and Playground Improvements	2021	10(a)					\$ 170,000			
Park Improvements - Athletic Fields	2021	10(b)					\$ 155,000			
Playground Enhancements - Pour-in-Place Surfaces	2021	10(d)					\$ 150,000			
Park and Playground Improvements Supp. (Special Town Meeting, 11/9/2021)	STM	6(a)					\$ 75,000			
Parker Meadow Accessible Pathway Supp. (Special Town Meeting, 11/9/2021)	STM	6(b)					\$ 235,750			
Playground Enhancements - Poured-in-Place Surfaces	2022	10(d)						\$ 1,459,591		
Park Improvements - Hard Court Surfaces	2022	10(f)						\$ 2,500,000		
Park and Playground Improvements	2022	10(g)						\$ 200,000		
Park Improvements - Athletic Fields	2022	10(h)						\$ 250,000		
Lincoln Park Master Plan	2022	10(i)						\$ 100,000		
Whipple Hill Trail and Fire Access - Total project cost \$300,000; \$250,000 from Open Space Reserve. \$50,000 from Unbudgeted Reserve	2023	10(h)							\$ 50,000	
Stone Building Renovation & Addition	2023	10(a)							\$ 400,000	
Hancock-Clarke Barn Restoration	2023	10(c)							\$ 118,419	
Park And Playground Improvements-Justin Park	2023	10(k)							\$ 155,000	
Park And Playground Improvements- Bridge School	2023	10(j)							\$ 285,000	
Public Grounds Irrigation Improvements	2023	10(l)							\$ 80,000	
Lincoln Park Field Improvements	2023	10(i)							\$ 2,475,000	
Munroe Center for the Arts - Total acquisition costs \$6,635,191; \$1,000,000 from Unbudgeted Reserve, \$3,635,191 from Undesignated Fund Balance and \$2,000,000 CPA Debt	2023	10(b)							\$ 1,000,000	
Cary Memorial Library Renovation Project	2024	10(a)								\$ 1,216,000
Park Improvements - Athletic Fields - Bowman School	2024	10(c)								\$ 545,000
Lincoln Park Fitness Stations Equipment	2024	10(d)								\$ 160,000
Park Improvements - Hard Court Surfaces - Valley Road	2024	10(e)								\$ 492,000
Lincoln Park Field Improvements	2024	10(f)								\$ 1,145,000
Affordable Housing Trust Funding	2024	10(i)								\$ 1,920,000
Annual Administrative Expenses			\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
CPA Debt Service - Marrett Rd. Purchase			\$ 991,100	\$ 554,100	\$ 357,100	\$ 455,100	\$ 190,000	\$ 77,500	\$ -	\$ -
CPA Debt Service - Cary Memorial Building Construction			\$ 869,800	\$ 838,400	\$ 812,200	\$ 786,000	\$ 759,800	\$ 760,635	\$ 707,400	\$ -
CPA Debt Service - Community Center Renovation				\$ 47,166						
CPA Debt Service - Center Track and Field Reconstruction					\$ 954,945	\$ 999,580				
<b>subtotal - appropriations from Unbudgeted Reserve</b>			<b>\$ 2,858,250</b>	<b>\$ 2,981,666</b>	<b>\$ 3,562,912</b>	<b>\$ 3,956,706</b>	<b>\$ 1,885,550</b>	<b>\$ 5,497,726</b>	<b>\$ 5,420,819</b>	<b>\$ 5,628,000</b>
<b>Unallocated Unbudgeted Reserve - Closes to Undesignated Fund Balance</b>			<b>\$ 993,488</b>	<b>\$ 1,364,544</b>	<b>\$ 878,553</b>	<b>\$ 803,294</b>	<b>\$ 3,868,633</b>	<b>\$ 205,430</b>	<b>\$ 231,681</b>	<b>\$ -</b>

