

## Section 5: Program Summary

# Program Summary

This spreadsheet presents the recommended budget and financing plan by subprogram. It is designed to model the warrant and how items will be voted at Town Meeting.

A	B	C	D	E	F	G	H	I	J	L	M	N	O
ELEMENT	OBJECT	DESCRIPTION	2006 Restated	Department 2007 Request	Level Service	Rec. Base	Town Mgr. Rec'd Rec'd Total	Rec. Enhance.	Rec'd Total	Rec. (Base) Change \$	Chg. %	Rec. (Enhance.) Change \$	Chg. %
<b>Operating Budget - General Fund Expenses</b>													
<u>Program 1000: Education</u>													
1100	Lexington Public Schools		\$ 60,045,584	\$ 64,695,322	\$ 63,996,113	\$ 2,626,975	\$ 66,623,088	\$ -	\$ 66,623,088	\$ 6,577,504	10.95%	\$ 6,577,504	10.95%
1200	Regional Schools		\$ 830,667	\$ 900,000	\$ 900,000	\$ -	\$ 900,000	\$ -	\$ 900,000	\$ 69,333	8.35%	\$ 69,333	8.35%
<b>Total Education</b>			<b>\$ 60,876,251</b>	<b>\$ 65,595,322</b>	<b>\$ 64,896,113</b>	<b>\$ 2,626,975</b>	<b>\$ 67,523,088</b>	<b>\$ -</b>	<b>\$ 67,523,088</b>	<b>\$ 6,646,837</b>	<b>10.92%</b>	<b>\$ 6,646,837</b>	<b>10.92%</b>
<u>Program 2000: Shared Expenses</u>													
2110	Contributory Retirement		\$ 3,284,215	\$ 3,342,331	\$ 3,342,331	\$ -	\$ 3,342,331	\$ -	\$ 3,342,331	\$ 58,116	1.77%	\$ 58,116	1.77%
2120	Non-Contributory Retirement		\$ 68,000	\$ 62,000	\$ 62,000	\$ -	\$ 62,000	\$ -	\$ 62,000	\$ (6,000)	-8.82%	\$ (6,000)	-8.82%
2130	Health Insurance		\$ 14,926,902	\$ 17,853,531	\$ 18,225,846	\$ 279,070	\$ 18,504,916	\$ 43,000	\$ 18,547,916	\$ 3,578,014	23.97%	\$ 3,621,014	24.26%
2140	Unemployment		\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -	0.00%	\$ -	0.00%
2150	Workers Compensation*		\$ 153,965	\$ 190,000	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ 36,035	23.40%	\$ 36,035	23.40%
2160	Property & Liability Insurance		\$ 545,378	\$ 625,335	\$ 625,335	\$ -	\$ 625,335	\$ -	\$ 625,335	\$ 79,957	14.66%	\$ 79,957	14.66%
2170	Uninsured Losses*		\$ -	\$ 50,000	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ 35,000	-	\$ 35,000	-
2180	Post-Retiree Health		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
<i>sub-total 2100 Benefits</i>			<i>\$ 19,048,460</i>	<i>\$ 22,193,197</i>	<i>\$ 22,550,512</i>	<i>\$ 279,070</i>	<i>\$ 22,829,582</i>	<i>\$ 43,000</i>	<i>\$ 22,872,582</i>	<i>\$ 3,781,122</i>	<i>19.85%</i>	<i>\$ 3,824,122</i>	<i>20.08%</i>
2210	Payment on Funded Debt		\$ 2,760,000	\$ 2,195,000	\$ 2,195,000	\$ -	\$ 2,195,000	\$ -	\$ 2,195,000	\$ (565,000)	-20.47%	\$ (139,397)	-5.05%
2220	Interest on Funded Debt		\$ 450,750	\$ 1,251,104	\$ 1,251,104	\$ -	\$ 1,251,104	\$ -	\$ 1,251,104	\$ 800,354	177.56%	\$ 318,597	70.68%
2230	Temporary Borrowing		\$ 280,000	\$ 273,957	\$ 273,957	\$ -	\$ 273,957	\$ -	\$ 273,957	\$ (6,043)	-2.16%	\$ (55,000)	-19.64%
<i>sub-total 2200 Debt Service</i>			<i>\$ 3,490,750</i>	<i>\$ 3,720,061</i>	<i>\$ 3,720,061</i>	<i>\$ -</i>	<i>\$ 3,720,061</i>	<i>\$ -</i>	<i>\$ 3,720,061</i>	<i>\$ 229,311</i>	<i>6.57%</i>	<i>\$ 229,311</i>	<i>6.57%</i>
2310	Reserve Fund		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 300,000	\$ -	\$ 300,000	\$ 150,000	100.00%	\$ 150,000	100.00%
