

TOWN OF DOVER

www.doverma.org

Warrant Committee Report and Recommendations

for the

ANNUAL TOWN MEETING

Monday, May 4, 2009

7:00 PM

Dover-Sherborn Regional School
Alan Mudge Auditorium
and

TOWN ELECTIONS

Monday, May 18, 2009

7:00 AM - 8:00 PM

Dover Town House



Please bring this booklet with you to the Town Meeting

THIS PAGE INTENTIONALLY LEFT BLANK

WARRANT COMMITTEE

4-26. There shall be a nine-member Warrant Committee appointed by the Moderator on a rotating basis with three members appointed each year for three-year terms. A vacancy resulting from the resignation of a member shall be filled by majority vote of the remaining members. No member shall serve in any Town office or committee except as a representative of the Warrant Committee.

4-27. The Warrant Committee shall consider and investigate the various articles in the warrants for all Town Meetings. It shall be the duty of the Board of Selectmen, immediately after signing any Town Meeting warrant, to transmit a copy of the same to each member of the Warrant Committee. It shall be the duty of the Town officers and the committees to furnish the Warrant Committee with all information requested by the Warrant Committee relative to the matters considered by it.

**THE REPORTS AND RECOMMENDATIONS CONTAINED
HEREIN ARE FOR YOUR GUIDANCE AND COUNSEL.**

**PLEASE READ THE REPORT AND BE SURE TO RETAIN
THIS COPY AND BRING IT TO THE TOWN MEETING.**

May 4, 2009

**YOU MAY ALSO FIND IT HELPFUL TO BRING THE 2008
ANNUAL REPORT TO THE MEETING.**

TOWN OF DOVER
REPORT OF THE WARRANT COMMITTEE
MONDAY, MAY 4, 2009

The Warrant Committee is pleased to present its recommendations to Dover's citizens in preparation for the 2009 Annual Town Meeting. The decisions reached at Town Meeting will determine the level of funding for all Town services as well as expenditures for capital budget requests and the outcome of a variety of important special articles. The Warrant Committee, which is the Town's finance committee, was established under M. G. L. c. 39, §16.

In the fall of 2008, we began the 2010 budget process by providing budget guidelines to all Town committees and departments. The budget guidelines requested that each Town department, committee, and board prepare three versions of its budget: (a) a level service budget, (b) a needs based budget and (c) a non-override budget. As part of the review process, we evaluated these budgets with consideration given to projected revenues and the needs of the community. Our goal is to bring to Town Meeting a budget that reflects the demands of the citizens, considers the impact of decreased revenues, and demonstrates fiscal accountability. With the help of the Town's commissions, departments, boards, and committees, we were able to accomplish our goal. We are truly grateful for their assistance.

FINANCIAL OVERVIEWS

After a thorough review of FY10 budget requests, the Warrant Committee is pleased to present to the Town a budget that does not require an operating override. To achieve this goal we went back to the Town's commissions, departments, boards, and committees to request reductions of 2%-4% to their FY10 budgets originally submitted. The outcome of this exercise resulted in a non-override budget. Overall the operating budget was increased by \$821,867 which represents a 2.99% increase over the approved FY09 budget. This slight increase, coupled with the utilization of Free Cash of \$1,537,608, allowed us to maintain Town services without requesting an override. Projections for Free Cash include Special Education "Circuit Breaker" reimbursement of approximately \$555,693 which will be returned to the Town from the local schools and closed out to Free Cash at the end of the fiscal year. With respect to Circuit Breaker reimbursement,

it has been the Town's practice to fund the local school budget in its entirety, inclusive of the Circuit Breaker Reimbursement, rather than fund the school operating budget net of Circuit Breaker. At the close of each fiscal year, the local schools return these funds to the Town. This practice in effect overstates the amount of Free Cash required to fund the budget shortfall by the amount of the Circuit Breaker Reimbursement, while providing the local schools with a cushion in the event of unforeseen cost overruns. Free Cash was certified by the Commonwealth at \$3,284,921 as of July 1, 2008, or \$120,249 lower than \$3,405,170 that had been certified as of July 1, 2007. At the May 2008 Town Meeting, \$1,617,037 of Free Cash was used to offset the shortfall in the budget. While the Free Cash balance remains in line with guidelines promulgated by the Association of Town Finance Committees, we anticipate that Dover's level of Free Cash may continue to decrease in the near future. One of the decisions voters will make at Town Meeting will be the disposition of Free Cash in order to fund a portion of the FY10 budget. Our recommendations for the use of Free Cash are provided under Article 23.

It is the opinion of the Warrant Committee that the Town should use some amount of Free Cash to fund the continued disparity between revenues generated by the Town and increased operating expenses. However, we caution the Town that our ability to use this Free Cash may not be an option in future years.

As taxpayers are keenly aware, for the period FY04 through FY09, the Operating Budget for the Town grew from \$21,127,850 to \$27,422,316 an increase of 30.00%. During the same period, appropriations for special warrant articles and capital budget expenditures increased 247.00% from \$264,399 in FY04 to \$916,473 in FY09. Taken together, total appropriations increased 32.00% from FY04 to FY09. Over this same period of time, revenues generated through property taxation (the tax levy) grew 37.00%, from \$17,408,977 to \$23,815,929, while other revenues declined by 1.00% from \$1,916,175 to \$1,890,000 (estimated). Total revenues, therefore, increased 33%, from \$19,325,152 in FY04 to \$25,705,929 (estimated) in FY09. Most recently, the growth in the Operating Budget has been largely the result of increases in insurance, pensions, utilities, education costs, and the continued growth in other budget expenses. Total school operating costs for the Dover School Committee and Dover's statutory share of the regional costs comprise approximately 57.16% of the Town's FY10 Operating Budget.

