



**TOWN OF BOXBOROUGH
ANNUAL TOWN MEETING
MAY 9, 2005
LIST OF ARTICLES**

- 1. CHOOSE TOWN OFFICERS**
 - QUESTION 1- PROPOSITION 2 1/2 LEVY LIMIT OVERRIDE - OPERATING BUDGET**
 - QUESTION 2- PROPOSITION 2 1/2 LEVY LIMIT OVERRIDE - BLANCHARD MEMORIAL SCHOOL - PERSONNEL**
 - QUESTION 3 – PROPOSITION 2 1/2 LEVY LIMIT OVERRIDE - BLANCHARD MEMORIAL SCHOOL INFRASTRUCTURE AND EDUCATIONAL PROGRAM COSTS**
 - QUESTION 4 - PROPOSITION 2 1/2 LEVY LIMIT OVERRIDE – LIBRARY – PERSONNEL AND OPERATING COSTS**
 - QUESTION 5 - PROPOSITION 2 1/2 DEBT EXCLUSION - PURCHASE OF AMBULANCE**
 - QUESTION 6 - PROPOSITION 2 1/2 LEVY LIMIT OVERRIDE – FIREFIGHTER/EMT**
 - QUESTION 7- PROPOSITION 2 1/2 CAPITAL EXPENDITURE EXCLUSION – REPLACE ROOFS AT TOWN HALL, POLICE STATION AND STEELE FARM**
- 2. HEAR AND ACCEPT REPORTS**
- 3. SET SALARIES AND COMPENSATION OF OFFICERS**
- 4. PERSONNEL ADMINISTRATION PLAN CHANGES**
- 5. TOWN OPERATING BUDGET**
- 6. PETITION ARTICLE – REZONE CERTAIN PARCELS TO TOWN CENTER##**
- 7. BLANCHARD MEMORIAL SCHOOL – PERSONNEL**
- 8. BLANCHARD MEMORIAL SCHOOL - INFRASTRUCTURE AND EDUCATIONAL PROGRAM COSTS**
- 9. BLANCHARD MEMORIAL SCHOOL - CAPITAL INFRASTRUCTURE EVALUATION**
- 10. LIBRARY – ADDITIONAL HOURS OF OPERATION**
- 11. CAPITAL EXPENDITURE – RADIO ALARM BOXES**
- 12. CAPITAL EXPENDITURE – AMBULANCE**
- 13. CAPITAL EXPENDITURE – CISTERN (STONEHEDGE PLACE)**
- 14. FIRE DEPARTMENT – ADDITIONAL FIREFIGHTER/EMT**
- 15. TOWN HALL – ARCHITECTURAL DESIGN CONSULTANT**

16. CAPITAL EXPENDITURE – STEELE FARM ELECTRICAL MODIFICATIONS
17. CAPITAL EXPENDITURE – GROUNDWATER SUPPLY TESTING
18. CAPITAL EXPENDITURE – REPLACE ROOFS AT TOWN HALL, POLICE STATION AND STEELE FARM
19. REVOLVING FUND – CONSERVATION COMMISSION
20. ACCEPTANCE OF CHAPTER 491 OF THE ACTS OF 2004 – AFFORDABLE HOUSING TRUST
21. GRANTING OF EASEMENT TO VERIZON
22. CLOSE OUT OLD ARTICLES**
23. REVOLVING FUND - ELECTRICAL INSPECTION**
24. REVOLVING FUND - PLUMBING AND GAS INSPECTION**
25. REVOLVING FUND - FIRE ARMS PERMITS**
26. REVOLVING FUND – LIBRARY FINES**
27. REVOLVING FUND – DOG LICENSE FEES**
28. REVOLVING FUND – STEELE FARM**
29. REVOLVING FUND – INTEGRATED PRESCHOOL PROGRAM**
30. ELDERLY TAX RELIEF – INCREASE IN EXEMPTIONS**
31. ROAD ACCEPTANCE – BARTEAU LANE**
32. ROAD ACCEPTANCE – LORING AVENUE, JOYCE LANE AND MACLEOD WAY**
33. CHAPTER 90 HIGHWAY REIMBURSEMENT PROGRAM**
34. RESCIND UNUSED BORROWING AUTHORITY**

LEGEND

** CONSENT AGENDA

PETITION ARTICLE – submitted by petition by ten or more registered voters in the town

To either of the Constables of the Town of Boxborough, Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify all residents of the Town of Boxborough, who shall be qualified to vote in accord with the provisions of M.G.L. Chapter 51, Section 1, to meet at the Blanchard Memorial School, Massachusetts Avenue, Boxborough, MA on Monday, May 9, 2005 at 7:30 p.m. to act on Articles 2 through 34 of this Annual Town Meeting Warrant.

You are also required to notify all such residents of Boxborough to come to their polling place at Boxborough Town Hall, 29 Middle Road, Boxborough, on Monday the 16th day of May, 2005 at 7:00 a.m. for the Election of Town Officers pursuant to Article 1 and Questions 1 - 7. The polls will be open continuously until 8:00 p.m. when they shall be closed.

CONSENT AGENDA

In an effort to streamline Town Meeting and therefore make it more inviting to voters, the Board of Selectmen has decided to continue the use of the Consent Agenda. This agenda speeds the passage of articles which the Selectmen feel, in consultation with Town Counsel, the Moderator and the Finance Committee, should generate no controversy and can be properly voted without debate. The purpose of the Consent Agenda is to allow motions under these articles to be acted upon as one unit and to be passed without debate. **The selectmen have voted unanimously (5 – 0) to recommend all those articles on the Consent Agenda (#22 through #34, inclusive).** The articles to be taken up on the Consent Agenda are indicated by a double asterisk (**).

THE CONSENT AGENDA WILL BE TAKEN UP AFTER CONSIDERATION OF ARTICLE 21.

Please do your homework. If you have any questions about the consent articles or procedure, please feel free to call the Town Administrator, at 978-263-1116, ext. 101 or send an e-mail to natalie.lashmit@town.boxborough.ma.us before Town Meeting.

At the call of the Consent Agenda, the Moderator will call out the numbers of the Articles, one by one. If one or more voters object to any particular Article being included in the Consent Agenda, they should say the word "Hold" in a loud voice when the number is called. The Article will then be removed automatically from the Consent Agenda and restored to its original place in the Warrant, to be debated and voted upon in the usual manner. After the calling of the individual items in the Consent Agenda, the Moderator will ask that all items remaining be passed AS A UNIT by the voters.

Please carefully review the list of articles proposed for each Consent Item. Complete summaries are found under each article printed in this warrant.

ARTICLE 1 CHOOSE TOWN OFFICERS

(Majority vote required)

- One Moderator** for a one-year term
- One Town Clerk** for a one-year term
- Two Selectmen** members, each for a three-year term
- One Board of Health** member for a three-year term
- One Board of Health** member for a one-year unexpired term
- Two Library Trustees**, each for a three-year term
- Two Planning Board** members, each for a three-year term
- One School Committee (Local and of the Region)** member for a three-year term

As well as other Town Officers as may be necessary, and to vote on the following questions:

QUESTION 1 PROPOSITION 2 1/2 LEVY LIMIT OVERRIDE - OPERATING BUDGET

(Majority vote required)

Shall the Town of Boxborough be allowed to assess an additional Eight Hundred Thousand Dollars (\$800,000) in real estate and personal property taxes for the purposes of funding the operating budgets of the Town and Public Schools for the fiscal year beginning July first two thousand and five?

**QUESTION 2 PROPOSITION 2 1/2 LEVY LIMIT OVERRIDE - BLANCHARD
MEMORIAL SCHOOL - PERSONNEL**

(Majority vote required)

Shall the Town of Boxborough be allowed to assess an additional Eighty-Three Thousand and Ninety-Three dollars (\$83,093) in real estate and personal property taxes for the purposes of funding positions, hours and associated personnel benefits at the Blanchard School for the fiscal year beginning July first two thousand and five?

**QUESTION 3 PROPOSITION 2 1/2 LEVY LIMIT OVERRIDE - BLANCHARD
MEMORIAL SCHOOL INFRASTRUCTURE AND EDUCATIONAL
PROGRAM COSTS**

(Majority vote required)

Shall the Town of Boxborough be allowed to assess an additional Seventy Thousand One Hundred and Fifty-Seven Dollars (\$70,157) in real estate and personal property taxes for the purposes of providing textbooks, supplies, capital replacements, and technology replacement purchases for the Blanchard School for the fiscal year beginning July first two thousand and five?

**QUESTION 4 PROPOSITION 2 1/2 LEVY LIMIT OVERRIDE – LIBRARY – PERSONNEL
AND OPERATING COSTS**

(Majority vote required)

Shall the Town of Boxborough be allowed to assess an additional Ten Thousand One Hundred and Seventy-Nine Dollars (\$10,179) in real estate and personal property taxes for the purposes of funding personnel and operating costs to add four more hours of operation at the Sargent Memorial Library for the fiscal year beginning July first two thousand and five?

QUESTION 5 PROPOSITION 2 1/2 DEBT EXCLUSION - PURCHASE OF AMBULANCE

(Majority vote required)

Shall the Town of Boxborough be allowed to exempt from the provisions of proposition two and one-half so-called, the amounts required to pay for the bond issued in order to pay the costs of acquiring and equipping a new ambulance for the Fire Department, including the payment of all costs incidental and related thereto?

QUESTION 6 PROPOSITION 2 1/2 LEVY LIMIT OVERRIDE – FIREFIGHTER/EMT

(Majority vote required)

Shall the Town of Boxborough be allowed to assess an additional Seventy-Two Thousand One Hundred and Ten Dollars (\$72,110) in real estate and personal property taxes for the purposes of funding the salary, benefits and related expenses of one Firefighter/EMT for the fiscal year beginning July first two thousand and five?

QUESTION 7 PROPOSITION 2 1/2 CAPITAL EXPENDITURE EXCLUSION – REPLACE ROOFS AT TOWN HALL, POLICE STATION AND STEELE FARM

(Majority vote required)

Shall the Town of Boxborough be allowed to assess an additional Forty-One Thousand Four Hundred and Fifty Dollars (\$41,450) in real estate and personal property taxes for the purposes of replacing roofs at the Town Hall, Police Station and Steele Farm barn for the fiscal year beginning July first two thousand and five?

ARTICLE 2 HEAR AND ACCEPT REPORTS

(Majority vote required)

To hear the reports of the Selectmen and other Town Officers, Agents and Committees; or take any other action relative thereto.

The Finance Committee recommends unanimously.

NOTES:

ARTICLE 3 SET SALARIES AND COMPENSATION OF OFFICERS

(Majority vote required)

To see if the Town will vote to fix the salaries and compensation of various officials for the year beginning July 1, 2005 as follows:

Selectmen	\$400.00 each member/year
Board of Health	\$166.67 each member/year
Tax Collector	\$50,113.08 /year
Town Clerk	\$32,639.46 /year
Moderator	\$25.00 each meeting
Constables	\$3.00 each copy/warrant posted
Planning Board Members	\$109.00 each member/year

or take any other action relative thereto.

The Finance Committee recommends unanimously.

NOTES:

ARTICLE 4 PERSONNEL ADMINISTRATION PLAN CHANGES

(Majority vote required)

To see if the Town will vote to amend Schedule A of the Personnel Administration Plan by adding the positions of Buildings and Grounds Maintenance Worker and Technical Services Librarian to the Classification of Positions and by changing the titles of Senior Library Technician and Library Technician to Senior Library Assistant and Library Assistant, respectively and by amending Schedule B of the Personnel Administration Plan, Compensation of Positions, as indicated in the following schedules; or take any other action relative thereto.

FY 2006 Classification of Positions – Schedule A

Town Administrator

Department Heads

Police Chief

Fire Chief

DPW Director

Library Director

Regular Full-Time Schedule

Exempt Employees

Assistant Town Administrator

Treasurer

Accountant

Assessor

Building Inspector/Code Enforcement Officer

Planner

Non-Exempt Employees

Secretary I

Secretary II

Police Sergeant

Police Officer

Firefighter/EMT

Custodian

DPW Foreman

DPW Worker

DPW Semi-skilled Worker

Building & Grounds Maintenance Worker

Dispatch Supervisor

Dispatcher

Regular Reduced Hours Schedule

COA Coordinator

Children's Librarian

Technical Services Librarian

Sr. Library Assistant

Library Assistant

DPW Worker

Regular Part-Time Schedule

Secretary I

Secretary II

Children's Librarian

Technical Services Librarian

Sr. Library Assistant

Library Assistant

Transfer Station Operator I

Conservation Agent

Per Diem Schedule

Fire Lieutenant/EMT

Call Firefighter /EMT

Call Firefighter

Special Police Officer

Dispatcher

Intermittent Schedule

Cemetery Superintendent

Cemetery Laborer

Registrar Chairperson

Clerk of Elections

Election Worker

Registrar Member

Veterans' Agent

Call Fire Chief

Deputy Fire Chief

Fire Captain

Fire Lieutenant

Call Firefighter/EMT

Fire Department Chaplain

Call Building Inspector

Special Police Officer

Lock-up Attendant

Dispatcher

Seasonal Maintenance Worker

Snow Plower

Seasonal Conservation Worker

Assistant Building Inspector

Wiring Inspector

Plumbing and Gas Inspector

Dog Officer

Assistant Dog Officer

Animal Control Officer

Animal Inspector

Fence Viewer

Field Driver

Director of Summer Playground

Director of Gymnastics

Director of Winter Programs

Lead Counselor

Counselor

Counselor-in-Training

Intern (Town Hall)

Library Page

Junior Library Page

Elected Positions

Moderator

Constable

Tax Collector

Town Clerk

Selectman

Board of Health Member

Planning Board Member

Library Trustee

Annual Town Meeting May 9, 2005

FY 2006 Compensation of Positions - Schedule B

Position Title

		FY2005	FY2006
<i>Town Administrator</i>	<i>Contract expires 12/31/06</i>	83,750.00	TBD
<u>Department Heads</u>			
<i>Police Chief</i>	<i>Contract expires 12/31/06 (base)</i>	67,088.88	TBD
	<i>with Quinn Bill</i>	80,506.65	TBD
<i>Fire Chief</i>	<i>Contract expires 12/31/05</i>	66,908.80	TBD
<i>DPW Director</i>	<i>Contract expires 12/31/06</i>	73,698.82	TBD
<i>Library Director</i>	<i>Contract expires 12/31/07</i>	48,362.72	55,000

	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>	<u>Step F</u>
<u>Regular Full-Time Schedule</u>						
Exempt Employees						
Assistant Town Administrator	46,664.59	48,297.85	49,988.28	51,737.87	53,548.69	55,422.90
Treasurer	48,796.54	50,504.42	52,272.07	54,101.59	55,995.15	57,954.98
<i>Accountant</i>	46,177.49	47,793.70	49,466.48	51,197.80	52,989.73	54,844.37
<i>Assessor</i>	52,215.74	54,043.29	55,934.80	57,892.52	59,918.76	62,015.92
<i>Building Inspector/Code Enforcement</i>	46,218.58	47,836.23	49,510.50	51,243.37	53,036.89	54,893.18
<i>Planner</i>	47,809.23	49,482.56	51,214.44	53,006.95	54,862.19	56,782.37
Non-Exempt Employees						
<i>Secretary I</i>	13.85	14.34	14.84	15.36	15.90	16.45
<i>Secretary II</i>	17.51	18.12	18.76	19.41	20.09	20.80
<i>Police Sergeant</i>	23.40	23.84	24.27			
<i>Police Officer (Step A1/A2)</i>	17.64/18.25	18.88	19.55	20.24	20.94	21.67
<i>Firefighter/EMT</i>	16.37	16.94	17.53	18.15	18.78	19.44
<i>Custodian</i>	14.09	14.58	15.09	15.62	16.17	16.73
DPW Foreman	20.74	21.47	22.22	23.00	23.80	24.64
DPW Worker	16.56	17.14	17.74	18.36	19.01	19.67
DPW Semi-skilled Worker	15.10	15.63	16.18	16.74	17.33	17.93
Bldg & Grounds Maintenance Work	15.10	15.63	16.18	16.74	17.33	17.93
<i>Dispatch Supervisor</i>	16.56	17.14	17.74	18.36	19.01	19.67
<i>Dispatcher</i>	14.97	15.49	16.03	16.59	17.17	17.77
<u>Regular Reduced Hours Schedule</u>						
<i>COA Coordinator</i>	17.51	18.12	18.76	19.41	20.09	20.80
Children's Librarian	17.54	18.15	18.79	19.45	20.13	20.83
Technical Services Librarian	15.90	16.46	17.03	17.63	18.25	18.88
Sr. Library Assistant	12.94	13.39	13.86	14.34	14.85	15.36
Library Assistant	11.01	11.40	11.79	12.21	12.64	13.08
DPW Worker	16.56	17.14	17.74	18.36	19.01	19.67
<u>Regular Part-Time Schedule</u>						
<i>Secretary I</i>	13.85	14.34	14.84	15.36	15.90	16.45
<i>Secretary II</i>	17.51	18.12	18.76	19.41	20.09	20.80
Children's Librarian	17.54	18.15	18.79	19.45	20.13	20.83
Technical Services Librarian	15.90	16.46	17.03	17.63	18.25	18.88
Sr. Library Assistant	12.94	13.39	13.86	14.34	14.85	15.36
Library Assistant	11.01	11.40	11.79	12.21	12.64	13.08
Transfer Station Operator I	15.13	15.66	16.21	16.78	17.36	17.97
Conservation Agent	21.22	21.96	22.73	23.52	24.35	25.20

