

**Holliston, Massachusetts**

**Annual Report**

**of the**

**FINANCE  
COMMITTEE**

**Fiscal Year**

**Beginning July 1, 2011 and ending June 30, 2012**

**Town Meeting**

**May 9, 2011**

Rank of Motion in Order of Precedence	Town Meeting Motions or Points	Second Required	Debatable	Amendable	Vote Required	May Reconsider	May Interrupt Debate to make a Motion
1	Adjourn to a fixed time or recess	Yes	Yes	Yes	Majority	No	No
2	Point of no quorum	No	No	No	None	No	Yes
3	Fix time and date to which to adjourn	Yes	Yes	Yes	Majority	Yes	No
4	Point of personal privilege	No	No	No	None	No	Yes
5	Reconsideration (see s. 15)	Yes	Yes	No	Majority	No	Yes
6	Lay on the table	Yes	Yes	No	Majority	Yes	No
7	Move the question (see s. 14)	Yes	No	No	Majority	No	No
8	Extend the speaker's time (see s.11)	Yes	No	No	2/3	No	No
9	Postpone an article to a time certain	Yes	Yes	Yes	Majority	Yes	No
10	Commit or refer a matter	Yes	Yes	Yes	Majority	Yes	No
11	Amend (not amendable more than twice)	Yes	Yes	Yes	Majority	Yes	No
12	Postpone indefinitely (if not main motion)	Yes	Yes	No	Majority	Yes	No
None	Main Motion	Yes	Yes	Yes	Variable	Yes	No
None	Take from the table	Yes	No	No	Majority	No	No
None	Advance an article from order in Warrant	Yes	Yes	Yes	2/3	No	No
*	Point of order or procedural information	No	No	No	None	No	Yes
*	Appeal ruling of Moderator	Yes	Yes	No	3/4	No	Yes
*	Divide a question	Yes	Yes	Yes	Majority	Yes	No

\* Same rank as motion out of which it arises.

Length of Speeches Except in the discretion of the Moderator, no person shall speak more than two times or more than a total of fifteen (15) minutes upon any question without obtaining leave of the meeting unless to correct an error or answer a question.

Moving the Question A motion to move the question need not be recognized by the Moderator unless the Moderator is satisfied that various views on the subject have had an opportunity to be heard. A motion to move the question shall not be made by the last speaker on the question under debate.

Reconsideration Any voter may make a motion to reconsider. No vote shall be reconsidered unless the motion to reconsider is made at the same session and within one-half hour of the original vote. No question shall be twice reconsidered except by a two-thirds (2/3) vote of the voters present and voting. If a motion to reconsider passes, the subject question must be voted upon at the same session as the original vote.

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## NOTES

To the Citizens of Holliston:

The Finance Committee submits this warrant for your consideration of the FY12 Omnibus Budget and associated articles.

*Financial Overview*

This report is based on current revenue and expense projections and a balanced understanding of Holliston's town services. As the start of FY12 approaches, the economy is showing very early signs of recovery both at the state and federal level. However, marginal increases in state revenue have failed to offset the loss of federal stimulus funds, so Holliston is facing its fourth straight year of reduction in local aid from the state. As a result, Holliston continues to face significant financial challenges.

Several years ago, the Finance Committee set forth a series of fiscal objectives:

1. Address ongoing capital needs (since capital reserves were falling well below levels necessary to maintain and replace aging equipment).
2. Increase the Town's overall reserves (the sum of the Capital Expenditure Fund and the Stabilization Fund) to 5% of the annual budget appropriation. This is considered a minimum funding level necessary to maintain or improve the town's bond rating, which directly impacts debt costs.
3. Address the town's future liabilities, first by meeting pension obligations then by addressing health care and other benefit costs.

The first item was addressed by building an appropriation of \$350,000 for the Capital Reserve into the annual budget. This practice continues in FY12. We are pleased to report that, with the FY12 omnibus budget, we believe we will meet our second objective, the 5% reserve goal. We are hoping to address the third objective as we move forward; the purpose of Article 26 is to fund a detailed examination of the town's human resources practices as a first step in this process.

Coincidentally, during the past year there has been much talk about Holliston's future benefit liabilities (both pension and health care), largely due to a financial reporting change introduced 3 years ago. In response to several requests, the Finance Committee is including additional information on these liabilities in the financial data pages following the omnibus budget. It is important to understand that these costs are projections of future obligations based on a set of actuarial assumptions and are subject to significant revision.

At the start of the budget process, the Finance Committee, with the help of the Town Administrator, reviewed the fiscal picture at the state level and determined that it is likely that Holliston will be facing overall local aid cuts for the fourth straight year. With this backdrop, the Finance Committee set a budget guideline of 0% for each department. Over the past five months the Committee has met with all Town departments and committees to consider how to best allocate our limited resources. We have worked with the departments and committees to understand how to respond to service needs. The Omnibus Budget recommendations in Article 15 reflect implementation of the level funding guideline with limited exceptions.

The Finance Committee also recognizes that it is sometimes difficult to digest all the fiscal information presented in this warrant. Often the supporting financial data following the

Omnibus Budget has been presented using templates that were developed many years ago. In an effort to make the data more understandable, this year the Finance Committee performed a comprehensive review of the information and implemented several improvements. We hope that these changes help make the financial data easier to understand.

As always, we welcome and encourage public attendance at our meetings. Our meetings (typically Tuesdays at 7:30 p.m., weekly during the budget season) are televised on HCAT whenever possible. Although it is a work-in-progress, information is also now available through the Finance Committee website, [www.hollistonfincom.com](http://www.hollistonfincom.com).

We also recognize that many citizens would like to understand more of the financial details prior to Town Meeting. This year the Finance Committee is preparing a taped information session on the Omnibus Budget and financial articles that will be broadcast on HCAT in the days leading up to Town Meeting. The exact broadcast dates and times can be found on the HCAT web site [www.hcattv.org](http://www.hcattv.org).

In Article 14, the Selectmen have proposed continuing the trash fee at the current level of \$155 to support the budget requests. This funding is required to appropriate the recommendations in the omnibus article. It is expected that the Selectmen will implement the fee as recommended.

#### *Capital Reserve/Stabilization Funds*

The Finance Committee, in Article 19, is recommending an appropriation of \$350,000 to the Capital Reserve to meet the town's ongoing capital needs, in accordance with a policy the Finance Committee implemented several years ago. Any recommendation for changes to the Stabilization Fund will be made at Town Meeting. Currently there is a total of approximately \$2.265 million in the combined funds. This represents approximately 4.5% of the operating budget. The historic high for these funds occurred in 2002, when the combined funds were approximately \$4.3 million.

#### *Capital Budget Highlights*

The Finance Committee is recommending indefinite postponement of Article 16. Any capital purchases will be addressed at the October Town Meeting.

The Finance Committee is indebted to the many dedicated and talented town employees whose efforts make this process and report possible. We would like to commend the committees and departments for their spirit of cooperation in formulating this budget. Their continued efforts on behalf of the town are appreciated. We would like to give special thanks to our secretary Faith Antonioli whose support through our many meetings was vital to our success.

Respectfully submitted,

#### **HOLLISTON FINANCE COMMITTEE**

Kenneth S. Szajda, Chairman  
Gordon W. Johnson, Jr., Vice-Chairman  
Thomas F. Meehan  
John D. (Jay) Leary, Jr.

Pamula C. Zicko  
Mark J. Schultz  
James Crews  
Faith Antonioli, Secretary

### **Revenue Planning**

The Finance Committee annually reviews and analyzes historical revenue and expense information through the current fiscal year and attempts to project out over the next three to five years. Certain basic assumptions are used in this process:

- real estate tax revenues will increase at the rate of 2.5% per year;
- revenue from new growth will further increase real estate tax revenues at the rate of approximately 2% per year (or less, depending on ongoing monitoring of construction activity); and
- State aid revenue will remain unchanged in many categories and the total of all State aid will be adjusted upward or downward based on economic analysis and guidance from state leaders.

In fact, State aid had been increasing by an average of nearly 10% per year for the five years ending in FY02 but had decreased by more than 20% over the next three fiscal years. There was a slight increase in FY06 (1.5%), a more than modest increase in FY07 (8.8%) and a slight increase in FY08 (1.5%). State aid in FY09 was initially announced at a 3.9% increase but an unusual mid-year cut reduced the increase to 1.9%. FY10 saw a 9.7% decrease in state aid and FY11 saw a further decrease of 2%. We initially built our budget assumptions for FY12 on a 5% decrease in State aid, taking into account the extraordinary economic downturn. New growth, as determined by the Board of Assessors, has been variable, showing an average increase of 6% per year from FY02 through FY07 but then dropping steeply (-28.5%) in FY08 with an increase of 58% in FY09 and then a decrease of 41% in FY10 and another decrease of 3.2% in FY11. We expect that new growth in FY12 will drop by 37% from FY11.

Each year, the Committee also reviews projected available revenues from restricted funds such as water surplus, ambulance fees and the Capital Expenditure Fund. Water surplus funds are available to cover capital projects specific to the water distribution system. Ambulance fee revenues are available to cover the costs of providing ambulance services and replacing ambulance vehicles. The Capital Expenditure Fund can be used for capital projects, acquisitions and improvements in general.

The use of the projected revenues to support expenditures was then based on a few general assumptions:

- employee benefits will increase an aggregate of 10%, primarily due to health insurance and retirement system increases;
- capital projects will be limited; and
- current and proposed debt is fully funded.

This is a basic framework within which we began the annual budget deliberation process.

### **FY12 Budget Requests**

We issued an initial guideline for departmental budget requests suggesting an overall 0% change in expenses from FY11 to FY12. Departments were also asked to identify any changes for FY12 in the schedule of capital projects which was originally developed in 1994 and has been updated

annually since then.

The Finance Committee reviewed the various capital and operating requests with the individual departments from January through April. Our specific budget recommendations appear in the column headed *Recommended Fiscal Year 2012* in the Omnibus Budget. Our recommendations concerning special article appropriations appear after each of the articles.

The following is a summary of our omnibus budget recommendations.

<b>Operating Budget Comparison, FY11 to FY12</b>			
	FY11	FY12	% Change
General Government	1,798,890	1,844,926	2.56
Culture & Recreation	772,797	790,297	2.26
Pensions & Benefits	6,115,105	6,550,606	7.12
Public Safety	3,391,377	3,410,042	.55
Solid Waste	1,018,000	1,039,182	2.08
Debt Service	5,625,318	5,539,509	-1.53
Local Schools	27,435,054	27,525,054	0.33
Keefe Technical School	337,852	382,414	13.19
Public Works	1,650,290	1,651,621	.08
Water Department	2,245,472	2,385,796	6.25

#### *General Government*

Most of the individual budgets in this service area met the budget guideline, with many identifying ways to cut beyond the requirements of the guideline. The Selectmen, Assessors, Town Clerk, Planning, Health and Building Inspection budgets all include reductions in staff hours and/or voluntary wage concessions. The bulk of the overall increase in this service area is a one time \$40,000 increase in the Public Buildings budget for painting Town Hall.

#### *Culture and Recreation*

The Parks and Youth and Family Services budgets include reductions in staff hours. The Council on Aging budget increase will allow them to meet the increasing service demands at the Senior Center.

#### *Pensions and Benefits*

Renewal rates for group health and life insurance plans offered by the Town are budgeted at an overall increase for FY12 of 7%. The Town contributes 60% of health insurance premiums for



HMO plans and 50% for non-HMO offerings. Costs of the retirement program are expected to increase by nearly 15%. The Pensions and Benefits area also includes Medicare expenses, unemployment benefits, disability insurance, workers' compensation and sick leave reserves.

#### *Public Safety*

Our recommendations include guideline funding for Police, Fire, Emergency Management and Animal Control. The Fire Department budget includes wage concessions. The Ambulance budget is funded from the income generated by ambulance fees. The intent of the ambulance billing system has always been to provide a fund for defraying the expense of replacing ambulance vehicles and for offsetting expenses associated with the ambulance service.

#### *Debt Service*

The recommended debt service budget for FY12 shows a decrease of \$85,809. Reimbursements from the State for more than 60% of the school building project started during FY01 for the Elementary school portion and in FY05 for the High School and Middle School.

#### *Schools*

The local school budget recommendation is slightly above guideline. The budget amount for Keefe Technical School is based on final assessment figures.

#### *Public Works*

The Snow & Ice budget is recommended at level funding. The Highway and Street Lighting budgets reflect decreases; the Motor Vehicle Fuels budget shows an increase due to rising oil costs.

#### *Water Department*

The entire cost of the Water Department budget is offset by contributions to the Town's general fund from water system revenues. The budget increase reflects the assumption of additional debt.

### **EXPLANATION OF TERMS**

The following terms are frequently used in Finance Committee Reports, and during Annual and Special Town Meetings. These definitions are provided in order to give everyone a better understanding of these terms.

**Capital Expenditure Fund** – an account created by a special act of the legislature allowing Holliston to set aside funds in reserve for capital expenditures. As of March 31, 2011, the balance was \$1,217,752 (see page 38).

**Community Preservation Fund** – a fund generated by a 1.5% surcharge on real estate taxes, after allowable deductions, and matching grants from the state. This fund is administered by the Community Preservation Committee for the purpose of preserving and expanding community assets in open space, historic resources, recreational land and community housing. As of March 31, 2011, the undesignated Community Preservation Fund balance was \$800,842.

**Conservation Fund** – a fund managed by the Conservation Commission which can be used to

purchase property or interests in property for conservation purposes or to prepare plans or studies. As of March 31, 2011, the Conservation Fund balance was \$20,693.

**Free Cash** – a fund certified annually by the Massachusetts Department of Revenue by deducting from surplus revenue all uncollected taxes for prior years. As of March 31, 2011, the Town's free cash was \$0 (see page 37).

**Golf Course Capital Account** – funds realized from the operations at the golf course are placed into this account for future improvements after obligations for debt service and contributions to the General Fund are met. As of March 31, 2011, the unencumbered balance in the Golf Course Capital Account \$0.

**Open Space Acquisition Fund** – this fund was created by the Town for the purpose of funding acquisitions of property to be preserved as open space. The balance in this fund was \$114,337 as of March 31, 2011.

**Overlay** – the amount annually raised by the Assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements granted and to avoid fractions in the tax rate. As of March 31, 2011, the balance in the FY11 Overlay was \$130,521 (see page 39).

**Overlay Reserve** – the accumulated amount of Overlay for various years not used or required to be held in the specific Overlay accounts for a given year, and which may be used by a vote of the Town for any lawful purpose. As of March 31, 2011, the Overlay Reserve balance was \$0 (see page 39).

**Reserve Fund** – this fund is established by the voters at the Annual Town Meeting and may be composed of (1) an appropriation not exceeding 5% of the tax levy of the preceding year; or (2) money transferred from the Overlay Reserve. Transfers from the Reserve Fund are within the exclusive control of the Finance Committee. The purpose of the Reserve Fund is to fund extraordinary and unforeseen items. It is not intended as a supplement to departmental budgets. The Reserve Fund balance as of April 26, 2011, was \$205,402 (see page 30).

**Revolving Funds** – these are raised primarily by the School and Park departments, and are kept separate from all other funds received by the Town. Such funds are kept under exclusive control (by state statute) of the receiving department, and are expended without further appropriation by the Town. Please see page 31 for a breakdown of the funds.

**Stabilization Fund** – a special account created originally to provide a reserve for capital expenditures but recently changed by State law to allow its use for any purpose. As of March 31, 2011, the Stabilization Fund balance was \$1,047,857 (see page 38).

**Water Surplus** – Water Surplus is comprised of water department revenue, realized from fees, found to be in excess of operating costs. Use of these funds is limited to water capital projects and water system development. Water Surplus was \$718,472 as of March 31, 2011.