In FY04, FY05, and FY06, the Town passed three separate general overrides totaling \$1,900,000 to balance the budget. These three overrides permanently increased the Town's tax base. For the last several years, the Town has experienced a leveling in revenues generated by new growth (the present forecast calls for a 50.88% decrease from FY09) along with a slight decrease in local receipts. The cost of the operating budget, coupled with the costs of special warrant articles and capital budget expenditures, is exceeding the tax levy. The gap has been filled by a use of a prudent amount of Free Cash. Accordingly, the Town's ability to manage the increase in operating expenses is imperative in balancing the fiscal budget. With continued increases in employee salary and healthcare costs, keeping Town operating expense percent increases in low single digits year over year is becoming more challenging.

Thus, it is apparent that in future years, in order to maintain the amount and quality of services which the taxpayers have overwhelmingly supported, even a modest increase in the Operating Budget may result in some degree of general operating override.

OPERATING BUDGET

The Article 4 Omnibus Budget for the Town has grown to \$28,263,663 up 2.99% compared with FY09. This increase, in conjunction with the 3.90% increase recommended at last year's Town Meeting, reflects a continuing commitment on the part of all Town departments to review carefully, and in detail, the needs of each department. During the fall of 2008 and the winter of 2009, the Warrant Committee met with most Town departments to review budgets and to discuss proposed increases. In providing guidelines to the Town departments, the Warrant Committee recommended maintaining level service budgets and cautioned that any new services, which result in an increase in operating costs, must be soundly justified. The Warrant Committee also issued energy related usage and uniform price guidelines to Town departments to ensure consistent energy pricing across the budgets.

In the fall of 2008, the Warrant Committee, the Board of Selectmen, and the Personnel Board met to determine the cost-of-living increases for non-union personnel. In light of the emerging economic climate, the Warrant Committee suggested postponing any decision on a salary increase until the eco-

nomic picture became clearer. The Board of Selectmen and the Personnel Board opposed any postponement. One Warrant Committee member suggested agreeing to a nominal increase at that time with the intention of revisiting the percentage in the spring prior to Town Meeting. Again, the suggestion was dismissed. Based upon review of the limited data available in the fall of 2008, the Warrant Committee agreed to a compromise figure of 4.10% with the caveat that that we were providing a guideline for the purpose of budget preparation and accordingly the percentage might need to be revisited if the economic climate continued to worsen and the ability to balance the FY10 budget became challenging. Prior to the Open Hearing, the members of the Warrant Committee began hearing from Dover citizens that a 4.10% salary increase (on top of step increases for non-union personnel who were not on the top step) was inappropriate in the current economic climate. Responding to this input, the Warrant Committee voted unanimously at its March 18, 2009 meeting to request that the Personnel Board and the Board of Selectmen reconsider the 4.10% increase. As this "Blue Book" goes to press, there is no agreement among the Boards. The Warrant Committee reiterated its support of a 3.20% rather than a 4.1% salary increase for non-union personnel at its April 15, 2009 meeting by a vote of 6-0-1. Although the Warrant Committee considered that a lower percentage might be more appropriate in these difficult economic times, it felt that the 3.20% increase would be very fair to the personnel in question because they would be receiving increases in line with those that had been previously negotiated for union employees. The figures printed in Article 4 of this Blue Book are based upon the 3.20% recommended increase.

We emphasize that the Warrant Committee's discretion to control budgetary growth is significantly limited in certain areas by the existence of uncontrollable costs (insurance and fuel costs, primarily) and contractual and statutory obligations. The Warrant Committee thanks each of the Town's commissions, departments and boards for its cooperation during the budget process.

CAPITAL BUDGET

For FY10 the Capital Budget Committee has recommended for approval at Town Meeting capital requests totaling \$390,183 from seven different Town Departments. The Warrant Committee has agreed with the recommendations by the Capital Budget Committee. Details and comments regarding the Warrant Committee's recommendations for each of the items submitted

for approval by the Capital Budget Committee are included in Article 5.

SPECIAL ARTICLES

This year's Warrant contains 25 articles. Of these 25 articles, indications are that Articles 10, 12, and 17 will be withdrawn. Excluding these three articles and Article 13 which would be funded through the litigation settlement, the total cost of the remaining Special Articles would be \$486,700. Included in this total is \$250,000 for costs to repair the Caryl School Building in Article 11 and \$200,000 to establish a Reserve Fund in Article 20. The Warrant Committee evaluated and voted on all special articles. Our recommendation and an explanation of our position are included for each article.

RECOMMENDATION

Given the recommended increases in the Operating Budget, the proposed increases in capital expenditures and other necessary expenditures outlined in the table of Revenue Sources and Expenditures on page 11, the Warrant Committee is recommending use of \$1,537,608 of Free Cash to fund the remaining budget shortfall. As evidenced by the summary of Revenue Sources and Expenditures, when all revenues and expenditures are considered, the Warrant Committee expects a budget shortfall of approximately \$1,537,608. The Warrant Committee believes that by maintaining our Free Cash position at levels recommended by the Massachusetts Association of Town Finance Committees, the Town will be able to offset deficits in future years, will continue to preserve its strong bond rating, and will preserve the financial flexibility necessary to continue to provide quality services. Further, the proposed use of Free Cash will allow all Town committees, commissions, boards, and departments to continue providing the quality of services in which our citizens take great pride and which is the envy of many of our neighboring communities.