<i>sub-total 2300 Operating Articles</i>			<i>\$ 150,000</i>	<i>\$ 150,000</i>	<i>\$ 150,000</i>	<i>\$ 150,000</i>	<i>\$ 300,000</i>	<i>\$ -</i>	<i>\$ 300,000</i>	<i>\$ 150,000</i>	<i>100.00%</i>	<i>\$ 150,000</i>	<i>100.00%</i>
<b>Total Shared Expenses</b>			<b>\$ 22,689,210</b>	<b>\$ 26,063,258</b>	<b>\$ 26,420,573</b>	<b>\$ 429,070</b>	<b>\$ 26,849,643</b>	<b>\$ 43,000</b>	<b>\$ 26,892,643</b>	<b>\$ 4,160,433</b>	<b>18.34%</b>	<b>\$ 4,203,433</b>	<b>18.53%</b>
<u>Program 3000: Community Services</u>													
3100-3500	DPW Personal Services		\$ 2,968,186	\$ 3,002,397	\$ 3,002,397	\$ 120,895	\$ 3,123,292	\$ -	\$ 3,123,292	\$ 155,106	5.23%	\$ 155,106	5.23%
3100-3500	DPW Expenses		\$ 4,464,913	\$ 4,586,925	\$ 4,763,484	\$ 189,000	\$ 4,952,484	\$ 70,000	\$ 5,022,484	\$ 487,571	10.92%	\$ 557,571	12.49%
3600	Transportation Personal Services		\$ 118,243	\$ 125,305	\$ 125,305	\$ -	\$ 125,305	\$ -	\$ 125,305	\$ 7,062	5.97%	\$ 7,062	5.97%
3600	Transportation Expenses		\$ 444,544	\$ 452,079	\$ 452,182	\$ -	\$ 452,182	\$ -	\$ 452,182	\$ 7,638	1.72%	\$ 7,638	1.72%
<b>Total Community Services</b>			<b>\$ 7,995,886</b>	<b>\$ 8,166,706</b>	<b>\$ 8,343,368</b>	<b>\$ 309,895</b>	<b>\$ 8,653,263</b>	<b>\$ 70,000</b>	<b>\$ 8,723,263</b>	<b>\$ 657,377</b>	<b>8.22%</b>	<b>\$ 727,377</b>	<b>9.10%</b>
<u>Program 4000: Public Safety</u>													
4100	Law Enforcement Personal Services		\$ 3,999,346	\$ 4,050,194	\$ 4,065,194	\$ 28,903	\$ 4,094,097	\$ 95,997	\$ 4,190,094	\$ 94,751	2.37%	\$ 190,748	4.77%
4100	Law Enforcement Expenses		\$ 430,590	\$ 442,640	\$ 462,989	\$ -	\$ 462,989	\$ -	\$ 462,989	\$ 32,399	7.52%	\$ 32,399	7.52%
<i>sub-total 4100 Law Enforcement</i>			<i>\$ 4,429,936</i>	<i>\$ 4,492,834</i>	<i>\$ 4,528,183</i>	<i>\$ 28,903</i>	<i>\$ 4,557,086</i>	<i>\$ 95,997</i>	<i>\$ 4,653,083</i>	<i>\$ 127,150</i>	<i>2.87%</i>	<i>\$ 223,147</i>	<i>5.04%</i>
4200	Fire Personal Services		\$ 3,852,791	\$ 4,035,440	\$ 4,035,440	\$ 55,200	\$ 4,090,640	\$ -	\$ 4,090,640	\$ 237,849	6.17%	\$ 237,849	6.17%
4200	Fire Expenses		\$ 426,393	\$ 440,648	\$ 448,123	\$ -	\$ 448,123	\$ -	\$ 448,123	\$ 21,730	5.10%	\$ 21,730	5.10%
<i>sub-total 4200 EMS/Fire</i>			<i>\$ 4,279,184</i>	<i>\$ 4,476,088</i>	<i>\$ 4,483,563</i>	<i>\$ 55,200</i>	<i>\$ 4,538,763</i>	<i>\$ -</i>	<i>\$ 4,538,763</i>	<i>\$ 259,579</i>	<i>6.07%</i>	<i>\$ 259,579</i>	<i>6.07%</i>
<b>Total Public Safety</b>			<b>\$ 8,709,120</b>	<b>\$ 8,968,922</b>	<b>\$ 9,011,745</b>	<b>\$ 84,103</b>	<b>\$ 9,095,848</b>	<b>\$ 95,997</b>	<b>\$ 9,191,845</b>	<b>\$ 386,728</b>	<b>4.44%</b>	<b>\$ 482,725</b>	<b>5.54%</b>
<u>Program 5000: Culture &amp; Recreation</u>													
5100	Library Personal Services		\$ 1,497,617	\$ 1,558,522	\$ 1,558,522	\$ -	\$ 1,558,522	\$ 45,000	\$ 1,603,522	\$ 60,905	4.07%	\$ 105,905	7.07%
5100	Library Expenses		\$ 304,753	\$ 375,095	\$ 431,990	\$ 35,000	\$ 466,990	\$ -	\$ 466,990	\$ 162,237	53.24%	\$ 162,237	53.24%
<b>Total Culture &amp; Recreation</b>			<b>\$ 1,802,370</b>	<b>\$ 1,933,617</b>	<b>\$ 1,990,512</b>	<b>\$ 35,000</b>	<b>\$ 2,025,512</b>	<b>\$ 45,000</b>	<b>\$ 2,070,512</b>	<b>\$ 223,142</b>	<b>12.38%</b>	<b>\$ 268,142</b>	<b>14.88%</b>

Note: Line-Items marked with an asterisk (\*) will be presented at Town Meeting as continuing balance accounts.