### **ABOUT PROPOSITION 2-1/2**

Proposition 2-1/2 contains two separate, distinct levy limits. The first limits the tax levy to 2.5% of the full and fair valuation of the Town each year. The second levy limit confines the annual increase in levy authority to 2.5% of the prior year's authorized levy with new growth added. Proposition 2-1/2 allows overrides to expand the annual increase in levy authority by more than 2.5% in a given year. The law does not allow an expansion of the overall levy limit of 2.5% of the Town's valuation except by vote of the Town Election for past or future debt and one-time capital exclusions.

### **ABOUT THE FINANCE COMMITTEE**

The Finance Committee is an elected body, consisting of seven members. Its responsibilities, functions, and organization are defined in Article IV of the Town's General By-laws. The ultimate authority governing the conduct of the Committee is derived from Chapter 39 of the General Laws of the Commonwealth. Section 16 of Chapter 39 sets forth the role of the Committee. According to Chapter 39, the Committee shall consider any or all municipal questions for the purpose of making budgets, recommendations and/or reports to the Town at all town meetings.

Each department furnishes the Finance Committee with detailed estimates of expenses for the ensuing year. After consideration, the Finance Committee determines the amounts which, in their opinion, should be appropriated, and submits its recommendations, with such explanations and suggestions as they may deem desirable, to the citizens of the Town. Final appropriation is made by an action of town meeting.

The Finance Committee controls the Reserve Fund and may, from time to time, make transfers from this fund to other accounts by vote of the Committee.

In addition to its own meetings, the Finance Committee is present at all town meetings, and, when requested or necessary, the Committee or individual members attend meetings of other Town boards, committees or departments.

The following is the text of Article IV of the Holliston General By-laws describing the duties and responsibilities of the Finance Committee:

Section 1. The town shall have a Finance Committee, consisting of seven members, elected for a term of three years each, and so elected that the term of no more than three nor less than two shall expire in any one year.

Section 2. No person holding any other elected or appointed office and no person employed by the town, other than those who serve on the part-time call Fire Department, shall be eligible to serve as a member of the Finance Committee, except that, any member of the Finance Committee, who holds another appointed office on the effective date of this amendment shall be allowed to continue in such appointed office for so long as he or she remains a member of the Finance Committee. Any person so exempt must abstain from any decisions or vote of said Committee, regarding the Fire Department, and also refrain from any action which will or appear to create a conflict of interest.

Section 3. The Finance Committee shall consider any and all municipal questions for the purpose of making reports or recommendations to the town, including but not limited to matters relating to the appropriation, the borrowing and the expenditure of money, municipal debt, property valuations and assessments, and the administration of the town offices and departments.

Section 4. The various town boards, officers and committees involved with the expenditure of money shall, on or before a date specified by the Finance Committee, prepare detailed estimates of the amounts deemed by them necessary for the administration of their respective offices and departments for the ensuing fiscal year, with explanatory statements of the reasons for any changes from the amounts appropriated for the same purpose in the preceding year.

Section 5. All officers, boards, or committees of the town, elected or appointed shall on request, furnish to the Finance Committee or to any delegated member or authorized agent thereof, any desired financial information about town affairs and town funds under their control.

Section 6. The Finance Committee shall submit, at least seven days prior to any town meeting, a printed report of its recommendations to the voters including a copy of the warrant and an explanation of its recommendations. The report submitted prior to the annual town meeting shall also contain an appropriate form which would encourage citizen participation in town boards and committees. No appropriation shall be made until a report thereon has been received from the Finance Committee.

**WARRANT  
TOWN OF HOLLISTON  
ANNUAL TOWN MEETING**

Commonwealth of Massachusetts  
Middlesex, ss.  
Town of Holliston

To any Constable of the Town of Holliston, Greetings:

In the name of the Commonwealth you are hereby required to notify and warn the inhabitants of the Town of Holliston who are qualified to vote in Town affairs to meet in the Holliston High School auditorium on:

<b>Monday,</b>	<b>May 9, 2011</b>
<b>Tuesday,</b>	<b>May 10, 2011</b> (if necessary)
<b>Wednesday,</b>	<b>May 11, 2011</b> (if necessary)
<b>Thursday,</b>	<b>May 12, 2011</b> (if necessary)

at 7:30 p.m. to act on the following Articles, to wit:

**ARTICLE 1.** To hear and act on the report of the Selectmen.

**ARTICLE 2.** To hear and act on the report of the Finance Committee.

***THE FINANCE COMMITTEE RECOMMENDS FAVORABLE ACTION (UNANIMOUS).***

**ARTICLE 3.** To see if the Town will vote to authorize the Town Treasurer, subject to

the approval of the Selectmen, to sell property acquired through foreclosure of tax titles by the Town and other real estate, after first giving notice of the time and place of the sale by posting such notice of sale in some convenient place in the Town, by publishing such notice of such sale in a newspaper having general circulation in the Town and by posting such notice on a Holliston Cable Access Television (HCAT) bulletin board and on the Town's website at least fourteen (14) days before the sale. The Treasurer shall also give notice of such sale to the Executive Director of the Holliston Housing Authority and the Chair of the Holliston Housing Committee or its subsequent equivalent by first class letter at least forty-five (45) days before the sale. The Treasurer may hold a public auction and may reject any bid which s/he deems inadequate, and any such advertisement, notice or indication that real property is to be offered for sale by the Town of Holliston, or any department, commission, or other subdivision of the Town shall include the following statement: "Buyers should be aware that the Town of Holliston does not guarantee this property to be in conformity with existing zoning bylaws."

Whenever the proceeds of the sale or other disposal of real estate, other than that acquired through tax title foreclosure, by the Town of Holliston exceed five hundred dollars, the same shall be applied to the payment of indebtedness incurred in acquiring such real estate or shall be added to the sinking fund, if any, from which said indebtedness is payable, or if no such indebtedness is outstanding will be applied to the Town's Capital Expenditure Fund as established by Chapter 46 of the Acts of 1993. The proceeds of a sale in excess of five hundred dollars of any park land by the Town shall be used only by the Town for acquisition of land for park purposes or for capital improvements to park land; or take any action relative thereto.  
(Board of Selectmen)

**ARTICLE 4.** To see if the Town will vote to amend the Consolidated Personnel By-law Section 29, Job Classification Plan, by reflecting those revisions, deletions and/or additions to be effective as of July 1, 2011; or take any action relative thereto. (Town Administrator)

#### **SECTION 29, JOB CLASSIFICATION PLAN (Full-time Permanent Positions)**

<i><b>POSITION</b></i>	<i><b>GRADE</b></i>	<i><b>POSITION</b></i>	<i><b>GRADE</b></i>
Assistant Cataloger, Library	8	Laborer	5
Administrative Aide	2	Librarian, Asst. Director	11
Building Inspector, Assistant	11	Librarian, Children's	10
Clerk, Principal	8	Mechanic	10
Clerk, Assistant	5	Mechanic, Head	13
Clerk, Senior	8	Mechanic, Assistant	8
Crew Chief, Highway	10	Operator, Heavy Equipment	9
Custodian	7	Operator, Equipment	8
Dispatcher, Days	7	Operator, Water Systems	9
Dispatcher, Nights	8	Outreach Coordinator	6
Dispatcher, Head	11	Program Coordinator	6
Foreman, Highway	13	Reference Librarian	9
Foreman, Tree	10	Senior Center Director, Assistant	10
Foreman, Water	11	Town Clerk, Assistant	11
Head of Circulation, Library	8	Treasurer/Collector, Assistant	11

**ARTICLE 5.** To see if the Town will vote to amend the Consolidated Personnel By-law Section 30, Job Compensation Plan, to reflect the rates listed below, and the inclusion of any new rates resulting from reevaluation or new or revised positions to be effective as of July 1, 2011; or take any action relative thereto. **(Town Administrator)**

**SECTION 30, JOB COMPENSATION PLAN, PART I, SCHEDULE B, HOURLY RATES**

<b>GRADE</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>MAXIMUM</b>
14	24.72	26.45	27.55	28.70	29.90	30.56
13	23.33	24.96	26.00	27.08	28.21	28.84
12	22.00	23.54	24.52	25.54	26.61	27.18
11	20.76	22.21	23.14	24.11	25.11	25.65
10	19.57	20.94	21.81	22.72	23.67	24.21
9	18.47	19.76	20.58	21.44	22.34	22.84
8	17.43	18.65	19.43	20.24	21.08	21.54
7	16.44	17.59	18.33	19.09	19.89	20.31
6	15.50	16.58	17.27	17.99	18.74	19.18
5	14.62	15.64	16.30	16.98	17.68	18.09
4	13.92	14.90	15.52	16.17	16.84	17.22
3	13.27	14.20	14.79	15.41	16.05	16.41
2	12.64	13.53	14.09	14.68	15.29	15.63
1	12.03	12.88	13.41	13.97	14.56	14.88

***THE FINANCE COMMITTEE RECOMMENDS FAVORABLE ACTION (SIX IN FAVOR, MR. JOHNSON ABSTAINED).***

**ARTICLE 6.** To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for unpaid bills from prior years; or take any action relative thereto. **(Board of Selectmen)**

***THE FINANCE COMMITTEE RECOMMENDS THAT THE TOWN RAISE AND APPROPRIATE THE SUM OF \$2,390 FOR UNPAID BILLS FROM FISCAL YEAR 2010.***

**ARTICLE 7.** To see if the Town will vote to transfer from available funds a sum of money for the purpose of supplementing various accounts of the Town's fiscal year 2011 annual budget, previously voted by the Town under Articles 16 and 17 of the Warrant for the 2010 Annual Town Meeting and under Article 2 of the Warrant for the October 25, 2010 Fall Town Meeting; or take any action relative thereto. **(Board of Selectmen)**

***THE FINANCE COMMITTEE RECOMMENDS INDEFINITE POSTPONEMENT (UNANIMOUS).***

**ARTICLE 8.** To see if the Town will vote to authorize the Board of Selectmen to hold a public auction for the purpose of disposing of surplus departmental equipment; or take any action relative thereto. **(Board of Selectmen)**

**ARTICLE 9.** To see if the Town will vote to authorize the Highway Department, with

the approval of the Board of Selectmen, to use and expend sums received from the Commonwealth of Massachusetts as reimbursements under the Chapter 90 State Aid to Highways program for further construction, reconstruction and improvements, including surface treatments of approved public ways within the Town; or take any action relative thereto. (**Board of Selectmen**)

***THE FINANCE COMMITTEE RECOMMENDS FAVORABLE ACTION (UNANIMOUS).***

**ARTICLE 10.** To see if the Town will vote, under the provisions of Massachusetts General Laws Chapter 44, section 53E1/2, as amended, to reauthorize the following revolving accounts for fiscal year 2012:

1. an ambulance fee revolving account into which shall be deposited receipts received as payment of fees for ambulance services and from which account expenditures for labor, materials, supplies and equipment associated with the provision of ambulance services in the Town may be made in an amount not to exceed \$355,906;
2. a Council on Aging fee revolving account into which shall be deposited receipts received as payment of fees for the use of the Senior Center and from which account expenditures for Senior Center expenses may be made in an amount not to exceed \$5,000;
3. a Composting Kit revolving account into which shall be deposited receipts received from the sale of composting kits and from which account expenditures for purchasing composting kits may be made in an amount not to exceed \$3,000;
4. a Response and Recovery fee revolving account into which shall be deposited receipts received as payment of fees and reimbursements for response to natural and man-made emergencies and from which account expenditures for planning, response, recovery and mitigation efforts by Town departments may be made in an amount not to exceed \$10,000;
5. an abutter's list fee revolving account into which shall be deposited receipts received as payment of fees for abutter's lists and from which fund expenditures for preparing and issuing abutter's lists, including technologies, may be made in an amount not to exceed \$5,000;
6. a Building Inspection revolving account into which shall be deposited receipts received as payment of all fees received by the Building Inspection department for plumbing, gas and wiring permits and from which account expenditures reasonably related to inspectional services for plumbing, gas and wiring may be made in an amount not to exceed \$50,000;
7. a Town Hall revolving account into which shall be deposited receipts received as payment of all fees for rental of the Town Hall facility and from which account expenditures reasonably related to maintaining the Town Hall for purposes of rental may be made in an amount not to exceed \$25,000;
8. a Senior Center Van Services revolving account into which shall be deposited receipts received as payment of all fees, reimbursements and contracted receipts for use of the Senior

Center van and transportation program and from which account expenditures reasonably related to maintaining the Senior Center van service and transportation program may be made in an amount not to exceed \$10,000;

9. an Agricultural Commission programs revolving account into which shall be deposited receipts received as payment for all programs and activities of the Agricultural Commission and from which account expenditures reasonably related to the programs and activities of the Agricultural Commission may be made in an amount not to exceed \$10,000;

10. a Sealer of Weights and Measures revolving account into which shall be deposited receipts received for Sealer of Weights and Measures services and from which account expenditures related to the services of the Sealer of Weights and Measures may be made in an amount not to exceed \$3,000;

11. a fluorescent bulb recycling revolving account into which shall be deposited receipts received from recycling fluorescent bulbs and from which account expenditures for recycling fluorescent bulbs may be made in an amount not to exceed \$3,000;

12. a banner revolving account into which shall be deposited receipts received as payment of fees for banners over Washington Street and from which account expenditures for placing the banners may be made in an amount not to exceed \$5,000;

13. an accident fee revolving account into which shall be deposited receipts received as payment of fees for motor vehicle accident investigations and from which account expenditures for investigating motor vehicle accidents may be made in an amount not to exceed \$5,000;

14. an inoculation revolving account into which shall be deposited receipts received for reimbursement for inoculations and from which account expenditures for inoculations may be made in an amount not to exceed \$35,000;

15. a passport revolving account into which shall be deposited receipts received for processing of passport applications and from which account expenditures for processing of passport applications may be made in an amount not to exceed \$5,000;

provided that expenditures from said accounts shall require the approval of the Board of Selectmen and expenditures in excess of the amounts stated shall require the approval of the Board of Selectmen and the Finance Committee; or take any action relative thereto. (**Board of Selectmen**)

***THE FINANCE COMMITTEE RECOMMENDS FAVORABLE ACTION AFTER CHANGING THE AMOUNT OF THE INOCULATION ACCOUNT TO \$20,000 (UNANIMOUS).***

**ARTICLE 11.** To see if the Town will vote, under the provisions of Massachusetts General Laws Chapter 44, section 53E1/2 as amended, to authorize the creation of a cost of prosecution account into which shall be deposited receipts received as payment of fees for court



imposed penalties and from which account expenditures for the costs of prosecution may be made with the approval of the Board of Selectmen in an amount not to exceed \$30,000 during fiscal year 2012, except that expenditures from said account in excess of said \$30,000 may be authorized by vote of the Board of Selectmen and the Finance Committee; or take any action relative thereto. **(Board of Selectmen)**

***THE FINANCE COMMITTEE RECOMMENDS FAVORABLE ACTION (UNANIMOUS).***

**ARTICLE 12.** To see if the Town will vote to accept the provisions of Chapter 73 of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988, authorizing the Board of Assessors to grant an increase of twenty percent (20%) to all exemptions from property taxes excluding those granted under clause 18 of section 5 of Chapter 59 of the Massachusetts General Laws for the fiscal year commencing July 1, 2011; or take any action relative thereto. **(Board of Assessors)**

**ARTICLE 13.** To see if the Town will vote to amend the interest rate per annum from 8% to 6% under the provisions of Massachusetts General Laws Chapter 59, section 5, clause 41A, which regulates tax deferral for homeowners 65 years or older, pursuant to the authority contained in Chapter 136 of the Acts of 2005, thereby amending said clause 41A; or take any action relative thereto. **(Board of Assessors)**