The Warrant Committee is again recommending the creation of a Revenue Enhancement Committee to explore various alternatives for generating additional sources of revenue such as timelier fee adjustments.

Finally, the Blue Book contains recommendations only. Your vote on each of the articles contained herein is critical and will help to chart the future

course of the Town. We hope you will attend the Town Meeting on May 4, 2009 at 7:00 PM to cast your vote on these measures and we urge you to vote in the Town Elections, which are scheduled for Monday, May 18, 2009.

Respectfully submitted,

Caroline White, Chair

David Stapleton, Vice Chair

Peter Smith, Secretary

James Dawley

Robyn Hunter

James Kinder

Scott Seidman

Andrew Waugh

TAX RATE

Responsibility for setting the tax rate rests with the Board of Assessors. By updating the present valuation of the Town with predicted growth estimates, and assuming that all appropriations are approved as recommended, the Board expects that the FY 2010 tax rate will increase from the current rate of \$9.86 per thousand of assessed valuation to approximately \$10.30 a 4.46% increase.

REVENUE SOURCE & EXPENDITURES

	Recap FY08	Recap FY09	Projected FY10	% Change FY09/10
Revenue Sources				
Tax Levy	\$20,844,162	\$21,681,525	\$22,849,618	5.39%
Debt Service Exclusions				
Dover	1,002,778	1,011,750	956,886	(5.42%)
Regional School	809,892	818,002	824,190	0.76%
New Growth	308,545	610,785	300,000	(50.88%)
Free Cash	1,624,280	1,623,727	1,537,608	(5.30%)
State Aid (Receipts)	979,731	1,077,690	1,025,846	(a) (4.81%)
SBA Reimbursements	786,240	786,240	786,240	(b) 0.00%
Local Receipts	2,265,527	1,890,000	1,700,000	(10.05%)
Overlay Surplus	80,000	80,000	80,000	0.00%
Other	10,400	10,400	10,400	0.00%
Capital Exclusion Override	628,818	0	0	0.00%
Total Revenue	\$29,340,373	\$29,590,119	\$30,070,788	1.62%
Expenditures				
Article 4	26,393,662	27,422,316	28,263,663	3.07%
Additions to Overlay	238,864	218,909	215,000	(1.79%)
Article 5	296,500	402,473	390,183	(3.05%)
Special Articles - Other	474,280	400,690	286,700	(28.45%)
Special Articles				
Fire Truck/Ambulance	628,818	0	0	0.00%
Reserve Fund	200,000	200,000	200,000	0.00%
State Charges	266,337	270,398	270,942	(a) 0.20%
Recap Appropriations	19,444	19,304	19,300	(0.02%)
Prior Year Snow & Ice Deficit	124,840	349,897	425,000	21.46%
Total Expenditures	\$28,642,745	\$29,283,987	\$30,070,788	2.69%
Excess Levy Capacity	\$697,628	\$306,132	\$0	

(a) State Aid & Charges estimates based upon Govenors proposal (House 1) January 28, 2009

(b) SBA State Reimbursement for Chickering

ESTIMATED LOCAL RECEIPTS FOR FY10

Motor Vehicle Excise	\$1,020,000
Other Excise	500
Penalties and Interest on Taxes	50,000
Charges for Services - Police, Fire, Ambulance	85,000
Fees	30,000
Rentals	170,000
Departmental Revenue - Library	1,500
Departmental Revenue - Cemeteries	18,000
Other Departmental Revenue	68,000
Licenses and Permits	150,000
Court Fines	12,000
Investment Income	93,500
Miscellaneous Non-Recurring	1,500
	<hr/>
	\$1,700,000

SCHOOLAID RECEIPTS

	FY09	FY10	Change
Chickering School Chapter 70	\$648,415	\$648,415	0
Local School Lunch	2,461	2,764	303
Dover Share of Regional Chapter 70	782,581	785,512	2,931
Dover Share of Regional Transportation	197,689	184,028	(13,661)
Total	\$1,631,146	\$1,620,719	(\$10,427)

THE CHERRY SHEET, named for the color of paper once used, is issued annually by the Department of Revenue. It provides an estimate of assessments levied upon the town for its share of the costs of running various state and county agencies. The town also receives a local aid allocation of funds distributed from the state budget.

It is difficult to compare Cherry Sheets year by year as the categories often change, are eliminated or consolidated. As we go to press, the final Cherry Sheet for FY10 has not been issued

RECEIPTS	FY07	FY08	FY09
Schools			
Chapter 70	\$448,199	\$555,890	\$648,415
Construction	*	*	*
Education – Direct Grants			
School Lunch	2,206	2,512	2,461
Lottery	235,777	239,412	239,412
Police Career Incentive	59,587	74,433	74,433
Exemptions - Cls. 22, 37A & 17D	7,123	11,817	11,991
Exemptions - Cl. 41C	1,506	2,008	1,506
State Owned Land	73,150	81,727	87,629
Library - Direct Grants	11,531	11,932	11,843
	\$839,079	\$979,731	\$1,077,690
ASSESSMENTS			
County Tax	\$100,836	\$97,380	\$99,815
Mosquito Control	42,513	49,581	50,743
Air Pollution	3,112	3,010	3,080
Metro Area Planning Council	1,590	1,633	1,653
RMV Non-Renewal Surcharge	980	1,160	1,420
MBTA	109,680	113,573	113,687
	\$258,711	\$266,337	\$270,398
NET CHERRY SHEET AID	\$580,368	\$713,394	\$807,292

