

TOWN OF LYNNFIELD

MASSACHUSETTS

FISCAL YEAR 2010

**ANNUAL TOWN WARRANT AND
SELECTMEN'S BUDGET WITH
RECOMMENDATIONS OF THE FINANCE
COMMITTEE**



LYNNFIELD FINANCE COMMITTEE REPORT

ANNUAL TOWN MEETING

MONDAY, APRIL 27, 2009 – 7:30 P.M.

LYNNFIELD MIDDLE SCHOOL

PLEASE BRING THIS REPORT WITH YOU TO TOWN MEETING

Town Meeting Vocabulary

- ❑ **To Raise and Appropriate:** Unless otherwise specified in the motion, money appropriated is raised through taxes.
- ❑ **Override:** A vote by a community at an election to permanently increase the levy limit. The override question on the election ballot must state a purpose for the override and the dollar amount.
- ❑ **Reserve Fund:** The amount voted by Town Meeting to provide for extraordinary or unforeseen expenditures that may come up during the year. It is controlled by the Finance Committee.
- ❑ **Capital Maintenance Fund:** A Town fund established in October 2002 to save funds to be used for major maintenance of Town buildings.
- ❑ **Overlay:** The amount raised by the Assessors in excess of appropriations and other charges to cover abatements granted. Any balance for a given year not collected or abated is transferred to the Overlay Reserve.
- ❑ **Overlay Reserve:** Overlay funds not used or required to be held in the Overlay Account may be used for extraordinary or unforeseen purposes by vote at Town Meeting. At the end of the fiscal year, Overlay Reserve reverts to free cash.
- ❑ **Free Cash:** The amount of Surplus revenues over and above uncollected taxes of prior years as certified by the state Director of Accounts.
- ❑ **Reserved for Appropriation:** Certain Town receipts set aside for a purpose as specified by Massachusetts General laws.
- ❑ **Stabilization Fund:** A general reserve. Money from the Stabilization Fund may be appropriated by a two-thirds vote of Town Meeting for any legal purpose.
- ❑ **Cherry Sheet:** A summary of state and county charges and reimbursements to the Town as certified by the state Director of Accounts. It charges the Town for its share of the costs of running various state agencies and the county government. It credits the Town with its share of the distribution from various state funds.
- ❑ **Fiscal Year:** Fiscal Year 2010 runs from July 1, 2009 through June 30, 2010.

What is the Finance Committee?

The Finance Committee consists of eleven appointed members. Five members are appointed by the Selectmen, and six are appointed by the Town Moderator. The members serve without compensation for overlapping terms of three years. They cannot be Town employees or paid officials. The primary duty of the Finance Committee is to analyze annual expenditure requests and make budget recommendations to the Town Meeting. Other duties include recommendations on any other matters having an impact on the Town's finances and supervision of the Reserve Fund. In making its recommendations, the Finance Committee tries to develop objective verification that expenditure requests meet the needs of the Town's residents.

Finance Committee Members

Patricia Moore, Co-Chairman
Mary Taschner, Co-Chairman
Timothy LaRovere, Vice Chairman
David Nelson
Jack Dahlstedt
Bert Cleary

David D'Amico
Phil Crawford
Janet Moran
Steve Watson
Paul Buonfiglio

Fred Brooks, Secretary

Introduction

The Fiscal Year 2010 budget preparation presented many challenges. Faced with unprecedented financial difficulty, we had both the task of reducing the fiscal year 2009 budget while already well into the year and determining how to approach FY2010 spending without dramatically changing the level and quality of town services. We approached the FY2010 budget with the added desire to protect town reserves, avoid layoffs, and set up the town to weather the financial downturn for as long as necessary.

The budget before you is the culmination of hard work and difficult choices made by the department heads to develop spending levels that would preserve our services and keep the town financially viable through what could be a prolonged economic downturn. While many towns around us will be faced with massive layoffs and a deterioration of services, we will be able to maintain our current service and staffing levels. This is the direct result of the proactive actions taken by our Town Administrator last fall. As you can imagine, the later in a year we try to address revenue shortfalls, the more painful and widespread the cuts can become. By adjusting FY2009 spending levels even before we knew the extent of our FY09 revenue shortfall (which ended up being far greater than originally thought) and allowing an additional tax in October, we protected and augmented our reserves, which will be critical in the next several fiscal years.

First the good news. The FY2010 budget is balanced while meeting all collective bargaining agreements. In addition, in isolated cases we have been able to reinstate some of the staff positions that were left unfilled as we addressed the FY2009 revenue shortfall. We also received a break in health insurance increases that allowed us to continue with the school technology replacement initiative which began last year (albeit at a slower rate) without borrowing. We were also able to fund the second year of the Public Safety Telecommunications replacement that also began in FY2009.

Now the not-so-good news. First, further reductions in State Aid or any decrease in stimulus aid may result in additional FY2010 spending adjustments. Second, the limited Capital Budget will need to be addressed in subsequent years.

Revenue is essentially flat year to year as we carry the FY2009 shortfalls into FY2010. The combination of Free Cash, Stabilization, and Capital Facilities funds applied to FY2010 is approximately \$700K. Remember that FY2010 has no MeadowWalk revenue and is the first year tax payers will be responsible for the entire debt service of the school building project. As you may recall, we exhausted the remaining \$1.85M of the Building Reserve Fund last year. Operating budgets are increasing a modest 3%, with overall spending up a fraction of 1%. This is attributed to the very small capital budget and the fact that there will be no infusions into reserves for FY2010.