**ARTICLE 14.** To see if the Town will vote to authorize the Board of Selectmen to institute a fee for curbside rubbish collection and disposal services; or take any action relative thereto. **(Board of Selectmen)**

***THE FINANCE COMMITTEE RECOMMENDS FAVORABLE ACTION FOR A FEE NOT TO EXCEED \$155 (UNANIMOUS).***

**ARTICLE 15.** To see what money the Town will vote to raise and appropriate or transfer from available funds to meet expenses and outlays to Town departments, salaries of Town Officers, sundry and miscellaneous but regular expenditures, for a Reserve Fund, Conservation Fund, Stabilization Fund, and to appoint trustees or caretakers or authorize the Selectmen to appoint caretakers of the cemeteries of the Town not otherwise provided for, for the ensuing year; or take any action relative thereto. **(Omnibus Budget)**

***THE FINANCE COMMITTEE RECOMMENDS FAVORABLE ACTION ON THE AMOUNTS APPEARING IN THE RECOMMENDED COLUMN OF THE OMNIBUS BUDGET (UNANIMOUS).*** *The Omnibus Budget is presented at the end of this Warrant beginning on page 20.*

**ARTICLE 16.** To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of capital expenditures, including replacement and new vehicles and equipment, for the School, Police, Fire, Highway and Water departments and Town Hall, and authorize the Board of Selectmen to trade or sell used equipment toward part of the purchase price; or take any action relative thereto. **(Board of Selectmen)**

***THE FINANCE COMMITTEE RECOMMENDS INDEFINITE POSTPONEMENT (UNANIMOUS).***

**ARTICLE 17.** To see if the Town will vote to act on the report of the Community Preservation Committee on the fiscal year 2012 community preservation budget and to appropriate or reserve for later appropriation monies from Community Preservation Fund annual revenues or available funds for the administrative expenses of the Community Preservation Committee, the payment of debt service, the undertaking of community preservation projects and all other necessary and proper expenses for the year; or take any action relative thereto. (Community Preservation Committee)

***THE FINANCE COMMITTEE RECOMMENDS THAT THE TOWN APPROPRIATE THE SUM OF \$695,000 FROM THE COMMUNITY PRESERVATION FUND BUDGET FOR EXTERIOR RESTORATION OF THE TOWN HALL (UNANIMOUS).***

**ARTICLE 18.** To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for the Stabilization Fund; or take any action relative thereto. (Board of Selectmen)

***THE FINANCE COMMITTEE RECOMMENDS INDEFINITE POSTPONEMENT (UNANIMOUS).***

**ARTICLE 19.** To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for the Capital Expenditure Fund; or take any action relative thereto. (Board of Selectmen)

***THE FINANCE COMMITTEE RECOMMENDS THAT THE TOWN RAISE AND APPROPRIATE THE SUM OF \$350,000 (UNANIMOUS).***

**ARTICLE 20.** To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of preparing plans and making extraordinary repairs to the Houghton Pond, Factory Pond and Lake Winthrop dams; or take any action relative thereto. (Board of Selectmen)

***THE FINANCE COMMITTEE RECOMMENDS THAT THE TOWN RAISE AND APPROPRIATE THE SUM OF \$40,000 (UNANIMOUS).***

**ARTICLE 21.** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sum of money for the purpose of preparing a DEP replacement well permit pumping report; plans and specifications for and installing a production well; installing piping and valves; and making repairs and modifications to the water treatment equipment at Town Well #04G, 1995 Washington Street; or take any action relative thereto. (Board of Water Commissioners)

***THE FINANCE COMMITTEE RECOMMENDS THAT THE TOWN APPROVE A BORROWING IN THE AMOUNT OF \$2,500,000 (SIX IN FAVOR, MR. LEARY ABSTAINED).***

**ARTICLE 22.** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sum of money for the purpose of replacing the water mains at wells #1 and #5; or take any action relative thereto. (**Board of Water Commissioners**)

***THE FINANCE COMMITTEE RECOMMENDS INDEFINITE POSTPONEMENT (UNANIMOUS).***

**ARTICLE 23.** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sum of money for the purpose of connecting well #7 to the Dopping Brook Water Treatment facility; said connection work to include pumps, adaptors, electrical conduit and water main; or take any action relative thereto. (**Board of Water Commissioners**)

***THE FINANCE COMMITTEE RECOMMENDS INDEFINITE POSTPONEMENT (UNANIMOUS).***

**ARTICLE 24.** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sum of money for the purpose of developing a production replacement well at Town Well #04G, 1995 Washington Street, including modifications to the water treatment facility; or take any action relative thereto. (**Board of Water Commissioners**)

***THE FINANCE COMMITTEE RECOMMENDS INDEFINITE POSTPONEMENT (UNANIMOUS).***

**ARTICLE 25.** To see if the Town will vote to amend Section 1 of Article 1 of the General By-laws of the Town of Holliston and provide that the 2011 Fall Town Meeting shall be on the fourth Monday in October; or take any action relative thereto. (**Town Clerk**)

**ARTICLE 26.** To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for the purpose of conducting an independent compensation, benefits and human resources study to cover all town employees; or take any action relative thereto. (**Finance Committee**)

***THE FINANCE COMMITTEE RECOMMENDS THAT THE TOWN RAISE AND APPROPRIATE THE SUM OF \$30,000 (UNANIMOUS).***

**ARTICLE 27.** To see if the Town will vote to provide, in accordance with section 58 of Chapter 40 of the General Laws of the Commonwealth, for a municipal charges lien on real property for unpaid charges and fees for improper use of burglar alarms and for extended day services; or take any action relative thereto. (**Board of Selectmen**)

**ARTICLE 28.** To see if the Town will amend section 15 of Article XXIV – Miscellaneous of the General By-laws by changing the fee for a canvasser or solicitor license from ten dollars to twenty-five dollars; or take any action relative thereto. (**Board of Selectmen**)

***THE FINANCE COMMITTEE RECOMMENDS FAVORABLE ACTION (UNANIMOUS).***

**ARTICLE 29.** To see if the Town will vote to adopt the following resolution, or act in

any way related thereto.

## RESOLUTION

Whereas, the Town voted at a town election in 1964 to accept Section 9C of Chapter 32B extending group contributory health care benefits to retirees with a 50% contribution toward the cost from the Town; and

Whereas, subsequent to that vote, the Commonwealth of Massachusetts amended Section 10 of said Chapter 32B making acceptance of Section 9C irrevocable, thus prohibiting the Town from reconsideration of that acceptance; and

Whereas, said Chapter 32B controls the definition of eligibility for retiree health insurance such that an employee is eligible for the Town's contribution toward retiree health insurance at retirement after only 10 years of service, with the same contribution for a retiree with 10 years of service as for one with 40 years of service, and thus, leaving the Town unable to decide its own plan eligibility rules; and

Whereas, it has only recently become known to the taxpayers that the Town has accumulated a debt in the amount of \$46.3 million for the provision of these health insurance benefits to retired employees of the Town of Holliston.

Now, therefore, Town Meeting hereby directs the Board of Selectmen, the School Committee, the Finance Committee and any officials appointed by those entities to expeditiously, forcefully and repeatedly utilize their good offices to express directly to our Representative in the House, our Senator and our Governor, the urgency to amend Chapter 32B such that 1.) the prohibition on reconsideration of our acceptance of Section 9C is terminated and 2.) the Town obtains the ability to control the definition of eligibility, plan benefits and contribution percentage toward retiree health insurance.

Respectfully submitted,

Holliston Town Meeting (By Petition)

***THE FINANCE COMMITTEE RECOMMENDS INDEFINITE POSTPONEMENT (UNANIMOUS).***

**ARTICLE 30.** To see if the Town will vote to amend the Consolidated Personnel By-Law by deleting, the eighth paragraph of Section 9, NON-OCCUPATIONAL SICK LEAVE as shown below, or act in any way related thereto.

Language to be deleted:

An employee subject to this By-Law who terminates his or her service with the town because of retirement, disability, or death shall be entitled to payment at his or her current rate of pay for twenty five percent (25%) of his or her unused Accumulated Sick Leave Credit outstanding after proper adjustments are made for the current calendar year. In the case of death, payment shall be

made to the surviving spouse, or a duly designated beneficiary, or to the duly appointed executor of his or her estate, in that order of preference. **(By Petition)**

***THE FINANCE COMMITTEE RECOMMENDS INDEFINITE POSTPONEMENT  
(UNANIMOUS).***

**ARTICLE 31.** To see if the Town will vote to rescind the motion passed at Town Meeting pursuant to Article 30 of the warrant for the 2001 Annual Town Meeting as shown below, or act in any way related thereto.

Motion to be rescinded:

**MOTION:** Moved that the Town increase its share of premiums for employee health insurance coverage through health maintenance organizations from 50% to 60% and raise and appropriate the sum of \$72,000 for said purpose. **(By Petition)**

***THE FINANCE COMMITTEE RECOMMENDS INDEFINITE POSTPONEMENT  
(UNANIMOUS).***

**ARTICLE 32.** To see if the Town will vote to amend the Consolidated Personnel By-Law by substituting the following payment schedules at the end of Section 28, Longevity Pay, as shown below, or act in any way related thereto.

Current language

The following schedule shall apply to affected employees who have completed the required valid service time as of 1 July:

5 years to 9 years	\$50 per annum
10 years to 14 years	\$100 per annum
15 years to 19 years	\$150 per annum
20 years to 24 years	\$200 per annum
25 years and over	\$250 per annum (Added May 6, 1985)

Proposed language

The following schedule shall apply to affected employees who have completed the required valid service time as of 1 July 2011:

10 years to 14 years	\$50 per annum
15 years to 19 years	\$100 per annum
20 years to 24 years	\$150 per annum
25 years and over	\$200 per annum

The following schedule shall apply to affected employees who have completed the required valid service time as of 1 July 2012:

15 years to 19 years	\$50 per annum
20 years to 24 years	\$100 per annum
25 years and over	\$150 per annum

The following schedule shall apply to affected employees who have completed the required valid service time as of 1 July 2013:

20 years to 24 years	\$50 per annum
25 years and over	\$100 per annum

Effective 1 July 2014, and thereafter, no longevity pay shall be paid. **(By Petition)**

***THE FINANCE COMMITTEE RECOMMENDS INDEFINITE POSTPONEMENT (UNANIMOUS).***

**ARTICLE 33.** To see if the Town will vote to amend Section II-B Location of Districts (Zoning Map) of the Town of Holliston Zoning By-laws by changing the district designation from AR-1 (Agricultural-Residential District A) to I (Industrial) of the following parcels: Lots 6, 10, 11.1, 11.2, 12, 19 and 38 of Block 6 on the Assessors' Map 4 and property owned by Nstar Electric Company as shown on the attached plan entitled Zoning Plan Amendment Dated October 18, 2010, revised April 15, 2011; or take any action relative thereto. **(Board of Selectmen)**

***A copy of a plan depicting the property described in Article 33 is included at the end of this report for informational purposes.***

**ARTICLE 34.** To see if the Town will vote to accept as public ways Old Cart Path, Tea Party Lane, Praying Indian Way, and Mohawk Path (Sta. 0+00 to 39+00), as shown on the following plans: "Highlands at Holliston Layout Plan of Old Cart Path" and "Highlands at Holliston Layout Plan of Tea Party Lane" dated October 2, 2007 (revised through February 10, 2011), and "Highlands at Holliston Layout Plan of Praying Indian Way" dated July 16, 2010 (revised through February 10, 2011) and "Highlands at Holliston Layout Plan of Mohawk Path" dated August 27, 2010 (revised through February 10, 2011) prepared by Guerriere & Halnon, Inc., Milford, MA 01757, such ways having been laid out as Town ways by the Board of Selectmen; or take any action relative thereto. **(Planning Board)**

And you are directed to notify and warn the inhabitants of said Town who are qualified to vote in Town elections to vote at:

Voters in Precinct 1 vote at the High School gymnasium  
Voters in Precinct 2 vote at the High School gymnasium  
Voters in Precinct 3 vote at the High School gymnasium  
Voters in Precinct 4 vote at the High School gymnasium

on **TUESDAY, MAY 24, 2011**

from 7:00 a.m. to 8:00 p.m. for the following purpose:

To cast their votes in the Town Election for the election of candidates for the following offices:

TOWN CLERK (two year term)	Vote for <b>ONE</b>
SELECTMAN & HIGHWAY SURVEYOR (three year term)	Vote for <b>ONE</b>
SELECTMAN & HIGHWAY SURVEYOR (one year term)	Vote for <b>ONE</b>
ASSESSOR OF TAXES (three year term)	Vote for <b>ONE</b>
HOUSING AUTHORITY (five year term)	Vote for <b>ONE</b>
SCHOOL COMMITTEE (three year term)	Vote for <b>NOT MORE THAN TWO</b>
BOARD OF HEALTH (three year term)	Vote for <b>ONE</b>
TRUSTEES OF PUBLIC LIBRARY (three year term)	Vote for <b>NOT MORE THAN TWO</b>
FINANCE COMMITTEE (three year term)	Vote for <b>NOT MORE THAN TWO</b>
WATER COMMISSIONER (three year term)	Vote for <b>ONE</b>
PARK COMMISSIONER (three year term)	Vote for <b>ONE</b>
PARK COMMISSIONER (one year term)	Vote for <b>NOT MORE THAN TWO</b>
PLANNING BOARD (five year term)	Vote for <b>ONE</b>

And you are directed to serve this Warrant by posting true copies thereof, attested, on and within the Town Hall seven days at least before the date of said meeting. Hereof fail not and make return of this Warrant with your doings thereon at the time and place of said meeting.

Given under our hands this 26th day of April A.D. 2011.