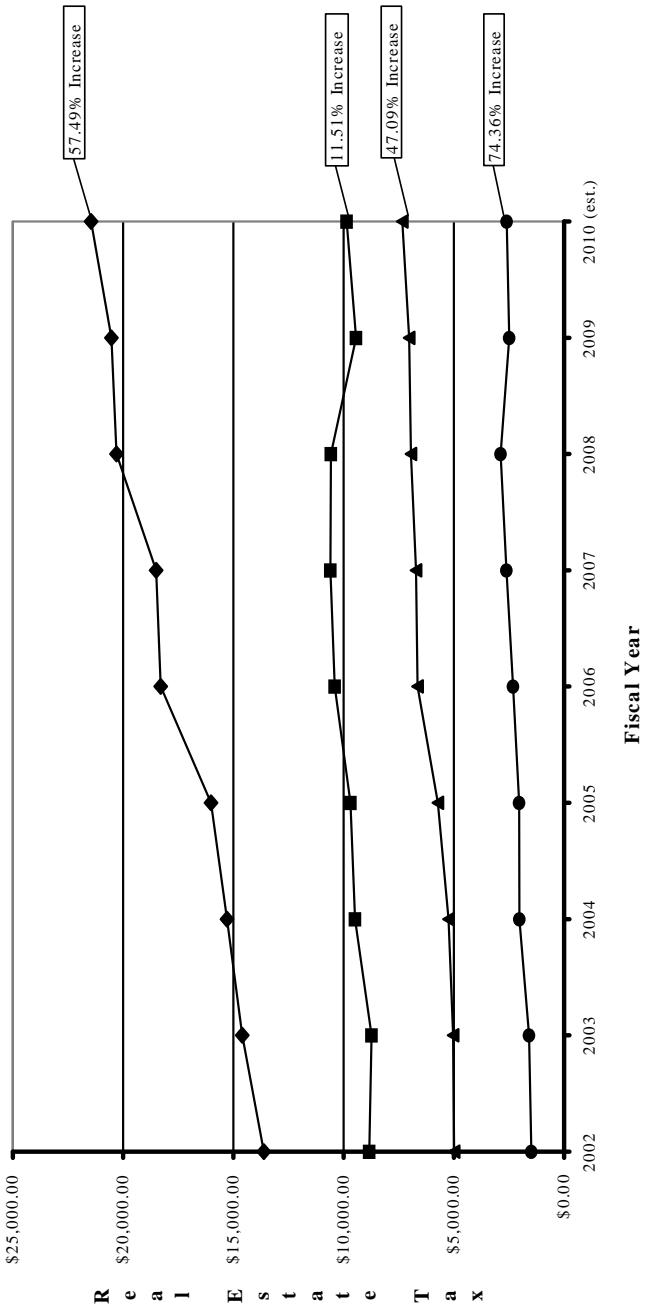
* The Cherry Sheet no longer reflects reimbursements from the Massachusetts School Building Authority

DOVER-SCHOOL DATA SUMMERY

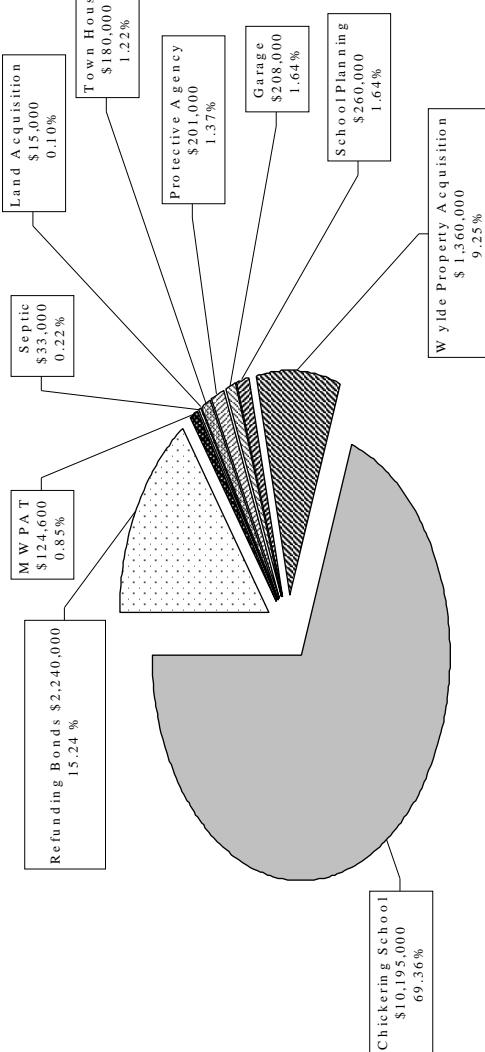
	Dover	Region		Total
	Local	Dover	Sherborn	
Enrollment Nov. 1, 2008	581	603	522	1,125
% of enrollment	100%	54%	46%	N/A
Gross Budget	\$7,871,120	N/A	N/A	\$19,097,787
Less Capital Costs	N/A	N/A	N/A	\$1,500,437
Operating Budget	N/A	N/A	N/A	\$17,597,350
Less State Aide, etc.	N/A	N/A	N/A	\$2,493,844
Net Operating Budget	\$7,871,120	\$8,286,543	\$6,816,963	\$15,103,506
Raised by Taxation	\$7,871,120	\$8,286,543	\$6,816,963	\$15,103,506
FY09 Debt Payment	N/A	\$824,190	\$676,247	\$1,500,437
Assessment *	N/A	\$9,110,733	\$7,493,210	\$16,603,943
Operating Cost Per Pupil	\$13,548	\$15,109	\$14,355	\$14,759