**APPENDIX C: COMMUNITY PRESERVATION ACT SUMMARY**

	Authorization ATM Article	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	Adopted FY2024 Budget	Recommended FY2025 Budget
<b>Appropriations from Undesignated Fund Balance (year-end surplus available for appropriation)</b>									
<i>Town Pool Renovation - total cost is \$2,154,350; \$234,350 funded from Unbudgeted Reserve</i>	2017 10(m)	\$ 1,920,000							
<i>Lowell Street - Farmview Affordable Housing Supplemental Funds</i>	2018 10(j)		\$ 800,000						
<i>Old Reservoir Bathhouse Renovation</i>	2019 14(g)			\$ 620,000					
<i>Land Acquisition - 39 Highland Ave - Total acquisition costs \$3,560,000; \$880,000 from Open Space Reserve, \$2,680,000 from Undesignated Fund Balance</i>	STM 2020-3 7				\$ 2,680,000				
<i>CPA Debt Service - Center Track and Field</i>	2020 10(n)				\$ 951,864				
<i>Center Playground Bathrooms and Maintenance Building Renovation</i>	2022 10(e)					\$ 915,000			
<i>Munroe Center for the Arts - Total acquisition costs \$6,635,191; \$1,000,000 from Unbudgeted Reserve, \$3,635,191 from Undesignated Fund Balance and \$2,000,000 CPA Debt</i>	2023 10(b)							\$ 3,635,191	
<i>Cary Memorial Library Renovation Project</i>	2024 10(a)								\$ 884,000
<b>subtotal - appropriations from Undesignated Fund Balance</b>		<b>\$ 1,920,000</b>	<b>\$ 800,000</b>	<b>\$ 620,000</b>	<b>\$ 3,631,864</b>	<b>\$ -</b>	<b>\$ 915,000</b>	<b>\$ 3,635,191</b>	<b>\$ 884,000</b>
<b>Total CPA Appropriations from All Funds</b>		<b>\$ 7,034,493</b>	<b>\$ 5,747,216</b>	<b>\$ 5,483,412</b>	<b>\$ 9,887,089</b>	<b>\$ 2,995,300</b>	<b>\$ 8,108,191</b>	<b>\$ 13,900,910</b>	<b>\$ 9,275,565</b>

**Community Preservation Fund - Historical Debt Service Summary**

Project Description:	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Wright Farm	\$ 395,300	\$ 380,550	\$ 365,800	\$ 351,050	\$ 339,250	\$ 324,500	\$ 309,750.00	\$ -
Marrett Road Purchase	\$ 991,100	\$ 954,100	\$ 917,100	\$ 880,100	\$ 850,500	\$ 808,500	\$ 771,750.00	\$ -
Cary Memorial Building Construction	\$ 869,800	\$ 838,400	\$ 812,200	\$ 786,000	\$ 759,800	\$ 772,208	\$ 707,400.00	\$ 681,200
Community Center Renovation	\$ -	\$ 47,166	\$ -	\$ -	\$ -	\$ 30,427	\$ -	\$ -
Center Track and Field Reconstruction	\$ -	\$ -	\$ 954,945	\$ 1,906,811	\$ -	\$ -	\$ -	\$ -
<b>Total CPA Debt Service</b>	<b>\$ 2,256,200</b>	<b>\$ 2,220,216</b>	<b>\$ 3,050,045</b>	<b>\$ 3,923,961</b>	<b>\$ 1,949,550</b>	<b>\$ 1,935,635</b>	<b>\$ 1,788,900</b>	<b>\$ 681,200</b>

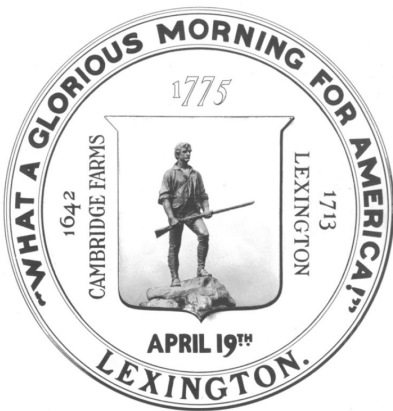
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# Appendix D: Glossary

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# Glossary

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

**ACCRUAL BASIS FOR ACCOUNTING** - A method of accounting that recognizes revenue when earned, rather than when collected, and recognizes expenses when incurred, rather than when paid. In Massachusetts, cities and towns must use this basis of accounting for the audited financial statements of Enterprise funds. (Also see Modified Accrual Basis of Accounting).