Andrew M. Porter, Chairman  
William McColl, Vice Chairman  
Jay Marsden, Clerk

BOARD OF  
SELECTMEN

TOWN OF HOLLISTON - OMNIBUS BUDGET															
DEPARTMENT	DEPT. NO.	ACCT. NO.	ACCOUNT NAME	EXPENDED	FISCAL YEAR	EXPENDED	FISCAL YEAR	APPROPRIATED	FISCAL YEAR	REQUESTED	FISCAL YEAR	RECOMMENDED	FISCAL YEAR	11 TO 12	NOTES
				FISCAL YEAR	2009	FISCAL YEAR	2010	FISCAL YEAR	2011	FISCAL YEAR	2012	FISCAL YEAR	2012	PERCENT CHANGE	
BOARD OF SELECTMEN	01122		PERSONAL SERVICES	172,739	172,739	175,453	175,302	176,739	176,739	176,739	176,739	176,739	176,739		
		52000	PURCHASED SERVICES	40,582	40,582	49,455	39,942	42,357	42,357	42,357	42,357	42,357	42,357		
		54000	SUPPLIES & MATERIALS	1,848	1,848	795	1,800	1,650	1,650	1,650	1,650	1,650	1,650		
		57000	OTHER EXPENSES	203,199	203,199	176,534	179,102	175,400	175,400	175,400	175,400	175,400	175,400		
		58000	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0		
		TOTAL	BOARD OF SELECTMEN	418,368	418,368	402,237	396,146	396,146	396,146	396,146	396,146	396,146	396,146		-0.00%
		51000	PERSONAL SERVICES	1,030	1,030	1,379	1,411	1,500	1,500	1,500	1,500	1,500	1,500		
FINANCE COMMITTEE	01131	52000	PURCHASED SERVICES	200	200	0	0	0	0	0	0	0	0		
		54000	SUPPLIES & MATERIALS	176	176	1	200	0	0	0	0	0	0		
		TOTAL	FINANCE COMMITTEE	1,406	1,406	1,380	1,611	1,500	1,500	1,500	1,500	1,500	1,500		-6.89%
		51000	PERSONAL SERVICES	0	0	62,491	73,800	72,100	72,100	72,100	72,100	72,100	72,100		
		52000	PURCHASED SERVICES	53,527	53,527	6,204	3,937	5,500	5,500	5,500	5,500	5,500	5,500		
		54000	SUPPLIES & MATERIALS	494	494	211	300	437	437	437	437	437	437		
		58000	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0		
BOARD OF ASSESSORS	01137	TOTAL	TOWN ACCOUNTANT	54,021	54,021	68,906	78,037	78,037	78,037	78,037	78,037	78,037	78,037		0.00%
		51000	PERSONAL SERVICES	158,941	158,941	167,446	169,807	170,098	170,098	170,098	170,098	170,098	170,098		
		52000	PURCHASED SERVICES	21,150	21,150	11,196	8,766	8,475	8,475	8,475	8,475	8,475	8,475		
		54000	SUPPLIES & MATERIALS	889	889	431	700	700	700	700	700	700	700		
		58000	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0		
		TOTAL	BOARD OF ASSESSORS	180,980	180,980	179,073	179,273	179,273	179,273	179,273	179,273	179,273	179,273		0.00%
		51000	PERSONAL SERVICES	236,969	236,969	235,888	240,792	245,654	245,654	245,654	245,654	245,654	245,654		
TREASURER/ COLLECTOR	01138	52000	PURCHASED SERVICES	41,891	41,891	35,118	37,450	37,000	37,000	37,000	37,000	37,000	37,000		
		54000	SUPPLIES & MATERIALS	4,582	4,582	3,812	4,160	4,048	4,048	4,048	4,048	4,048	4,048		
		58000	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0		
		TOTAL	TREASURER/COLLECTOR	283,442	283,442	274,818	282,402	286,702	286,702	286,702	286,702	286,702	286,702		1.52%
		53202	BANK/BONDING EXPENSES	0	0	0	0	0	0	0	0	0	0		
		57810	RESERVE FOR TRANSFERS	0	0	0	235,000	235,000	235,000	235,000	235,000	235,000	204,175		
		TOTAL	OTHER FINANCIAL ADM.	0	0	0	235,000	235,000	235,000	235,000	235,000	235,000	204,175		-13.12%
OTHER FINANCIAL ADMINISTRATION	01149														



DEPARTMENT	DEPT. NO.	ACCT. NO.	ACCOUNT NAME	EXPENDED FISCAL YEAR 2009	EXPENDED FISCAL YEAR 2010	APPROPRIATED FISCAL YEAR 2011	REQUESTED FISCAL YEAR 2012	RECOMMENDED FISCAL YEAR 2012	11 TO 12 PERCENT CHANGE	NOTES
TECHNOLOGY	01154	51000	PERSONAL SERVICES	73,412	75,613	76,243	77,880	77,880		
		52000	PURCHASED SERVICES	9,818	7,891	6,427	6,787	6,787		
		54000	SUPPLIES & MATERIALS	203	200	200	200	200		
		58000	CAPITAL OUTLAY	5,620	2,976	7,453	5,456	5,456		
		<b>TOTAL</b>	<b>TECHNOLOGY</b>	<b>89,053</b>	<b>86,680</b>	<b>90,323</b>	<b>90,323</b>	<b>90,323</b>	0.00%	
TOWN CLERK	01161	51000	PERSONAL SERVICES	112,649	113,320	109,179	109,532	104,532		
		52000	PURCHASED SERVICES	5,749	5,930	7,200	6,847	6,847		
		54000	SUPPLIES & MATERIALS	898	774	2,985	2,985	2,985		
		<b>TOTAL</b>	<b>TOWN CLERK</b>	<b>119,296</b>	<b>120,024</b>	<b>119,364</b>	<b>119,364</b>	<b>114,364</b>	-4.19%	
ELECTIONS	01162	51000	PERSONAL SERVICES	9,347	5,217	13,342	9,719	9,719		
		52000	PURCHASED SERVICES	0	0	0	800	800		
		54000	SUPPLIES & MATERIALS	5,991	2,264	10,792	6,291	6,291		
		<b>TOTAL</b>	<b>ELECTIONS</b>	<b>15,338</b>	<b>7,481</b>	<b>24,134</b>	<b>16,810</b>	<b>16,810</b>	-30.35%	
CONSERVATION COMMISSION	01171	51000	PERSONAL SERVICES	43,877	38,519	38,461	38,737	38,737		
		52000	PURCHASED SERVICES	3,550	2,770	3,550	3,274	3,274		
		54000	SUPPLIES & MATERIALS	512	357	512	512	512		
		<b>TOTAL</b>	<b>CONSERVATION COMM.</b>	<b>47,939</b>	<b>41,645</b>	<b>42,523</b>	<b>42,523</b>	<b>42,523</b>	0.00%	
PLANNING BOARD	01172	51000	PERSONAL SERVICES	61,542	65,836	68,388	64,639	64,639		
		52000	PURCHASED SERVICES	5,935	2,220	1,400	5,000	5,000		
		54000	SUPPLIES & MATERIALS	396	200	200	345	345		
		<b>TOTAL</b>	<b>PLANNING BOARD</b>	<b>67,873</b>	<b>68,256</b>	<b>69,988</b>	<b>69,984</b>	<b>69,984</b>	-0.01%	
ZONING BOARD OF APPEALS	01173	51000	PERSONAL SERVICES	8,865	9,675	10,426	10,426	10,426		
		52000	PURCHASED SERVICES	84,047	5,544	62	62	62		
		54000	SUPPLIES & MATERIALS	127	63	100	100	100		
		<b>TOTAL</b>	<b>ZONING BOARD OF APP.</b>	<b>93,039</b>	<b>15,282</b>	<b>10,588</b>	<b>10,588</b>	<b>10,588</b>	0.00%	
PUBLIC BUILDING	01192	51000	PERSONAL SERVICES	50,084	0	0	0	0		
		52000	PURCHASED SERVICES	76,441	107,362	120,231	135,231	135,231		
		53000	REPAIR & MAINTENANCE	2,046	20,934	10,668	50,668	50,668		
		54000	SUPPLIES & MATERIALS	863	936	1,000	1,000	1,000		
		<b>TOTAL</b>	<b>PUBLIC BUILDING</b>	<b>129,434</b>	<b>129,231</b>	<b>131,899</b>	<b>186,899</b>	<b>186,899</b>	41.70%	

DEPARTMENT EMPLOYEE BENEFITS	DEPT. NO.	ACCT. NO.	ACCOUNT NAME	EXPENDED	EXPENDED	APPROPRIATED	REQUESTED	RECOMMENDED	11 TO 12 PERCENT CHANGE	NOTES  Includes benefits for all departments except Ambulance and Water.
				FISCAL YEAR 2009	FISCAL YEAR 2010	FISCAL YEAR 2011	FISCAL YEAR 2012	FISCAL YEAR 2012		
POLICE	01210	51750	INSURANCE	3,491,969	3,987,936	4,574,708	4,792,010	4,792,010		
		51780	BENEFITS	1,240,912	1,439,585	1,540,397	1,758,596	1,758,596		
		TOTAL	EMPLOYEE BENEFITS	4,732,881	5,427,521	6,115,105	6,550,606	6,550,606	7.12%	
		51000	PERSONAL SERVICES	2,132,544	2,138,052	2,111,899	2,115,794	2,115,794		
		52000	PURCHASED SERVICES	56,967	78,290	94,345	93,450	93,450		
		53000	REPAIR & MAINTENANCE	14,314	21,359	21,500	19,500	19,500		
		54000	SUPPLIES & MATERIALS	10,113	8,982	8,510	7,510	7,510		
		58000	CAPITAL OUTLAY	2,350	0	0	0	0		
		TOTAL	POLICE	2,216,287	2,246,683	2,236,254	2,236,254	2,236,254	0.00%	
		52000	PURCHASED SERVICES	2,904	2,623	5,203	5,203	5,203		
AUXILIARY POLICE	01211	54000	SUPPLIES & MATERIALS	6,745	6,960	6,887	6,887	6,887		
		57000	OTHER EXPENSES	0	0	190	190	190		
		TOTAL	AUXILIARY POLICE	9,649	9,583	12,280	12,280	12,280	0.00%	
		51000	PERSONAL SERVICES	534,780	528,349	519,824	519,824	519,824		
		52000	PURCHASED SERVICES	42,260	38,456	52,635	52,635	52,635		
		53000	REPAIR & MAINTENANCE	15,350	12,956	17,000	17,000	17,000		
		54000	SUPPLIES & MATERIALS	7,844	5,735	12,103	12,103	12,103		
		58000	CAPITAL OUTLAY	6,290	8,950	9,500	9,500	9,500		
		TOTAL	FIRE	606,524	594,446	611,062	611,062	611,062	0.00%	
		51000	PERSONAL SERVICES	132,456	124,094	117,458	117,458	117,458		
BUILDING INSPECTION	01251	52000	PURCHASED SERVICES	4,062	2,134	9,950	6,950	6,950		
		53000	REPAIR & MAINTENANCE	0	0	0	0	0		
		54000	SUPPLIES & MATERIALS	465	337	1,800	800	800		
		TOTAL	BUILDING INSPECTION	136,983	126,565	129,208	125,208	125,208	-3.10%	
		51000	PERSONAL SERVICES	2,543	2,493	1,000	1,000	1,000		
		52000	PURCHASED SERVICES	0	0	0	0	0		
		54000	SUPPLIES & MATERIALS	0	0	0	0	0		
		TOTAL	SEALER OF WEIGHTS	2,543	2,493	1,000	1,000	1,000	0.00%	
		51000	PERSONAL SERVICES	2,543	2,493	1,000	1,000	1,000		
		52000	PURCHASED SERVICES	0	0	0	0	0		
SEALER OF WEIGHTS AND MEASURES	01254	54000	SUPPLIES & MATERIALS	0	0	0	0	0		
		TOTAL	SEALER OF WEIGHTS	2,543	2,493	1,000	1,000	1,000	0.00%	
		51000	PERSONAL SERVICES	2,543	2,493	1,000	1,000	1,000		
		52000	PURCHASED SERVICES	0	0	0	0	0		
		54000	SUPPLIES & MATERIALS	0	0	0	0	0		
		TOTAL	SEALER OF WEIGHTS	2,543	2,493	1,000	1,000	1,000	0.00%	
		51000	PERSONAL SERVICES	2,543	2,493	1,000	1,000	1,000		
		52000	PURCHASED SERVICES	0	0	0	0	0		
		54000	SUPPLIES & MATERIALS	0	0	0	0	0		
		TOTAL	SEALER OF WEIGHTS	2,543	2,493	1,000	1,000	1,000	0.00%	

DEPARTMENT EMERGENCY MANAGEMENT	DEPT. NO.	ACCT. NO.	ACCOUNT NAME	EXPENDED FISCAL YEAR 2009	EXPENDED FISCAL YEAR 2010	APPROPRIATED FISCAL YEAR 2011	REQUESTED FISCAL YEAR 2012	RECOMMENDED FISCAL YEAR 2012	11 TO 12 PERCENT CHANGE	NOTES
	01291	52000	PURCHASED SERVICES	6,100	1,500	8,100	9,000	9,000		
		54000	SUPPLIES & MATERIALS	0	0	250	64	64		
		57000	OTHER EXPENSES	0	865	1,014	300	300		
		<b>TOTAL</b>	<b>EMERGENCY MGMT.</b>	<b>6,100</b>	<b>2,365</b>	<b>9,364</b>	<b>9,364</b>	<b>9,364</b>	<b>0.00%</b>	
<b>ANIMAL CONTROL OFFICER</b>	01292	51000	PERSONAL SERVICES	0	19,000	0	0	0		
		52000	PURCHASED SERVICES	16,028	19,610	38,359	38,359	38,359		
		54000	SUPPLIES & MATERIALS	30	0	0	0	0		
		<b>TOTAL</b>	<b>ANIMAL CONTROL OFFICER</b>	<b>16,058</b>	<b>38,610</b>	<b>38,359</b>	<b>38,359</b>	<b>38,359</b>	<b>0.00%</b>	
<b>SCHOOL</b>	01300	51000	PERSONAL SERVICES	20,545,609	20,924,288	20,986,225	21,493,227	21,483,019		
		52000	PURCHASED SERVICES	2,320,808	2,294,822	2,314,801	2,289,960	2,289,960		
		53000	REPAIR & MAINTENANCE	1,000,838	974,623	1,111,525	1,071,088	1,071,088		
		54000	SUPPLIES & MATERIALS	459,589	485,069	461,603	490,184	490,184		
		55000	FUELS	102,531	105,176	79,000	79,000	79,000		
		56000	INTERGOVERNMENTAL	1,720,397	1,493,275	1,954,248	1,599,784	1,599,784		
		57000	OTHER EXPENSES	345,016	355,373	385,701	371,068	371,068		
		58000	CAPITAL OUTLAY	104,808	127,307	141,951	140,951	140,951		
		<b>TOTAL</b>	<b>SCHOOL</b>	<b>26,599,596</b>	<b>26,759,933</b>	<b>27,435,054</b>	<b>27,535,262</b>	<b>27,525,054</b>	<b>0.33%</b>	
<b>KEEFE TECHNICAL</b>	01371	57000	INTERGOVERNMENTAL	429,941	372,598	337,852	382,414	382,414	<b>13.19%</b>	
<b>HIGHWAY</b>	01420	51000	PERSONAL SERVICES	656,673	677,877	682,604	698,713	698,714		
		52000	PURCHASED SERVICES	74,550	54,265	57,474	51,474	51,474		
		53000	REPAIR & MAINTENANCE	21,023	21,300	22,495	19,495	19,495		
		54000	SUPPLIES & MATERIALS	60,078	63,540	69,341	62,231	62,231		
		58000	CAPITAL OUTLAY	378,133	262,152	372,398	346,973	346,973		
		<b>TOTAL</b>	<b>HIGHWAY</b>	<b>1,190,457</b>	<b>1,079,134</b>	<b>1,204,312</b>	<b>1,178,886</b>	<b>1,178,887</b>	<b>-2.11%</b>	
<b>SNOW AND ICE REMOVAL</b>	01423	51000	PERSONAL SERVICES	51,917	31,681	40,615	40,615	40,615		
		52000	PURCHASED SERVICES	181,965	102,443	79,995	79,995	79,995		
		54000	SUPPLIES & MATERIALS	182,835	117,230	79,390	79,390	79,390		
		<b>TOTAL</b>	<b>SNOW AND ICE</b>	<b>416,717</b>	<b>251,354</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0.00%</b>	