In summary, while we have been extremely successful in addressing the financial needs of the next fiscal year in a responsible way, we realize that it has come with great sacrifice from tax payers. The process of balancing taxes against services is never an easy one, and no years have been more difficult than the last one (FY2009) and the one to follow (FY2010). Even with the modest increase in spending, taxpayers can expect an increase of over 7% in their tax bills as we feel the full effect of the school building debt costs for the first time in FY2010. This is on the heels of a 10% increase in FY2009. As we move forward, these large year-to-year increases should ease as we will have built the full school debt exclusion into our annual spending. Even so, we will need to remain vigilant in our controls and conservative in our spending as we work through these difficult times.

RECOMMENDATIONS OF THE FINANCE COMMITTEE

STATUS OF TOWN FUNDS

	Projected Balance at June 30, 2009	FY10 Use	FinCom/BOS Projected FY10 End. Balance
Stabilization Fund	\$ 1,290,000	\$ (200,000)	\$ 1,090,000
Capital Maintenance Fund	780,000	(100,000)	\$ 680,000
Sale of Real Estate	278,951	-	\$ 278,951
Free Cash	399,714	(399,714)	\$ 0
Cemetery Funds			
Lot Sales Principal	23,000	(15,000)	\$ 8,000
Perpetual Care Interest	17,000	(15,000)	\$ 2,000
Golf Enterprise Retained Earnings	131,243		\$ 131,243
Ambulance Enterprise Retained Earnings	220,600		\$ 220,600
Totals	\$ 3,140,508	\$ (729,714)	\$ 2,410,794

RESERVE FUND TRANSFERS - fiscal year to date through March 31, 2009

Beginning Balance	\$45,000
Reserve Fund balance as of March 31, 2009	\$45,000

ARTICLE 1. To act on Reports of Town officers and special committees, as published.
Submitted by BOARD OF SELECTMEN

Finance Committee Recommends Article 1.

ARTICLE 2. To choose all Town officers not required to be chosen by ballot: viz.; three field drivers, one pound keeper and three wood measurers.

Submitted by BOARD OF SELECTMEN

Finance Committee Recommends Article 2.

ARTICLE 3. To see if the Town will vote to FIX THE COMPENSATION of each of the Elective Officers of the Town as required by General Laws, Chapter 41, Section 108, as amended.

Submitted by BOARD OF SELECTMEN

Finance Committee Recommends Article 3 as follows:

Board of Selectmen:	Chairman	\$850
	Member	\$700
Board of Assessors:	Chairman:	\$6,100
	Member	\$5,550

ARTICLE 4. To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or otherwise, a sum of money for the necessary Town charges and expenses, or what action it will take thereon.

Submitted by BOARD OF SELECTMEN

Finance Committee Recommendations on the Following Pages.

FY2010 Budget Summary

		Recommended		
REVENUE	FY2009	FY2010	Difference	% Difference
Prior Year Levy Limit	25,358,177	\$26,333,217	\$975,040	3.8%
2 1/2 % increase	633,954	658,330	\$24,376	3.8%
New Growth	341,086	600,000	\$258,914	75.9%
Total Property Taxes	26,333,217	27,591,547	1,258,330	4.8%
State Provided Funds	5,575,673	5,331,058	(\$244,615)	-4.4%
Debt Exclusions/Tax Offsets	1,709,449	3,120,730	\$1,411,281	82.6%
Projected Local Receipts	3,395,093	3,241,500	(\$153,593)	-4.5%
Meadow Walk Revenue	1,000,000	0	(\$1,000,000)	-100.0%
Free Cash	98,572	399,714	\$301,142	305.5%
Overlay Surplus	60,000	10,000	(\$50,000)	-83.3%
Building Reserve Fund	1,850,000	0	(\$1,850,000)	-100.0%
Cemetery Funds	60,000	30,000	(\$30,000)	-50.0%
Reserve for Appropriation (Septic)	10,100	10,100	\$0	0.0%
American Legion Fund	990	990	\$0	0.0%
Bond Premiums for Debt Service		71,330	\$71,330	--
Capital Facilities Fund		100,000	\$100,000	--
Stabilization Fund		200,000	\$200,000	--
Telecommunications Fund		68,100	\$68,100	--
TOTAL REVENUE	\$40,093,094	\$40,175,069	\$81,975	0.2%
EXPENSES				
Operating Budget				
General Government	1,576,181	1,689,741	\$113,560	7.2%
Public Safety	3,365,748	3,459,327	\$93,579	2.8%
Public Works	5,151,722	5,248,708	\$96,986	1.9%
Human Services	278,398	286,436	\$8,038	2.9%
Culture & Recreation	615,303	636,355	\$21,052	3.4%
Education (incl. Health and Vocational)	18,995,148	19,832,959	\$837,811	4.4%
Debt & Interest	3,795,430	3,533,812	(\$261,618)	-6.9%
Employee Benefits	4,288,306	4,522,313	\$234,007	5.5%
Total Operating Budget	38,066,236	39,209,651	1,143,415	3.0%
Other Expenditures				
Capital Budget	886,158	467,000	(\$419,158)	-47.3%
Capital Facilities Fund	125,000	0	(\$125,000)	-100.0%
Appropriation to Stabilization Fund	375,000	0	(\$375,000)	-100.0%
Deficit Accounts	0	0	\$0	-
Allow for abate/exemptions	240,000	180,000	(\$60,000)	-25.0%
Offset for Direct Expenditures	21,767	21,767	\$0	0.0%
Total Other Expenditures	1,647,925	668,767	(979,158)	-59.4%
Cherry Sheet Charges	294,006	294,006	\$0	0.0%
TOTAL EXPENDITURES	\$40,008,167	\$40,172,424	\$164,257	0.4%
Surlus/(Deficit)	\$84,927	\$2,645		