FY 2006 Compensation of Positions - Schedule B

Position Title

Rate

Per Diem Schedule

Fire Lieutenant/EMT	15.39
Call Fighter/EMT	13.98
Call Firefighter	13.98
Special Police Officer	13.98
Dispatcher	13.98

Intermittent Schedule

Cemetery Superintendent	7,342.06 annually
Cemetery Laborer	9.21
Registrar Chairperson	787.66 annually
Clerk of Elections	10.01
Election Worker	8.90
Registrar Member	236.32 annually (plus \$0.33 a head)
Veterans' Agent	12.99
Call Fire Chief	36.07
Deputy Fire Chief	16.91
Fire Captain	16.15
Fire Lieutenant	15.39
Call Firefighter/EMT	13.98
Fire Department Chaplain	13.98
Call Building Inspector	36.07
Special Police Officer	13.98
Lock-up Attendant	12.52
Dispatcher	13.98
Seasonal Maintenance Worker	11.40
Snow Plower	18.08
Seasonal Conservation Worker	10.69
Assistant Building Inspector	22.24
Wiring Inspector	fees \$50,000 cap/yr Selectmen & FinCom may modify if required
Plumbing and Gas Inspector	fees \$15,000 cap/yr Selectmen & FinCom may modify if required
Dog Officer	9,253.95 annually
Assistant Dog Officer	9.07 4 hour call min
Animal Control Officer	2,254.17 annually
Animal Inspector	830.48 annually
Fence Viewer	40.00 annually
Field Driver	45.00 annually
Director of Summer Playground	16.28
Director of Gymnastics	15.67
Director of Winter Programs	15.67
Lead Counselor	11.87
Counselor	8.90
Counselor-in-Training	8.32
Intern (Town Hall)	8.90
Library Page	8.90
Junior Library Page	8.01

FY 2006 Compensation of Positions - Schedule B

<u>Elected Positions</u>	FY 2005	FY 2006
Selectman	400.00 annually	400.00 annually
Board of Health Member	166.67 annually	166.67 annually
Planning Board Member	109.00 annually	109.00 annually
Library Trustee	0.00 annually	0.00 annually
Moderator	25.00 per meeting	25.00 per meeting
Constable	3.00 /warrant posted/location	3.00 /warrant posted/location
Tax Collector	48,653.48 annually	50,113.08
Town Clerk	31,688.80 annually	32,639.46

NOTES

Fee maximum is 1% of FY05 levy (or \$121,463)

3% shown for employees and elected officials (Tax Collector and Town Clerk)

Salaries for primary department heads, with the exception of the Library Director, are still under negotiation

Italics: set by bargaining unit or personal contract

Bold: set by Personnel Board

The Personnel Board recommends.

A public hearing was jointly held with the Board of Selectmen on March 28 and continued and closed on April 4, 2005.

The Finance Committee recommends unanimously.

NOTES:

ARTICLE 5 TOWN OPERATING BUDGET

(Majority vote required)

To see what sums of money the Town will appropriate and raise by taxation or otherwise for the operations and expenses of the Town for the Fiscal Year beginning July 1, 2005 provided that no funds voted under this article shall be expended unless the town has first voted by ballot at a municipal election to assess an additional Eight Hundred Thousand Dollars (\$800,000) in real estate and personal property taxes for said purpose for the fiscal year beginning July first two thousand and five; or take any other action relative thereto.

The Finance Committee recommends unanimously.

The operating budget categories and sums presented here represent the funds necessary for the Town to execute governmental, financial, public safety, education and maintenance functions provided to all Boxborough citizens. The total Town operating budget proposed for FY '06 is \$16,717,332. Adjustments due to the use of State Aid revenues and local receipts as well as the costs associated with warrant articles and maintaining an Overlay Reserve lead to an amount \$13,281,782 more or less to be raised by taxation. This amount exceeds that allowed by Proposition 2 1/2 by \$800,000, which sum must be authorized through a Levy Limit General Override. Voters should be aware that a general override such as is proposed here will increase the Town's Levy Limit permanently by the proposed \$800,000. The estimated tax rate associated with the proposed levy limit, including override is \$14.10 per \$1000 of valuation. This implies a tax bill of \$7,163 for the Department of Revenue estimated average single-family home FY '05 valuation of \$508,000. The estimated FY '06 tax bill for the "average" single family home represents an increase of 7.5% or \$500 from the tax bill for FY '05. Voters should be aware that the FY '05 numbers are as voted at the May 10, 2004 ATM and are not adjusted for the STM held on January 24, 2005. More detail can be found in the Finance Committee report in your warrant.

Voters will notice use of the terms "A Budget" and "B Budget". The term "A Budget" refers to the FY '06 budget presented herein and assumes passage of an \$800,000 general levy limit override at the polls. "B Budget" refers to the budget that would ensue if the proposed general override fails. The rightmost column in the Article 5 budget summary shows the proposed budget changes that would be required to bring the Town Operating budget within the constraints of Proposition 2 1/2, should the general override fail. Such a reduced budget will be voted at a later date. At that time voters will consider and may amend the proposed "B Budget".

The salaries and wages for both union and non-union employees (excluding all School employees) are commensurate with the amounts found in "Compensation of Positions FY2006 Schedule B" of the Personnel Administration Plan, as reproduced under Article 4 above. Further details of the tax rate and tax bill implications of Article 5 and other warrant articles may be found in the Finance Committee Report at the end of the warrant.

NOTES:

<u>Account Name</u>	<u>FY04 BUDGET</u>	<u>FY04 ACTUAL</u>	<u>FY05 BUDGET</u>	<u>FY06 BUDGET</u>	<u>FY06 BUDGET VS FY05</u>	<u>% CHANGE FY06 VS FY05</u>	<u>Proposed B budget reductions</u>
114 Total Salaries - Moderator	\$ 75	\$ 50	\$ 75	\$ 75	-	0.00%	
114 Total Other Expenses - Moderator	\$ -	\$ -	\$ -	\$ -	-	0.00%	
114 Total Moderator Expenses	\$ 75	\$ 50	\$ 75	\$ 75	-	0.00%	
119 Total Salaries - Town Constable	\$ -	\$ -	\$ -	\$ -	-	0.00%	
119 Total Other Expenses - Town Constable	\$ 150	\$ 76	\$ 100	\$ 100	-	0.00%	
119 Total Constable Expenses	\$ 150	\$ 76	\$ 100	\$ 100	-	0.00%	
122 Total Salaries - Selectman	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-	0.00%	
122 Total Other Expenses - Selectman	\$ 2,150	\$ 1,041	\$ 1,810	\$ 1,810	-	0.00%	
122 Total Selectman Expenses	\$ 4,150	\$ 3,041	\$ 3,810	\$ 3,810	-	0.00%	
123 Total Salaries - Town Administrator	\$ 132,724	\$ 131,727	\$ 137,559	\$ 141,686	\$ 4,127	3.00%	
123 Total Other Expenses- Town Administrator	\$ 4,800	\$ 4,800	\$ 5,625	\$ 6,075	\$ 450	8.00%	
123 Total Expenses - Town Administrator	\$ 137,524	\$ 136,527	\$ 143,184	\$ 147,761	\$ 4,577	3.20%	
131 Total Salaries - Finance Committee	\$ -	\$ -	\$ -	\$ -	-	0.00%	
131 Total Other Expenses- Finance Committee	\$ 450	\$ 130	\$ 450	\$ 450	-	0.00%	
131 Total Expenses - Finance Committee	\$ 450	\$ 130	\$ 450	\$ 450	-	0.00%	
135 Total Salaries - Accountant	\$ 45,051	\$ 45,050	\$ 48,026	\$ 51,199	\$ 3,173	6.61%	
135 Total Other Expenses- Accountant	\$ 20,340	\$ 16,136	\$ 22,055	\$ 22,360	\$ 305	1.38%	
135 Total Expenses - Accountant	\$ 65,391	\$ 61,186	\$ 70,081	\$ 73,559	\$ 3,478	4.96%	
141 Total Salaries - Assessor	\$ 50,941	\$ 50,941	\$ 54,306	\$ 57,893	\$ 3,587	6.61%	
141 Total Other Expenses-Assessor	\$ 8,855	\$ 7,998	\$ 7,991	\$ 12,591	\$ 4,600	57.56%	
141 Total Expenses - Assessor	\$ 59,796	\$ 58,939	\$ 62,297	\$ 70,484	\$ 8,187	13.14%	
145 Total Salaries - Treasurer	\$ 55,630	\$ 55,628	\$ 57,267	\$ 56,996	\$(271)	-0.47%	
145 Total Other Expenses-Treasurer	\$ 18,500	\$ 24,079	\$ 18,863	\$ 16,010	\$(2,853)	-15.12%	
145 Total Expenses - Treasurer	\$ 74,130	\$ 79,707	\$ 76,130	\$ 73,006	\$(3,124)	-4.10%	
146 Total Salaries - Tax Collector	\$ 48,237	\$ 48,236	\$ 49,654	\$ 51,114	\$ 1,460	2.94%	
146 Total Other Expenses-Tax Collector	\$ 13,439	\$ 13,370	\$ 12,022	\$ 14,013	\$ 1,991	16.56%	
146 Total Expenses - Tax Collector	\$ 61,676	\$ 61,606	\$ 61,676	\$ 65,127	\$ 3,451	5.60%	
151 Total Salaries - Legal	\$ -	\$ -	\$ -	\$ -	-	0.00%	
151 Total Other Expenses-Legal	\$ 64,000	\$ 56,711	\$ 64,000	\$ 64,000	-	0.00%	
151 Total Expenses - Legal	\$ 64,000	\$ 56,711	\$ 64,000	\$ 64,000	-	0.00%	
152 Total Salaries - Personnel Board	\$ -	\$ -	\$ -	\$ -	-	0.00%	
152 Total Other Expenses-Personnel Board	\$ 330	\$ 120	\$ 330	\$ 330	-	0.00%	
152 Total Expenses - Personal Board	\$ 330	\$ 120	\$ 330	\$ 330	-	0.00%	

<u>Account Name</u>	<u>FY04 BUDGET</u>	<u>FY04 ACTUAL</u>	<u>FY05 BUDGET</u>	<u>FY06 BUDGET</u>	<u>FY06 BUDGET VS FY05</u>	<u>% CHANGE FY06 VS FY05</u>	<u>Proposed B budget reductions</u>
161 Total Salaries - Town Clerk	\$ 30,766	\$ 30,766	\$ 31,689	\$ 32,640	\$ 951	3.00%	
161 Total Other Expenses-Town Clerk	\$ 1,592	\$ 1,538	\$ 869	\$ 1,453	\$ 584	67.20%	
161 Total Expenses - Town Clerk	\$ 32,358	\$ 32,303	\$ 32,558	\$ 34,093	\$ 1,535	4.71%	
162 Total Salaries - Elect & Regist	\$ 2,905	\$ 2,771	\$ 4,610	\$ 2,522	\$ (2,088)	-45.29%	
162 Total Other Elect & Regist	\$ 3,645	\$ 3,524	\$ 4,070	\$ 2,888	\$ (1,182)	-29.04%	
162 Total Expenses - Elect & Regist	\$ 6,550	\$ 6,296	\$ 8,680	\$ 5,410	\$ (3,270)	-37.67%	
171 Total Salaries - Conservation Comm	\$ -	\$ -	\$ 16,630	\$ 14,070	\$ (2,560)	-15.39%	\$ (795)
171 Total Other - Conservation Comm	\$ 1,650	\$ 1,607	\$ 1,650	\$ 1,650	\$ -	0.00%	
171 Total Expenses - Conservation Comm	\$ 1,650	\$ 1,607	\$ 18,280	\$ 15,720	\$ (2,560)	-14.00%	\$ (795)
175 Total Salaries - Planning Board	\$ 54,069	\$ 54,068	\$ 55,674	\$ 57,328	\$ 1,654	2.97%	
175 Total Other - Planning Board	\$ 4,162	\$ 4,515	\$ 3,897	\$ 3,747	\$ (150)	-3.85%	
175 Total Expenses - Planning Board	\$ 58,231	\$ 58,583	\$ 59,571	\$ 61,075	\$ 1,504	2.52%	
176 Total Salaries - Zoning Board	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
176 Total Other - Zoning Board	\$ 335	\$ 111	\$ 335	\$ 335	\$ -	0.00%	
176 Total Expenses - Zoning Board	\$ 335	\$ 111	\$ 335	\$ 335	\$ -	0.00%	
177 Total Salaries - Housing Board	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
177 Total Other - Housing Board	\$ 6,450	\$ 3,673	\$ 1,000	\$ 1,000	\$ -	0.00%	
177 Total Expenses - Housing Board	\$ 6,450	\$ 3,673	\$ 1,000	\$ 1,000	\$ -	0.00%	
192 Total Salaries - Town Hall	\$ 198,760	\$ 185,224	\$ 166,815	\$ 160,903	\$ (5,912)	-3.54%	(19,502)
192 Total Other - Town Hall	\$ 77,371	\$ 53,040	\$ 81,475	\$ 102,240	\$ 20,765	25.49%	
Total Expenses - Town Hall	\$ 276,131	\$ 238,264	\$ 248,290	\$ 263,143	\$ 14,853	5.98%	(19,502)
Total Town Government - Salaries	\$ 621,158	\$ 606,461	\$ 624,305	\$ 628,426	\$ 4,121	0.66%	\$ (20,297)
Total Town Government - Other Expenses	\$ 228,219	\$ 192,468	\$ 226,542	\$ 251,052	\$ 24,510	10.82%	
Total Town Government - Total Expenses	\$ 849,377	\$ 798,930	\$ 850,847	\$ 879,478	\$ 28,631	3.36%	(20,297)

Budget changes include:

Line 141: Assessor expenses up \$4,600, related to consulting fees for formal re-valuation required by law every three years

Line 146: Tax Collector increases for software license and conferences

Line 161: Town Clerk increase in office supplies and postage

Line 192: Town Hall Expenses are up \$20,756, \$15,000 is related to technology support to provide consistency of operating systems, security, policies and procedure for IT across the entire town. There is a new municipal (Police, Fire, etc.) building and grounds person under Town Hall A budget. The budgeted number (\$31,263) is contained within the Town Hall line at the expense of other Town Hall services, but this person will be taking care of the custodial needs of the whole town including town hall and the new library, but excluding the school.