DEPARTMENT	DEPT. NO.	ACCT. NO.	ACCOUNT NAME	EXPENDED FISCAL YEAR 2009	EXPENDED FISCAL YEAR 2010	APPROPRIATED FISCAL YEAR 2011	REQUESTED FISCAL YEAR 2012	RECOMMENDED FISCAL YEAR 2012	11 TO 12 PERCENT CHANGE	NOTES
STREET LIGHTING	01424	52120	STREET LIGHTING	62,428	65,868	70,000	66,000	66,000	-5.71%	
SOLID WASTE	01433	52120	SOLID WASTE	989,055	1,003,121	1,018,000	1,039,182	1,039,182	2.08%	Includes recycling and hazardous waste
WASTEWATER TREATMENT	01440	51000	PERSONAL SERVICES	0	0	0	0	0		
	52000		PURCHASED SERVICES	70,899	65,576	65,203	65,234	65,234		
	53000		REPAIR & MAINTENANCE	1,516	1,428	1,600	1,500	1,500		
	57000		INTERGOVERNMENTAL	0	0	0	0	0		
	TOTAL		WASTEWATER	72,415	67,004	66,803	66,734	66,734	-0.10%	
OTHER PUBLIC WORKS	01499	54000	MOTOR VEHICLE FUELS	102,113	93,852	109,175	109,175	140,000	28.23%	
BOARD OF HEALTH	01512	51000	PERSONAL SERVICES	104,238	105,377	108,918	112,462	108,918		
	52000		PURCHASED SERVICES	49,558	9,500	10,556	12,330	10,556		
	54000		SUPPLIES & MATERIALS	425	517	400	331	400		
	TOTAL		BOARD OF HEALTH	154,221	115,393	119,874	125,123	119,874	0.00%	
COUNCIL ON AGING	01541	51000	PERSONAL SERVICES	91,919	93,819	96,973	122,549	116,592		
	52000		PURCHASED SERVICES	48,396	36,730	39,160	37,100	37,100		
	53000		REPAIR & MAINTENANCE	6,145	5,942	5,059	3,900	3,900		
	54000		SUPPLIES & MATERIALS	10,020	10,896	8,100	7,700	7,700		
	TOTAL		COUNCIL ON AGING	156,480	147,387	149,292	171,249	165,292	10.72%	
YOUTH SERVICES	01542	51000	PERSONAL SERVICES	101,113	103,751	104,735	104,734	104,734		
	52000		PURCHASED SERVICES	983	990	1,134	2,334	2,334		
	54000		SUPPLIES & MATERIALS	12	0	0	300	300		
	57000		OTHER EXPENSES	0	0	0	0	0		
	TOTAL		YOUTH SERVICES	102,108	104,741	105,869	107,368	107,368	1.42%	
VETERANS' SERVICES	01543	51000	PERSONAL SERVICES	6,455	6,641	6,699	36,833	36,833		
	52000		PURCHASED SERVICES	400	349	900	895	895		
	54000		SUPPLIES & MATERIALS	300	0	0	0	0		
	57000		BENEFITS	1,541	2,406	10,130	10,000	10,000		
	TOTAL		VETERANS' SERVICES	8,696	9,396	17,729	47,728	47,728	169.21%	

DEPARTMENT  
LIBRARY

DEPT. NO.	ACCT. NO.	ACCOUNT NAME	EXPENDED FISCAL YEAR 2009	EXPENDED FISCAL YEAR 2010	APPROPRIATED FISCAL YEAR 2011	REQUESTED FISCAL YEAR 2012	RECOMMENDED FISCAL YEAR 2012	11 TO 12 PERCENT CHANGE	NOTES
01610	51000	PERSONAL SERVICES	263,006	255,688	271,688	277,522	277,522		
	52000	PURCHASED SERVICES	67,515	66,048	73,454	70,050	70,050		
	53000	REPAIR & MAINTENANCE	16,933	22,332	11,520	9,591	9,591		
	54000	SUPPLIES & MATERIALS	72,066	69,333	73,056	72,556	72,556		
	58000	CAPITAL OUTLAY	0	0	0	0	0		
	<b>TOTAL</b>	<b>LIBRARY</b>	<b>419,520</b>	<b>413,402</b>	<b>429,718</b>	<b>429,719</b>	<b>429,719</b>	0.00%	
01650	51000	PERSONAL SERVICES	89,980	88,582	87,918	87,918	87,918	-0.00%	
01710	52000	PURCHASED SERVICES	1,304	1,767	2,231	2,192	2,192		
	57600	DEBT SERVICE	5,272,255	5,760,899	5,623,087	5,537,317	5,537,317		
	<b>TOTAL</b>	<b>DEBT SERVICE</b>	<b>5,273,559</b>	<b>5,762,666</b>	<b>5,625,318</b>	<b>5,539,509</b>	<b>5,539,509</b>	-1.53%	
26231	51000	PERSONAL SERVICES	177,028	227,593	276,431	276,076	276,076		
	52000	PURCHASED SERVICES	64,398	57,191	56,034	79,054	79,054		
	53000	REPAIR & MAINTENANCE	9,297	9,818	5,100	5,100	5,100		
	54000	SUPPLIES & MATERIALS	15,464	13,751	14,185	14,185	14,185		
	58000	CAPITAL OUTLAY	0	2,094	2,100	2,100	2,100		
	<b>TOTAL</b>	<b>AMBULANCE</b>	<b>266,187</b>	<b>310,447</b>	<b>353,850</b>	<b>376,515</b>	<b>376,515</b>	6.41%	Funded from Ambulance Fee Account
60150	51000	PERSONAL SERVICES	694,180	680,369	728,232	712,054	712,054		
	52000	PURCHASED SERVICES	378,422	367,645	382,500	372,000	372,000		
	53000	REPAIR & MAINTENANCE	77,186	48,759	75,000	74,000	74,000		
	54000	SUPPLIES & MATERIALS	301,596	263,039	225,500	223,500	223,500		
	56000	INTERGOVERNMENTAL	3,160	3,575	3,636	3,636	3,636		
	57000	DEBT SERVICE	635,085	818,140	830,604	998,106	998,106		
	58000	CAPITAL OUTLAY	0	0	0	2,500	2,500		
	<b>TOTAL</b>	<b>WATER</b>	<b>2,089,629</b>	<b>2,181,546</b>	<b>2,245,472</b>	<b>2,385,796</b>	<b>2,385,796</b>	6.25%	
	<b>TOTAL OMNIBUS BUDGET</b>		<b>47,660,317</b>	<b>48,669,704</b>	<b>50,390,156</b>	<b>51,145,860</b>	<b>51,119,447</b>	1.45%	

OMNIBUS BUDGET BY ACCOUNT GROUPS

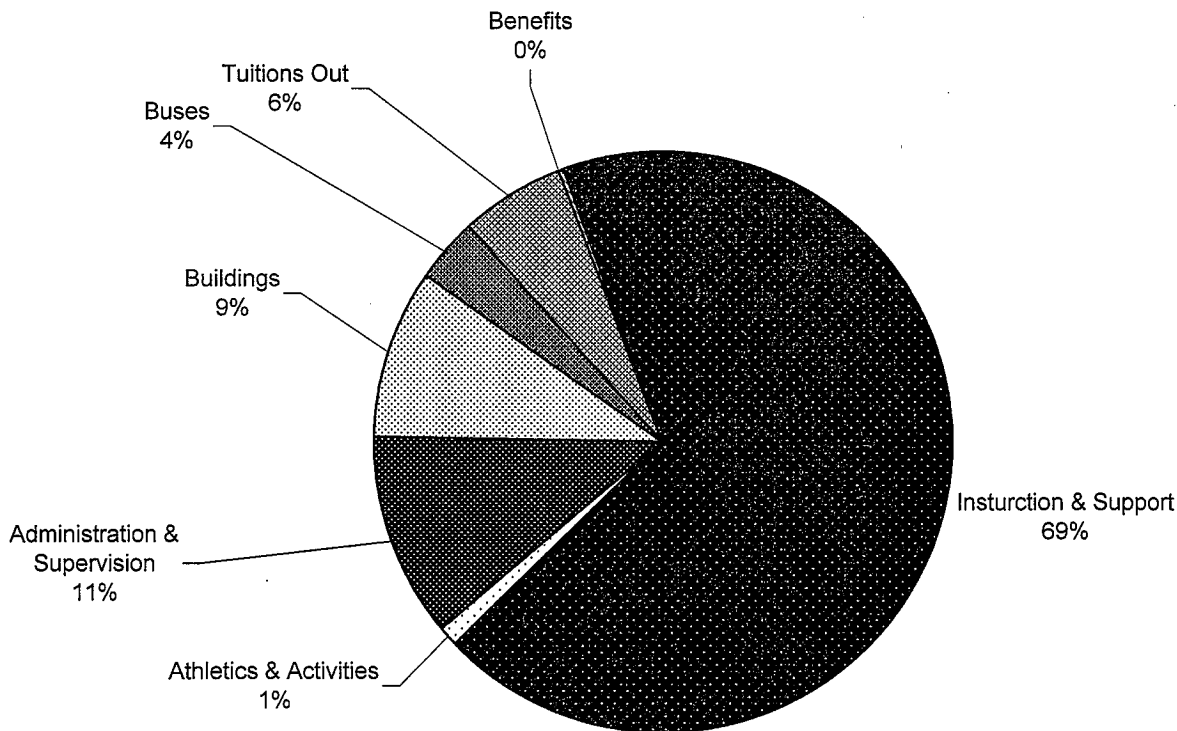
ACCT. NO.	ACCOUNT NAME	EXPENDED FISCAL YEAR 2009	EXPENDED FISCAL YEAR 2010	APPROPRIATED FISCAL YEAR 2011	REQUESTED FISCAL YEAR 2012	RECOMMENDED FISCAL YEAR 2012	11 TO 12 PERCENT CHANGE	PERCENT OF RECOMMENDED FISCAL YEAR 2012
51000	PERSONAL SERVICES	31,246,777	32,386,032	33,233,475	34,244,409	34,219,701	2.97%	66.94%
52000	PURCHASED SERVICES	4,781,892	4,502,616	4,608,999	4,624,730	4,622,956	0.30%	9.04%
53000	REPAIR & MAINTENANCE	1,164,648	1,139,453	1,281,467	1,271,842	1,271,842	-0.75%	2.49%
54000	SUPPLIES & MATERIALS	1,144,560	1,055,432	984,074	996,009	996,078	1.22%	1.95%
55000	FUELS	204,644	199,028	188,175	188,175	219,000	16.38%	0.43%
56000	INTERGOVERNMENTAL	2,153,498	1,869,448	2,295,736	1,985,834	1,985,834	-13.50%	3.88%
57000	DEBT/OTHER	6,457,096	7,114,216	7,264,828	7,327,381	7,296,556	0.44%	14.27%
58000	CAPITAL OUTLAY	497,201	403,480	533,402	507,480	507,480	-4.86%	0.99%
<b>TOTAL ALL DEPARTMENTS</b>		<b>47,650,317</b>	<b>48,669,704</b>	<b>50,390,156</b>	<b>51,145,860</b>	<b>51,119,447</b>	<b>1.45%</b>	<b>100.00%</b>

OMNIBUS BUDGET BY SERVICE GROUPS

SERVICE GROUP	EXPENDED FISCAL YEAR 2009	EXPENDED FISCAL YEAR 2010	APPROPRIATED FISCAL YEAR 2011	REQUESTED FISCAL YEAR 2012	RECOMMENDED FISCAL YEAR 2012	11 TO 12 PERCENT CHANGE	PERCENT OF RECOMMENDED FISCAL YEAR 2012
GENERAL GOVERNMENT	1,663,106	1,519,803	1,798,890	1,886,000	1,844,926	2.56%	3.61%
CULTURE & RECREATION	768,088	754,112	772,797	796,254	790,297	2.26%	1.55%
PENSIONS/BENEFITS	4,732,881	5,427,521	6,115,105	6,550,606	6,550,606	7.12%	12.81%
SOLID WASTE	989,055	1,003,121	1,018,000	1,039,182	1,039,182	2.08%	2.03%
DEBT SERVICE	5,273,559	5,762,666	5,625,318	5,539,509	5,539,509	-1.53%	10.84%
PUBLIC SAFETY	3,260,331	3,331,192	3,391,377	3,410,042	3,410,042	0.55%	6.67%
LOCAL SCHOOLS	26,599,596	26,759,933	27,435,054	27,535,262	27,525,054	0.33%	53.84%
KEEFE TECH SCHOOL	429,941	372,598	337,852	382,414	382,414	13.19%	0.75%
PUBLIC WORKS	1,844,130	1,557,212	1,650,290	1,620,795	1,651,621	0.08%	3.23%
WATER	2,089,629	2,181,546	2,245,472	2,385,796	2,385,796	6.25%	4.67%
<b>TOTAL ALL</b>	<b>47,650,317</b>	<b>48,669,704</b>	<b>50,390,156</b>	<b>51,145,860</b>	<b>51,119,447</b>	<b>1.45%</b>	<b>100.00%</b>

# SCHOOL DEPARTMENT BUDGET DETAIL

	Expended FY 08	Expended FY 09	Expended FY 10	Budget FY 11	Requested FY 12	Percent Increase	\$ Increase	Percent of Request
Instruction & Curriculum Reg Ed	11,608,301	11,631,663	11,966,059	11,855,278	11,815,347	-0.34%	(39,931)	
Instruction & Curriculum Sp. Ed	4,247,283	4,857,789	4,331,375	4,547,729	4,927,626	8.35%	379,897	
Instruction & Curriculum Total	<b>15,855,585</b>	<b>16,489,452</b>	<b>16,297,434</b>	<b>16,403,007</b>	<b>16,742,973</b>	<b>2.07%</b>	<b>339,966</b>	<b>60.81%</b>
Principals	1,558,134	1,384,195	1,451,913	1,476,252	1,485,192	0.61%	8,940	5.39%
Benefits	59,960	61,593	77,356	63,000	70,000	11.11%	7,000	0.25%
Tuition Reg Ed	164,008	164,077	244,715	298,158	223,619	-25.00%	(74,539)	
Tuition Sp. Ed	1,339,480	1,556,320	1,248,560	1,656,090	1,376,165	-16.90%	(279,925)	
Tuition Total	<b>1,503,488</b>	<b>1,720,397</b>	<b>1,493,275</b>	<b>1,954,248</b>	<b>1,599,784</b>	<b>-18.14%</b>	<b>(354,464)</b>	<b>5.81%</b>
Buses Reg Ed	895,163	470,952	592,595	597,930	628,489	5.11%	30,559	
Buses Sp. Ed	336,639	354,152	324,582	400,007	369,500	-7.63%	(30,507)	
Buses Total	<b>1,231,803</b>	<b>825,103</b>	<b>917,177</b>	<b>997,937</b>	<b>997,989</b>	<b>0.01%</b>	<b>52</b>	<b>3.62%</b>
Guidance	754,928	722,362	826,191	839,597	872,113	3.87%	32,516	3.17%
Custodial Service & Supplies	950,118	982,549	931,899	938,971	973,519	3.68%	34,548	3.54%
Central Office	772,089	737,158	713,082	720,618	713,917	-0.93%	(6,701)	2.59%
Utilities	1,053,160	1,000,070	974,035	1,110,025	1,069,588	-3.64%	(40,437)	3.88%
Maintenance	442,673	449,847	505,022	559,026	562,780	0.67%	3,754	2.04%
Supervision Reg Ed	599,299	590,736	540,175	545,243	628,359	15.24%	83,116	
Supervision Sp. Ed	223,132	189,309	284,829	284,049	290,397	2.23%	6,348	
Supervision Total	<b>822,431</b>	<b>780,045</b>	<b>825,004</b>	<b>829,292</b>	<b>918,756</b>	<b>10.79%</b>	<b>89,464</b>	<b>3.34%</b>
Sp. Ed Psych Services	274,603	260,187	322,110	360,920	368,273	2.04%	7,353	1.34%
Athletics & Activities	511,340	477,254	514,166	374,528	364,605	-2.65%	(9,923)	1.32%
Library	297,380	234,084	243,605	247,417	257,841	4.21%	10,424	0.94%
Health/Nursing	308,091	337,221	330,612	353,613	331,329	-6.30%	(22,284)	1.20%
Textbooks, Computers & Equip	220,811	43,119	102,296	131,066	131,066	0.00%	-	0.48%
Equipment	103,764	90,736	114,942	69,129	69,129	0.00%	-	0.25%
A/V	1,711	2,030	1,098	4,785	4,785	0.00%	-	0.02%
Attendance/Security	955	2,193	1,575	1,623	1,623	0.00%	-	0.01%
	<b>26,723,023</b>	<b>26,599,596</b>	<b>26,642,793</b>	<b>27,435,054</b>	<b>27,535,262</b>	<b>0.37%</b>	<b>100,208</b>	<b>100.00%</b>