Tax Increase FY2010 Existing Taxpayers			
	FY2009	FY2010	Increase
Total Property Taxes	\$26,333,217	\$26,991,547	2.50%
Debt Excusions Taxed	\$1,709,449	\$3,120,730	82.56%
Tax Increase	\$28,042,666	\$30,112,277	7.38%

Recommendations of the Finance Committee

FY 2010 Budget

Line No.		Final FY 07	Final FY08	Final Appropriation FY2009	Recommended FinCom/BOS FY2010	Variance FY09 VS. FY10	% Increase FY09 VS. FY10
GENERAL GOVERNMENT							
<i>Selectmen</i>							
1	Selectmen's Salaries	2,250	2,250	2,250	2,250	0	0.0%
2	Town Administrator's Salary	112,875	138,600	142,650	142,650	0	0.0%
3	Clerical Salary	55,514	58,290	33,290	60,000	26,710	80.2%
4	Professional Services	44,290	46,140	32,000	47,000	15,000	46.9%
5	Pay Rate Increase Fund	25,026	44,626	52,102	59,000	6,898	13.2%
6	Town Report	4,000	4,000			0	--
7	Prop & Liab. Insurance	264,537	335,353	311,000	325,000	14,000	4.5%
8	Other Expenses	14,180	14,180	3,000	15,000	12,000	400.0%
	Selectmen	522,672	643,439	576,292	650,900	74,608	12.9%
<i>Town Accountant</i>							
9	Accountant's Salary	67,053	70,405	75,000	75,000	0	0.0%
10	Clerical Salary	40,025	41,159	42,133	43,383	1,250	3.0%
11	Expenses	3,198	3,198	3,198	3,198	0	0.0%
	Town Accountant	110,276	114,762	120,331	121,581	1,250	1.0%
<i>Town Counsel</i>							
13	Professional Services	40,000	45,000	40,000	50,000	10,000	25.0%
14	Expenses Law Books	0	1,500	1,750	1,750	0	--
	Town Counsel	40,000	46,500	41,750	51,750	10,000	24.0%
<i>Finance and Operations</i>							
<i>Operations Support</i>							
16	Salaries	100,283	73,183	61,089	75,616	14,527	23.8%
17	Expenses	33,020	33,020	35,100	35,100	0	0.0%
<i>Information Systems</i>							
18	Salary	46,019	61,800	61,800	63,654	1,854	3.0%
19	Expenses	78,865	78,865	82,672	77,130	(5,542)	-6.7%
<i>Tax Collector</i>							
21	Collector Expenses	13,868	13,868	15,993	15,993	0	0.0%
21A	Senior Tax Work-off Program			7,424	10,000	2,576	34.7%
<i>Treasurer</i>							
22	Treasurer's Salaries	115,635	121,149	123,065	127,384	4,319	3.5%
23	Treasurer's Expenses	13,244	13,244	15,219	15,219	0	0.0%
<i>Town Clerk</i>							
24	Town Clerk Salaries	47,380	84,067	85,827	89,604	3,777	4.4%
25	Clerk Expenses	21,876	29,376	31,876	31,876	0	0.0%
	Finance & Administration	470,190	508,572	520,065	541,576	21,511	4.1%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Item 1. Board annual compensation – Chairman, \$850; Members, two at \$700 each.
- Item 2. Total salary for Town Administrator.
- Item 3. Assistant to Town Administrator salary.
- Item 4. Annual town audit, engineering, external legal, other professional services.
- Item 5. Total FY0 pay rate increases for departmental positions.
- Item 7. Includes insurance for fire and casualty, liability, motor vehicles, and fidelity bonds.
- Item 8. Expenses relate to office supplies, dues and seminars, subscriptions, car allowance and misc. other expenses.
- .
- Item 9. Town Accountant Salary.
- Item 10. Town Accountant Support.
- Item 11. Expenses relate to office supplies, dues and seminars, forms, and misc. other expenses.
- Item 13. Town Counsel services and expenses in connection with legal matters concerning Town of Lynnfield.
- Item 16. Clerical support to Town Hall departments including Tax Collector, Board of Registrars, and Board of Health.
- Item 17. Includes postage for Town Hall departments; copier and postage machine supplies and maintenance; miscellaneous other.
- Item 18. Information Systems Manager salary.
- Item 19. PC upgrade program; computer hardware, accessories, supplies; software licensing; mainframe server maintenance; financial software support contract; computer consultant; dues/seminars; internet access; misc. other.
- Item 21. Expenses relate to office supplies, dues and seminars, and misc. other expenses.
- Item 21A. Change in accounting method for Senior tax Work-off Program. Prior to FY09 carried in Abatement.
- Item 22. Treasurer and clerical salary, overtime and longevity.
- Item 23. Expenses relate to office supplies, dues and seminars, bank charges, and misc. other.
- Item 24. Town Clerk salary and transfer of clerk from Assessors Office.
- Item 25. Expenses relate to office supplies, dues and seminars