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ELEMENT	OBJECT	DESCRIPTION	2006 Restated	Department 2007 Request	Level Service	Rec. Base	Town Mgr. Rec'd Rec'd Total	Rec. Enhance.	Rec'd Total	Rec. (Base) Change \$	Chg. %	Rec. (Enhance.) Change \$	Chg. %
<b>Program 6000: Social Services</b>													
6000	Social Services Personal Services		\$ 367,993	\$ 383,045	\$ 383,045	\$ 28,903	\$ 411,948	\$ -	\$ 411,948	\$ 43,955	11.94%	\$ 43,955	11.94%
6000	Social Services Expenses		\$ 238,430	\$ 259,506	\$ 263,532	\$ 23,393	\$ 286,925	\$ -	\$ 286,925	\$ 48,495	20.34%	\$ 48,495	20.34%
<b>Total Social Services</b>			<b>\$ 606,423</b>	<b>\$ 642,551</b>	<b>\$ 646,577</b>	<b>\$ 52,296</b>	<b>\$ 698,873</b>	<b>\$ -</b>	<b>\$ 698,873</b>	<b>\$ 92,450</b>	<b>15.25%</b>	<b>\$ 92,450</b>	<b>15.25%</b>
<b>Program 7000: Community Development</b>													
7100	Comm. Devel. Personal Services		\$ 620,466	\$ 654,820	\$ 657,820	\$ 48,634	\$ 706,454	\$ 46,261	\$ 752,715	\$ 85,988	13.86%	\$ 132,249	21.31%
7100	Comm. Devel. Expenses		\$ 56,769	\$ 60,019	\$ 60,019	\$ -	\$ 60,019	\$ 20,000	\$ 80,019	\$ 3,250	5.72%	\$ 23,250	40.96%
<i>sub-total 7100 Comm. Dev.</i>			<i>\$ 677,235</i>	<i>\$ 714,839</i>	<i>\$ 717,839</i>	<i>\$ 48,634</i>	<i>\$ 766,473</i>	<i>\$ 66,261</i>	<i>\$ 832,734</i>	<i>\$ 89,238</i>	<i>13.18%</i>	<i>\$ 155,499</i>	<i>22.96%</i>
7200	Planning Personal Services		\$ 194,273	\$ 204,032	\$ 204,032	\$ -	\$ 204,032	\$ -	\$ 204,032	\$ 9,759	5.02%	\$ 9,759	5.02%
7200	Planning Expenses		\$ 8,450	\$ 8,450	\$ 8,450	\$ -	\$ 8,450	\$ -	\$ 8,450	\$ -	0.00%	\$ -	0.00%
<i>sub-total 7200 Planning</i>			<i>\$ 202,723</i>	<i>\$ 212,482</i>	<i>\$ 212,482</i>	<i>\$ -</i>	<i>\$ 212,482</i>	<i>\$ -</i>	<i>\$ 212,482</i>	<i>\$ 9,759</i>	<i>4.81%</i>	<i>\$ 9,759</i>	<i>4.81%</i>
7300	Economic Devel. Personal Services		\$ 35,432	\$ 36,699	\$ 36,699	\$ -	\$ 36,699	\$ 66,000	\$ 102,699	\$ 1,267	3.58%	\$ 67,267	189.85%
7300	Economic Devel. Expenses		\$ 89,689	\$ 69,643	\$ 69,643	\$ -	\$ 69,643	\$ -	\$ 69,643	\$ (20,046)	-22.35%	\$ (20,046)	-22.35%
<i>sub-total 7300 Eco. Devo.</i>			<i>\$ 125,121</i>	<i>\$ 106,342</i>	<i>\$ 106,342</i>	<i>\$ -</i>	<i>\$ 106,342</i>	<i>\$ 66,000</i>	<i>\$ 172,342</i>	<i>\$ (18,779)</i>	<i>-15.01%</i>	<i>\$ 47,221</i>	<i>37.74%</i>
<b>Total Community Development</b>			<b>\$ 1,005,079</b>	<b>\$ 1,033,663</b>	<b>\$ 1,036,663</b>	<b>\$ 48,634</b>	<b>\$ 1,085,297</b>	<b>\$ 132,261</b>	<b>\$ 1,217,558</b>	<b>\$ 80,218</b>	<b>7.98%</b>	<b>\$ 212,479</b>	<b>21.14%</b>