**AMERICAN RESCUE PLAN ACT (ARPA)** - The American Rescue Plan Act of 2021 (ARPA) was passed by the federal government to support communities across the country in responding to and recovering from the COVID-19 pandemic. Lexington has received \$9,903,381 million in ARPA funding.

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

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

**ARTICLE** - An article or item on the Town Warrant. There are four standard financial articles that appear in the Warrant every year: the Operating Budget Article; an Article for "Supplementary Appropriations for the Current Fiscal Year" (the current fiscal year 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 article 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 Commonwealth certifies the values and methodology in determining values every five years.

**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 performance of a community.

**BUDGETARY FUND BALANCE (also 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 recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the Comptroller. Free cash is not available for appropriation until certified by the Director of Accounts at the Department of Revenue.

**BOND** - A written promise to pay a specified sum of money - called the face value or principal amount - at a specified date 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 Select Board establish the length of a bond repayment.

**BOND ANTICIPATION NOTE (BAN or Note)** - A temporary note issued for no more than one or two years. This is commonly used to defer the initial pay down of debt or to accommodate reimbursement for borrowed notes from a private source or other governmental entity.

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

**BUDGET MESSAGE (Town Manager's Transmittal Letter)** - The opening section of the budget that provides the Select Board, 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 that identifies public facility and equipment requirements, presents 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 for highway construction, preservation and improvement projects that create or extend the life of capital facilities. Routine maintenance operations such as pothole filling and snow and ice removal are not covered. The formula for determining the Chapter 90 level of funding is based on a municipality's miles of public ways, population and level of employment. Municipalities receive Chapter 90 funds for 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 revenue is a function of the State budget, which begins July 1st. Towns usually receive notification in late summer, subsequent to the beginning of the fiscal year.

**COMMUNITY PRESERVATION ACT (CPA)** - 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, which 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 2007 to 17.8% in 2017.

**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 Select Board (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 \$50,000 or more a Town must advertise, solicit and publicly open sealed bids from prospective vendors. After a review period, the Town Manager then awards a contract to the successful bidder.

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

**DEBT EXCLUSION** - The amount of taxes assessed in excess of the Proposition 2½ levy limit for the payment of debt service costs, subject to a popular referendum. Two-thirds of the Select Board and a majority of citizens voting must approve the exclusion. These funds are raised to retire the debt service for the project. They are not added to the tax levy limit for the following fiscal year.

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

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

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

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

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

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

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

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

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

**FREE CASH** - see 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 GFOA 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 in savings accounts and invested in short-term securities. The investment goal is to ensure that all funds are invested in short-term, risk-averse investments. The Treasurer is very restricted as to the instruments in which investments can be made. The amount of investment income is a function of the amount of funds invested and the interest rate.

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

**LOCAL RECEIPTS** - A category of revenue sources including municipal and school department charges for services, investment income, fines and forfeitures, building permits and excise taxes. These revenues are not considered part of the Proposition 2½ Tax Levy.

**MASSACHUSETTS SCHOOL BUILDING AUTHORITY (MSBA)** - A program of the Commonwealth of Massachusetts for the purpose of assisting municipalities in the reconstruction and renewal of its public schools.

**MODIFIED ACCRUAL BASIS FOR ACCOUNTING** - A method of accounting that recognizes revenue when it is actually received and recognizes expenditures when a commitment is made. In Massachusetts, cities and towns must use this basis for accounting for the general government.

**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 2½ percent or \$25 for each \$1,000 of the vehicle's value.

**MWRA** - Massachusetts Water Resources Authority, from which the Town purchases water at a wholesale rate in the form of annual assessments to the Water and Wastewater (Sewer) departments.

**OPEB** - Other Post-Employment Benefits refer to the Town's fiscal obligation to provide health, dental and life insurance benefits to qualified retirees. Over the next 30 years, the Town's OPEB liability is approximately \$150 million. In FY2009, the Town began funding an OPEB Trust Fund for the purpose of reducing the liability. (See page C-3 for the current balance in the Fund.)

**OPERATING BUDGET** - The portion of the budget that pertains to daily operations, which provides 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.

**OPERATING 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 2½. 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 becomes a permanent addition to the tax levy limit.