**TOWN OF HOLLISTON  
BUDGETED/PROJECTED REVENUES, FISCAL YEARS 2012 - 2017**

	FY12	%chg	FY13	%chg	FY14	%chg	FY15	%chg	FY16	%chg	FY17	%chg
	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
<b>PROPERTY TAX</b>												
Base levy	33,605,583	6.7	34,650,723	3.1	35,721,991	3.1	36,845,666	3.1	38,023,057	3.2	39,255,509	3.2
New growth	200,000	(37.6)	200,000	0.0	225,000	12.5	250,000	11.1	275,000	10.0	300,000	9.1
Excluded debt	2,807,588	0.4	2,771,191	(1.3)	2,751,068	(0.7)	2,721,725	(1.1)	2,688,643	(1.2)	2,673,766	(0.6)
Override	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>TOTAL LEVY</b>	<b>36,613,171</b>	<b>2.9</b>	<b>37,621,914</b>	<b>2.8</b>	<b>38,698,059</b>	<b>2.9</b>	<b>39,817,391</b>	<b>2.9</b>	<b>40,986,700</b>	<b>2.9</b>	<b>42,229,275</b>	<b>3.0</b>
<b>STATE AID</b>												
General	7,744,535	(2.5)	7,744,535	0.0	7,821,981	1.0	7,939,310	1.5	8,098,096	2.0	8,300,549	2.5
Offsets	667,922	(2.5)	667,922	0.0	674,601	1.0	684,720	1.5	698,414	2.0	715,875	2.5
School Building Asst.	2,263,760	(3.0)	2,263,760	0.0	2,263,760	0.0	2,263,760	0.0	2,263,760	0.0	2,263,760	0.0
<b>TOTAL STATE AID</b>	<b>10,676,217</b>	<b>(2.6)</b>	<b>10,676,217</b>	<b>0.0</b>	<b>10,760,342</b>	<b>0.8</b>	<b>10,887,790</b>	<b>1.2</b>	<b>11,060,271</b>	<b>1.6</b>	<b>11,280,184</b>	<b>2.0</b>
<b>LOCAL RECEIPTS</b>												
MV excise	1,577,134	(2.5)	1,577,134	0.0	1,592,905	1.0	1,616,799	1.5	1,649,135	2.0	1,690,363	2.5
Interest	25,000	(50.0)	25,000	0.0	25,250	1.0	25,629	1.5	26,141	2.0	26,795	2.5
Water	2,385,796	7.2	2,385,796	0.0	2,385,796	0.0	2,385,796	0.0	2,385,796	0.0	2,385,796	0.0
Ambulance Fees	376,515	6.4	376,515	0.0	376,515	0.0	376,515	0.0	376,515	0.0	376,515	0.0
Other	1,263,395	(11.5)	1,263,395	0.0	1,276,029	1.0	1,295,170	1.5	1,321,073	2.0	1,354,100	2.5
<b>TOTAL</b>	<b>5,627,840</b>	<b>5.8</b>	<b>5,627,840</b>	<b>0.0</b>	<b>5,656,495</b>	<b>0.5</b>	<b>5,699,908</b>	<b>0.8</b>	<b>5,758,660</b>	<b>1.0</b>	<b>5,833,569</b>	<b>1.3</b>
<b>AVAILABLE FUNDS</b>												
Free Cash	200,000	(66.9)	200,000	0.0	202,000	1.0	205,030	1.5	209,131	2.0	214,359	2.5
Capital Expenditure Fd.	0	(100.0)	350,000	0.0	350,000	0.0	350,000	0.0	350,000	0.0	350,000	0.0
Community Preservation	0	(100.0)	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	0	(100.0)	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
<b>TOTAL</b>	<b>200,000</b>	<b>(91.9)</b>	<b>550,000</b>	<b>175.0</b>	<b>552,000</b>	<b>0.4</b>	<b>555,030</b>	<b>0.5</b>	<b>559,131</b>	<b>0.7</b>	<b>564,359</b>	<b>0.9</b>
<b>TOTAL REVENUES</b>												
<b>Tax Levy</b>	<b>36,613,171</b>	<b>2.9</b>	<b>37,621,914</b>	<b>2.8</b>	<b>38,698,059</b>	<b>2.9</b>	<b>39,817,391</b>	<b>2.9</b>	<b>40,986,700</b>	<b>2.9</b>	<b>42,229,275</b>	<b>3.0</b>
<b>State Aid</b>	<b>10,676,217</b>	<b>(2.6)</b>	<b>10,676,217</b>	<b>0.0</b>	<b>10,760,342</b>	<b>0.8</b>	<b>10,887,790</b>	<b>1.2</b>	<b>11,060,271</b>	<b>1.6</b>	<b>11,280,184</b>	<b>2.0</b>
<b>Local Receipts</b>	<b>5,627,840</b>	<b>5.8</b>	<b>5,627,840</b>	<b>0.0</b>	<b>5,656,495</b>	<b>0.5</b>	<b>5,699,908</b>	<b>0.8</b>	<b>5,758,660</b>	<b>1.0</b>	<b>5,833,569</b>	<b>1.3</b>
<b>Available Funds</b>	<b>200,000</b>	<b>(91.9)</b>	<b>550,000</b>	<b>175.0</b>	<b>552,000</b>	<b>0.4</b>	<b>555,030</b>	<b>0.5</b>	<b>559,131</b>	<b>0.7</b>	<b>564,359</b>	<b>0.9</b>
<b>TOTAL</b>	<b>53,117,228</b>	<b>(2.3)</b>	<b>54,475,970</b>	<b>2.6</b>	<b>55,666,895</b>	<b>2.2</b>	<b>56,960,119</b>	<b>2.3</b>	<b>58,364,761</b>	<b>2.5</b>	<b>59,907,386</b>	<b>2.6</b>

**PROPERTY TAX LEVY BY CLASS OF PROPERTY**

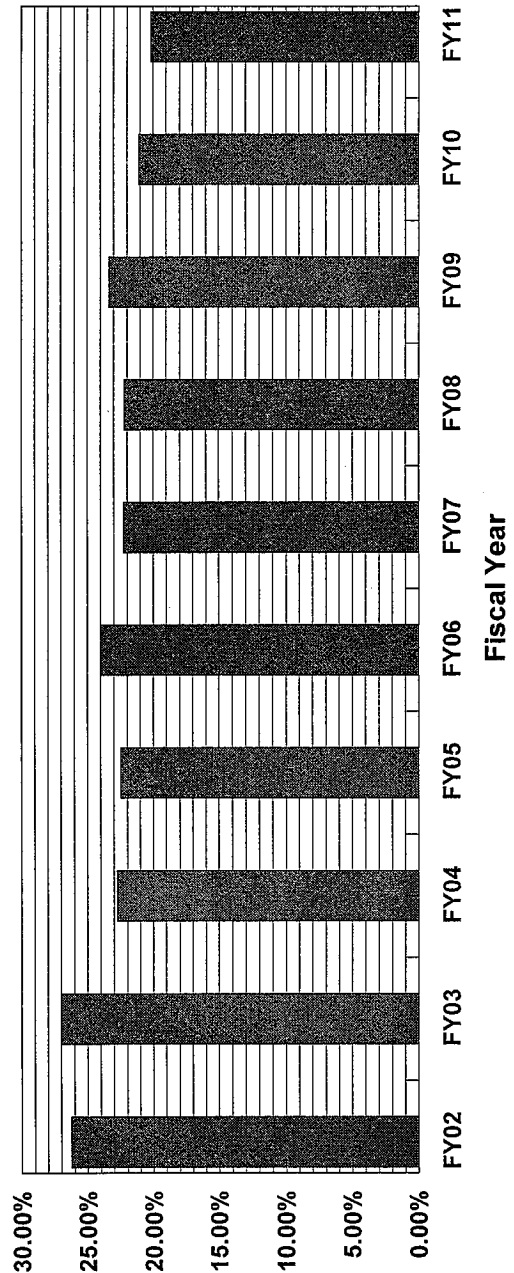
	FY12	%chg	FY13	%chg	FY14	%chg	FY15	%chg	FY16	%chg	FY17	%chg
	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
<b>Residential (67.55%)</b>	<b>32,056,369</b>		<b>32,939,566</b>		<b>33,861,776</b>		<b>34,861,798</b>		<b>35,885,577</b>		<b>36,973,504</b>	
<b>Commercial (3.18%)</b>	<b>1,162,888</b>		<b>1,194,721</b>		<b>1,228,896</b>		<b>1,264,441</b>		<b>1,301,574</b>		<b>1,341,033</b>	
<b>Industrial (6.76%)</b>	<b>2,473,549</b>		<b>2,541,699</b>		<b>2,614,402</b>		<b>2,690,023</b>		<b>2,769,020</b>		<b>2,852,968</b>	
<b>Personal (2.51%)</b>	<b>920,565</b>		<b>945,928</b>		<b>972,985</b>		<b>1,001,129</b>		<b>1,030,529</b>		<b>1,061,771</b>	
<b>TOTAL</b>	<b>36,613,171</b>		<b>37,621,914</b>		<b>38,698,059</b>		<b>39,817,391</b>		<b>40,986,700</b>		<b>42,229,275</b>	

NOTES: Local Receipts Other includes revenues from permits, licenses, fines and solid waste and other fees. Available Funds Other includes Water Surplus, Stabilization Fund, Overlay Reserve, Revolving Accounts, Golf Course Capital, Open Space and other special purpose funds.



	FY02 % OF SPENDING	FY03 % OF SPENDING	FY04 % OF SPENDING	FY05 % OF SPENDING	FY06 % OF SPENDING	FY07 % OF SPENDING	FY08 % OF SPENDING	FY09 % OF SPENDING	FY10 % OF SPENDING	FY11 % OF SPENDING
<b>Non-Property Tax</b>										
<i>State Aid</i>	26.25%	27.00%	22.77%	22.49%	24.01%	22.29%	22.21%	23.35%	21.10%	20.17%
<i>Local Receipts</i>	8.15%	8.75%	10.31%	10.48%	10.99%	11.82%	11.52%	11.10%	10.46%	9.79%
<i>Available Funds</i>	10.01%	5.94%	8.18%	7.57%	4.49%	9.08%	7.79%	3.59%	5.01%	4.54%
<b>Total</b>	44.41%	41.69%	41.27%	40.54%	39.49%	43.20%	41.53%	38.03%	36.57%	34.51%
<b>Property Tax Levy</b>	55.59%	58.31%	58.73%	59.46%	60.51%	56.80%	58.47%	61.97%	63.43%	65.49%
<b>TOTAL ALL REVENUE</b>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**STATE AID**  
**Percent of Total Spending**



## RESERVE FUND DETAIL

### Fiscal Year 2010

Original Appropriation to Reserve Fund as of 7/01/09: \$235,000

Approved Transfers of Reserve Fund:

9/01/09	Zoning Board of Appeals	Professional Services	2,220	(2,220)
10/30/09	Zoning Board of Appeals	Professional Services	3,225	(3,225)
12/15/09	Library	Purchased Services	6,013	(6,013)
01/19/10	Zoning Board of Appeals	Professional Services	1,275	(1,275)
04/06/10	Police	Personal Services	31,948	(31,948)
04/27/10	Police	Personal Services	22,500	(22,500)
04/27/10	Public Buildings	Purchased Services	2,215	(2,215)
06/29/10	Employee Benefits	Insurance	4,261	(4,261)
06/29/10	Snow and Ice	Purchased Services	22,447	(22,447)
06/29/10	Snow and Ice	Supplies and Materials	37,840	(37,840)

Unexpended Reserve Fund \$101,056

### Fiscal Year 2011

Original Appropriation to Reserve Fund as of 7/01/10: \$235,000

Approved Transfers of Reserve Fund:

09/23/10	Zoning Board of Appeals	Professional Services	700	(700)
09/28/10	Zoning Board of Appeals	Professional Services	1,100	(1,100)
12/31/10	Zoning Board of Appeals	Professional Services	375	(375)
01/18/11	Zoning Board of Appeals	Professional Services	10,675	(10,675)
02/15/11	Assessors	Professional Services	6,100	(6,100)
03/01/11	Conservation Commission	Professional Services	574	(574)
04/05/11	Zoning Board of Appeals	Professional Services	1,088	(1,088)
04/12/11	Public Buildings	Purchased Services	8,987	(8,987)

Unexpended Reserve Fund \$205,401

**TOWN OF HOLLISTON  
OFFICE OF TOWN ACCOUNTANT  
REVOLVING ACCOUNT ACTIVITY**

The following is an analysis of the Revolving Account transactions for Fiscal Year ended June 30, 2010:

	<u>BALANCE</u> <u>7/1/2009</u>	<u>RECEIPTS</u>	<u>EXPENSES</u>	<u>BALANCE</u> <u>6/30/2010</u>
<b>SCHOOL DEPARTMENT:</b>				
Cafeteria	\$ 2,083	\$650,432	\$652,515	\$ 0
Elementary After School	3,729	2,220	1,020	4,929
Adult Education	646	1,995	3,995	(1,354)
Industrial Arts	15,369	188	0	15,557
Drama	15,481	0	9,487	5,994
Tuition	239,844	720,397	587,538	372,702
Cable TV Studio	15,350	0	0	15,350
Extended Day Care	51,462	1,080,088	1,162,031	(30,481)
Athletic	117,328	257,178	263,146	111,360
School Committee Use	33,425	63,835	61,075	36,184
Programs	9,318	0	0	9,318
Lost Books - Middle	1,386	0	0	1,386
Lost Books - High	866	257	0	1,122
Student Bus Program	44,769	215,218	161,871	98,116
Special Education 50-50	923,402	618,206	923,402	618,206
School Choice	<u>256,125</u>	<u>664,327</u>	<u>396,891</u>	<u>523,561</u>
<b>TOTAL SCHOOL</b>	<b>\$1,730,583</b>	<b>\$4,274,340</b>	<b>\$4,222,972</b>	<b>\$1,781,950</b>
 <b>PARK DEPARTMENT</b>	 \$208,241	 \$261,320	 \$241,211	 \$228,350
 <b>CHAPTER 44 53E1/2 FUNDS</b>				
Agricultural Commission	\$3,667	\$310	\$1,161	\$2,816
Ambulance Service	472,433	314,818	495,447	291,804
Assessors Abutters Fees	2,115	2,650	1,819	2,946
Senior Center Rentals	1,000	2,170	0	3,170
Senior Center Van	4,130	4,718	7,080	1,768
Composting Kits	1,386	176	0	1,562
Emergency Management Fees	18,754	2,207	0	20,961
Building Department	13,111	49,053	38,023	24,140
Conservation Wetland Fees	3,390	2,538	0	5,928
Sealer Weights & Measures	5,124	3,405	882	7,646
Fluorescent Bulb Recycling	0	892	0	892
Banners	2,000	897	0	1,103
Town Hall Rental	8,655	13,045	11,119	10,581
Conservation Wetland By-laws	<u>13,958</u>	<u>17,650</u>	<u>0</u>	<u>31,608</u>
<b>TOTAL CHAP. 44 53E1/2 FUNDS</b>	<b>\$549,723</b>	<b>\$414,529</b>	<b>\$555,532</b>	<b>\$406,925</b>
 <b>TOTAL REVOLVING FUNDS</b>	 \$2,488,547	 \$4,950,188	 \$5,019,714	 \$2,417,226