<b>Program 8000: General Government</b>													
8110	Selectmen Personal Services		\$ 62,681	\$ 62,681	\$ 62,681	\$ -	\$ 62,681	\$ -	\$ 62,681	\$ -	0.00%	\$ -	0.00%
8110	Selectmen Expenses		\$ 69,150	\$ 69,150	\$ 69,150	\$ -	\$ 69,150	\$ -	\$ 69,150	\$ -	0.00%	\$ -	0.00%
8120	Legal		\$ 350,000	\$ 350,000	\$ 350,000	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -	0.00%	\$ -	0.00%
8130	Town Report		\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 6,500	\$ -	\$ 6,500	\$ -	0.00%	\$ -	0.00%
8140	Cable Access		\$ 400,000	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -	0.00%	\$ -	0.00%
<i>sub-total 8100 Board of Selectmen</i>			<i>\$ 888,331</i>	<i>\$ 888,331</i>	<i>\$ 888,331</i>	<i>\$ -</i>	<i>\$ 888,331</i>	<i>\$ -</i>	<i>\$ 888,331</i>	<i>\$ -</i>	<i>0.00%</i>	<i>\$ -</i>	<i>0.00%</i>
8210-8220	Town Manager Personal Services		\$ 406,020	\$ 418,042	\$ 418,042	\$ 60,000	\$ 478,042	\$ -	\$ 478,042	\$ 72,022	17.74%	\$ 72,022	17.74%
8210-8220	Town Manager Expenses		\$ 112,067	\$ 156,067	\$ 156,067	\$ -	\$ 156,067	\$ -	\$ 156,067	\$ 44,000	39.26%	\$ 44,000	39.26%
8230	Salary Transfer Account*		\$ 210,663	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ 189,337	89.88%	\$ 189,337	89.88%
<i>sub-total 8200 Town Manager</i>			<i>\$ 728,750</i>	<i>\$ 974,109</i>	<i>\$ 974,109</i>	<i>\$ 60,000</i>	<i>\$ 1,034,109</i>	<i>\$ -</i>	<i>\$ 1,034,109</i>	<i>\$ 305,359</i>	<i>41.90%</i>	<i>\$ 305,359</i>	<i>41.90%</i>
8310	Appropriations Committee		\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%	\$ -	0.00%
8320	Misc. Towns and Committees		\$ 8,755	\$ 8,755	\$ 8,755	\$ -	\$ 8,755	\$ -	\$ 8,755	\$ -	0.00%	\$ -	0.00%
8330	Public Celebrations Committee		\$ 25,000	\$ 25,000	\$ 25,000	\$ 3,500	\$ 28,500	\$ -	\$ 28,500	\$ 3,500	14.00%	\$ 3,500	14.00%
<i>sub-total 8300 Town Committees</i>			<i>\$ 35,255</i>	<i>\$ 35,255</i>	<i>\$ 35,255</i>	<i>\$ 3,500</i>	<i>\$ 38,755</i>	<i>\$ -</i>	<i>\$ 38,755</i>	<i>\$ 3,500</i>	<i>9.93%</i>	<i>\$ 3,500</i>	<i>9.93%</i>
8400	Finance Personal Services		\$ 875,781	\$ 953,502	\$ 953,502	\$ -	\$ 953,502	\$ -	\$ 953,502	\$ 77,721	8.87%	\$ 77,721	8.87%
8400	Finance Expenses		\$ 226,700	\$ 234,700	\$ 234,700	\$ 30,000	\$ 264,700	\$ -	\$ 264,700	\$ 38,000	16.76%	\$ 38,000	16.76%
<i>sub-total 8400 Finance</i>			<i>\$ 1,102,481</i>	<i>\$ 1,188,202</i>	<i>\$ 1,188,202</i>	<i>\$ 30,000</i>	<i>\$ 1,218,202</i>	<i>\$ -</i>	<i>\$ 1,218,202</i>	<i>\$ 115,721</i>	<i>10.50%</i>	<i>\$ 115,721</i>	<i>10.50%</i>