**OTHER EXCISE (Hotel/Motel, Meals and Jet Fuel)** - Lexington hotels and motels charge an 11.7% room tax to guests, which includes a 6% local option. Lexington restaurants collect a 7.0% sales tax, which includes a 0.75% local option. A portion of the jet fuel tax collected at Hanscom airport is distributed to Lexington. These revenues are collected by the Department of Revenue and distributed to the Town of Lexington on a quarterly basis. (See page II-4 of the Revenue Section).

**OTHER FEES AND CHARGES** - Revenue is received from fees or charges by the Building & Zoning, 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.

**PARKING FUND** - Revenue from electric vehicle (EV) charging stations, town parking meters, pay-by-phone, and parking permits are deposited into the Parking Fund. This fund helps offset the costs of Police Department personal services and parking meter expenses, and Department of Public Works expenses directly related to parking lot maintenance and EV charging station maintenance and operations.

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

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

**PROPOSITION 2½** - A tax limitation measure passed by Massachusetts voters in 1980 which limits the growth of the total property tax levy to 2.5% per year. In other words, the total revenue allowed to be raised through real estate and personal property taxes cannot increase by more than 2.5% from one fiscal year to the next. New construction values are in addition to this limit. Two provisions within Proposition 2½ 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**. (See page xxiii of the Town Manager's Report for an Override History.)

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

**RESERVE FUND** - An amount set aside annually within the budget of a city or town to provide a funding source for "extraordinary and unforeseen" expenditures. In a town, the Finance (or Appropriation) Committee can authorize transfers from this fund. (See page C-4 for the a history of the funding and use of Lexington's Reserve Fund.)

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

**REVENUE** - Budgetary resources. The various revenues the Town receives are listed in the Revenue Summary in the Budget Overview section. (See page II-4.)

**SCHOOL REVENUE** - Revenue received by Lexington Public Schools from athletic fees, as well as applicable bus transportation fees.

**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 metered usage. Revenue received from charges for sewer and water services is used to fully support the costs of utility operations, such as Massachusetts Water Resources Authority (MWRA) assessments, debt service obligations, personal service costs, and capital projects. Charges for services are based on a three-tier block rate structure corresponding to usage. Charges rise 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 revenues from other sources such as the Parking, Cemetery, and Public Education Government (PEG) Access Funds.

**STABILIZATION FUND** - Massachusetts General Law Ch.40, Sec. 5B, allows a municipality to appropriate in any year an amount not exceeding ten percent of the amount raised in the preceding fiscal year; the aggregate amount in the fund shall not exceed ten percent of the equalized valuation of the municipality. The treasurer shall be custodian of the fund and may invest the proceeds legally; any interest earned shall remain with the fund. Money from the Stabilization Fund may be appropriated for any lawful purpose by a two-thirds vote of Town Meeting. In addition to the General Stabilization Fund, the town has stabilization funds for specific purposes, including the Transportation Demand Management Fund, Traffic Mitigation Fund, Special Education Stabilization Fund, and the Capital Stabilization Fund. (See page C-3 for the current balances in the Town's Stabilization Funds.)

**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 Select Board conducts a tax classification hearing to determine a tax rate. The Town Assessor makes adjustments to real estate values in order to properly reflect fair market value. In addition to real estate, businesses may also pay a personal property tax (set at the commercial rate) based on the value of their professional equipment, furniture and fixtures. The amount of taxes a property owner pays is determined by multiplying the applicable tax rate by the valuation. For example, if the tax rate is \$13 and a property's assessed value is \$1,000,000, the property owner will pay \$13 times 1,000 (\$1,000,000/1,000), or \$13,000. Tax levy revenues are the largest source of funding for the Town.

**TAX LEVY LIMIT** - The maximum amount that can be raised by a municipality within Proposition 2½.

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

**TRANSPORTATION NETWORK COMPANY (TNC) SPECIAL REVENUE FUND** - A 2018 state law began regulating Transportation Network Companies (TNCs - e.g., Uber and Lyft). Part of that law established a surcharge of \$0.40 per ride, of which \$0.20 is returned to the community where the ride originated. Those funds are distributed by the state each year, and must be appropriated by Town Meeting for projects that offset the impact of the TNCs.

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