Proposed B budget reductions:

Line 171: Reduce administrative support hours for Conservation Commission

Line 192: Reduce administrative support hours by .5FTE, reduce support to elected boards and commissions
Close town hall to public an additional 8 hours per week

<u>Account Name</u>	<u>FY04 BUDGET</u>	<u>FY04 ACTUAL</u>	<u>FY05 BUDGET</u>	<u>FY06 BUDGET</u>	<u>FY06 BUDGET VS FY05</u>	<u>% CHANGE FY06 VS FY05</u>	<u>Proposed B budget reductions</u>
210 Total Salaries - Police	\$ 685,784	\$ 658,272	\$ 715,463	\$ 754,272	\$ 38,809	5.42%	(166,273)
210 Total Other - Police	\$ 91,328	\$ 85,124	\$ 93,378	\$ 97,201	\$ 3,823	4.09%	(26,420)
210 Total Expenses - Police	\$ 777,112	\$ 743,396	\$ 808,841	\$ 851,473	\$ 42,632	5.27%	(192,693)
220 Total Salaries - Fire	\$ 475,775	\$ 444,312	\$ 477,153	\$ 498,530	\$ 21,377	4.48%	(57,830)
220 Total Other - Fire	\$ 53,020	\$ 70,491	\$ 70,795	\$ 76,815	\$ 6,020	8.50%	
220 Total Expenses - Fire	\$ 528,795	\$ 514,803	\$ 547,948	\$ 575,345	\$ 27,397	5.00%	(57,830)
221 Total Salaries - Dispatch	\$ 184,536	\$ 170,984	\$ 184,527	\$ 186,294	\$ 1,767	0.96%	
221 Total Other - Dispatch	\$ 22,215	\$ 20,019	\$ 24,725	\$ 26,135	\$ 1,410	5.70%	
221 Total Expenses - Dispatch	\$ 206,751	\$ 191,002	\$ 209,252	\$ 212,429	\$ 3,177	1.52%	
241 Total Salaries - Building Insp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
241 Total Other - Building Insp	\$ 39,900	\$ 34,402	\$ 39,300	\$ 39,300	\$ -	0.00%	
241 Total Expenses - Building Insp	\$ 39,900	\$ 34,402	\$ 39,300	\$ 39,300	\$ -	0.00%	
249 Total Salaries - Asst Building Insp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
249 Total Other - Asst Building Insp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
249 Total Expenses - Asst Building Insp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
291 Total Salaries - Civil Defense	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
291 Total Other - Civil Defense	\$ 500	\$ 468	\$ 500	\$ 500	\$ -	0.00%	
291 Total Expenses - Civil Defense	\$ 500	\$ 468	\$ 500	\$ 500	\$ -	0.00%	
292 Total Salaries - Dog Officer	\$ 8,944	\$ 8,722	\$ 8,986	\$ 9,254	\$ 268	2.98%	
292 Total Other - Dog Officer	\$ 1,765	\$ 1,836	\$ 1,823	\$ 1,553	\$ (270)	-14.81%	
292 Total Expenses - Dog Officer	\$ 10,709	\$ 10,558	\$ 10,809	\$ 10,807	\$ (2)	-0.02%	
299 Total Salaries - Field Driver	\$ 40	\$ 40	\$ 45	\$ 45	\$ -	0.00%	
299 Total Other - Field Driver	\$ -	\$ -	\$ -	\$ 15	\$ 15	0.00%	
299 Total Expenses - Field Driver	\$ 40	\$ 40	\$ 45	\$ 60	\$ 15	33.33%	
Total Salaries - Protection	\$ 1,355,079	\$ 1,282,330	\$ 1,386,174	\$ 1,448,395	\$ 62,221	4.49%	(224,102)
Total Other - Protection	\$ 208,728	\$ 212,340	\$ 230,521	\$ 241,519	\$ 10,998	4.77%	(26,420)
Total Expenses - Protection	\$ 1,563,807	\$ 1,494,669	\$ 1,616,695	\$ 1,689,914	\$ 73,219	4.53%	(250,522)

Proposed B budget reductions:

Line 210: Layoff 2 full time police officers; reduce staffing on all shifts, eliminate most overtime, up to 10% unfilled shifts per year leading to severe impact on services

Line 220: Layoff one full time firefighter; reduce staffing by 50 hours per week, periodical unfilled shifts, severe impact to services

<u>Account Name</u>	<u>FY04 BUDGET</u>	<u>FY04 ACTUAL</u>	<u>FY05 BUDGET</u>	<u>FY06 BUDGET</u>	<u>FY06 BUDGET VS FY05</u>	<u>% CHANGE FY06 VS FY05</u>	<u>Proposed B budget reductions</u>
300 Total Salaries - Blanchard School	\$ 3,123,008	\$ 3,108,130	\$ 3,309,247	\$ 3,584,199	\$ 274,952	8.31%	\$ (445,750)
300 Total Other - School-Blanchard School	\$ 1,419,766	\$ 1,361,831	\$ 1,482,070	\$ 1,452,182	\$ (29,888)	-2.02%	\$ (80,762)
300 Total Expenses - Blanchard School	\$ 4,542,774	\$ 4,469,961	\$ 4,791,317	\$ 5,036,381	\$ 245,064	5.11%	(526,512)
<u>Proposed B budget reductions:</u>							
Line 300: decrease in school budget by \$526,512 including unemployment insurance net of benefits as communicated by the school committee This would eliminate 6.3 FTE educators, 4.8 FTE support personnel, and 0.2 FTE administration. It would reduce or eliminate textbooks, technology, library books, supplies, etc. (details in Finance Committee report at end of the warrant.)							
310 Total Salaries - Minuteman Vocational HS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
310 Total Other - Minuteman Vocational HS	\$ 195,973	\$ 124,596	\$ 174,774	\$ 233,461	\$ 58,687	33.58%	
310 Total Expenses - Minuteman Vocational HS	\$ 195,973	\$ 124,596	\$ 174,774	\$ 233,461	\$ 58,687	33.58%	
320 Total Salaries - A/B RHS Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
320 Total Other - A/B RHS Assessment	\$ 4,326,696	\$ 4,297,564	\$ 4,788,078	\$ 5,136,802	\$ 348,724	7.28%	
320 Total Expenses - A/B RHS Assessment	\$ 4,326,696	\$ 4,297,564	\$ 4,788,078	\$ 5,136,802	\$ 348,724	7.28%	
Total Salaries - Education	\$ 3,123,008	\$ 3,108,130	\$ 3,309,247	\$ 3,584,199	\$ 274,952	8.31%	(445,750)
Total Other - Education	\$ 5,942,435	\$ 5,783,991	\$ 6,444,922	\$ 6,822,445	\$ 377,523	5.86%	\$ (80,762)
Total Expenses - Education	\$ 9,065,443	\$ 8,892,121	\$ 9,754,169	\$ 10,406,644	\$ 652,475	6.69%	(526,512)

<u>Account Name</u>	<u>FY04 BUDGET</u>	<u>FY04 ACTUAL</u>	<u>FY05 BUDGET</u>	<u>FY06 BUDGET</u>	<u>FY06 BUDGET VS FY05</u>	<u>% CHANGE FY06 VS FY05</u>	<u>Proposed B budget reductions</u>
422 Total Salaries - Public Works	\$ 274,520	\$ 274,156	\$ 337,676	\$ 358,012	\$ 20,336	6.02%	(38,738)
422 Total Other - Public Works	\$ 231,983	\$ 174,909	\$ 202,828	\$ 211,428	\$ 8,600	4.24%	
422 Total Expenses - Public Works	\$ 506,503	\$ 449,065	\$ 540,504	\$ 569,440	\$ 28,936	5.35%	(38,738)
423 Total Salaries - Snow & Ice	\$ 33,306	\$ 28,254	\$ 33,306	\$ 33,306	\$ -	0.00%	
423 Total Other - Snow & Ice	\$ 32,000	\$ 30,311	\$ 32,000	\$ 35,280	\$ 3,280	10.25%	
423 Total Expenses - Snow & Ice	\$ 65,306	\$ 58,564	\$ 65,306	\$ 68,586	\$ 3,280	5.02%	
424 Total Salaries - Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
424 Total Other - Street Lighting	\$ 2,950	\$ 3,158	\$ 2,950	\$ 3,098	\$ 148	5.02%	
424 Total Expenses - Street Lighting	\$ 2,950	\$ 3,158	\$ 2,950	\$ 3,098	\$ 148	5.02%	
429 Total Salaries - Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
429 Total Other - Fuel	\$ 32,767	\$ 29,620	\$ 34,767	\$ 36,510	\$ 1,743	5.01%	
429 Total Expenses - Fuel	\$ 32,767	\$ 29,620	\$ 34,767	\$ 36,510	\$ 1,743	5.01%	
431 Total Salaries - Hazardous Waste Coll	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
431 Total Other - Hazardous Waste Coll	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
431 Total Expenses - Hazardous Waste Coll	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
491 Total Salaries - Cemetery	\$ 7,807	\$ 7,355	\$ 7,807	\$ 8,030	\$ 223	2.86%	
491 Total Other - Cemetery	\$ 1,150	\$ 1,117	\$ 1,150	\$ 1,415	\$ 265	23.04%	
491 Total Expenses - Cemetery	\$ 8,957	\$ 8,472	\$ 8,957	\$ 9,445	\$ 488	5.45%	
Total Salaries-Public Works & Facilities	\$ 315,633	\$ 309,764	\$ 378,789	\$ 399,348	\$ 20,559	5.43%	(38,738)
Total - Other Public Works & Facilities	\$ 300,850	\$ 239,115	\$ 273,695	\$ 287,731	\$ 14,036	5.13%	
Total Expenses-Public Works - Facilities	\$ 616,483	\$ 548,879	\$ 652,484	\$ 687,079	\$ 34,595	5.30%	(38,738)

Proposed B budget reductions:

Line 422: Public Works: Eliminate one DPW staff position, reallocate to Building and Grounds Maintenance;
reduce services such as road and field maintenance, snow removal, sanding, and street sweeping

<u>Account Name</u>	<u>FY04 BUDGET</u>	<u>FY04 ACTUAL</u>	<u>FY05 BUDGET</u>	<u>FY06 BUDGET</u>	<u>FY06 BUDGET VS FY05</u>	<u>% CHANGE FY06 VS FY05</u>	<u>Proposed B budget reductions</u>
510 Total Salaries - Landfill Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
510 Total Other - Landfill Monitoring	\$ 5,500	\$ 1,860	\$ 5,500	\$ 5,500	\$ -	0.00%	
510 Total Expenses - Landfill Monitoring	\$ 5,500	\$ 1,860	\$ 5,500	\$ 5,500	\$ -	0.00%	
511 Total Salaries - Board of Health	\$ 501	\$ 417	\$ 501	\$ 501	\$ -	0.00%	
511 Total Other - Board of Health	\$ 1,765	\$ 895	\$ 1,765	\$ 1,765	\$ -	0.00%	
511 Total Expenses - Board of Health	\$ 2,266	\$ 1,312	\$ 2,266	\$ 2,266	\$ -	0.00%	
519 Total Salaries - Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
519 Total Other - Environmental Services	\$ 9,073	\$ 9,073	\$ 9,073	\$ 9,073	\$ -	0.00%	
519 Total Expenses - Environmental Services	\$ 9,073	\$ 9,073	\$ 9,073	\$ 9,073	\$ -	0.00%	
521 Total Salaries - Family Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
521 Total Other - Family Services	\$ 4,000	\$ 4,000	\$ 4,000	\$ 6,000	\$ 2,000	50.00%	
521 Total Expenses - Family Services	\$ 4,000	\$ 4,000	\$ 4,000	\$ 6,000	\$ 2,000	50.00%	
522 Total Salaries - Nursing Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
522 Total Other - Nursing Services	\$ 2,325	\$ 2,325	\$ 2,325	\$ 2,325	\$ -	0.00%	
522 Total Expenses - Nursing Services	\$ 2,325	\$ 2,325	\$ 2,325	\$ 2,325	\$ -	0.00%	
523 Total Salaries - Mental Health Svices	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
523 Total Other - Mental Health Services	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%	
523 Total Expenses - Mental Health Services	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%	
541 Total Salaries - Council on Aging	\$ 22,065	\$ 22,065	\$ 23,513	\$ 27,252	\$ 3,739	15.90%	(2,242)
541 Total Other - Council on Aging	\$ 2,785	\$ 2,785	\$ 2,785	\$ 2,651	\$ (134)	-4.81%	
541 Total Expenses - Council on Aging	\$ 24,850	\$ 24,850	\$ 26,298	\$ 29,903	\$ 3,605	13.71%	(2,242)
543 Total Salaries - Veterans	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	0.00%	
543 Total Other - Veterans	\$ 250	\$ 557	\$ 50	\$ 50	\$ -	0.00%	
543 Total Expenses - Veterans	\$ 300	\$ 607	\$ 100	\$ 100	\$ -	0.00%	
599 Total Salaries - Inspect of Animals	\$ 783	\$ 783	\$ 807	\$ 831	\$ 24	2.97%	
599 Total Other - Inspect of Animals	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
599 Total Expenses - Inspect of Animals	\$ 783	\$ 783	\$ 807	\$ 831	\$ 24	2.97%	
600 Total Salaries - Animal Control Officer	\$ 2,126	\$ 2,125	\$ 2,189	\$ 2,255	\$ 66	3.02%	
600 Total Other - Animal Control Officer	\$ -	\$ -	\$ 330	\$ 330	\$ -	0.00%	
600 Total Expenses - Animal Control Officer	\$ 2,126	\$ 2,125	\$ 2,519	\$ 2,585	\$ 66	2.62%	
Total Salaries-Health Services	\$ 25,525	\$ 25,439	\$ 27,060	\$ 30,889	\$ 3,829	14.15%	(2,242)
Total - Other - Health Services	\$ 32,698	\$ 28,495	\$ 32,828	\$ 34,694	\$ 1,866	5.68%	
Total Expenses-Health Services	\$ 58,223	\$ 53,934	\$ 59,888	\$ 65,583	\$ 5,695	9.51%	(2,242)

Budget changes include:

Line 541: Additional 3 hours/week for COA coordinator

Proposed B budget reductions:

Line 541: Eliminate additional 3 hours/week for COA coordinator

<u>Account Name</u>	<u>FY04 BUDGET</u>	<u>FY04 ACTUAL</u>	<u>FY05 BUDGET</u>	<u>FY06 BUDGET</u>	<u>FY06 BUDGET VS FY05</u>	<u>% CHANGE FY06 VS FY05</u>	<u>Proposed B budget reductions</u>
610 Total Salaries - Library	\$ 86,308	\$ 83,313	\$ 101,377	\$ 119,049	\$ 17,672	17.43%	
610 Total Other - Library	\$ 39,321	\$ 39,310	\$ 68,890	\$ 82,953	\$ 14,063	20.41%	(20,200)
610 Total Expenses - Library	\$ 125,629	\$ 122,623	\$ 170,267	\$ 202,002	\$ 31,735	18.64%	(20,200)
630 Total Salaries - Recreation Comm	\$ 20,665	\$ 18,983	\$ 21,268	\$ 22,962	\$ 1,694	7.97%	
630 Total Other - Recreation Comm	\$ 9,630	\$ 8,244	\$ 9,028	\$ 9,900	\$ 872	9.66%	
630 Total Expenses - Recreation Comm	\$ 30,295	\$ 27,227	\$ 30,296	\$ 32,862	\$ 2,566	8.47%	
691 Total Salaries - Historical Comm	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
691 Total Other - Historical Comm	\$ 300	\$ 300	\$ 300	\$ 5,361	\$ 5,061	1687.00%	
691 Total Expenses - Historical Comm	\$ 300	\$ 300	\$ 300	\$ 5,361	\$ 5,061	1687.00%	
692 Total Salaries - Public Celebration	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
692 Total Other - Public Celebration	\$ 700	\$ 375	\$ 665	\$ 665	\$ -	0.00%	
692 Total Expenses - Public Celebration	\$ 700	\$ 375	\$ 665	\$ 665	\$ -	0.00%	
693 Total Salaries - Steele Farm	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
693 Total Other - Steele Farm	\$ 500	\$ 209	\$ 500	\$ 500	\$ -	0.00%	
693 Total Expenses - Steele Farm	\$ 500	\$ 209	\$ 500	\$ 500	\$ -	0.00%	
699 Total Salaries - A/B Cultural Council	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
699 Total Other - A/B Cultural Council	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	
699 Total Expenses - A/B Cultural Council	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	
Total Salaries - Culture & Recreation	\$ 106,973	\$ 102,296	\$ 122,645	\$ 142,011	\$ 19,366	15.79%	
Total Other- Culture & Recreation	\$ 51,451	\$ 49,438	\$ 80,383	\$ 100,379	\$ 19,996	24.88%	(20,200)
Total Expenses - Culture & Recreation	\$ 158,424	\$ 151,734	\$ 203,028	\$ 242,390	\$ 39,362	19.39%	(20,200)

Budget changes include:

Line 610: Total Library Expenses up \$34,025, related to the additional hours authorized by the May 2004 ATM warrant article and increased facility costs for a significantly larger building.