* For FY10 the assessment for the region is based on the Statutory method with estimated revenues as of March 2009

Tax History for Four Sample Residential Properties



OUTSTANDING DEBT BY PURPOSE AS OF 07/01/09



BONDS AND STATE HOUSE NOTES

SCHEDULE OF PAYMENTS - OUTSTANDING PRINCIPAL

Long-term Debt

Fiscal Year	Principal	Interest	TOTALS	Outstanding Principal *
2008	\$1,180,400	\$661,368	\$1,841,769	\$15,865,001
2009	\$1,165,400	\$642,990	\$1,808,390	\$14,699,600
2010	\$1,165,400	\$588,126	\$1,753,526	\$13,534,200
2011	\$1,165,400	\$545,584	\$1,710,984	\$12,368,800
2012	\$1,160,400	\$500,956	\$1,661,356	\$11,208,399
2013	\$1,160,400	\$456,206	\$1,616,606	\$10,047,999
2014	\$1,160,400	\$411,431	\$1,571,831	\$8,887,598

Authorized & unissued debt as of 06-30-08

Elderly Housing	\$250,000
Total	\$250,000

LONG TERM OUTSTANDING DEBT

BY PURPOSE AS OF 06/30/09

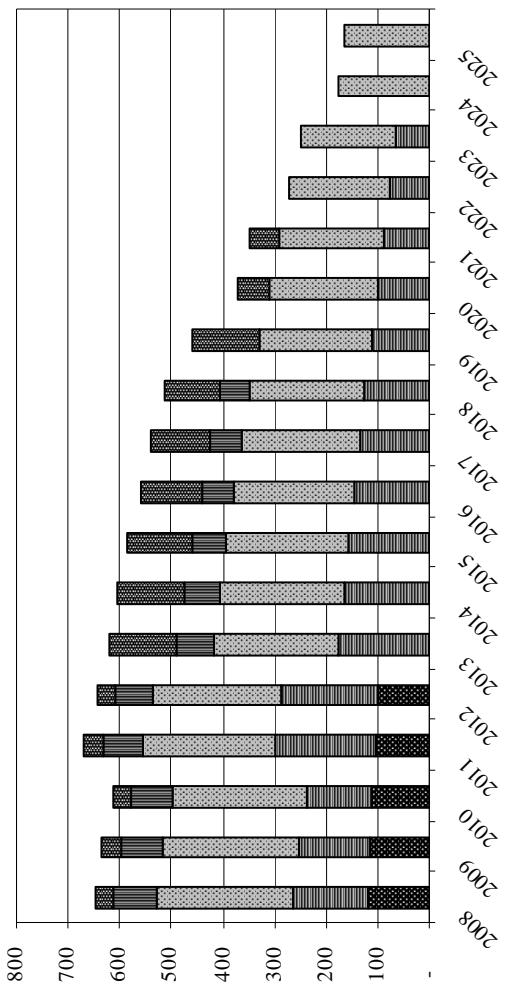
	Expires	Amount	% of total
Chickering School	2023	\$10,195,000	69.36%
MWPAT - Septic	2018	\$124,600	0.85%
Septic	2019	\$33,000	0.22%
Land Acquisition	2019	\$15,000	0.10%
Town House	2019	\$180,000	1.22%
Protective Agency	2019	\$201,000	1.37%
Garage	2019	\$156,000	1.06%
School Planning	2019	\$195,000	1.33%
Wylde Property Acquisition	2021	\$1,360,000	9.25%
Refunding Bonds	2021	\$2,240,000	15.24%
Total		\$14,699,600	100.00%

* Regional School Debt **not** included in these numbers.

The Regional School issued bonds in Nov. 2005 for \$15.5 M.

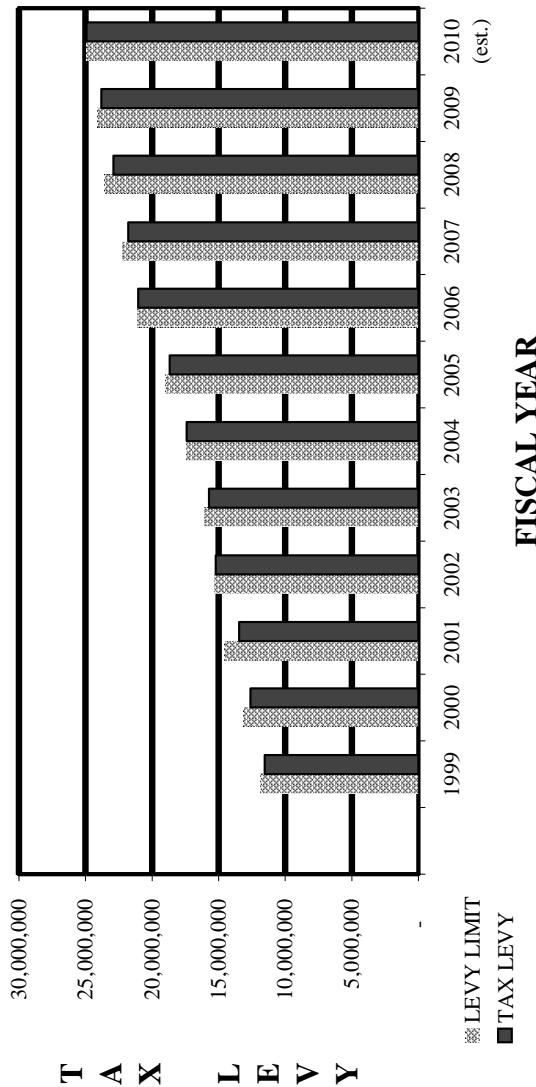
The Capital Assessment for FY 2010 is \$824,190.