Recommendations of the Finance Committee

FY 2010 Budget

Line No.		Final FY 07	Final FY08	Final Appropriation FY2009	Recommended FinCom/BOS FY2010	Variance FY09 VS. FY10	% Increase FY09 VS. FY10
<i>Board of Assessors</i>							
29	Board Salaries	17,500	17,500	17,500	17,500	0	0.0%
30	Other Salaries	73,752	95,814	102,120	114,363	12,243	12.0%
31	Professional Services	8,320	8,320	10,300	10,300	0	0.0%
32	Assessment Update	44,700	24,700	22,700	12,700	(10,000)	-44.1%
33	Expenses	10,250	10,250	10,250	10,250	0	0.0%
	Assessors	154,522	156,584	162,870	165,113	2,243	1.4%
<i>Planning Board</i>							
34	Salary	35,878	35,978	36,303	37,375	1,072	3.0%
35	Expenses	3,286	3,286	3,286	3,286	0	0.0%
	Planning Board	39,164	39,264	39,589	40,661	1,072	2.7%
<i>Board of Appeals</i>							
36	Expenses	2,142	2,142	2,691	2,661	(30)	-1.1%
	Board of Appeals	2,142	2,142	2,691	2,661	(30)	-1.1%
<i>Conservation Commission</i>							
37	Salary	41,937	50,411	52,660	52,816	156	0.3%
38	Expenses	1,446	1,446	1,725	1,725	0	0.0%
39	Professional Services	520	520	520	520	0	0.0%
40	Open Space	3,000	3,000	1,000	3,000	2,000	200.0%
	Conservation Commission	46,903	55,377	55,905	58,061	2,156	3.9%
<i>Personnel Board</i>							
41	Salary	2,818	2,818	2,818	2,818	0	0.0%
42	Professional Services	2,000	2,000	5,000	4,870	(130)	-2.6%
43	Expenses	200	200	200	330	130	65.0%
	Personnel Board	5,018	5,018	8,018	8,018	0	0.0%
<i>Finance Committee</i>							
44	Salary	2,880	2,880	1,750	2,500	750	42.9%
45	Expenses	400	400	420	420	0	0.0%
46	Finance Committee Report	1,500	1,500	1,500	1,500	0	0.0%
47	Reserve Fund	45,000	45,000	45,000	45,000	0	0.0%
	Finance Committee	49,780	49,780	48,670	49,420	750	1.5%
	TOTAL GEN. GOVERNMENT	1,440,668	1,621,438	1,576,181	1,689,741	113,560	7.2%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Item 29. Board annual compensation: Chairman - \$6,100; 2 Members at \$5,550 each; CMA certification.
- Item 30. Clerical support for Assessors.
- Item 31. Primarily commercial appraisals and assistance in preparation of state reports.
- Item 32. Professional services for periodic reevaluations.
- Item 33. Expenses relate to office supplies, dues and seminars, travel, subscriptions, and misc. other.

- Item 34. One clerical staff salary.
- Item 35. Expenses relate to office supplies, dues and seminars, travel, and mapping new lots to be compatible with Global Identification System.

- Item 36. Expenses relate to office supplies, dues and seminars, and advertising.

- Item 37. Conservation Commission administrator and part-time clerical assistant salary.
- Item 38. Expenses relate to office supplies, dues and seminars, travel, and misc. other.
- Item 39. Engineering assistance for environmental surveys, primarily wetlands.

- Item 41. One clerical support salary.
- Item 42. Legal services for negotiations and advice on labor law.
- Item 43. Expenses relate to office supplies, dues and memberships, and misc. other.

- Item 44. Finance Committee secretary salary.
- Item 45. Expenses relate to dues and seminars, advertising, and misc. other.
- Item 46. Annual Town Warrant report printing.
- Item 47. For qualified transfers to any Town department for unforeseen needs.

Recommendations of the Finance Committee

FY 2010 Budget

Line No.		Final FY 07	Final FY08	Final Appropriation FY2009	Recommended FinCom/BOS FY2010	Variance FY09 VS. FY10	% Increase FY09 VS. FY10
PUBLIC SAFETY							
<i>Police</i>							
48	Chief's Salary (incl. holidays)	96,978	96,978	96,978	99,240	2,262	2.3%
49	Other Salaries (incl. holidays)	1,440,000	1,493,016	1,491,283	1,543,478	52,195	3.5%
50	Officer's Overtime	375,000	375,000	375,000	375,000	0	0.0%
51	Officers Training	46,705	46,705	46,705	46,705	0	0.0%
52	Other Expenses	135,717	135,717	140,417	140,417	0	0.0%
	Police	2,094,400	2,147,416	2,150,383	2,204,840	54,457	2.5%
<i>Fire</i>							
53	Chief's Salary (incl. holidays)	18,668	18,668	18,689	18,689	0	0.0%
54	Full time Salaries (incl. holidays)	474,398	501,843	541,263	560,207	18,944	3.5%
55	Call Dept. Salaries	317,960	326,704	366,360	379,183	12,823	3.5%
56	Fire Alarm Salaries	10,767	11,063	11,500	11,903	403	3.5%
57	Fire Dept. Expenses	75,000	87,400	102,000	102,000	0	0.0%
58	ALS						
59	Fire Alarm Expenses	5,815	5,815	7,500	7,500	0	0.0%
60	Hydrant Rental	23,520	23,520				--
	Fire	926,128	975,013	1,047,312	1,079,482	32,170	3.1%
<i>Div of Zoning & Inspection</i>							
61	Other Salaries	42,900	94,070	101,654	103,969	2,315	2.3%
62	Professional Services	32,284	32,284	34,338	38,200	3,862	11.2%
63	Expenses	7,110	7,110	7,852	7,851	(1)	0.0%
	Zoning & Inspection	82,294	133,464	143,844	150,020	6,176	4.3%
<i>Emergency Management</i>							
64	Director's Salary	250	250	250	250	0	0.0%
65	Expenses	1	1	1	1	0	0.0%
	Emergency Management	251	251	251	251	0	0.0%
<i>Dog Officer</i>							
66	Dog Officer's Salary	22,158	22,158	22,158	22,934	776	3.5%
67	Expenses	1,800	1,800	1,800	1,800	0	0.0%
	Dog Officer	23,958	23,958	23,958	24,734	776	3.2%
	TOTAL PUBLIC SAFETY	3,127,031	3,280,102	3,365,748	3,459,327	93,579	2.8%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

Police Department

- Item 48. Base salary; Quinn Bill (school credits – half of the expense is reimbursed by the state), EMT stipend, holidays, longevity.
- Item 49. Includes Captain, sergeants, patrolmen, dispatchers, traffic supervisors, 2 clerical, 1 matron; Quinn Bill (school credits – half of the expense is reimbursed by the state).
- Item 50. For vacation and illness coverage, investigations, court appearances.
- Item 51. Overtime charges for training or for training-caused coverage.
- Item 52. Expense items include uniforms, vehicle maintenance including dog officer's car, telephone equipment, service, and data processing, office supplies, training, radio maintenance, dues and subscriptions, medical support for cruisers, public safety/software maintenance, equipment, photo ID, other.