Line 691: Historical Commission total expenses up \$5,061: related to the utility costs of operating the old library as a Town Museum and a storage place for Town documents. \$3,100 of this amount was in the Town Hall budget for FY 2005

Proposed B budget reductions:

Line 610: Hours at the brand new library will be reduced by 20%, from five to four days a week. Boxborough will have the fewest weekly operating hours of any area town. The reduction will prevent the library from buying 300 new books (about 6 new books per week).

<u>Account Name</u>	<u>FY04 BUDGET</u>	<u>FY04 ACTUAL</u>	<u>FY05 BUDGET</u>	<u>FY06 BUDGET</u>	<u>FY06 BUDGET VS FY05</u>	<u>% CHANGE FY06 VS FY05</u>	<u>Proposed B budget reductions</u>
710 Total Salaries - Maturing Debt Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
710 Total Other - Maturing Debt Principal	\$ 857,684	\$ 858,320	\$ 552,752	\$ 501,000	\$ (51,752)	-9.36%	
710 Total Expenses - Maturing Debt Principal	\$ 857,684	\$ 858,320	\$ 552,752	\$ 501,000	\$ (51,752)	-9.36%	
751 Total Salaries - Maturing Debt Interest	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
751 Total Other - Maturing Debt Interest	\$ 562,368	\$ 490,912	\$ 559,314	\$ 609,139	\$ 49,825	8.91%	
751 Total Expenses - Maturing Debt Interest	\$ 562,368	\$ 490,912	\$ 559,314	\$ 609,139	\$ 49,825	8.91%	
Total Salaries - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Other - Debt Service	\$ 1,420,052	\$ 1,349,232	\$ 1,112,066	\$ 1,110,139	\$ (1,927)	-0.17%	
Total Expenses - Debt Service	\$ 1,420,052	\$ 1,349,232	\$ 1,112,066	\$ 1,110,139	\$ (1,927)	-0.17%	
830 Total Salaries - County Ret. Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
830 Total Other - County Ret Assessment	\$ 232,331	\$ 232,331	\$ 264,076	\$ 276,433	\$ 12,357	4.68%	
830 Total Expenses - County Ret Assessment	\$ 232,331	\$ 232,331	\$ 264,076	\$ 276,433	\$ 12,357	4.68%	
912 Total Salaries - Other Benefit Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
912 Total Other - Other Benefit Insurance	\$ 98,049	\$ 45,178	\$ 67,853	\$ 75,820	\$ 7,967	11.74%	\$ 181,179
912 Total Expenses - Other Benefit Insurance	\$ 98,049	\$ 45,178	\$ 67,853	\$ 75,820	\$ 7,967	11.74%	\$ 181,179
913 Total Salaries - Deferred Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
913 Total Other - Deferred Compensation	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0.00%	
913 Total Expenses - Deferred Compensation	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0.00%	
914 Total Salaries - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
914 Total Other - FICA	\$ 22,500	\$ 10,421	\$ 12,000	\$ 12,600	\$ 600	5.00%	
914 Total Expenses - FICA	\$ 22,500	\$ 10,421	\$ 12,000	\$ 12,600	\$ 600	5.00%	
915 Total Salaries - Med,Life, LTD Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
915 Total Other - Med,Life, LTD Insurance	\$ 802,430	\$ 802,430	\$ 911,675	\$ 1,020,856	\$ 109,181	11.98%	\$ (122,668)
915 Total Expenses - Med,Life, LTD Insurance	\$ 802,430	\$ 802,430	\$ 911,675	\$ 1,020,856	\$ 109,181	11.98%	\$ (122,668)
945 Total Salaries -Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
945 Total Other - Liability Insurance	\$ 80,000	\$ 78,090	\$ 90,000	\$ 99,396	\$ 9,396	10.44%	
945 Total Expenses - Liability Insurance	\$ 80,000	\$ 78,090	\$ 90,000	\$ 99,396	\$ 9,396	10.44%	
Total Salaries - Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Other- Employee Benefits	\$ 1,235,310	\$ 1,168,450	\$ 1,345,604	\$ 1,490,105	\$ 144,501	10.74%	\$ 58,511
Total Expenses- Employee Benefits	\$ 1,235,310	\$ 1,168,450	\$ 1,345,604	\$ 1,490,105	\$ 144,501	10.74%	\$ 58,511

Budget changes include:

Line 913: item was added per contractual obligation

Proposed B budget reductions:

Line 912: Estimated increase in unemployment insurance due to layoffs

Line 915: Estimated decreases in benefits due to layoffs

Results in an estimated net increase to total Benefits Expenses

<u>Account Name</u>	<u>FY04 BUDGET</u>	<u>FY04 ACTUAL</u>	<u>FY05 BUDGET</u>	<u>FY06 BUDGET</u>	<u>FY06 BUDGET VS FY05</u>	<u>% CHANGE FY06 VS FY05</u>	<u>Proposed B budget reductions</u>
TOTAL SALARIES							
Town Government	\$ 621,158	\$ 606,461	\$ 624,305	\$ 628,426	\$ 4,121	0.66%	\$ (20,297)
Protection	\$ 1,355,079	\$ 1,282,330	\$ 1,386,174	\$ 1,448,395	\$ 62,221	4.49%	\$ (224,103)
Public Works & Facilities	\$ 315,633	\$ 309,764	\$ 378,789	\$ 399,348	\$ 20,559	5.43%	\$ (38,738)
Health Services	\$ 25,525	\$ 25,439	\$ 27,060	\$ 30,889	\$ 3,829	14.15%	\$ (2,242)
Cultural & Recreation	\$ 106,973	\$ 102,296	\$ 122,645	\$ 142,011	\$ 19,366	15.79%	\$ (11,905)
SUB-TOTAL TOWN	\$ 2,424,369	\$ 2,326,290	\$ 2,538,973	\$ 2,649,069	\$ 110,096	4.34%	\$ (297,285)
Education - Blanchard	\$ 3,123,008	\$ 3,108,130	\$ 3,309,247	\$ 3,584,199	\$ 274,952	8.31%	\$ (445,750)
TOTAL SALARIES	\$ 5,547,377	\$ 5,434,420	\$ 5,848,220	\$ 6,233,268	\$ 385,048	6.58%	\$ (743,035)
TOTAL OTHER EXPENSES							
Town Government	\$ 228,219	\$ 192,468	\$ 226,542	\$ 251,052	\$ 24,510	10.82%	\$ -
Protection	\$ 208,728	\$ 212,340	\$ 230,521	\$ 241,519	\$ 10,998	4.77%	\$ (26,420)
Public Works & Facilities	\$ 300,850	\$ 239,115	\$ 273,695	\$ 287,731	\$ 14,036	5.13%	\$ -
Health Services	\$ 32,698	\$ 28,495	\$ 32,828	\$ 34,694	\$ 1,866	5.68%	\$ -
Cultural & Recreation	\$ 51,451	\$ 49,438	\$ 80,383	\$ 100,379	\$ 19,996	24.88%	\$ (8,295)
SUB-TOTAL TOWN	\$ 821,946	\$ 721,856	\$ 843,969	\$ 915,375	\$ 71,406	8.46%	\$ (34,715)
Education							
Blanchard	\$ 1,419,766	\$ 1,361,831	\$ 1,482,070	\$ 1,452,182	\$ (29,888)	-2.02%	\$ (80,762)
Minuteman Vocational High School	\$ 195,973	\$ 124,596	\$ 174,774	\$ 233,461	\$ 58,687	33.58%	\$ -
A/B RHS Assessment	\$ 4,326,696	\$ 4,297,564	\$ 4,788,078	\$ 5,136,802	\$ 348,724	7.28%	\$ -
SUB-TOTAL EDUCATION	\$ 5,942,435	\$ 5,783,991	\$ 6,444,922	\$ 6,822,445	\$ 377,523	5.86%	\$ (80,762)
Employee Benefits	\$ 1,235,310	\$ 1,233,448	\$ 1,345,604	\$ 1,490,105	\$ 144,501	10.74%	\$ 58,512
Debt Service	\$ 1,420,052	\$ 1,349,232	\$ 1,112,066	\$ 1,110,139	\$ (1,927)	-0.17%	\$ -
Reserve Fund	\$ 95,271	\$ -	\$ 146,000	\$ 146,000	\$ -	0.00%	\$ -
TOTAL OTHER EXPENSES	\$ 9,515,014	\$ 9,088,527	\$ 9,892,561	\$ 10,484,064	\$ 591,503	5.98%	\$ (56,965)
TOTAL SALARIES AND EXPENSES	\$ 15,062,391	\$ 14,522,947	\$ 15,740,781	\$ 16,717,332	\$ 976,551	6.20%	\$ (800,000)
BUDGET SUMMARIES - BY FUNCTION							
TOTAL SALARIES AND EXPENSES							
Town Government	\$ 849,377	\$ 798,930	\$ 850,847	\$ 879,478	\$ 28,631	3.36%	\$ (20,297)
Protection	\$ 1,563,807	\$ 1,494,669	\$ 1,616,695	\$ 1,689,914	\$ 73,219	4.53%	\$ (250,523)
Public Works & Facilities	\$ 616,483	\$ 548,879	\$ 652,484	\$ 687,079	\$ 34,595	5.30%	\$ (38,738)
Health Services	\$ 58,223	\$ 53,934	\$ 59,888	\$ 65,583	\$ 5,695	9.51%	\$ (2,242)
Cultural & Recreation	\$ 158,424	\$ 151,734	\$ 203,028	\$ 242,390	\$ 39,362	19.39%	\$ (20,200)
SUB-TOTAL TOWN	\$ 3,246,315	\$ 3,048,147	\$ 3,382,942	\$ 3,564,444	\$ 181,502	5.37%	\$ (332,000)
Education							
Blanchard	\$ 4,542,774	\$ 4,469,961	\$ 4,791,317	\$ 5,036,381	\$ 245,064	5.11%	\$ (526,512)
Minuteman Vocational High School	\$ 195,973	\$ 124,596	\$ 174,774	\$ 233,461	\$ 58,687	33.58%	\$ -
A/B RHS Assessment	\$ 4,326,696	\$ 4,297,564	\$ 4,788,078	\$ 5,136,802	\$ 348,724	7.28%	\$ -
SUB-TOTAL EDUCATION	\$ 9,065,443	\$ 8,892,121	\$ 9,754,169	\$ 10,406,644	\$ 652,475	6.69%	\$ (526,512)
Employee Benefits	\$ 1,235,310	\$ 1,233,448	\$ 1,345,604	\$ 1,490,105	\$ 144,501	10.74%	\$ 58,512
Debt Service	\$ 1,420,052	\$ 1,349,232	\$ 1,112,066	\$ 1,110,139	\$ (1,927)	-0.17%	\$ -
Cherry Sheet Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Reserve Fund	\$ 95,271	\$ -	\$ 146,000	\$ 146,000	\$ -	0.00%	\$ -
TOTAL SALARIES AND EXPENSES	\$ 15,062,391	\$ 14,522,947	\$ 15,740,781	\$ 16,717,332	\$ 976,551	6.20%	\$ (800,000)

Annual Town Meeting May 9, 2005 - Budget

Blanchard Memorial School
FY-06
Budget

Accounts Summary

ACCOUNT	CATEGORY	EXP. 04	APPROP 05	REQ. 06	\$ DIFF 06	% DIFF.
1100	School Comm.	18,482	16,613	13,995	-2,618	-15.76%
1400	Bus. Office	75,895	79,767	84,267	4,500	5.64%
2100	Special Ed Office	97,904	103,294	109,322	6,028	5.84%
2200	Supt/Prin	256,903	269,821	278,733	8,912	3.30%
2250	Tech Admin	93,608	108,118	113,851	5,733	5.30%
2300	Teaching	2,468,143	2,642,681	2,782,606	139,925	5.29%
2350	Prof. Development	80,102	65,602	94,254	28,652	43.68%
2400	Textbooks	10,113	10,113	10,450	337	3.33%
2500	Media	72,675	84,508	88,802	4,294	5.08%
2700	Guidance	32,042	44,190	35,248	-8,942	-20.24%
2800	Psychological	27,815	30,087	32,256	2,169	7.21%
3200	Health Services	41,324	44,879	51,606	6,727	14.99%
3300	Transportation	319,784	360,817	354,930	-5,887	-1.63%
3400	Food Services	6,211	6,399	24,916	18,517	289.37%
4130	Utilities	106,943	112,290	120,565	8,275	7.37%
4220	Maintenance	181,266	188,796	195,442	6,646	3.52%
4400	Technology	48,395	61,095	59,327	-1,768	-2.89%
5100	Retirement	56,548	6,150	0	-6,150	-100.00%
6300	Civic Activities	5,228	5,541	5,216	-325	-5.86%
7000	Capital Exp.	19,060	34,284	35,278	994	2.90%
9100	SPED Tuition	298,929	296,642	258,897	-37,745	-12.72%
9400	Collaborative	225,405	219,631	286,420	66,789	30.41%
	TOTALS	4,542,775	4,791,318	5,036,381	245,063	5.11%

ARTICLE 6 PETITION ARTICLE – REZONE CERTAIN PARCELS TO TOWN CENTER##

(Two-thirds vote required)

To see if the Town will vote to rezone to Town Center (TC) Zoning the following parcels located along Massachusetts Avenue, in the area of Hughes Lane: Map 6, Group 4, Parcels 120-5.0; 120.4.0; 119-0.0; 117-3.0; 117-2.0; 117-1.0; 120-1.0; 120-2.0; and 373-0.0 (only that portion that lies within Districts 12 and 12A and extending to Parcel 116-0.0); and to amend the Zoning Map and Definitions of Districts accordingly; or take any other action related thereto.

NB: The Planning Board will hold a public hearing on the citizens’ petition on Monday, May 2nd at 8pm.

The Finance Committee defers its recommendation until Town Meeting.

NOTES:

ARTICLE 7 BLANCHARD MEMORIAL SCHOOL – PERSONNEL

(Majority vote required)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Eighty-Three Thousand and Ninety-Three Dollars (\$83,093), more or less, for the purpose of funding positions, hours and associated personnel benefits at the Blanchard School; further that the sum of Fifty-Nine Thousand and Ninety-Three Dollars (\$59,093) be transferred to FY 2006 Budget - Department 300, Total Salaries – Blanchard School, and the sum of Twenty-Four Thousand Dollars (\$24,000) be transferred to FY 2006 Budget - Department 915, Total Other – Med, Life, LTD Insurance, and provided that no funds voted under this article shall be expended unless the town has first voted by ballot at a municipal election to assess an additional Eighty-Three Thousand and Ninety-Three Dollars (\$83,093) in real estate and personal property taxes for said purpose for the fiscal year beginning July first two thousand and five; or take any other action relative thereto.

The School Committee unanimously recommends (5-0).

Passage of Article 7 would enable the School Committee to address class size concerns, meet mandated data entry requirements and provide classroom support resources. A total of \$59,093 would be placed in the Blanchard School budget. A total of \$24,000 for potential health benefits would be placed in the town benefits line.

This article provides funding for:

2.0 FTE paraprofessionals	\$34,288
Increase guidance from .8 FTE to 1.0 FTE	\$8,812
Increase special education resource room teacher from .6 FTE to .8 FTE	\$11,493
Increase data entry from .4 FTE to .6 FTE	\$4,500
Potential associated benefits (\$12,000 per person)	\$24,000

NB: 0.2 FTE = 1 day

The Finance Committee recommends (4-3).

Finance Committee representatives have attended School Committee meetings, budget hearings, and other forums at which the case has been persuasively made for the educational and developmental value of the proposed paraprofessional and specialist additions to the Blanchard Staff. We believe that on balance the benefits provided to Blanchard students by these staff increases outweigh the costs to the community at large.

The source of funds for this Warrant Article is a General Levy Limit Override in the amount of \$83,093. The tax rate impact for passage of this article, should it pass, will be \$0.088 per \$1000 valuation, or \$44.81 for the “average” \$508,000 single-family residence.