Tax Impact of Debt Service on a \$890,800 Property

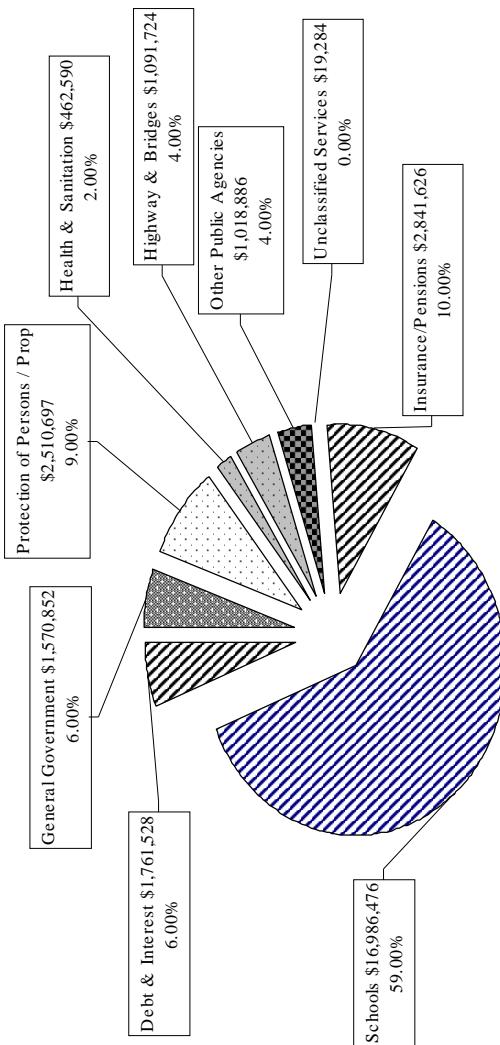


■ Issued ■ Local School ■ Wyde ■ Regional School ■ Refund Bonds

Town of Dover Levy Capacity



FY 10 APPROPRIATION BY PURPOSE



Capital Budget Committee

The Capital Budget Committee's annual responsibility is to "prepare a capital budget program for use by the Warrant Committee, the voters, and other Town boards and officials."

The Committee prepared its FY10 capital budget recommendation during the fall of 2008 and winter of 2009. In addition, the Committee requested from each department a five-year capital budget outlook.

In March 2009, the Committee approved recommended expenditures totaling \$390,183, a decrease of 3.00% over FY09. Not included in this number is Article 11. For FY10 there was one article that was reviewed by the Capital Budget Committee that was not included in Article 5.

The following table lists the requests received from Town boards and departments. Shown for FY10 only are the Capital Budget Committee's recommendations, in addition to a description and dollar amount for each request. The projected capital budget items for FY10 through FY14 also appear. The Capital Budget recommendation for Article 11 is shown at the end of that article.

The Capital Budget Committee wishes to thank all the Town boards and departments for their cooperation in submitting timely budget requests, supplying additional information as requested, and meeting, when necessary, with Committee members at review sessions.

Respectfully submitted,

Dave Melville, Chairman

Peter Mitchell, Member-at-large

Dickson Smith, Member-at-large

Joseph Melican, Board of Selectmen

Sharon Grant, Long Range Planning Committee

James Dawley, Warrant Committee

David Stapleton, Warrant Committee

CAPITAL BUDGET COMMITTEE

Department	FY10 Requested	FY10 Recommended	FY11	FY12	FY13	FY14
Cemetery						
Council on Aging						
<i>Fire Department/Ambulance</i>						
Replace Command Car (1999)	\$42,000		\$42,000			
SCBA Bottles	\$8,000		\$8,000			
Extrication Equipment				\$50,000		
Turn Out Gear 37 Sets				\$84,000		
Ladder Truck					\$820,000	
Squad 2						\$155,000
SCBA Bottles 10						\$9,000
<i>Highway Department</i>						
Ten Wheel Dump Truck w/plow					\$165,000	
One 1-Ton Pickup Truck (H-2) w/plow					\$40,000	
One 1-Ton Pickup Truck (H-6) w/plow					\$40,000	
Two trash containers: transfer station					\$71,000	
One 1-ton dump truck (H-16)						\$40,000

Department		FY10 Requested	FY10 Recommended	FY11	FY12	FY13	FY14
Fuel depot - tanks, pumps, etc.							\$110,000
Street Sweeper							\$120,000
Historical Society							
<i>Library</i>							
Laptop Lab	\$7,000		\$7,000		\$12,000		
Server							
Upgrade workroom furniture					\$7,000		
Children's room display/shelving						\$8,000	
Park & Recreation							
Tractor (large mower)	\$20,000		\$20,000				
Computer & Software						\$25,000	
Truck (large)						\$55,000	
Caryl Park Renovation (Turf)							
Tractor (small mower)							\$20,000
Re-Paint Cary Park Tennis Courts							\$15,000
Pickup truck							\$35,000
Tractor (large mower)							