**TOWN OF HOLLISTON**  
**CAPITAL IMPROVEMENTS - ALL DEPARTMENTS**

Page 1 DEPARTMENT AND ITEMS	Actual FY09	Actual FY10	Actual FY11	Scheduled FY12	Scheduled FY13	Scheduled FY14	Scheduled FY15	Scheduled FY16
<b>Technology</b>								
Computer System Upgrade			17,000	77,271	73,271	73,271		
<b>Technology, Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,000</b>	<b>\$77,271</b>	<b>\$73,271</b>	<b>\$73,271</b>	<b>\$0</b>	<b>\$0</b>
<b>Town Clerk</b>								
Voting System	16,567							
<b>Town Clerk, Subtotal</b>	<b>\$16,567</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Council on Aging</b>								
Building/Site Improvements				126,000	26,000		15,000	
Van		5,000						
<b>Council on Aging, Subtotal</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$126,000</b>	<b>\$26,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>
<b>Fire Department</b>								
Rescue/Spill Vehicle				250,000				
McCormick Station						600,000		
Ambulance		185,000			190,000			200,000
Chief's Car	45,000				50,000			
Alarm System							300,000	
Ladder Truck			850,000					
Engines				325,000				
Forest Fire Trucks					47,500			50,000
<b>Fire Department, Subtotal</b>	<b>\$45,000</b>	<b>\$185,000</b>	<b>\$850,000</b>	<b>\$575,000</b>	<b>\$287,500</b>	<b>\$600,000</b>	<b>\$300,000</b>	<b>\$250,000</b>
<b>Highway/Public Facilities Dep.</b>								
2009 Chevrolet Pickup w/plow (S2)		36,000						
1995 Johnston Sweeper (S23)			146,000					
Truck Lift							30,000	
1995 John Deere Backhoe (S21)				95,000				
1998 Chevy Pickup (S3)					38,000			
1996 Ford L-8000 Dump (S14)				110,000				
2008 Trackless (S24)	85,000							
2008 Chevrolet Silverado (S1)	37,000							
1997 Ford L-8000 (S8)					100,000			
2001 Sterling Basin Cleaner (S13)						175,000		
1998 John Deere 624H Loader (S19)					150,000			
1984 Ingersoll Rand Compr. (S31)						15,000		
1999 Sterling Dump (S15)					96,500			
Building/Facility					175,000	15,000		
2005 Chevrolet Dump Truck (S6)							50,000	
2005 Chevrolet 1 Ton (S9)							50,000	
2007 John Deere Loader (S18)	25,425	25,425						
1992 John Deere Tractor (G4)							35,000	
1996 Trackless (S16)					115,000			
1985 Mack Dump (S10)						100,500		
1998 Bombardier Plow (S27)				130,000				
2000 Ingersoll Rand Roller (S28)					22,000			
2000 Tenco Snowblower (S29)							98,000	
1998 Morbark Chipper (S30)						30,000		
2001 Chevy Pickup (G1)						37,000		
2010 Chevy Rack Dump Truck (G3)		30,000						

**TOWN OF HOLLISTON**  
**CAPITAL IMPROVEMENTS - ALL DEPARTMENTS**

Page 2

**DEPARTMENT AND ITEMS**  
**Highway/Public Facilities (cont.)**

	Actual FY09	Actual FY10	Actual FY11	Scheduled FY12	Scheduled FY13	Scheduled FY14	Scheduled FY15	Scheduled FY16
2001 John Deere Tractor (G6)								55,000
1997 Compact Roller (S26)						15,000		
2004 Atlas Compressor							15,000	
1999 Skid Steer Loader (S17)					32,000			
Street Signs	6,250							
<b>Highway Department, Subtotal</b>	<b>\$68,675</b>	<b>\$91,425</b>	<b>\$146,032</b>	<b>\$335,000</b>	<b>\$728,500</b>	<b>\$387,500</b>	<b>\$278,000</b>	<b>\$55,000</b>
<b>Library</b>								
Exterior Repairs	48,000					6,000		
Interior Repairs								
<b>Library, Subtotal</b>	<b>\$48,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Park Department (1)</b>								
Field Irrigation/Repairs			16,900	30,000				
Goodwill Bldg & Field Repairs			213,874	40,000	20,000			
Mission Springs Facility							100,000	
Stoddard Park								25,000
Patoma Tennis/Basketball Surface						10,000		
Patoma Camp Facility						350,000		
<b>Park Department, Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$230,774</b>	<b>\$70,000</b>	<b>\$20,000</b>	<b>\$360,000</b>	<b>\$100,000</b>	<b>\$25,000</b>
<b>Pinecrest Golf Course</b>								
Course Improvements	13,598							
<b>Pinecrest Golf Course, Subtotal</b>	<b>\$13,598</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Police Department</b>								
Cruiser Replacement	93,000	28,000	58,000	90,000	85,000	60,000	99,000	66,000
Equipment					20,000	33,600		60,000
<b>Police Department, Subtotal</b>	<b>\$93,000</b>	<b>\$28,000</b>	<b>\$58,000</b>	<b>\$90,000</b>	<b>\$105,000</b>	<b>\$93,600</b>	<b>\$99,000</b>	<b>\$126,000</b>
<b>Schools</b>								
Replacement Equipment	25,000	298,115	164,279	588,621	593,826	628,000	628,000	628,000
<b>Schools, Subtotal</b>	<b>\$25,000</b>	<b>\$298,115</b>	<b>\$164,279</b>	<b>\$588,621</b>	<b>\$593,826</b>	<b>\$628,000</b>	<b>\$628,000</b>	<b>\$628,000</b>
<b>Town Hall</b>								
Exterior Renovations				735,000				
<b>Town Hall, Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$735,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Water Department</b>								
Redevelop/Treat Wells		225,000	2,250,000	3,250,000		65,000		
Storage Tanks	797,152						25,000	
Trucks, Equipment, Facilities	100,000				80,000	40,000		
System Improvements	65,000			70,000	100,000		1,000,000	
Water Search/Source Development						25,000		
New wells/automation	25,000	50,000						
Water Mains						415,000	15,000	415,000
<b>Water Department, Subtotal</b>	<b>\$987,152</b>	<b>\$275,000</b>	<b>\$2,250,000</b>	<b>\$3,320,000</b>	<b>\$180,000</b>	<b>\$545,000</b>	<b>\$1,040,000</b>	<b>\$415,000</b>

**TOWN OF HOLLISTON**  
**CAPITAL IMPROVEMENTS - ALL DEPARTMENTS**

ITEM	Actual FY09	Actual FY10	Actual FY11	Scheduled FY12	Scheduled FY13	Scheduled FY14	Scheduled FY15	Scheduled FY16
<b>TOTALS</b>	<b>\$1,296,992</b>	<b>\$882,540</b>	<b>\$3,716,085</b>	<b>\$5,916,892</b>	<b>\$2,014,097</b>	<b>\$2,693,371</b>	<b>\$2,460,000</b>	<b>\$1,499,000</b>
<b>SERVICE GROUPS</b>								
General Government	\$16,567	\$0	\$17,000	\$812,271	\$73,271	\$73,271	\$0	\$0
Culture/Recreation	\$61,598	\$5,000	\$230,774	\$196,000	\$46,000	\$366,000	\$115,000	\$25,000
Public Safety	\$138,000	\$213,000	\$908,000	\$665,000	\$392,500	\$693,600	\$399,000	\$376,000
Schools	\$25,000	\$298,115	\$164,279	\$588,621	\$593,826	\$628,000	\$628,000	\$628,000
Public Works	\$68,675	\$91,425	\$146,032	\$335,000	\$728,500	\$387,500	\$278,000	\$55,000
Water	\$987,152	\$275,000	\$2,250,000	\$3,320,000	\$180,000	\$545,000	\$1,040,000	\$415,000
<b>SERVICE GROUPS, TOTAL</b>	<b>\$1,296,992</b>	<b>\$882,540</b>	<b>\$3,716,085</b>	<b>\$5,916,892</b>	<b>\$2,014,097</b>	<b>\$2,693,371</b>	<b>\$2,460,000</b>	<b>\$1,499,000</b>
<b>FUNDING SOURCES</b>								
Tax Levy - General	\$296,242	\$422,540	\$402,211	\$1,326,892	\$1,644,097	\$1,548,371	\$906,000	\$884,000
Tax Levy - Borrowing	\$0	\$0	\$850,000	\$575,000	\$0	\$600,000	\$0	\$0
Outside Tax Levy - Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Fund	\$987,152	\$275,000	\$2,250,000	\$3,320,000	\$180,000	\$545,000	\$1,040,000	\$415,000
Capital Expenditure Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$13,598	\$185,000	\$213,874	\$695,000	\$190,000	\$0	\$0	\$200,000
<b>FUNDING SOURCE, TOTAL</b>	<b>\$1,296,992</b>	<b>\$882,540</b>	<b>\$3,716,085</b>	<b>\$5,916,892</b>	<b>\$2,014,097</b>	<b>\$2,693,371</b>	<b>\$1,946,000</b>	<b>\$1,499,000</b>

# TAX LEVY ANALYSIS

	FY 2002 (NOTE)	FY 2003 (NOTE)	FY 2004 (NOTE)	FY 2005 (NOTE)	FY 2006 (NOTE)	FY2007 (NOTE)	FY2008 (NOTE)	FY2009 (NOTE)	FY2010 (NOTE)	FY2011 (NOTE)
<b>EXPENDITURES:</b>										
Town Meeting Votes	36,251,258	36,396,810	38,715,221	39,804,789	42,993,491	48,079,147	48,658,216	47,650,523	48,873,970	50,054,648
Overlay/Debt/Snow Deficit	343,819	283,590	470,332	233,213	284,365	60,250	195,646	82,619	88,553	105,403
State Aid Offsets	27,710	25,665	737,240	789,302	655,344	586,590	648,666	639,904	640,631	685,048
State/County Charges	71,375	95,239	148,239	212,722	334,456	488,700	590,961	546,805	358,033	427,598
Overlay	157,821	139,199	144,316	317,982	130,289	157,975	133,953	374,616	132,477	274,999
Excluded Debt	5,707,517	4,287,255	3,536,083	3,415,491	1,733,855	2,311,506	2,426,797	2,370,546	2,905,657	2,796,216
<b>TOTAL EXPENDITURES:</b>	<b>42,559,500</b>	<b>41,207,758</b>	<b>43,751,431</b>	<b>44,773,500</b>	<b>46,131,800</b>	<b>51,684,168</b>	<b>52,654,239</b>	<b>51,665,013</b>	<b>52,999,321</b>	<b>54,343,912</b>
<b>TAX LEVY:</b>	<b>23,660,165</b>	<b>24,030,162</b>	<b>25,697,193</b>	<b>26,621,055</b>	<b>27,913,207</b>	<b>29,356,767</b>	<b>30,787,781</b>	<b>32,014,907</b>	<b>33,617,610</b>	<b>35,590,640</b>
Tax Levy Limit:	19,059,675	20,291,409	21,316,253	22,755,303	23,802,039	26,838,219	28,020,367	29,086,391	30,392,577	31,492,238
New Growth:	743,097	498,503	868,923	466,115	531,589	498,725	356,599	564,613	331,231	320,768
Excluded Debt:	3,873,449	3,276,511	3,536,083	0	0	2,035,554	2,426,797	2,370,546	2,905,657	2,796,216
Override:	0	0	0	0	1,850,000	0	0	0	0	986,598
<b>MAXIMUM LEVY LIMIT:</b>	<b>23,676,221</b>	<b>24,066,423</b>	<b>25,721,259</b>	<b>23,221,418</b>	<b>26,183,628</b>	<b>29,372,498</b>	<b>30,803,763</b>	<b>32,021,550</b>	<b>33,629,465</b>	<b>35,595,820</b>
<b>LEVY +(-) LIMIT:</b>	<b>(16,056)</b>	<b>(36,261)</b>	<b>(24,065)</b>	<b>3,399,637</b>	<b>1,729,579</b>	<b>(15,731)</b>	<b>(15,982)</b>	<b>(6,643)</b>	<b>(11,855)</b>	<b>(5,180)</b>
<b>TOTAL ASSESSED VALUE:</b>	<b>1,341,279,171</b>	<b>1,484,259,559</b>	<b>1,732,784,445</b>	<b>1,832,144,215</b>	<b>1,971,271,653</b>	<b>2,199,008,748</b>	<b>2,120,370,599</b>	<b>2,070,821,863</b>	<b>2,061,165,463</b>	<b>1,983,870,700</b>
<b>TAX RATE:</b>	<b>17.64</b>	<b>16.19</b>	<b>14.83</b>	<b>14.53</b>	<b>14.16</b>	<b>13.35</b>	<b>14.52</b>	<b>15.46</b>	<b>16.31</b>	<b>17.94</b>
<b>OTHER FUND SOURCES:</b>										
State Aid	11,169,783	11,125,110	9,964,353	10,069,475	11,077,188	11,522,082	11,696,363	12,064,799	11,183,651	10,983,132
Local Receipts	3,468,946	3,605,014	4,512,505	4,691,827	5,070,369	6,111,406	6,067,072	5,732,401	5,542,647	5,320,825
Available Funds	4,260,606	2,447,472	3,577,380	3,391,142	2,071,036	4,693,914	4,103,023	1,852,906	2,655,413	2,469,315
<b>TOTAL OTHER FUNDING:</b>	<b>18,899,335</b>	<b>17,177,596</b>	<b>18,054,238</b>	<b>18,152,444</b>	<b>18,218,593</b>	<b>22,327,402</b>	<b>21,866,458</b>	<b>19,650,106</b>	<b>19,381,711</b>	<b>18,753,272</b>
<b>PER CAPITA:</b>										
Expenditures	2,853	2,788	2,918	3,051	3,098	3,491	3,536	3,469	3,559	3,645
Property Taxes	1,586	1,611	1,722	1,784	1,871	1,968	2,064	2,146	2,253	2,385
State Aid	749	746	668	675	742	772	784	809	751	735
Local Receipts	233	244	301	320	340	413	407	385	372	357
Available Funds	286	166	239	231	139	317	276	124	178	166
Assessed Value	89,898	99,481	116,138	122,798	132,123	147,387	142,116	138,795	138,148	132,967
<b>AVERAGE SINGLE FAMILY HOUSE:</b>										
Assessed Value	267,400	285,100	344,700	364,311	391,981	435,173	414,223	398,244	394,400	376,485
Property Tax	4,717	4,616	5,112	5,293	5,550	5,810	6,015	6,157	6,433	6,754
<b>% CHANGE IN SPENDING</b>	<b>16.03%</b>	<b>-3.18%</b>	<b>6.17%</b>	<b>2.34%</b>	<b>3.03%</b>	<b>12.04%</b>	<b>1.88%</b>	<b>-1.88%</b>	<b>2.58%</b>	<b>2.54%</b>

NOTE: The amount shown for excluded debt reflects the net after SBAB reimbursements.