Fire Department

- Item 54. Includes salaries for full-time firefighters, overtime pay for firefighting, training, and ambulance; EMT stipends, holidays, longevity, and school credits.
- Item 55. Includes response to fires and other calls, EMT stipends, standbys during storms, training, vacation/sick coverage. Beginning in FY04, recommendations reflect carve out of call firefighter costs associated with ambulance runs. See below for discussion of "Emergency Medical Services Enterprise Fund".
- Item 57. Includes maintenance and repair of aging vehicles, needed parts, firefighting tools and equipment, clothing, telephone, radio maintenance and miscellaneous other.
- Item 60. Rental payments to Lynnfield Center and South Lynnfield water districts. Eliminated in FY09.
- Item 61. Wire, gas, and plumbing inspectors and sealer of weights and measures. Fee income is paid to Town, shown in Local Receipts.
- Item 62. Salary reimbursement to Town of Wakefield for shared inspector, regional building inspection activities
- Item 63. Expenses relate to office supplies, dues and seminars, subscriptions, travel and misc. other.
- Item 65. To keep account open as required by law.
- Item 66. Salaries for Dog Officer and assistant.
- Item 67. Veterinarian, telephone, other.

EMERGENCY MEDICAL SERVICES ENTERPRISE FUND:

Effective FY04, the Town established the Emergency Medical Services Enterprise Fund. Revenues and medical supply expenses related to Town of Lynnfield Ambulance Service are received into and paid directly from this fund.

Recommendations of the Finance Committee

FY 2010 Budget

Line No.		Final FY 07	Final FY08	Final Appropriation FY2009	Recommended FinCom/BOS FY2010	Variance FY09 VS. FY10	% Increase FY09 VS. FY10
PUBLIC WORKS							
<i>Administration</i>							
68	Director Salary	89,838	92,534	97,622	97,623	1	0.0%
69	Other Salaries	224,238	234,348	220,874	241,400	20,526	9.3%
70	Motor Fuel/oil	95,000	125,000	160,000	160,000	0	0.0%
71	Other Expenses	5,600	5,600	6,050	6,050	0	0.0%
	Administration	414,676	457,482	484,546	505,073	20,527	4.2%
<i>Highway</i>							
72	Salaries	722,051	752,567	741,629	771,751	30,122	4.1%
73	Expenses	249,600	261,350	297,151	297,151	0	0.0%
	Highway	971,651	1,013,917	1,038,780	1,068,902	30,122	2.9%
<i>Sidewalk Construction & Maint.</i>							
75	Expenses						--
	Sidewalk	0	0	0	0	0	--
<i>Snow & Ice Removal</i>							
76	Salaries and Expenses	75,000	75,000	120,000	120,000	0	0.0%
	Snow & Ice Removal	75,000	75,000	120,000	120,000	0	0.0%
<i>Street Lighting</i>							
77	Expenses	155,000	165,000	174,000	174,000	0	0.0%
	Street Lighting	155,000	165,000	174,000	174,000	0	0.0%
<i>Rubbish Collection</i>							
78	Expenses	688,455	712,000	744,948	744,948	0	0.0%
	Rubbish Collection	688,455	712,000	744,948	744,948	0	0.0%
<i>School Maintenance & Buses</i>							
79	Salaries	893,715	984,719	997,954	1,035,125	37,171	3.7%
80	Energy Supply	623,000	620,000	613,054	613,054	0	0.0%
81	Expenses	432,000	467,200	490,500	490,500	0	0.0%
	School Maintenance & Buses	1,948,715	2,071,919	2,101,508	2,138,679	37,171	1.8%
<i>Town Building Maintenance</i>							
82	Salaries	161,560	168,508	191,190	200,356	9,166	4.8%
83	Expenses	255,000	275,000	296,750	296,750	0	0.0%
	Town Building Maintenance	416,560	443,508	487,940	497,106	9,166	1.9%
	TOTAL PUBLIC WORKS	4,670,057	4,938,826	5,151,722	5,248,708	96,986	1.9%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Item 68. Director Salary.
- Item 69. Assistant Director of Facilities, Department Secretary, 1 FT clerical, and Town Engineer.
- Item 70. For all Town-owned vehicles. Increase reflects need.
- Item 71. Expense relate to office supplies, and copier maintenance contract.
- Item 72. Effective FY05, Cemetery, Parks and Tree department and Cemetery Renovation and Upgrades department (lines 84-87) have been removed and the functions combined with Highway department to allow for maximum flexibility and assignments relative to personnel and tasks. Combined department salaries include: General working foreman, foremen, crew supervisors, equipment operators, and equipment maintenance worker. Combined expenses include clothing allowance, summer help, overtime, and longevity.
- Item 73. Expense items include road maintenance, street sweeping, vehicle maintenance, basin and storm drain maintenance, street striping, equipment repair/rent (tree work), park materials, cemetery materials, and misc. other.
- Item 75. Projects are capital in nature. Beginning FY05, items are included in Capital Budget.
- Item 76. If line item is increased, it cannot be decreased in future years, however it had been increased for FY09 since experience has shown the past amounts were not even close to sufficient for even a mild winter. If appropriation is exceeded, excess can either be transferred to following year as an addition to the tax levy or be handled in the Special Town Meeting in April.
- Item 77. Electric bills and maintenance of Town- and utility-owned lights.
- Item 78. Contractual cost for trash collection services.
- Item 79. Director of Facilities, custodians, bus drivers, overtime, clothing allowance, and longevity.
- Item 80. Gas and electric supply for school buildings.
- Item 81. Expense items include vandalism, custodial supplies, renovations, contract buses and repair/leasing, ground maintenance (97 acres), and roofing. LMS and LHS septic systems licensed operator, septic/chemical holding tanks, heat repair parts and maintenance, painting, plumbing, water utility backflow testing, electrical maintenance, security repairs/monitoring and misc. other.
- Item 82. One foreman, custodians; overtime, summer help, clothing allowance, and longevity.
- Item 83. Electricity, heat utility, telephone, electrical and heating repairs and maintenance, custodial supplies and misc. other.