NOTES:

ARTICLE 8 BLANCHARD MEMORIAL SCHOOL – INFRASTRUCTURE AND EDUCATIONAL PROGRAM COSTS

(Majority vote required)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Seventy Thousand One Hundred and Fifty-Seven Dollars (\$70,157), more or less, for the purpose of providing textbooks, supplies, capital replacements, and technology replacement purchases for the Blanchard School, provided that no funds voted under this article shall be expended unless the town has first voted by ballot at a municipal election to assess an additional Seventy Thousand One Hundred and Fifty-Seven Dollars (\$70,157) in real estate and personal property taxes for said purpose for the fiscal year beginning July first two thousand and five; or take any other action relative thereto.

The School Committee unanimously recommends (5-0).

Passage of Article 8 would enable the School Committee to reestablish investments in textbooks, technology, general and grade level supplies and carpet replacement that have been substantially reduced or eliminated over the last three years due to fiscal constraints.

This article provides funding for:

Leveled textbook purchases for primary grades	\$10,000
Technology purchases	\$25,000
Social studies textbooks for two grade levels	\$15,220
Partial funding for Cape Code trip transportation	\$2,600
Supplies (general and grade level)	\$11,407
Carpet replacement	\$4,900
Professional affiliation (M.A.S.S.)	\$1,030

The Finance Committee recommends unanimously.

Finance Committee representatives have attended many School Committee meetings, hearings, and other forums at which the shortfalls in purchases of educational materials over the past few years have been persuasively described. We believe it is extremely important that teachers be provided with up-to-date materials in the classrooms, so as to maintain the high standards of education provided by Blanchard School. This article will moreover provide a substantial injection of up-to-date information technology hardware and software to meet our obligations under the state-approved Five-Year Technology Plan. Further deferring these investments would lead to a critical situation simultaneously overburdening teachers and disadvantaging Blanchard students in their educational progress through and past graduation.

The source of funds for this Warrant Article is a General Levy Limit Override in the amount of \$70,157. The tax rate impact for passage of this article, should it pass, will be \$0.074 per \$1000 valuation, or \$37.87 for the “average” \$508,000 single-family residence.

NOTES:

**ARTICLE 9 BLANCHARD MEMORIAL SCHOOL – CAPITAL INFRASTRUCTURE
EVALUATION**

(Majority vote required)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Seventeen Thousand Five Hundred Dollars (\$17,500), more or less, for the purpose of conducting a facility systems' review for the Blanchard Memorial School; or take any other action relative thereto.

The School Committee unanimously recommends (5-0).

This systems' analysis review report will provide necessary information needed to create a 5-year maintenance, replacement, and upgrade capital plan for the Blanchard Memorial School.

The Finance Committee recommends by a majority vote.

The Finance Committee believes that it is highly important to properly manage the Town's capital assets. This article will fund architectural and engineering consultants to provide a health and status report for the key school building systems, recommending timetables and schedules for maintenance and upgrade. It is important for voters to understand that large portions of the Blanchard School were not renovated when the new addition was built, implying greater concerns over the remaining useful life of building systems that may not be apparent to those who only see the new façade of the building. This expenditure is insurance against vastly larger financial obligations that could ensue should important building systems fail or demand excessive maintenance.

The proposed funding mechanism for this warrant article is to provide the required monies from free cash. This strategy will have no direct effect upon FY '06 tax rates or average tax bills, although it will indirectly affect out year tax rates, since the money thus expended will not be available in future years to offset expenses. The proposed amount is approximately 2.6% of the town's available free cash.

NOTES:

ARTICLE 10 LIBRARY – ADDITIONAL HOURS OF OPERATION

(Majority vote required)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Ten Thousand One Hundred and Seventy-Nine Dollars (\$10,179), more or less, for the purposes of funding personnel and operating costs to add four more hours of operation at the Sargent Memorial Library; further that the sum of Eight Thousand One Hundred and Eighty-five Dollars (\$8,185) be transferred to FY 2006 Budget - Department 610, Total Salaries – Library, and the sum of One Thousand Nine Hundred and Ninety-Four Dollars (\$1,994) be transferred to FY 2006 Budget - Department 610, Total Other – Library, and provided that no funds voted under this article shall be expended unless the town has first voted by ballot at a municipal election to assess an additional Ten Thousand One Hundred and Seventy-Nine Dollars (\$10,179) in real estate and personal property taxes for said purpose for the fiscal year beginning July first two thousand and five; or take any other action relative thereto.

The Board of Library Trustees recommends.

The most frequent request made of the Library Director at our old building was that the Library be open more hours. Now that the new building is open, this request has even more relevance. This article will make it possible to keep the Library open an additional four hours per week over what is funded in Article 5. Even with these additional four hours, Boxborough’s total number of hours of operation will be considerably less than the average hours provided by surrounding towns.

The Finance Committee recommends by a majority vote.

This article expands coverage by an additional 4 hours per week. The source of funds for this warrant article is a general levy limit override. The increase in taxation will be \$0.011 per \$1000 valuation, or \$5.50 for the “average” single-family home of \$508,000 valuation. Since the override proposed is general, the increased cost of these additional library services will be carried on the levy limit into the out years.

NOTES:

ARTICLE 11 CAPITAL EXPENDITURE – RADIO ALARM BOXES

(Majority vote required)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Fourteen Thousand Dollars (\$14,000), more or less, for the purposes of funding radio alarm boxes and monitoring equipment at the Blanchard Memorial School and the former library facility; or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

The Fire Chief recommends that all town buildings and their assets be protected by Radio Alarm Boxes, which act like a central fire alarm system. The main reason for installing Radio Boxes is for the protection of town assets: equipment, records and irreplaceable assets. Better alarm systems could prevent large losses.

The Fire Chief has evaluated all of the town buildings and created a needs assessment. Based on his research as well as that of the finance team, this article will cover the purchase and installation of radio boxes in Blanchard and the old library building. We will upgrade the Highway Barn, the Town Hall and the pump house on Hager Hill using alternate funding resources. The new library had a radio box installed during construction. Finally, due to the adequate systems already in place at the Fire House and Police Station, these buildings will not be upgraded at this time.

We will also be installing a flood alarm in the basement of the old library. The basement has been known to flood in the past, and since we will be storing irreplaceable town records there we do not want to risk water damage.

The Finance Committee recommends unanimously.

This article provides a direct link to the Dispatch and Fire Station for the Blanchard Memorial School and the former library. The current alarm system directs emergency calls via a security company who in turn calls the dispatch center. The new system would be a direct link to the Fire Department, which would reduce the response time and could specifically determine the location of the emergency. Each box additionally has the capability to determine if there is low heat in the building and a water alarm. The new Library is currently using this system.

The proposed funding mechanism for this warrant article is to provide the required monies from free cash. This strategy would have no direct effect upon FY '06 tax rates or average tax bills, although it will indirectly affect out year tax rates, since the money thus expended will not be available in future years to offset expenses. The proposed amount is approximately 2% of the town's available free cash.

NOTES:

ARTICLE 12 CAPITAL EXPENDITURE – AMBULANCE

(Two-thirds vote required)

To see if the Town will vote to raise and appropriate, borrow or otherwise provide the sum of One Hundred Forty-Five Thousand Dollars (\$145,000), more or less, for the purpose of acquiring and equipping a new Ambulance for the Fire Department, including costs incidental and related thereto, provided that no funds voted under this article shall be expended unless the Town has first voted by ballot at a municipal election to exempt from the provisions of proposition two and one-half, so-called, in accordance with Chapter 59, Section 21C(k) of the General Laws, the amounts required to pay for the bond issued for said purpose; or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

The current ambulance is in need of replacement. It is over 10 years old and most importantly it has failed its most recent inspection. We can still operate it for the near term, but it is beginning to “go downhill.” Quick facts include:

- There are over 60,000 miles on it
- Primary issues are body rust, paint, integrity of body
- Oxygen filling station is not up to current standards and therefore dangerous for firefighters and EMTs to use
- Rear springs need replacing
- Brakes need servicing

This is a case of replace it now or risk having to remove it from service at any given time. The Selectmen are committed to providing professional emergency service to the town, and recommend that the ambulance be purchased before any interruption may occur.

The Finance Committee recommends unanimously.

Passage of this article will authorize the Town to purchase and equip a new ambulance for the Fire Department. The proposed ambulance will replace the current vehicle, which is approximately 10 years old and its condition is deteriorating. The average life of an ambulance is 8-10 years. State inspectors are reluctant to re-license vehicles over ten years in age. The ambulance approximately generates over \$90,000 per year in revenue for the town. This figure is expected to increase due to the Chief’s successful negotiation of our billing percentage proceeds from 6% to 4%. This reduction in billing may increase the revenue by approximately \$3500 per year.

The proposed funding mechanism for this warrant article is a debt exclusion, indicating that the debt service costs of bonding the new ambulance will be excluded from the constraints of Proposition 2 1/2. Assuming a five-year bonding strategy, the yearly cost to the Town would be approximately \$30,000. This debt service expense would add approximately \$0.032 per \$1000 valuation, or \$16.18 for the “average” \$508,000 single-family home valuation.

NOTES:

ARTICLE 13 CAPITAL EXPENDITURE – CISTERN (STONEHEDGE PLACE)

(Majority vote required; two-thirds if from Stabilization Fund)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Forty Thousand Dollars (\$40,000), more or less, for the purpose of replacing a water cistern currently located on Stonehedge Place; or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

Home insurance bills in Boxborough are affected by periodic reviews of our Fire Protection abilities. Because the Town does not have a public water system with hydrants, a series of cisterns and ponds are located around the Town which can be used in fighting fires. The cistern located on Stonehedge place has developed a leak which needs to be fixed. Growth in the area dictates a need to increase the cistern capacity to meet the current Insurance Services Office (ISO) standards of 30,000 gallons.

The Finance Committee recommends unanimously.

The current cistern, which has a water capacity of 5000 gallons, is used to store water for the purpose of fire protection. The existing cistern has failed and will not hold water. The cistern will be replaced with concrete tank/tanks capable of holding 30,000 gallons of water. The minimum quantity of water recognized by the Insurance Services Office (ISO) is 30,000 gallons. The criterion is the delivery of at least 250 Gallons Per Minute (GPM) within five minutes of arrival of the first fire apparatus, and the continual delivery of at least 250 GPM for the needed fire flow duration. The minimum duration is two hours, which translates to a minimum supply of 30,000 gallons of water.

The proposed funding mechanism for this warrant article is to provide the required (up to) \$40,000 from the town's Stabilization Fund. This strategy would have no direct effect upon FY '06 tax rates or average tax bills, although it will indirectly affect out year tax rates, since the money thus expended will not be available in future years to offset expenses. This particular case seems quite apt for use of the Stabilization Fund, since it is an existing capital asset that has failed. The amount requested is less than 5% of the current Stabilization Fund balance.

NOTES:

ARTICLE 14 FIRE DEPARTMENT – ADDITIONAL FIREFIGHTER/EMT

(Majority vote required)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Seventy-Two Thousand One Hundred and Ten Dollars (\$72,110), more or less, for the purposes of funding the salary, benefits and related expenses of one Firefighter/EMT; further that the sum of Sixty Thousand One Hundred and Ten Dollars (\$60,110) be transferred to FY 2006 Budget - Department 220, Total Salaries – Fire and the sum of Twelve Thousand Dollars (\$12,000) be transferred to FY 2006 Budget - Department 915, Total Other – Med, Life, LTD Insurance, and provided that no funds voted under this article shall be expended unless the town has first voted by ballot at a municipal election to assess an additional Seventy-Two Thousand One Hundred and Ten Dollars (\$72,110) in real estate and personal property taxes for said purpose for the fiscal year beginning July first, two thousand and five; or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

Fire Chief Lyons has presented the BoS with data that shows a continuing growing concern for his ability with the current staff to provide responsive service to the Town. The staffing model that the Town has used for many years requires a mixture of full and “Call” firefighters/EMT’s to cover the ambulance and fire calls. In recent years there has been an increase in ambulance calls requiring the transportation of patients out of Town, leaving the Town with no one at the station for an average of an hour at a time. “Call” firefighters are depended upon to backfill and supplement on-duty staff when required. Due to the changing demographics of Boxborough, volunteers for this duty are becoming harder to find, and are coming from great distances when called, increasing the already lengthy response times. The Chief is recommending this additional full-time position as a partial solution to a growing staffing concern, and the Board of Selectman strongly supports his recommendation.

The Finance Committee recommends unanimously.

The additional Firefighter (FF)/EMT will enable the town to have 4 fulltime employees five days per week for the day shifts. The 4th FF allows the dept. to effectively operate the ambulance with the required two EMT’s and a fire engine which should also be operated by two FF’s. The additional FF will also reduce the amount of time the dept. must rely on call FF’s. The Fire department must pay each call FF a minimum of two hours upon arrival regardless of the severity of the emergency or the amount of time spent at the station (the average call is 1 hour).

The source of funds for this warrant article is a general levy limit override in the amount of \$72,110. The increase in taxation will be \$0.077 per \$1000 valuation, or \$38.89 for the “average” single-family home of \$508,000 valuation. Since the override proposed is general, the increased cost of the additional firefighter will be carried on the levy limit into the out years.

NOTES:

ARTICLE 15 TOWN HALL – ARCHITECTURAL DESIGN CONSULTANT

(Majority vote required)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Twenty Thousand Dollars (\$20,000), more or less, for the purpose of hiring an architectural/engineering consultant to assess Town Hall building systems, including electrical, HVAC, fire protection and energy efficiency as well as to develop schematic design alternatives and cost estimates for necessary building improvements; or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

Over the past six months, the Town Administrator has been working with an architect to develop a revised floor plan for the downstairs of the old portion of Town Hall to improve space utilization and departmental adjacencies. In the course of this study, the architect identified significant deficiencies and modifications needing to be addressed in the building sprinkler, HVAC and electrical systems, which will require further specialized engineering study. This article funds the added studies necessary to fully assess the extent of the problems and develop a schematic design and cost estimates for the necessary improvements. The results of this will be brought to a future Town Meeting for approval before beginning any construction work.

The Finance Committee recommends by a majority vote.

Study of these items is needed at town hall. The proposed funding mechanism for this warrant article is to provide the required \$20,000 from free cash. This strategy would have no direct effect upon FY '06 tax rates or average tax bills, although it will indirectly affect out year tax rates, since the money thus expended will not be available in future years to offset expenses. The proposed amount is approximately 3% of the town's available free cash.

NOTES:

ARTICLE 16 CAPITAL EXPENDITURE – STEELE FARM ELECTRICAL MODIFICATIONS

(Majority vote required)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Five Thousand Dollars (\$5,000), more or less, for the purpose of installing electrical modifications at Steele Farm; or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

The Board of Selectmen supports the efforts of the Steele Farm Advisory Committee to make much needed improvements to the electrical systems at the property. The Committee is seeking funding to modify the electrical service. At present, the power comes from a subpanel in the house. This subpanel also powers the well, providing water to the site. Over the years, the elevation on Middle Road has increased causing runoff water to flow toward the house resulting in a wet basement. As a result, the existing service and wiring in the house has deteriorated to the point that the Committee believes it to be dangerous and a fire hazard.

Electrical power is needed in the barn to facilitate repair work on the buildings, as well as for lighting and various functions held at the property. The modifications would include disconnecting power at the house and running the power underground directly to the barn from the pole. A couple of needed lights would also be added as part of the project to improve the utility of the barn. The well would also be serviced from the barn, allowing the continuation of the agricultural goals of the site.

The Finance Committee recommends unanimously.

This article provides safe electricity to the barn at Steele farm. The proposed funding mechanism for this warrant article is to provide the required \$5000 from free cash. This strategy would have no direct effect upon FY '06 tax rates or average tax bills, although it will indirectly affect out year tax rates, since the money thus expended will not be available in future years to offset expenses. The proposed amount is less than 1% of the town's estimated free cash.

NOTES:

ARTICLE 17 CAPITAL EXPENDITURE – GROUNDWATER SUPPLY TESTING

(Majority vote required; two-thirds, if from Stabilization Fund)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Sixty Thousand Dollars (\$60,000), more or less, for the purposes of installing exploration wells and all associated costs; or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

This warrant article is necessary to follow up on Boxborough’s first water resources study completed in 2002. The first study, completed by CDM/Maher, used fracture trace analysis to identify the areas in Boxborough where there might be enough water to support a public water supply.