Department		FY10 Requested	FY10 Recommended	FY11	FY12	FY13	FY14
<i>Police Department</i>							
Patrol Vehicles (2)		\$62,000	\$62,000	\$64,000	\$65,500	\$66,800	\$68,200
Radio Tower		\$70,000	\$70,000				
Dispatch Console & Control Station		\$30,000	\$30,000				
Dispatch Furnishings				\$25,000			
Dress Uniforms						\$16,000	
Repeater/Comparator					\$27,500		
Radar trailer						\$17,500	
<i>School Committee</i>							
Replacement of computer tech. equip.		\$38,183	\$38,183	\$42,000	\$50,000		
Phone system to VOIP				\$25,000			
Carpet Admin in Building				\$20,000			
Septic Pumps					\$20,000		
Floor Maintenance Equipment					\$20,000		
<i>Selectman</i>							
Town House: Copier					\$9,000		
Town House-Re-Roofing						\$600,000	
Caryl School Bldg. maintenance							
Library: Replace upper storm windows (14)		\$30,000	\$30,000				
Police Station: Hold cell/booking area retrofit					\$20,000		
Building Maintenance truck					\$18,000		
Library: Painting of the Interior						\$30,000	

Department		FY10 Requested	FY10 Recommended	FY11	FY12	FY13	FY14
Town House paint Great Hall ceiling		\$12,000		\$12,000			
Fire Station paint garage floor & walls				\$7,500			
Town House copier						\$9,000	
Protective Serv. Agencies Bldg: Dispatch reconfiguration				\$350,000			
<i>Town Clerk</i>							
Election Equipment				\$11,000			
Total (Article 5)		\$ 390,183	\$ 390,183	\$ 929,500	\$ 323,000	\$ 1,061,300	\$ 1,128,200
Article 11		\$ 250,000	\$ 250,000				
Grand Total		\$640,183	\$640,183	\$ 929,500	\$323,000	\$1,061,300	\$1,128,200

Article 1. (Selectmen) To hear and act on the various reports of the various committees:

- (a) As contained in the printed 2008 Annual Report; and
- (b) Any other reports submitted to the voters by the Town Committees.

THE WARRANT COMMITTEE RECOMMENDS THAT THE VARIOUS REPORTS BE CALLED OVER BY THE CLERK SO THAT ANY VOTER WHO DESIRES TO OBJECT TO ANY OF THE REPORTS MAY SO SIGNIFY.

THE WARRANT COMMITTEE FURTHER RECOMMENDS THAT IF THERE ARE NOT OBJECTIONS, THE REPORTS AS PRINTED IN THE TOWN REPORT AND IN THIS BLUE BOOK BE ACCEPTED AND PLACED ON FILE.

Article 2. (Assessors) To see if the Town will vote to accept the provisions of Chapter 73, Section 4, of the Acts of 1986 as amended by Chapter 126 of the Acts of 1988, in order to allow an additional real estate tax exemption of up to 100 percent in Fiscal Year 2010 for those who qualify for an exemption under Chapter 59, Section 5, Clauses 17D, 22, 22A, 22B, 22C, 22D, 22E, 37A, or 41C of the Massachusetts General Laws; or take any other action relative thereto.

This article will allow an additional real estate tax exemption for those disabled veterans, blind and elderly people who meet certain qualifications.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 3. (Selectmen) To see if the Town will set the salaries for its elected officials for the ensuing fiscal year; or take any other action relative thereto.

	FY07	FY08	FY09	FY10 (R)
1. Board of Selectmen				
a. Chairman	\$200	\$200	\$200	\$200
b. Clerk	150	150	150	150
c. Other Member	100	100	100	100
2. Assessors				
a. Chairman	400	400	400	400
b. Other Members (each)	350	350	350	350
3. Town Clerk	48,403	50,927	52,555	55,232
4. Planning Board				
a. Chairman	100	100	100	100
b. Other Members (each)	50	50	50	50
5. Constables (3) (each)	150	150	150	150
6. Board of Health				
a. Chairman	150	150	150	150
b. Other Members (each)	100	100	100	100

R = Recommended

THE WARRANT COMMITTEE RECOMMENDS THAT THE SALARIES SHOWN AS FY10 (R) BE ADOPTED.

Article 4. (Selectmen) To see what sum the Town will raise and appropriate for salaries and expenditures by departments, officers, boards, and committees of the Town for the ensuing fiscal year; to determine whether the money shall be included in the tax levy, transferred from available funds, or provided by any combination of these methods; or take any other action relative thereto.

ARTICLE 4

DEPARTMENT	FY 2007 EXPENDED	FY 2008 EXPENDED	FY 2009 APPROVED	FY 2010 REQUESTED	FY 09/FY10 % CHANGE
GENERAL GOVERNMENT					
301 MODERATOR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
131 WARRANT COMMITTEE	5,953.00	4,655.00	4,665.00	4,980.00	6.75%
122 SELECTMEN					
SALARIES	172,791.70	188,716.00	216,015.00	235,462.00	9.00%
EXPENSES	16,938.02	26,730.00	28,254.00	29,955.00	6.02%
TOTAL	189,729.72	215,446.00	244,269.00	265,417.00	8.66%
192 TOWN HOUSE EXPENSES	41,264.60	59,373.00	59,790.00	63,143.00	5.61%
199 BUILDING MAINTENANCE					
SALARIES	138,226.44	153,633.00	157,856.00	167,447.00	6.08%
EXPENSES	96,222.51	78,600.00	79,900.00	79,900.00	0.00%
TOTAL	234,448.95	232,233.00	237,756.00	247,347.00	4.03%
129 COPY/POSTAGE	24,794.32	28,070.00	27,370.00	28,858.00	5.44%
151 LAW	183,745.99	180,000.00	180,000.00	180,000.00	0.00%