Recommendations of the Finance Committee

FY 2010 Budget

Line No.		Final FY 07	Final FY08	Final Appropriation FY2009	Recommended FinCom/BOS FY2010	Variance FY09 VS. FY10	% Increase FY09 VS. FY10
HUMAN SERVICES							
	<i>Board of Health</i>						
90	Other Salaries	30,040	31,408	31,408	31,408	0	0.0%
91	Expenses	10,771	10,771	14,013	14,013	0	0.0%
	Board of Health	40,811	42,179	45,421	45,421	0	0.0%
	<i>Council on Aging</i>						
92	Salary	151,228	169,836	199,000	208,965	9,965	5.0%
93	Expenses	17,890	17,890	22,550	22,550	0	0.0%
	Council on Aging	169,118	187,726	221,550	231,515	9,965	4.5%
	<i>Veteran's Services</i>						
94	Director's Salary	6,725	6,927	6,927	5,000	(1,927)	-27.8%
95	Expenses	500	500	500	500	0	0.0%
96	Veterans Benefits	4,000	4,000	4,000	4,000	0	0.0%
	Veteran's Services	11,225	11,427	11,427	9,500	(1,927)	-16.9%
	TOTAL HUMAN SERVICES	221,154	241,332	278,398	286,436	8,038	2.9%
CULTURE & RECREATION							
	<i>Library</i>						
97	Director's Salary	65,131	67,085	67,085	67,085	0	0.0%
98	Other Salaries	364,825	385,410	367,380	371,703	4,323	1.2%
99	Expenses	150,800	154,848	169,893	169,893	0	0.0%
	Library	580,756	607,343	604,358	608,681	4,323	0.7%
	<i>Recreation Commission</i>						
100	Salaries	11,332	11,332	0	11,729	11,729	--
101	Expenses	9,530	9,530	4,530	9,530	5,000	110.4%
	Recreation Commission	20,862	20,862	4,530	21,259	16,729	369.3%
	<i>Historical Commission</i>						
102	Expenses	495	1,406	5,425	5,425	0	0.0%
	Historical Commission	495	1,406	5,425	5,425	0	0.0%
	<i>Memorial Day Observance</i>						
103	Expenses	990	990	990	990	0	0.0%
	Memorial Day Observance	990	990	990	990	0	0.0%
	TOTAL CULTURE & RECREATION	603,103	630,601	615,303	636,355	21,052	3.4%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Item 90. Salaries for Health Officer, Health Agent/Septic Inspector, Sanitarian, Animal Inspector.
Item 91. Nurse Services, office supplies and advertising, veterinary services, biological testing, clerical support for monthly meetings.
- Item 92. Salaries for Director, Van Drivers (2) , Receptionist, Activity Coordinator, Trip Coordinator; Outreach Worker, net of anticipated grant.
Item 93. Office supplies, telephone, paper products, seminars and dues, copier maintenance, travel, Senior Meal Program.
- Item 96. Benefits for needy Veterans.
- Item 97. Director Salary.
Item 98. Salaries of Full-time librarians and staff members.
Item 99. Expenses for reading material mandated at 16% of budget; data processing and NOBLE fees, maintenance contract, book processing and office supplies, telephone, postage, misc. other.
- Item 100. Salaries for Director; clerical; summer assistance.
Item 101. Programs and supplies.
- Item 102. Signs for houses of historical interest, seminars, grant match.
- Item 103. Memorial Day celebration expenses – refreshments/grave markers.

Recommendations of the Finance Committee

FY 2010 Budget

Line No.		Final FY 07	Final FY08	Final Appropriation FY2009	Recommended FinCom/BOS FY2010	Variance FY09 VS. FY10	% Increase FY09 VS. FY10
EDUCATION							
Expenses							
	Administration & Technology	288,906	453,350	443,616	425,275	(18,341)	-4.1%
	Summer Street School	108,601	108,601	124,651	123,051	(1,600)	-1.3%
	Huckleberry Hill School	97,664	105,014	108,214	105,860	(2,354)	-2.2%
	Middle School	165,543	164,463	166,783	161,780	(5,003)	-3.0%
	High School	316,454	364,009	400,910	400,296	(614)	-0.2%
	Special Education/Preschool	113,973	125,350	140,350	180,650	40,300	28.7%
	SPED Out of District Tuition	668,544	638,985	914,061	666,650	(247,411)	-27.1%
	SPED Out of District Transportation	224,107	235,000	283,320	276,728	(6,592)	-2.3%
	Total Expenses	1,983,792	2,194,772	2,581,905	2,340,290	(241,615)	-9.4%
	Salaries Existing Staff	13,327,895	14,185,163	14,789,926	15,723,555	933,629	6.3%
	Gross School Expenses	15,311,687	16,379,935	17,371,831	18,063,845	692,014	4.0%
Less:							
	METCO	(15,838)	(15,838)	(19,562)	(19,749)	(187)	
	Activity Fees	(70,000)	(80,000)	(80,000)	(100,000)	(20,000)	
	USAC Libraries Reimbursement	0	(3,617)	0	0	0	
	Community Schools Rent	(150,000)	(25,000)	(25,000)	(75,000)	(50,000)	
	Kindergarten revenue	<u>(165,000)</u>	<u>(182,000)</u>	<u>(163,800)</u>	<u>(195,000)</u>	(31,200)	
	Total Offsets	(400,838)	(306,455)	(288,362)	(389,749)	(101,387)	35.2%
	FY2009 Budget Cuts			(92,000)			
104	Net Salaries and Expenses	14,910,849	16,073,480	16,991,469	17,673,795	682,326	4.0%
104A	School Health Insurance	1,543,556	1,761,500	1,900,000	1,995,000	95,000	5.0%
105	N.S. Technical High School	106,635	106,635	103,679	164,164	60,485	58.3%
	TOTAL EDUCATION	16,561,040	17,941,615	18,995,148	19,832,959	837,811	4.4%