Using the CMD study, we have identified two prime areas of interest. This warrant article asks for funding to drill test holes so that we can determine for a fact if a large supply of water exists in these locations.

The Board of Selectmen believes that this study is an investment in Boxborough’s future. We need to identify and protect any potential well sites in the event that we ever have cause to initiate a public water supply.

The Water Resources Committee recommends unanimously.

This undertaking is the next step towards ensuring the safety of the town's drinking water supply for future generations. The WRC will be making a formal presentation at town meeting, and additional information will be also be available on the town’s website.

The Finance Committee defers its recommendation until Town Meeting.

The proposed funding mechanism for this warrant article is to provide the required (up to) \$60,000 from the town’s Stabilization Fund. This strategy would have no direct effect upon FY ’06 tax rates or average tax bills, although it will indirectly affect out year tax rates, since the money thus expended will not be available in future years to offset expenses. The amount requested is less than 7% of the current Stabilization Fund balance.

NOTES:

ARTICLE 18 CAPITAL EXPENDITURE – REPLACE ROOFS AT TOWN HALL, POLICE STATION AND STEELE FARM

(Majority vote required)

To see if the town will vote to raise and appropriate, or borrow or otherwise provide the sum of Forty-One Thousand Four Hundred and Fifty Dollars (\$41,450), more or less, for the purposes of replacing roofs at the Town Hall, Police Station and Steele Farm barn, provided that no funds voted under this article shall be expended unless the town has first voted by ballot at the municipal election to assess an additional Forty-One Thousand Four Hundred and Fifty Dollars (\$41,450) in real estate and personal property taxes for said purposes for the fiscal year beginning July first two thousand and five; or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

The roofs on the new Town Hall and the Police Station are the original ones from when those buildings were built in 1988. They are now both leaking and in need of replacement. The old Town Hall roof is newer, and not in need of repair at this time, although it also might need replacement in the next few years. The Board of Selectmen believes replacing the two roofs to be important to prevent further water damage. This is not an optional expenditure; it is critical to protecting our investment in these facilities.

The Finance Committee recommends by a majority vote.

We agree that roofs that leak are not good. The proposed funding mechanism for this warrant article is a one time capital exclusion, which means that the cost of this capital expenditure will be exempt from the provisions of Proposition 2 1/2 in the fiscal year incurred (FY '06). The tax rate impact of the \$41,450 roof replacement expenditure will be \$0.044 per \$1000 valuation, or \$22.35 for the “average” single-family home of \$508,000 valuation.

NOTES:

ARTICLE 19 REVOLVING FUND – CONSERVATION COMMISSION

(Majority vote required)

To see if the Town will vote pursuant to the provisions of M.G.L. Chapter 44, Section 53E and 1/2 to authorize a revolving fund for purposes of receiving fees associated with the regulation of the local Wetland Bylaw and that all fees be deposited in said fund to pay for expenses directly attributable to local Wetland Bylaw regulatory activities (excluding legal expenses), up to a maximum of Twenty Thousand Dollars (\$20,000), to be under the direction of the Conservation Commission within the administrative procedures established by the Board of Selectmen; the Commission shall approve all such expenditures by majority vote; and further to provide that the monies remaining in the fund at the end of the fiscal year 2006 be carried over into fiscal year 2007 to pay for expenses not yet completed; or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

The Conservation Commission has begun collecting increased fees for filings under the Town’s Wetlands Bylaw. These fees now include monies to cover outside consultants hired by the Commission to evaluate the individual applications for compliance with the bylaws. In the past the applicants have paid for these studies directly. This revolving fund will be used to hold the fees in a way that keeps them available to fund these studies as needed. Certain portions of the fees collected will accrue to the town’s general fund to cover administrative costs incurred in managing the Wetlands Bylaw, in accordance with administrative procedures to be issued by the Board of Selectman.

The Conservation Commission recommends.

The money in the Revolving Fund is raised from filing fees under the Town Wetland Bylaw. The money is needed to hire engineers and consultants to assist the Conservation Commission in reviewing and evaluating proposed projects. The money can also be used to defray other expenses involved in issuing and monitoring wetland permits. The Commission, along with the BoS, believes that the applicant asking for a special permit ought to pay the costs involved and not the taxpayers. Without a Revolving Fund the fees collected would automatically go into the General Fund at the end of each fiscal year. At the beginning of the next fiscal year the Conservation Commission would not have funds to pay engineers and consultants as needed.

The Finance Committee defers its recommendation until Town Meeting.

NOTES:

ARTICLE 20 ACCEPTANCE OF CHAPTER 491 OF THE ACTS OF 2004 – AFFORDABLE HOUSING TRUST

(Majority vote required)

To see if the Town will vote to accept the provisions of Chapter 491 of the Acts of 2004, *An Act Establishing Municipal Affordable Housing Trust Funds*; or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

Acceptance of this recently enacted legislation will allow the town to properly protect and administer assets used for affordable housing purposes and to be responsive to the Massachusetts Department of Revenue (DOR) recommendation that towns segregate and protect assets that are restricted to Ch 40B uses. Under Ch 491, assets that can be held by the Affordable Housing Trust include funds, gifts of money or land made to the town, or future grants.

Funds received in settlement of the Boxborough Meadows lawsuit would be held in the Trust. Under Chapter 40B, the Boxborough Meadows settlement monies must be used in support of affordable housing, but are currently being held in a special revenue account, known as a “gift” account, authorized pursuant to MGL ch 44, §53A. Although our Housing Board Bylaw (Oct 2000) confers a number of powers on Boxborough Housing Board, the administration of housing funds was not addressed. Town Counsel has advised that Boxborough accept Ch 491 to eliminate any DOR concerns about accounting and treatment of the settlement funds.

Under Ch 491, assets would be administered by an Affordable Housing Board of Trustees consisting of at least 5 members, one of whom must be the Chair of the Board of Selectmen. The remaining Trustees are to be appointed by the Board of Selectmen. Chapter 491 grants the Trustees powers and duties very similar to those of the Boxborough Housing Board under the Boxborough Housing Board Bylaw, so it is the desire of the Selectmen that the Housing Board and Trustees be perfectly aligned in powers, responsibilities, and direction. For example, one possibility would be to ensure that all members of the Housing Board are appointed as Trustees. However, Town Counsel has advised that we cannot specify the composition of the Trustees through the acceptance language of this article - we must accept the statute as it is written. The Selectmen have discussed this matter with the Housing Board, and Town Counsel has advised that, upon Town Meeting acceptance of Ch 491, the best course would be to submit a Home Rule Petition to specify the composition of the Board of Trustees. This would obviate any future ambiguity and insure that Boxborough's affordable housing interests are well-served.

Although some additional steps must be taken subsequently, acceptance of the Affordable Housing Trust Fund statute is an essential first step that we should take now.

The Housing Board recommends unanimously.

A significant investment of funds is required to influence affordable-housing development in Boxborough that is consistent with both State goals and the interests of Boxborough citizens. Acceptance of the Affordable Housing Trust will provide Boxborough with a DOR-approved vehicle to use the Boxborough Meadows settlement monies and any other assets for this purpose.

We agree that additional steps must be taken to ensure that the Housing Board and the Trustees of the Affordable Housing Trust do not find themselves at cross purposes in the future. However, we feel that the Trust should now be established as defined under Ch 491, and that future safeguards should be addressed in parallel.

The Finance Committee defers its recommendation until Town Meeting.

NOTES:

ARTICLE 21 GRANTING OF EASEMENT TO VERIZON

(Two-thirds vote required)

To see if the Town will vote to authorize the Board of Selectmen to grant to Verizon New England Inc. the perpetual right and easement to access, erect, construct, dig up, dredge, reconstruct, connect, install, lay, operate, maintain, patrol, inspect, repair, replace, alter, extend or remove one or more lines for the transmission and/or distribution of intelligence and telecommunications including the necessary poles, wires, cables, conduits, conductors, manholes, and associated surface closures, terminals, pedestals, fixtures, pads, foundation, appurtenances and other apparatus and equipment deemed necessary for the purposes specified above, as the Grantee may from time to time desire along, upon, across, under and over that parcel of land situated on the northerly side of Massachusetts Avenue (Route 111) more particularly identified on the Town of Boxborough Assessor’s Map as Parcel ID 11-5-319.

The said Easement Area is approximately shown on a sketch plan, “Exhibit A,” dated 4/4/05, which is incorporated herein by reference, a copy of which is on file in the office of the Town Clerk. For Grantor’s title see: Order of Taking dated May 7, 1968 and recorded with the South District Middlesex County Registry of Deeds at Book 11518, Page 372; and deed from Clayton M. Hager to the Town of Boxborough dated June 7, 1968 and recorded with the South District Middlesex County Registry of Deeds at Book 11518, Page 377, or take any other action relative thereto.

The Board of Selectmen recommends unanimously (5 – 0).

This utility easement is a standard procedure for new buildings. It grants Verizon access to its underground telephone lines coming in to the new Sargent Memorial Library from the street for any necessary maintenance and repair work.

The Finance Committee recommends unanimously.

To grant an easement to Verizon access to the property to run a phone line.

NOTES:

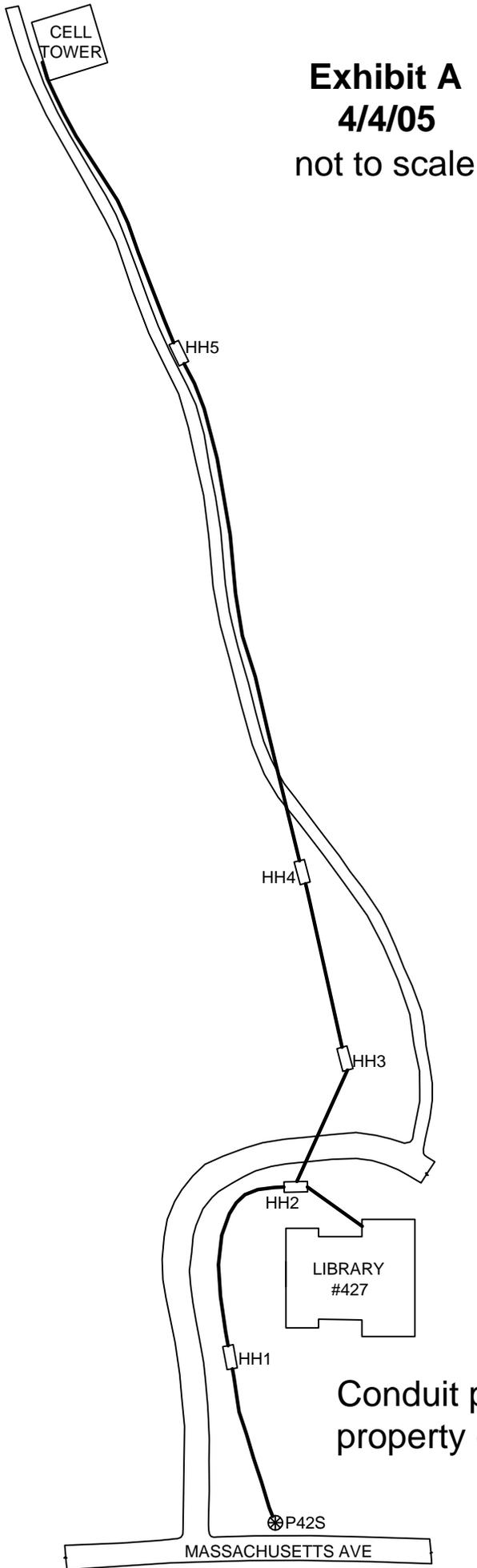


Exhibit A
4/4/05
not to scale

Conduit placed by
property owner.

ARTICLE 22 CLOSE OUT OLD ARTICLES**

(Majority vote required)

To see if the Town will vote to transfer to the General Fund the unexpended balance of monies in the amount of Three Thousand Two Hundred and Sixty-Six Dollars and Eighty-Six Cents (\$3,266.86), more or less, as voted by past Town Meetings, or take or take any other action relative thereto.

The articles to be closed or reduced are indicated below:

Article #		Description	Amount
Article 18	05/01 (ATM)	Definitive Condo Conversion Plan	\$2,000.00
Article 2	05/04 (STM)	Range Wing Lawnmower	\$1,266.86
			<hr/>
			\$3,266.86

The Finance Committee recommends unanimously.

This is a housekeeping article, freeing these warrant article monies for such other purposes as Town Meeting may decide.

NOTES:

ARTICLE 23 REVOLVING FUND - ELECTRICAL INSPECTION **

(Majority vote required)

To see if the Town will vote pursuant to the provisions of M.G.L. Chapter 44, Section 53E1/2 to reauthorize a revolving fund for purposes of receiving fees and paying the Electrical Inspector for inspections conducted by him up to Fifty Thousand Dollars (\$50,000), to be under the direction of the Building Inspector who shall approve all such expenditure; and further to provide that the monies remaining in the fund at the end of fiscal year 2006 be carried over into fiscal year 2007 to pay for inspections for permits not yet completed; or take any other action relative thereto.

The Finance Committee recommends unanimously.

This article is required to re-authorize the revolving fund established to pay electrical inspectors from the fees collected for the indicated purpose, and to set the maximum annual disbursement from the fund. Currently, the applicable fee schedule states that 90% of electrical inspection fees collected must be disbursed to the Electrical Inspector, and 10% remains for Town administrative fees. Finance Committee supports the disbursement cap of \$50,000 and the provision to rollover unused funds to FY07. This article has no tax rate implications to the Town.

NOTES:

ARTICLE 24 REVOLVING FUND - PLUMBING AND GAS INSPECTION **

(Majority vote required)

To see if the Town will vote pursuant to the provisions of M.G.L. Chapter 44, Section 53E1/2 to reauthorize a revolving fund for purposes of receiving fees and paying the Plumbing/Gas Inspector for inspections conducted by him up to Fifteen Thousand Dollars (\$15,000) to be under the direction of the Building Inspector who shall approve all such expenditure; and further to provide that the monies remaining in the fund at the end of fiscal year 2006 be carried over into fiscal year 2007 to pay for inspections for permits not yet completed; or take any other action relative thereto.

The Finance Committee recommends unanimously.

This article is required to re-authorize the revolving fund established to pay the Plumbing and Gas Inspectors from the fees collected for the indicated purpose, and to set the maximum annual disbursement from the fund. Currently, the applicable fee schedule states that 90% of plumbing and gas inspection fees collected must be disbursed to the Plumbing and Gas Inspector, and 10% remains for Town administrative fees. The Finance Committee supports the disbursement cap of \$15,000 and the provision to rollover unused funds to FY07. This article has no tax rate implications to the Town.

NOTES:

ARTICLE 25 REVOLVING FUND - FIRE ARMS PERMITS **

(Majority vote required)

To see if the Town will vote pursuant to the provisions of M.G.L. Chapter 44, Section 53E1/2 to reauthorize a revolving fund for purposes of receiving monies and paying expenses for Fire Arms Permits up to Two Thousand Dollars (\$2,000) to be under the direction of the Police Chief who shall approve all such expenditure; and further to provide that the monies remaining in the fund at the end of fiscal year 2006 be carried over into fiscal year 2007 to pay for expenses not yet completed; or take any other action relative thereto.

The Finance Committee recommends unanimously.

This article re-authorizes the existing revolving fund for the purposes indicated. According to the State firearms law, the Police Department collects fees when issuing a firearms permit. They must then submit 50% of those fees to the State. This fund allows the financial mechanism to work efficiently. It is capped at the same level as FY 05 (\$2,000) and has no tax rate implications to the town.

NOTES:

ARTICLE 26 REVOLVING FUND - LIBRARY FINES**

(Majority vote required)

To see if the Town will vote pursuant to the provisions of M.G.L. Chapter 44, Section 53E1/2 to reauthorize a revolving fund for purposes of receiving library fees, fines and penalties and that all fees, fines and penalties be deposited in said fund to pay for library material acquisitions or services, up to a maximum of Five Thousand Dollars (\$5,000), to be under the direction of the Library Director who shall approve all such expenditure; and further to provide that the monies remaining in the fund at the end of the fiscal year 2006 be carried over into fiscal year 2007 to pay for expenses not yet completed; or take any other action relative thereto.