# HOLLISTON LONG TERM DEBT SCHEDULE

FISCAL YEAR	INSIDE THE LEVY LIMIT					OUTSIDE THE LEVY LIMIT					GRAND TOTALS		
	FIRE	LAND	WATER	TOWN HALL	GOLF COURSE	TOTAL	ELEMENT. SCHOOL	HIGH&MIDDLE SCHOOL	SEWERS	POLICE	TOTAL	ALL ITEMS	CHANGE
2000-2009	1,496,352	201,328	2,164,373	1,547,773	1,029,660	6,439,485	21,847,256	13,765,130	2,419,988	0	38,032,375	44,471,860	NA
2010	138,164	0	590,425	238,198	128,975	1,095,761	2,279,224	2,019,603	355,211	599,525	5,253,563	6,349,324	NA
2011	118,123	0	608,702	232,835	126,050	1,085,710	2,282,455	1,933,284	338,815	589,025	5,143,578	6,229,288	(120,035)
2012	114,145	0	771,400	226,648	122,675	1,234,868	2,280,255	1,890,503	322,066	578,525	5,071,348	6,306,216	76,927
2013	100,645	0	751,800	215,460	119,300	1,187,205	2,280,555	1,869,065	317,306	568,025	5,034,951	6,222,156	(84,060)
2014	87,645	0	730,450	209,460	115,925	1,143,480	2,282,405	1,855,690	319,208	557,525	5,014,828	6,158,308	(63,848)
2015	84,845	0	704,100	203,860	112,775	1,105,580	2,281,455	1,841,541	315,465	547,025	4,985,485	6,091,065	(67,243)
2016	77,145	0	684,700	198,180	109,580	1,069,605	2,283,355	1,820,866	316,657	531,525	4,952,403	6,022,008	(69,058)
2017	74,270	0	663,550	192,340	106,295	1,036,455	2,282,305	1,808,741	328,755	517,725	4,937,526	5,973,981	(48,027)
2018	71,020	0	639,300	186,340	102,920	999,580	2,287,180	1,788,616	311,502	503,925	4,891,223	5,890,803	(83,178)
2019	66,048	0	616,363	180,180	99,455	962,046	2,281,203	1,770,990	309,587	490,125	4,851,904	5,813,950	(76,853)
2020	34,950	0	595,175	173,780	95,855	899,760	2,284,800	1,755,491	311,864	472,875	4,825,030	5,724,790	(89,160)
2021	0	0	574,425	187,380	57,255	819,060	0	1,752,240	297,500	459,075	2,508,815	3,327,875	(2,396,915)
2022	0	0	553,675	0	0	553,675	0	1,725,375	294,000	445,275	2,464,650	3,018,325	(309,550)
2023	0	0	373,100	0	0	373,100	0	260,625	0	431,475	692,100	1,065,200	(1,953,125)
2024	0	0	359,450	0	0	359,450	0	0	0	412,675	412,675	772,125	(293,075)
2025	0	0	345,719	0	0	345,719	0	0	0	399,075	399,075	744,794	(27,331)
2026	0	0	331,906	0	0	331,906	0	0	0	385,475	385,475	717,381	(27,413)
2027	0	0	0	0	0	0	0	0	0	371,450	371,450	371,450	(345,931)
2028	0	0	0	0	0	0	0	0	0	222,425	222,425	222,425	(149,025)
2029	0	0	0	0	0	0	0	0	0	213,713	213,713	213,713	(8,713)
TOTAL	2,463,352	201,328	12,058,612	3,992,433	2,326,720	21,042,444	46,952,448	37,857,756	6,557,924	9,296,463	100,664,591	121,707,035	



## FREE CASH ANALYSIS

FISCAL YEAR	CERTIFIED JULY 1	TRANSFERS	UNCERTIFIED BALANCE 6/30	7/1 BALANCE AS % OF OMNIBUS BUDGET	TAX LEVY
2002	1,962,411	1,962,411	0	5.14%	8.29%
2003	574,474	574,474	0	1.43%	2.39%
2004	631,408	631,408	0	1.57%	2.46%
2005	258,447	258,447	0	0.61%	0.97%
2006	758,141	758,141	0	1.74%	2.72%
2007	1,094,926	1,094,926	0	2.36%	3.73%
2008	882,642	882,642	0	1.84%	2.87%
2009	582,828	582,828	0	1.20%	1.82%
2010	206,643	206,643	0	0.42%	0.61%
2011	604,887	604,887	0	1.20%	1.70%
AVERAGE	755,681	755,681	0	1.75%	2.76%

### CAPITAL EXPENDITURE FUND

FISCAL YEAR	BALANCE JULY 1	TRANSFERS IN	CELL TOWERS AND INTEREST	TRANSFERS OUT	BALANCE JUNE 30	JULY 1 BALANCE AS % OF		JUNE 30 BALANCE AS % OF	
						OMNIBUS BUDGET	TAX LEVY	OMNIBUS BUDGET	TAX LEVY
2002	2,089,675	0	165,555	135,000	2,120,230	5.58%	8.83%	5.67%	8.96%
2003	2,120,230	0	64,458	239,788	1,944,900	5.28%	8.82%	4.85%	8.09%
2004	1,944,900	0	46,644	195,000	1,796,544	4.84%	7.57%	4.47%	6.99%
2005	1,796,544	0	61,459	1,144,447	713,556	4.29%	6.75%	1.70%	2.68%
2006	713,556	0	55,903	293,000	476,459	1.64%	2.56%	1.13%	1.79%
2007	476,459	280,000	66,478	50,000	772,937	1.03%	1.62%	1.67%	2.63%
2008	772,937	0	63,403	0	836,340	1.61%	2.51%	1.74%	2.72%
2009	836,340	350,000	47,549	0	1,233,889	1.72%	2.61%	0.25%	3.85%
2010	1,233,889	0	47,736	350,059	931,566	2.49%	3.67%	1.88%	2.77%
2011	931,566	686,000	44,365	444,179	1,217,752	1.85%	2.62%	2.42%	3.42%
AVERAGE	1,174,191	119,636	60,323	259,225	1,094,925	3.03%	4.76%	2.58%	4.39%

### STABILIZATION FUND

FISCAL YEAR	BALANCE JULY 1	TRANSFERS IN	INTEREST	TRANSFERS OUT	BALANCE JUNE 30	JULY 1 BALANCE AS % OF		JUNE 30 BALANCE AS % OF	
						OMNIBUS BUDGET	TAX LEVY	OMNIBUS BUDGET	TAX LEVY
2002	1,080,158	1,154,050	30,706	0	2,264,914	2.81%	4.57%	5.90%	9.57%
2003	2,264,914	67,760	31,112	954,288	1,409,498	5.65%	9.43%	3.51%	5.87%
2004	1,409,498	0	5,717	290,000	1,125,215	3.51%	5.49%	2.80%	4.38%
2005	1,125,215	0	14,032	800,000	339,247	2.69%	4.38%	0.81%	1.32%
2006	339,247	0	10,355	35,795	313,807	0.78%	1.22%	0.72%	1.12%
2007	313,807	100,531	10,143	4,190	420,291	0.68%	1.07%	0.91%	1.43%
2008	420,291	0	17,725	52,735	385,281	0.87%	1.37%	0.80%	1.25%
2009	385,281	467,860	4,593	0	857,734	0.79%	1.20%	1.76%	2.68%
2010	857,734	0	4,436	73,988	788,182	1.73%	2.55%	1.59%	2.34%
2011	788,182	258,887	788	0	1,047,857	1.56%	2.21%	2.08%	2.94%
AVERAGE	898,433	204,909	12,961	221,100	895,203	2.11%	3.35%	2.09%	3.29%

NOTE: The target for the combined balance of the Stabilization and Capital Expenditure Funds is 5% of the Omnibus Budget.

**TOWN OF HOLLISTON  
OVERLAY ANALYSIS**

FY	OVERLAY					OVERLAY RESERVE				
	Total Overlay	Overlay % of Levy	Total Expended	Expended % of Levy	Transfers To Reserve	Balance	Begin Balance	Transfers In	Transfers Out	End Balance
2002	157,821	0.67%	164,226	0.69%	0	(6,405)	0	90,000	90,000	0
2003	139,199	0.58%	99,554	0.41%	38,903	742	0	226,464	0	0
2004	144,316	0.56%	146,349	0.57%	0	(2,033)	0	0	0	0
2005	317,990	1.19%	217,309	0.82%	45,633	55,049	0	49,765	49,765	0
2006	130,289	0.47%	107,091	0.38%	0	23,198	0	0	0	0
2007	157,975	0.54%	167,232	0.57%	0	(9,257)	0	0	0	0
2008	133,953	0.44%	142,445	0.46%	0	(8,492)	0	46,487	46,487	0
2009	374,616	1.17%	177,170	0.55%	0	197,446	0	0	0	0
2010	132,477	0.39%	151,783	0.45%	0	(19,306)	0	0	0	0
2011	274,999	0.77%	144,478	0.41%	0	130,521	0	0	0	0
Totals:	1,963,635	N/A	1,517,637	N/A	84,536	361,463	0	412,716	186,252	0
Averages:	196,364	0.68%	151,764	0.53%	8,454	36,146	0	41,272	18,625	0

# Town of Holliston

## Staffing Summary - Calendar Year 2010

### Number of Employees by Department Based on Issued W-2's

Department	Full Time	> 20 Hours w/Benefits Eligibility	<20 Hours No Benefits Eligibility	Total	Union	Non-Union
Selectmen	2	1		3		3
Community Preservation Comm			2	2		2
Finance Committee				0		0
Town Accountant	1			1		1
Board of Assessors	2	1	1	4		4
Treasurer/Collector	4	1		5		5
Technology	1			1		1
Town Clerk	2			2		2
Conservation Commission		2	1	3		3
Planning Board		2		2		2
Zoning Board of Appeals				0		0
Public Building				0		0
Police	25	2		27	22	5
Fire	4	74		78		78
Building Inspection	2		5	7		7
Sealer of Weights/Meas			1	1		1
School	356	73	23	452	398	54
Highway	13			13		13
Board of Health	1	1	4	6		6
Council on Aging		4	1	5		5
Youth Services	1	2		3		3
Veteran's Services			1	1		1
Library	1	5	10	16		16
Parks		2		2		2
Water	10		1	11		11
Total	425	170	50	645	420	225

Notes: Employees are reported in their "home" departments even though they may work in multiple departments.

A total of 970 W-2s were issued for Calendar Year 2010. Excluded are elected officials receiving stipends only, intermittent employees in Elections, Parks and Auxiliary Police Departments and temporary/intermittent employees in the Schools. Counts could be affected by employees leaving and being replaced.

Call firefighters and EMT's are shown in the >20 hours column because they are eligible for benefits.

## Town of Holliston

### Payroll Summary - CY 2010

#### Payroll Costs by Payroll Type Top Pay Types

<u>Town</u>		<u>School</u>	
Pay Type	Dollars	Pay Type	Dollars
Regular-Includes Paid Time Off	\$5,391,227	Regular-Includes Paid Time Off	\$23,714,227
Education Incentive	\$285,702	Coaching	\$235,699
Overtime	\$202,670	Advising	\$169,117
Hazardous Duty	\$34,741	Summer Learners	\$109,708
Longevity	\$21,675	Extra Duty	\$106,056
Shift Differential	\$20,534	Leaders	\$79,947
All Other	\$15,933	Overtime	\$20,751
Total	\$5,972,482	Specialist	\$16,625
		Additional Comp	\$16,000
		Mentors	\$15,924
		All Other	\$51,356
		Total	\$24,535,410

Note: The total gross payroll for the Town of Holliston for calendar year 2010 was \$30,673,954. The amount of \$166,062 was excluded from the Town figures because we received reimbursements from various agencies for grant administration and paid police details.

# Town of Holliston

## Employee Benefits Cost Summary - FY 2012

### Benefit Costs by Benefit Type

	<u>Water Dept</u>	<u>Ambulance</u>	<u>All other Town</u>	<u>Total</u>
<b>INSURANCE</b>				
Health Insurance				
Active Employees*	\$62,352	\$49,086	\$3,078,120	\$3,189,558
Retired Employees**			\$1,103,713	\$1,103,713
Total	\$62,352	\$49,086	\$4,181,833	\$4,293,271
Medicare	\$7,955	\$2,716	\$359,329	\$370,000
Medicare Part B	\$0	\$0	\$11,020	\$11,020
Life Insurance				
Active Employees***	\$227	\$268	\$17,945	\$18,440
Retired Employees****			\$4,160	\$4,160
Total	\$227	\$268	\$22,105	\$22,600
Disability Insurance	\$1,972	\$148	\$20,380	\$22,500
Worker's Compensation	\$12,628	\$4,028	\$197,344	\$214,000
Total Insurance	\$85,134	\$56,246	\$4,792,011	\$4,933,391
<b>BENEFITS</b>				
County Retirement*****				
Normal Cost	\$21,627	\$224	\$427,090	\$448,941
2002 Early Ret Incentive	\$2,742	\$28	\$54,151	\$56,921
2003 Early Ret Incentive	\$1,018	\$11	\$20,096	\$21,125
Amortization of Unfunded Liability	\$52,959	\$549	\$1,045,860	\$1,099,368
Total	\$78,346	\$813	\$1,547,196	\$1,626,355
Unemployment	\$0	\$0	\$200,000	\$200,000
Sick Leave	\$0	\$0	\$10,400	\$10,400
Flexible Spending Accts.	\$0	\$0	\$1,000	\$1,000
Total Benefits	\$78,346	\$813	\$1,758,596	\$1,837,755
<b>TOTAL INSURANCE AND BENEFITS</b>	\$163,480	\$57,059	\$6,550,607	\$6,771,146

\* In addition to the Town's Health Care cost shown here, active employees contributed \$1,919,015 during calendar year 2010.

\*\* In addition to the Town's Health Care cost shown here, retirees contributed \$715,935 during calendar year 2010.

\*\*\* In addition to the Town's Life Insurance Cost shown here, active employees contributed \$9,123 during calendar year 2010.

\*\*\*\* In addition to the Town's Life Insurance Cost shown here, retirees contributed \$3,692 during calendar year 2010.

\*\*\*\*\* In addition to the Town's County Retirement Plan cost shown here, employees contributed \$841,470 during calendar year 2010.

\*\*\*\*\* In addition to the Town's Medicare Cost shown here, employees contributed \$371,775.55 during calendar year 2010.

## Town of Holliston

### Pensions & Retiree Medical Benefits Disclosure

Data as of	Middlesex County Retirement Plan*	Town of Holliston Retiree Medical Plan	Total**
	January 1, 2010	July 1, 2009	
Actuarial Accrued Liability	\$35,312,385	\$46,253,557	\$81,565,942
Actuarial Value of Assets	\$17,719,945	\$0	\$17,719,945
Unfunded Liability	\$17,592,440	\$46,253,557	<b>\$63,845,997</b>
Funded Status	50.2%	0.0%	21.7%
Current FY12 Appropriation	\$1,626,355	\$1,107,873	\$2,734,228
Appropriation on Accounting Basis	\$1,626,355	\$3,752,401	\$5,378,756
Change from Current	\$0	\$2,644,528	\$2,644,528
Appropriation if fully funded	\$448,941	\$1,940,497	\$2,389,438
Change from Current	-\$1,177,414	\$832,624	-\$344,790

\* The amounts shown are for Holliston only. The entire Plan has an Actuarial Accrued Liability of \$1.742 billion and Actuarial Value of Assets of \$820 million leaving the plan with an unfunded liability of \$922 million and a funded status of 47%.

\*\* This excludes the pension benefits provided to teachers, the employer's cost of which is borne by the State. In FY09, the State's payment for Holliston teachers was \$5.6 million. In calendar year 2010, Holliston teachers contributed \$2,030,314. As of January 1, 2009, the entire Teacher's Retirement plan was 58.2% funded with an unfunded liability

## TOWN OF HOLLISTON CITIZEN VOLUNTEER FORM

If you are interested in serving the Town in any capacity, please complete this form and return it either by mail or in person, to the Town Clerk's Office, Room 102, Town Hall, 703 Washington Street, Holliston, MA 01746. Information received will be made available to all boards, committees and departments for their reference in filling vacancies.

Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address: \_\_\_\_\_

Area(s) of Interest: \_\_\_\_\_

Availability (e.g. nights, weekends, hours per month): \_\_\_\_\_

Comments: \_\_\_\_\_

### HAVE YOU READ ME CAREFULLY?

Here are a few suggestions until we meet at town meeting:

- look to where the majority of the money will go;
- look at material and significant changes from year to year;
- reread prior year's reports if you see something unusual which is not clear in this year's report;
- write down exactly what your questions will be; be clear and precise;
- bring a pencil to make notes at town meeting;
- be alert to what is said so the same questions are not repeated;
- discuss issues with friends and neighbors; come prepared to talk about facts.

### GOOD GOVERNMENT STARTS WITH YOU

### EMERGENCY NOTIFICATION INFORMATION

Please be sure to update your emergency contact information by going to [www.townofholliston.us](http://www.townofholliston.us) and selecting the link to Blackboard Connect on the right hand side of the home page. Thank you.