8500	Town Clerk Personal Services		\$ 208,017	\$ 271,791	\$ 271,791	\$ 20,000	\$ 291,791	\$ 25,745	\$ 317,536	\$ 83,774	40.27%	\$ 109,519	52.65%
8500	Town Clerk Expenses		\$ 52,025	\$ 72,625	\$ 72,625	\$ 10,000	\$ 82,625	\$ 20,000	\$ 102,625	\$ 30,600	58.82%	\$ 50,600	97.26%
<i>sub-total 8500 Town Clerk</i>			<i>\$ 260,042</i>	<i>\$ 344,416</i>	<i>\$ 344,416</i>	<i>\$ 30,000</i>	<i>\$ 374,416</i>	<i>\$ 45,745</i>	<i>\$ 420,161</i>	<i>\$ 114,374</i>	<i>43.98%</i>	<i>\$ 160,119</i>	<i>61.57%</i>
8600	MIS Personal Services		\$ 182,584	\$ 187,971	\$ 187,971	\$ -	\$ 187,971	\$ -	\$ 187,971	\$ 5,387	2.95%	\$ 5,387	2.95%
8600	MIS Expenses		\$ 209,254	\$ 270,550	\$ 270,550	\$ 8,500	\$ 279,050	\$ 69,796	\$ 348,846	\$ 69,796	33.35%	\$ 69,796	33.35%
<i>sub-total 8600 MIS</i>			<i>\$ 391,838</i>	<i>\$ 458,521</i>	<i>\$ 458,521</i>	<i>\$ 8,500</i>	<i>\$ 467,021</i>	<i>\$ 69,796</i>	<i>\$ 537,817</i>	<i>\$ 75,183</i>	<i>19.19%</i>	<i>\$ 75,183</i>	<i>19.19%</i>
<b>Total General Government</b>			<b>\$ 3,406,697</b>	<b>\$ 3,888,834</b>	<b>\$ 3,888,834</b>	<b>\$ 132,000</b>	<b>\$ 4,020,834</b>	<b>\$ 45,745</b>	<b>\$ 4,066,579</b>	<b>\$ 614,137</b>	<b>18.03%</b>	<b>\$ 659,882</b>	<b>19.37%</b>
<b>Total Municipal</b>			<b>\$ 23,525,575</b>	<b>\$ 24,634,293</b>	<b>\$ 24,917,699</b>	<b>\$ 661,928</b>	<b>\$ 25,579,627</b>	<b>\$ 389,003</b>	<b>\$ 25,968,630</b>	<b>\$ 2,054,052</b>	<b>8.73%</b>	<b>\$ 2,443,055</b>	<b>10.38%</b>
<b>Program 9000: Capital</b>													
	Capital Requests (Cash)		\$ 653,000	\$ 540,000	\$ 540,000	\$ -	\$ 540,000	\$ -	\$ 540,000	\$ (113,000)	-17.30%	\$ (113,000)	-17.30%
	Streets Set Aside		\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	0.00%	\$ -	0.00%
	Stabilization Fund		\$ 603,647	\$ 650,000	\$ 650,000	\$ -	\$ 650,000	\$ -	\$ 650,000	\$ 46,353	7.68%	\$ 46,353	7.68%
<b>Total Capital</b>			<b>\$ 1,756,647</b>	<b>\$ 1,690,000</b>	<b>\$ 1,690,000</b>	<b>\$ -</b>	<b>\$ 1,690,000</b>	<b>\$ -</b>	<b>\$ 1,690,000</b>	<b>\$ (66,647)</b>	<b>-3.79%</b>	<b>\$ (66,647)</b>	<b>-3.79%</b>
<b>General Fund Total</b>			<b>\$ 108,847,683</b>	<b>\$ 117,982,873</b>	<b>\$ 117,924,386</b>	<b>\$ 3,717,973</b>	<b>\$ 121,642,359</b>	<b>\$ 432,003</b>	<b>\$ 122,074,362</b>	<b>\$ 12,794,676</b>	<b>11.75%</b>	<b>\$ 13,226,679</b>	<b>12.15%</b>

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