The Finance Committee recommends unanimously.

This article re-authorizes the revolving fund that allows the library to use the modest income from fees and fines to replace and/or augment their current holdings.

NOTES:

ARTICLE 27 REVOLVING FUND - DOG LICENSE FEES**

(Majority vote required)

To see if the Town will vote pursuant to the provisions of M.G.L. Chapter 44, Section 53E1/2 to reauthorize a revolving fund for the purpose of receiving dog licensing fees and that all licensing fees and penalties be deposited in said fund to pay for costs up to a maximum of Four Thousand Dollars (\$4,000) annually relating to the licensing, damage to livestock and fowl, and penalties paid to the Dog Officer, to be under the direction of the Town Clerk who shall approve all such expenditure; and further to provide that the monies remaining in the fund at the end of fiscal year 2006 be carried over into fiscal year 2007 to pay for expenses not yet completed; or take any other action relative thereto.

The Finance Committee recommends unanimously.

This article re-authorizes the existing revolving fund. It allows for the acceptance of licensing fees and provides the financial mechanism to pay for the expenses related to licensing, assessing fines and for damage to fowl or livestock. It is funded at the same level (\$4,000 maximum) as authorized in FY05 and has no tax rate implications to the Town.

NOTES:

ARTICLE 28 REVOLVING FUND – STEELE FARM**

(Majority vote required)

To see if the Town will vote pursuant to the provisions of M.G.L. Chapter 44, Section 53E1/2 to reauthorize a revolving fund for purposes of receiving monies from the sale of trees and other wood and farm products and from leasing and rental fees and paying expenses of the Steele Farm up to Three Thousand Dollars (\$3,000), to be under the direction of the Steele Farm Advisory Committee who shall approve all such expenditure by a majority vote; and further to provide that the monies remaining in the fund at the end of fiscal year 2006 be carried over into fiscal year 2007 to pay for expenses not yet completed; or take any other action relative thereto.

The Finance Committee recommends unanimously.

This article re-authorizes the revolving fund and allows the addition of income from other wood and farm products and from leasing and rental fees. This expands the sources of income to fund the restoration and maintenance of the Steele Farm property.

NOTES:

ARTICLE 29 REVOLVING FUND – INTEGRATED PRESCHOOL PROGRAM**

(Majority vote required)

To see if the Town will vote pursuant to the provisions of M.G.L. Chapter 44, Section 53E1/2 to reauthorize a revolving fund for purposes of receiving monies and paying expenses for the Integrated Preschool Program up to Forty-Four Thousand Dollars (\$44,000), to be managed by the Blanchard Memorial School Business Manager, who under the direction of the Boxborough School Committee and Blanchard Memorial School Superintendent, shall approve all such expenditures; and further to provide that the monies remaining in the fund at the end of fiscal year 2006 be carried over into fiscal year 2007; or take any other action relative thereto.

The Finance Committee recommends unanimously.

This article reauthorizes a revolving fund initially approved at the May 2002 Annual Town Meeting. The Integrated Pre-School Program initiative has proved both beneficial to the students involved and a financially effective means of providing required services. Reauthorizing this revolving fund will ensure that tuitions and other fees collected will benefit the Program, offsetting School Department costs and effectively reducing the Program appropriations by the estimated fees to be collected.

NOTES:

ARTICLE 30 ELDERLY TAX RELIEF – INCREASE IN EXEMPTIONS**

(Majority vote required)

To see if the Town will vote to accept Chapter 73 of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988, providing for an increase of 100% in certain property tax exemptions for qualifying senior citizens, disabled veterans and other individuals; or take any other action relative thereto.

The Finance Committee recommends unanimously.

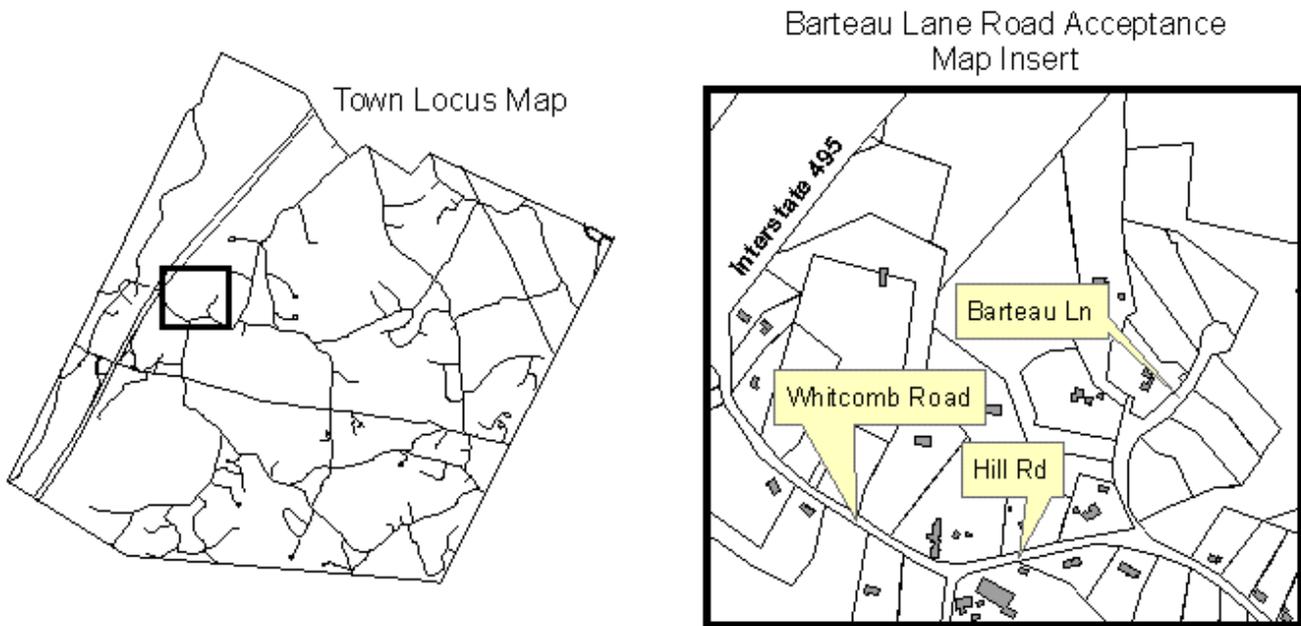
At the May 1999 Annual Town Meeting the Town approved Elderly Tax Relief according to the state statute identified above. State law requires that this be reauthorized by the taxpayers annually prior to the setting of the tax rate. This tax relief act has stringent income and asset guidelines. While the total senior-citizen property tax abatement associated with this program is small, the Finance Committee believes that it is important to assist those long-term residents who may find it onerous to pay their property taxes. Many of these residents may have little use for some Town services, enacted in recent years and differing fundamentally in scope and expense from their historical experience and needs. The cost to the town of all Elderly tax relief articles is under \$3,000.

NOTES:

ARTICLE 31 ROAD ACCEPTANCE – BARTEAU LANE**

(Majority vote required)

To see if the Town will vote to accept as a public way Barteau Lane (also known as Bartaeu Lane) or portion thereof, as laid out by the Board of Selectmen according to a plan entitled, “Definitive Plan ‘High Pastures’ Boxborough. Mass.” dated January 26, 1999, Revisions: May 26, 1999, June 8, 1999, July 2, 1999 and Sept. 30, 1999, recorded with the Middlesex South District Registry of Deeds as Plan No. 1357 of 1999 in Book 30928, Page 459, on file with the Town Clerk, and to authorize the Board of Selectmen to acquire by purchase, eminent domain, gift or otherwise, for highway purposes, the fee or any lesser interests, as well as easements for drainage, utility, sidewalk, slope and otherwise, in any lands that may be necessary for said Town way, subject to and together with easements and restrictions of record insofar as the same may be still in force and applicable; or take any action relative thereto.



The Planning Board...

recommends that Town Meeting accept the roadways as public ways contingent upon the release of the performance guarantee, issuance of a certificate of compliance by the Conservation Commission, submission of \$1,000 to the Town Fire Cistern account, documentation that the catch basins have been cleaned and delivery to the Selectmen an executed and signed deed conveying such way subject to Town Meeting approval.

The Finance Committee defers until Town Meeting.

NOTES:

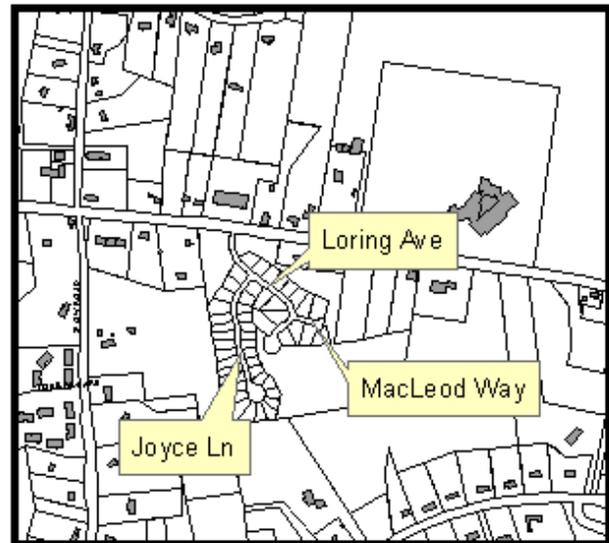
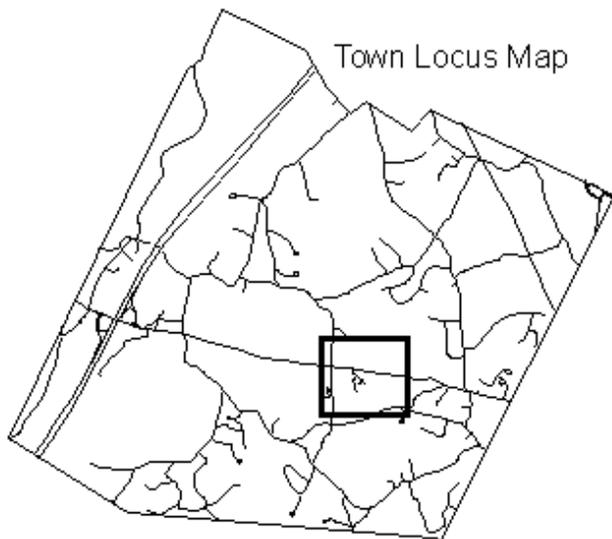
ARTICLE 32

ROAD ACCEPTANCE – LORING AVENUE, JOYCE LANE AND MACLEOD WAY**

(Majority vote required)

To see if the Town will vote to accept as public ways Loring Avenue, Joyce Lane and MacLeod Way or portions thereof, as laid out by the Board of Selectmen according to a plan entitled, “Boxborough Meadows, Comprehensive Permit, Boxborough, Massachusetts, Lot Layout Plan, For: Boxborough Meadows, L.L.C., Scale: 1” = 50’, May 11, 2000, Stamski and McNary, Inc., 80 Harris Street – Acton, Massachusetts” which plan was recorded with Middlesex South District Registry of Deeds as Plan No. 330 of 2002 in Book 35226, Page 090 (the “2002 Plan”) and on a plan entitled, “Boxborough Meadows, Comprehensive Permit, Boxborough, Massachusetts, Lot Layout Plan, For: Boxborough Meadows, L.L.C., Scale: 1” = 50’, May 11, 2000, Revised: October 20, 2000, Revised: February 24, 2003, Stamski and McNary, Inc., 80 Harris Street – Acton, Massachusetts” which plan was recorded with Middlesex South District Registry of Deeds as Plan No. 173 of 2003 in Book 38162, Page 278 (the “2003 Plan”), on file with the Town Clerk, and to authorize the Board of Selectmen to acquire by purchase, eminent domain, gift or otherwise, for highway purposes, the fee or any lesser interests, as well as easements for drainage, utility, sidewalk, slope and otherwise, in any lands that may be necessary for said Town ways, subject to and together with easements and restrictions of record insofar as the same may be still in force and applicable; or otherwise or take any action relative thereto.

Boxborough Meadows Road Acceptance
Map Insert



The Planning Board...

recommends that Town Meeting accept the roadways as public ways contingent upon the release of the performance guarantee, issuance of a certificate of compliance by the Conservation Commission, completion of final construction items, documentation that the catch basins have been cleaned and delivery to the Selectmen an executed and signed deed conveying such way subject to Town Meeting approval.

The Finance Committee defers until Town Meeting.

NOTES:

ARTICLE 33 CHAPTER 90 HIGHWAY REIMBURSEMENT PROGRAM**

(Majority vote required)

To see if the Town will vote to authorize the Board of Selectmen to accept Highway funds from the Commonwealth of Massachusetts and that such funds are hereby appropriated for the purpose of providing highway improvements under the authority of Chapter 90 of the general laws, and any other applicable laws; or take any other action relative thereto.

The Finance Committee recommends unanimously.

Passage of Article 17 would enable the Town to raise and appropriate funds necessary to make highway improvements for roads throughout the Town under the authority of Massachusetts General Law Chapter 90. Said funds raised and appropriated by the Town would be reimbursed by the Department of Revenue through the Commonwealth of Massachusetts.

NOTES:

ARTICLE 34 RESCIND UNUSED BORROWING AUTHORITY**

(Majority vote required)

To see if the Town will vote to rescind the unused balance of the borrowing authority authorized under Article 32 of the Annual Town Meeting on May 17, 2001 for the development of playing fields on the Hetz Property, said amount being One Hundred Ten Thousand Dollars (\$110,000); or take any other action relative thereto.

The Recreation Commission recommends unanimously.

The generous donations from local organizations and Boxborough citizens, as well as the careful watch of Ken March during his tenure as Clerk of the Works, have enabled the Liberty Field project to fall well within the Town's appropriation. Consequently, we encourage the Town to rescind its unused borrowing authority as requested.

The Finance Committee recommends unanimously.

This article is a closeout of unused borrowing authority from the construction of Liberty fields.

NOTES:

You are required to serve this Annual Town Meeting Warrant by posting copies thereof, attested by you, at the Town Hall, at the Sargent Library, at the Police Station, at the Fire Station, and at the Blanchard Memorial School, fourteen days at least, before the time appointed for such meeting.

Hereof, fail not deliver these warrants with your return of service thereon to the Town Clerk on or before April 22, 2005.

Leslie Fox Chairman
Board of Selectmen

Simon C. Bunyard, Clerk
Board of Selectmen

David L. Birt
Board of Selectmen

Kristin Hilberg
Board of Selectmen

Donald R. Wheeler
Board of Selectmen

REPORT OF THE FINANCE COMMITTEE

Overall Town Finances

The most important problem addressed by the Finance Committee and other Town officials in the first months of calendar 2005 was the looming and continuing disparity between the rate of growth of operating expenses and our ability to raise revenue within the limits of Proposition 2 1/2. Very early in the planning for the FY '06 budget, it became clear that a general operating override would be required to balance expenses with revenues under the current assumptions for staffing and services. There are several reasons for this situation, including principally:

- Personnel cost increases running between 5% and 8% per year, or at least twice the recent inflation rate.
- Employee benefits (largely health insurance) costs rising at 12% - 15% per year.
- Regional School Assessment increasing at around 7% - 8% per year, exclusive of debt service costs.
- Current debt service costs running about 7% of total budget for projects or acquisitions that were approved by past town meetings and are now transitioning from interest only BANS to long-term (principal plus interest) bonds.
- A Town budget in which approximately 50% of the operating expenses are outside the direct control of Town officials (e.g. contracts, health insurance, debt service, and regional school assessment).
- Flat and even moderately reduced state aid (down ~ \$200K from the peak year of 2003), which increases the portion of the total operating budget covered by the property tax levy.
- Low rate of new construction running at approximately 1.5% in this year, a value far lower than the increase in Town service costs.
- Slowing of commercial development activity, shifting a greater burden to the residential property taxpayer.
- Reduced local permit receipts associated with slowed development activity, further increasing the burden on the property tax levy.

All of these issues combine to force a situation in which a general operating override appears to be the only way to provide in FY '06 the level of town services achieved in the past several years. As will be described in greater detail, it is difficult to discern any trends in either state aid or other revenue sources that will reduce the upward pressure on the Town's property tax levy in the coming years.