* Four Special Ed teacher salaries totaling \$249,923 were transferred from the Special Ed Entitlement grant to the operating budget in FY10. A corresponding amount of out of district tuitions were transferred from the operating budget to the Entitlement grant. This shift was made in order to save on retirement surcharges applied to salaries charged to the grant.

** \$199,098 was subtracted from out of district tuitions. This amount will be paid for by stimulus funds from the federal government that have been earmarked for Special Ed use.

Recommendations of the Finance Committee

FY 2010 Budget

Line No.		Final FY 07	Final FY08	Final Appropriation FY2009	Recommended FinCom/BOS FY2010	Variance FY09 VS. FY10	% Increase FY09 VS. FY10
DEBT & INTEREST							
106	Short Term Interest Debt Exclusion	-	-	190,719		(190,719)	--
107	Short Term Interest	71,453	71,453	0		0	--
108	Long Term Principal Payment	12,000	282,000	400,000	281,000	(119,000)	-29.8%
109	Long Term Interest	1,000	64,589	172,101	55,759	(116,342)	-67.6%
110	Long Term Principal Debt Exclusion	1,580,000	1,575,000	2,140,000	2,019,000	(121,000)	-5.7%
111	Long Term Interest Debt Exclusion	973,615	929,664	882,510	1,167,953	285,443	32.3%
112	Septic Loan Program	10,100	10,100	10,100	10,100	0	0.0%
	TOTAL DEBT & INTEREST	2,648,168	2,932,806	3,795,430	3,533,812	(261,618)	-6.9%
EMPLOYEE BENEFITS							
113	Pension Contributions	1,245,477	1,305,279	1,254,711	1,340,598	85,887	6.8%
	<i>Health/Liability/Disability Insurance</i>						
114	Town Health/Life/Disability Insurance	310,174	348,946	376,861	395,704	18,843	5.0%
114A	Public Safety Health Insurance	211,560	238,005	257,045	269,898	12,853	5.0%
114B	DPW Health Insurance	282,912	318,276	343,738	360,925	17,187	5.0%
114C	Library Health Insurance	55,357	62,277	67,259	70,622	3,363	5.0%
114D	Council on Aging Health Insurance	15,214	17,116	18,485	19,409	924	5.0%
114E	Retiree Health Insurance	1,191,227	1,340,130	1,447,341	1,519,708	72,367	5.0%
	Total Health/Liability/Disability	2,066,444	2,324,750	2,510,729	2,636,266	125,537	5.0%
115	Medicare - F.I.C.A.	262,500	272,500	293,181	304,908	11,727	4.0%
116	Workers' Compensation Insurance	108,086	130,000	185,000	196,650	11,650	6.3%
117	Other	6,000	6,000	3,741	3,891	150	4.0%
118	Unemployment Compensation	40,000	40,000	40,944	40,000	(944)	-2.3%
	TOTAL EMPLOYEE BENEFITS	3,728,507	4,078,529	4,288,306	4,522,313	234,007	5.5%
	TOTAL OPERATING BUDGET	\$ 32,999,728	\$ 35,665,249	\$ 38,066,236	\$ 39,209,651	\$ 1,143,415	3.0%

Items 108 and 109. Principal and interest on various borrowing initiatives for municipal purposes.

Items 110 and 111. School Building Project principal and interest.

Item 113. Annual contribution to Essex County Retirement Board (Town employees excl. teachers).

Item 114. For Town Government Employees.

Items 114a through 114e. Breakout of Health insurance costs attributable to specific town departments.

Item 115. Medicare matching payroll tax paid on employees hired since 1/1/86.

Recommendations of the Finance Committee

FY 2010 Capital Budget

Article 5. To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds or by borrowing, or from any or all such sources, sums of money for the purchase of various equipment and items in the nature of capital expenditure and to give authority to credit the value of the various old equipment to be turned in toward the purchase of said items, and said sums of money to be expended under the direction of various Town Boards, or officers, or what action it will take thereon.

Submitted By BOARD OF SELECTMEN

Finance Committee Recommendation Summarized Below.

ITEM	APPROPRIATION
School Technology	
Replace Domain Controller Server (Middle School)	\$20,000
Laptops at Middle School (34)	\$51,000
Desktops at Middle School (162)	\$162,000
LCD Projectors (District-wide)	<u>\$34,000</u>
School Technology	\$267,000
 Public Safety Telecommunications #2	 <u>\$200,000</u>
Total Capital	\$467,000

ARTICLE 6. To see if the Town will vote to appropriate a sum of money for highway design, construction and maintenance and for all other purposes which are authorized by law and to fund such effort with so-called Chapter 90 money approved for said use by the Commonwealth of Massachusetts, or what action it will take thereon.