Given the necessity of considering an operating override for FY '06, voters must keep in mind several definitions and issues that must be observed in approving a budget that exceeds the normal limits of Proposition 2 1/2.

- Levy Limit – The maximum the tax levy can be in any given year, based upon the previous year's limit plus certain allowable increases. This value is generally a good deal less than 2.5% of the Town's full and fair cash value.
- Maximum Allowable Levy – The sum of the Levy Limit for any given year plus the amount of debt service that has been excluded from the provisions of Proposition 2 1/2 by prior Town Meeting and election/ballot actions.
- Levy Ceiling – The maximum value that the Levy Limit can be, equal to 2.5% of the Town's full and fair cash value.
- General Levy Limit Override – Proposition 2 1/2 allows a community to assess taxes in excess of the automatic annual 2.5 percent increase by passing a general override for a specific dollar amount in excess of the normal limits. When passed, the levy limit for an override is calculated by adding the amount of the override to the normally increased Levy Limit. The override amount becomes a permanent increase in the levy limit of the Town. This year voters will be asked to approve an \$800,000 general override and other specific overrides.
- Debt Exclusion – Proposition 2 1/2 allows communities to exempt certain debt service costs from the normal Levy Limit constraints, adding the amount of such debt service costs to the normally calculated levy limit for the life of the debt. Debt exclusion does not become a permanent increase to the Town's

Levy Limit. Voters will be asked for debt exclusion in the May 2005 Town Meeting to cover the cost of an Ambulance replacement.

- Capital Outlay Exclusion – This exclusion from the provisions of Proposition 2 1/2 allows communities to add the costs of approved capital projects to the normally calculated Levy Limit. Such capital outlay exclusion does not become a permanent addition to the Town’s Levy Limit. Voters will be asked for capital outlay exclusion in the May 2005 Town Meeting to cover the cost of roof repairs.

In addition to these definitions, associated with the Proposition 2 1/2 statutes and regulations, voters will see the terms “A Budget” and “B Budget” at various points in the warrant and in the discussion at Town Meeting. These terms are defined as follows in the specific context of Boxborough’s Town Meeting and budget preparation:

- A Budget – The baseline FY ’06 budget presented in Article 5 of this Annual Town Meeting Warrant assumes the passage of a Proposition 2 1/2 General Levy Limit Override in the amount of \$800,000, approved both by Town Meeting vote and a corresponding ballot question in the Town election. This budget is generally speaking a “level services” budget, with a few modest additions that are indicated both within Article 5 and the discussion following.
- B Budget – The budget to which the Town may revert if the Proposition 2 1/2 override assumed in the “A Budget” fails to pass at the polls. The “A Budget” must then be reduced by the \$800,000 value of the override, more or less, to meet the constraints of Proposition 2 1/2. Voters will note in the Article 5 presentation that certain budget lines have the “B Budget” reductions indicated in the rightmost column of the table. These represent the reductions proposed by the elected officials in the “A Budget” that will be applied should the override fail.

Before considering the FY ’06 budget in some detail, voters should be aware of the overall picture of Town Finances. The following table shows the currently estimated values of tax levy, tax rate, and average tax bill for the single-family home having a valuation of approximately \$508,000.

Estimated Tax Rate and Average Tax Bill for FY ’06 Scenarios, Compared to FY ’05

	FY ’05	FY ’06	FY ’06	FY ’06
		With no override	With \$800,000 override	With override and warrant articles totaling \$306,000
Tax Levy	\$12,161,521	\$12,481,782	\$13,281,782	\$13,587,782
Valuation (\$1000’s)	\$927,198	\$941,930	\$941,930	\$941,930
Tax Rate	\$13.12	\$13.35	\$14.10	\$14.43
Avg. Valuation (\$1000’s)	\$508	\$508	\$508	\$508
Avg. Tax Bill	\$6,663	\$6,782	\$7,163	\$7,330
Difference from FY ’05		\$119	\$500	\$667
% Difference from FY ’05		1.8%	7.5%	10%

*Median house - \$508,000 per Department of Revenue (DOR) FY ’05

Note that even without a Proposition 2 1/2 override the average tax bill will increase approximately 2%. With the \$800,000 general override, the average tax bill increases 7.5%, or \$500. If all of the Warrant articles requiring taxation are passed at Town Meeting and on associated ballot questions, tax bills will rise 10%. Voters should be aware that there will likely be a fall special town meeting at which money warrant articles will be presented. Articles passed prior to the Tax Rate Setting in November of 2005 may go on the tax rate and further increase

residential tax bills. It is furthermore important to appreciate that 7% tax increases compounded will cause the average property tax bill to double in ten years, while 10% increases cause a doubling in slightly more than 7 years. We do not report this information to be alarmist, but to offer voters an appropriate context within which to make the decisions facing us at the upcoming Town Meeting and election.

FY 2006 Operating Budget

The Finance Committee started working with the Board of Selectman and the Boxborough School Committee as well as other boards and commissions charged with budget authority during the late fall of 2004 and first few months of 2005 to put together a level service budget for FY '06. As indicated previously, only about 50% of estimated operating costs are directly controllable by the BoS, School Committee, and the Finance Committee.

A review of the following table will show that with three exceptions, the budgetary increases have been held to less than, and in most cases significantly less than 6%.

The critical budget drivers between FY '05 and FY '06 are the A/B Regional School assessment, the Blanchard School budget, and employee benefits. The A/B Regional assessment is composed of both budgetary factors and the increased proportion of Boxborough students at the region. Boxborough has little recourse to alter this assessment, short of precipitating a joint Town Meeting with Acton. The employee benefits increase is principally driven by health insurance costs, which most residents must surely appreciate. The new library opened for business on March 21, 2005. With the new library some changes are required including the additional hours approved as a warrant article in FY '05 and the higher expected operating costs (electricity, heating) associated with the larger facility.

Current Estimates of FY '06 Operating Budget Categories

Budget Category	FY '05 Level***	FY '06 Level	% Difference
General Government	\$850,847	\$879,478	3.36
Protection	\$1,616,695	\$1,689,914	4.53
Blanchard School	\$4,791,317	\$5,036,381	5.11
A/B Regional School	\$4,788,078	\$5,136,802	7.28
Minuteman Technical School	\$174,774	\$233,461	33.58
Public Works	\$652,484	\$687,079	5.30
Cultural, Recreation, Library	\$203,028	\$242,390	19.39
Health	\$59,888	\$65,583	9.51
Reserve Fund	\$146,000	\$146,000	0.00
Debt Service	\$1,112,066	\$1,110,139	-0.17
Employee Benefits	\$1,345,604	\$1,490,105	10.74
Total Operating Budget	\$15,740,781	\$16,717,332	6.24
ATM warrant article within 2 1/2	\$22,270	\$0	(100.00)
Overlay Reserve	\$314,404	\$200,000*	(36.00)
Total budget**	\$16,077,455	\$16,917,332	5.22

* Best estimate, not determined as of this report

**Excludes Warrant Articles covered by separate overrides, free cash, and Stabilization Fund

*** FY '05 is based on May 10, 2004 ATM and not on the January 24, 2005 STM

The Town of Boxborough did make changes to Article 5 at a STM held on January 24, 2004. At that time the following changes were made. These changes are not reflected in the table above or the FY '06 Article 5 budget.

Changes to FY '05 Article 5 at STM dated 1/24/05

Line Item	Description	Appropriated at ATM 5/2004	Reserve Fund Transfer	Proposed increase/Decrease Appropriation	Total FY '05 Allocation
151	Legal	\$64,000	\$70,087	+\$32,000	\$166,087
175	Planning Board Salaries	\$55,675	\$0	-\$8,952	\$46,723
175	Planning Board Other	\$3,897	\$7,200	+\$1,752	\$12,849
192	Town Hall Salaries	\$166,815	\$0	-\$17,790.50	\$149,025
192	Town Hall Other	\$81,475	\$0	+\$17,790.50	\$99,266
915	Med, Life, LTD	\$911,675	\$0	+\$33,248	\$944,923
132	Reserve Fund	\$146,000	\$0	+\$55,000	\$201,000
Totals			\$77,287	+\$113,048	

We now turn to how the Town pays its bills. The sources of funds available to Boxborough are limited to the following categories, with the following estimated amounts for FY '06.

Current Estimated Revenues and Cash Contributions to Balance Operating Budget

Revenue Sources	Revenue
Maximum Allowable Tax Levy (Prop. 2 1/2)*	\$12,481,782
State Aid	\$1,890,950
Local Receipts (Excise tax, permits)	\$1,344,600
Bond Premium used to fund debt expense	\$0
Overlay Reserve released to fund budget	\$11,252
Free Cash	\$388,748
Override amount	\$800,000
Total revenue source, operating budgets**	\$16,917,332

* Estimated at Time of Writing

**Excludes Warrant Articles covered by separate overrides, free cash, and Stabilization Fund

The projected shortfall of \$1,188,748 can only be covered by use of the Town's cash reserves and/or by a Proposition 2 1/2 override and/or a reduction in discretionary expenses. The Finance Committee, Board of Selectmen, School Committee, and Library Trustees have discussed this situation at length, and have concluded that a proposition 2 1/2 override of \$800,000 will be requested for FY 2006. To balance the operating budget approximately \$388,748 in free cash will be used. With an estimated 1.59% growth in the total valuation of the town from FY '05's \$927 Million, the estimated tax rate for FY '06 operating budget will be approximately \$14.10 per \$1000 valuation or \$1,410 per \$100,000 of property value.

In addition to the operating budget issues outlined above, voters should be aware that there are 12 "money" articles on the annual town meeting warrant, over and above the operating budget requested in Article 5. The subject of these articles, dollar amounts requested, and proposed sources of funding are shown on the following table:

Proposed Warrant Article Expenditures and Sources of Funds

Article	Description	Amount	Funding Source
7	Blanchard School – Personnel Addition	\$83,093	General Override
8	Blanchard School – Educational Materials	\$70,157	General Override
9	Blanchard School – Infrastructure Evaluation	\$17,500	Free Cash
10	Library – Additional Hours	\$10,179	General Override
11	Radio Alarm Boxes	\$14,000	Free Cash
12	Ambulance Replacement (5 year bond)	\$145,000	Debt Exclusion
13	Cistern Replacement (Stonehedge Place)	\$40,000	Stabilization Fund
14	Fire Dept. – Additional Firefighter	\$72,110	General Override
15	Town Hall – Architect/Design Consultant	\$20,000	Free Cash
16	Steele Farm – Electrical Improvements	\$5,000	Free Cash
17	Groundwater Supply Testing	\$60,000	Stabilization Fund
18	Roof Repair – Town Hall, Police, Steele Farm	\$41,450	Capital Exclusion
Total Proposed Override & Exclusion		\$421,989	
Total Proposed Free Cash Draw		\$56,500	
Total Proposed Stabilization Fund Draw		\$100,000	

As we approach Town Meeting on May 9, 2005 the figures outlined above may change slightly, but the general effects and conclusions outlined above cannot be escaped.

Consequences of General Levy Limit Override Failure

The “A Budget” discussion presented above assumes that the budget passes at ATM and the proposed \$800,000 general override passes at the polls. Should that not occur the total Town Department operating budgets must be reduced by the \$800,000 plus ancillary costs (e.g. unemployment compensation) that might be required in the event of layoffs precipitated by failure of the override. Voters will notice that a new column has been added to the Article 5 operating budget tables shown in Article 5, labeled Proposed B budget reductions. This column identifies those line items that have been identified for reduction in the event of a failure of the general override. The following two tables summarize these proposed reductions from “A Budget” to “B Budget”, starting with the Town Departments, Sargent Library, and the Blanchard School. In the case of Blanchard School, a reduction of \$480K plus ancillary costs would come out of the total school bottom line (Account 300). The School Committee has provided the table shown below to indicate to voters the specific cuts that would be required.

Town Departments and Library B Budget Cuts

Town Hall Salary, Reduction in Administrative Support	\$20,297
Police, Reduction of 2 Officers and Cut Back Overtime	\$192,693
Fire, Reduction of One Full-Time Firefighter	\$57,830
Public Works, Reduction of ~ 1.0 FTE in Hours Worked	\$38,738
Council on Aging, Reduction in Hours	\$2,242
Library, Reduction in Hours to 33/wk Plus Reduced Book Purchases	\$20,200

The A budget will allow a continuation of current teaching staff and programs at the Blanchard Memorial School. The B budget cuts would significantly impact the staff and current educational programs. Cuts would include the \$480,000 share of the failed override as well as additional monies for potential unemployment costs to bring the Blanchard Memorial School's share to \$526,512 total. These cuts include all of the following:

School Committee - Designated B Budget Cuts

2.0 FTE Classroom Teachers - eliminate 2 positions	\$88,120
0.6 FTE Special Education Teacher - eliminate position	\$34,478
1.0 FTE Reading Specialist - eliminate position	\$55,550
1.0 FTE Math Specialist - eliminate position	\$57,463
0.8 FTE IT Specialist - eliminate position	\$44,440
3.0 FTE General Ed Aides - eliminate 3 positions	\$22,711
0.8 FTE Library Assistant - eliminate position	\$16,390
1.0 FTE Custodian - eliminate position	\$33,012
0.4 FTE Music - reduction from 1.6 FTE	\$24,947
0.3 FTE Guidance Counselor - reduction from 0.8 FTE	\$13,218
0.2 FTE Librarian - reduction from 1.0 FTE	\$12,642
0.2 FTE Assistant Principal - reduction from 1.0 FTE	\$17,863
1.0 FTE Cafeteria Manager - transfer to revolving account	\$24,916
Technology Hardware - elimination	\$14,236
Library Books - elimination	\$5,000
Carpet Replacement - elimination	\$6,100
Summer Institutes - elimination	\$15,000
Professional Development Consultant Model - elimination	\$9,000
Opening Day Breakfast - elimination	\$100
Professional Development Course Reimbursement - reduction	\$10,000
Professional Development Substitutes - reduction	\$4,326
Technology Supplies - reduction	\$1,500
Textbooks - reduction	\$7,500
General Supplies - reduction	\$6,000
Copier Plan - reduction	\$2,000

General Financial Policies

Policies adopted by the Finance Committee in FY '96 continue to guide the budget process. It may help the voters' decision-making process to understand these policies as they review the town operating budget and warrant articles prior to the 2005 Annual Town Meeting. These policy guidelines address three broad areas of municipal finance: the General Fund, Capital Planning, and Debt Management.

General Fund

- Current operating expenses should be paid with current operating revenues, and a prudent use of free cash.
- Free cash should be maintained at 3-5% of total expenses.
- Free cash in excess of policy should be reserved for emergency expenses or added to the Stabilization Fund for future capital projects.
- In each annual budget, at least 2% of revenues should be allocated to current capital expenses or to the Stabilization Fund. We have not followed this policy in the last few years, but it continues to be monitored.

- In each annual budget, 20% of the property taxes from new growth should be allocated to current capital expenses or to the Stabilization Fund. We have not followed this policy in the last few years, but it continues to be monitored.
- Fees and user charges are reviewed annually in relation to the cost of providing the service.

Capital Planning

- Both the incremental operating costs and debt service costs for any proposed capital project must be considered before any approval is granted.

Debt Management

- Debt service should not exceed 10% of revenues.

The Finance Committee expects that these policies, together with a robust long term planning effort encompassing operating budgets, capital improvements, and town land resources, will serve to guide the budget process in years to come.

Conclusions

While we do not wish to be alarmist concerning Boxborough's financial future, it is essential that voters recognize the basic change that is taking place regarding the "bubble" of additional revenues we have enjoyed in the past decade. The bubble did burst, the state cut several categories of local aid, growth did slow, benefits continue to rise, and Boxborough's population at the ABRS has not peaked. We must be more vigilant in identifying and prioritizing any new expenditure and identify areas for changes in the way services are delivered at lower cost.

The most important thing that voters can do at this time is to make themselves familiar with the financial situation of the Town, by reviewing the information presented here and in the Article 5 description. Whatever the outcome of votes on specific budgetary lines and on the override ballot questions, the Finance Committee wishes that the discussion be well informed and wide-ranging. It is you the voter who can determine the future prospects for the town by careful consideration of the Town Meeting Warrant Articles.