Submitted By BOARD OF SELECTMEN

Finance Committee Recommends Article 6.

ARTICLE 7. To see if the Town will vote to reauthorize the establishment of a Revolving Fund under the provisions of Chapter 44, Section 53 E-1/2, to be spent by the Council on Aging, limited to a certain amount, without further appropriation during FY 2010, to pay expenses and contractual services required to operate Senior Center Activities and field trips; said fund to be credited with all fees and charges received during FY 2010 from persons taking part in said activities and field trips, or what action it will take thereon.

Submitted by BOARD OF SELECTMEN

Finance Committee Recommends Article 7.

ARTICLE 8. To see if the Town will vote to reauthorize the establishment of a Revolving Fund under the provisions of Chapter 44, Section 53 E-1/2, to be spent by the Board of Health, limited to a certain amount, without further appropriation during FY 2010, to pay expenses and contractual services required to operate the Flu Clinic; said fund to be credited with recovery through third party billing received during FY 2010 from persons taking part in said activities, or what action it will take thereon.

Submitted by BOARD OF HEALTH

Finance Committee Recommends Article 8.

ARTICLE 9. To see if the Town will vote to re-authorize the establishment of a Revolving Fund under the provisions of Chapter 44, Section 53 E-1/2, to be spent by the Board of Library Trustees, limited to a certain amount, without further appropriation during FY 2010, to pay expenses related to book replacement and new book acquisitions, said fund to be credited with all fines collected for the loss of library books received during FY 2010 from persons paying such fines, or what action it will take thereon.

Submitted by BOARD OF LIBRARY TRUSTEES

Finance Committee Recommends Article 9.

ARTICLE 10. To see if the Town will vote to appropriate a sum of money from Emergency Medical Service Enterprise receipts to defray the cost of providing emergency medical services in the Town of Lynnfield.

Submitted By BOARD OF SELECTMEN

Finance Committee Recommends Article 10.

ARTICLE 11. To see if the Town will vote to appropriate a sum of money from Golf Enterprise receipts to pay expenses and contractual services required to operate the Reedy Meadow and King Rail Golf Courses, said Enterprise Fund to be credited with all fees and charges received during Fiscal Year 2010 from persons using the golf course; or what action it will take thereon.

Submitted By BOARD OF SELECTMEN

Finance Committee Recommends Article 11.

ARTICLE 12. To see if the Town will vote to authorize the Board of Selectmen to sell and convey a certain parcel of land more particularly described as Lot 3 on a plan by George E. Hayes, dated May 23, 1959 entitled “ Plan of Land in Lynnfield, Massachusetts” recorded at the Essex South District Registry of Deeds in Book 4603, Page 32 to the Lynnfield Center Water District for consideration to be determined and to authorize the Board of Selectmen to grant to the Lynnfield Center Water District the right to use Lot 1 as shown on aforesaid plan, also known as Knoll Road, for all purposes for which roads and ways are customarily used in the Town of Lynnfield; or what action it will take thereon.

Submitted By BOARD OF SELECTMEN

Finance Committee Recommendation Deferred Until Town Meeting.

LYNNFIELD PARLIAMENTARY PROCEDURE REFRESHER

Brief summary – not comprehensive, not exhaustive.
See Robert's Rules of Order Newly Revised 10th Edition
for complete information.

1. Authority Precedence: State Law, Town Charter, By-Laws, Parliamentary Rules, Custom.
2. The State permits Towns to choose the form of Government (Open Town Meeting – Selectman form in our case) and the type of rules with which to conduct Town Meeting. Our Lynnfield Town Charter mandates Robert's Rules of Order, latest revision (10th Edition currently 2008).
3. The purpose of Town Meeting, using rules of order, is for members to freely make decisions concerning their local government.
4. All members have the equal right to bring up ideas, discuss them and come to a conclusion.
5. The majority rules, but the rights of the minority are protected by assuring them the right to speak and vote.
6. The Moderator facilitates and directs the discussion and keeps order.
7. All debate/questions go to, and through, the Moderator.
8. Complex motions have to be in writing and submitted to the Moderator.
9. Speakers must be recognized by the Moderator before speaking. Speakers must stand, identify themselves and remain standing while speaking.
10. Moderator alternates between pro and con speakers whenever possible and practical.
11. Only one item at a time. Only one Speaker at a time.
12. Amendments must be germane to the main motion.
13. Debate must be germane to the pending motion.
14. Each Speaker can speak twice on the same day on a debatable pending motion for up to 10 minutes each time, however, that Speaker cannot speak for the second time until all those wishing to speak the first time have done so.
15. Debate rules can be altered by 2/3 vote of the assembly.
16. Questions and mandatory reporting (FinCom, Planning Board, etc.) are not debate. Questions cannot be used as debate in disguise.
17. Dilatory motions are out of order.
18. Use of the third person/title is proper form; use of names is not (i.e., "the previous speaker", the "Selectman", etc., not "Joe Jones").
19. A "majority" motion fails when there is a tie vote. In a super majority vote, where there is exactly a 2/3 to 1/3 split, the 2/3 vote prevails. In fractional votes, a majority is "more than half or those voting"; a 2/3 majority is "more than 2/3 of those voting".
20. The Moderator cannot stop debate while members wish to speak on the pending motion. Only the members, by 2/3 vote, can stop debate.
21. While presiding, the Moderator does not vote unless there is a tie vote and the Moderator wants to affect the result.
22. Absence or loss of Quorum forces adjournment of the meeting.
23. Visitors/Guests can only be admitted and can only speak with the approval of Town Meeting Members.
24. Decorum and respect for neighbors and opposing views are essential to a fair and orderly meeting which leads to the best decision possible.

DEM – SPRING, 2008