DEPARTMENT	FY 2007		FY 2008		FY 2009		FY 2010		FY 09/FY10	
	EXPENDED	EXPENDED	EXPENDED	APPROVED	APPROVED	REQUESTED	REQUESTED	% CHANGE	% CHANGE	
135 TOWN ACCOUNTANT										
SALARIES	100,448.48	117,668.00	120,470.00	128,804.00	128,804.00	128,804.00	128,804.00	6.92%	6.92%	
EXPENSES	21,856.60	24,980.00	25,575.00	26,575.00	26,575.00	26,575.00	26,575.00	3.91%	3.91%	
TOTAL	122,305.08	142,648.00	146,045.00	155,379.00	155,379.00	155,379.00	155,379.00	6.39%	6.39%	
141 ASSESSOR										
SALARIES	103,308.03	109,187.00	115,616.00	120,464.00	120,464.00	120,464.00	120,464.00	4.19%	4.19%	
EXPENSES	27,047.44	26,275.00	27,825.00	27,025.00	27,025.00	27,025.00	27,025.00	(2.88%)	(2.88%)	
TOTAL	130,355.47	135,462.00	143,441.00	147,489.00	147,489.00	147,489.00	147,489.00	2.82%	2.82%	
145 TREASURER/COLLECTOR										
SALARIES	138,915.71	143,403.00	153,466.00	142,445.00	142,445.00	142,445.00	142,445.00	(7.18%)	(7.18%)	
EXPENSES	22,605.89	27,566.00	28,971.00	29,388.00	29,388.00	29,388.00	29,388.00	1.44%	1.44%	
TOTAL	161,521.60	170,969.00	182,437.00	171,833.00	171,833.00	171,833.00	171,833.00	(5.81%)	(5.81%)	
155 DATA PROCESSING										
SALARIES	33,979.42	36,376.00	38,934.00	41,291.00	41,291.00	41,291.00	41,291.00	6.05%	6.05%	
EXPENSES	31,714.47	52,243.00	53,848.00	53,838.00	53,838.00	53,838.00	53,838.00	(0.02%)	(0.02%)	
TOTAL	65,693.89	88,619.00	92,782.00	95,129.00	95,129.00	95,129.00	95,129.00	2.53%	2.53%	
161 TOWN CLERK										
SALARIES	50,118.54	52,207.00	54,372.00	56,094.00	56,094.00	56,094.00	56,094.00	3.17%	3.17%	
EXPENSES	9,076.48	9,390.00	9,595.00	10,445.00	10,445.00	10,445.00	10,445.00	8.86%	8.86%	
TOTAL	59,195.02	61,597.00	63,967.00	66,539.00	66,539.00	66,539.00	66,539.00	4.02%	4.02%	

DEPARTMENT		FY 2007 EXPENDED	FY 2008 EXPENDED	FY 2009 APPROVED	FY 2010 REQUESTED	FY 09/FY10 % CHANGE
162	ELECTION/REGISTRATION					
	SALARIES	16,326.94	26,379.00	29,312.00	25,648.00	(12.50%)
	EXPENSES	8,067.02	8,515.00	10,210.00	8,050.00	(21.16%)
	TOTAL	24,393.96	34,894.00	39,522.00	33,698.00	(14.74%)
175	PLANNING BOARD					
	SALARIES	54,670.50	50,901.00	27,259.00	28,198.00	3.44%
	EXPENSES	14,107.89	30,557.00	34,110.00	34,210.00	0.29%
	TOTAL	68,778.39	81,458.00	61,369.00	62,408.00	1.69%
411	ENGINEERING					
	SELECTMEN	41,012.77	42,441.00	43,842.00	45,562.00	3.92%
	PLANNING BOARD	4,020.00	3,070.00	3,070.00	3,070.00	0.00%
	TOTAL	45,032.77	45,511.00	46,912.00	48,632.00	3.67%
GENERAL GOVERNMENT TOTAL		1,357,212.76	1,480,935.00	1,530,325.00	1,570,852.00	2.65%
PROTECTION OF PERSONS / PROP.						
201	POLICE					
	SALARIES	1,294,607.27	1,395,171.00	1,494,314.00	1,540,648.00	3.10%
	EXPENSES	68,935.83	78,925.00	81,950.00	85,425.00	4.24%
	OUT OF STATE TRAVEL	103.83	1,000.00	1,000.00	1,000.00	0.00%
	TOTAL	1,363,646.93	1,475,096.00	1,577,264.00	1,627,073.00	3.16%

DEPARTMENT		FY 2007 EXPENDED	FY 2008 EXPENDED	FY 2009 APPROVED	FY 2010 REQUESTED	FY 09/FY10 % CHANGE
299	PROTECTIVE AGENCY BLDG.	65,980.77	74,375.00	76,332.00	79,550.00	4.22%
292	ANIMAL CONTROL					
	SALARIES	17,128.80	17,853.00	18,605.00	19,553.00	5.10%
	EXPENSES	3,446.23	2,950.00	5,500.00	6,100.00	10.91%
	TOTAL	20,575.03	20,803.00	24,105.00	25,653.00	6.42%
220	FIRE					
	SALARIES	246,470.37	297,212.00	316,176.00	324,195.00	2.54%
	EXPENSES	57,379.03	56,450.00	65,450.00	70,450.00	7.64%
	TOTAL	303,849.40	353,662.00	381,626.00	394,645.00	3.41%
231	AMBULANCE					
	SALARIES	92,676.86	105,170.00	109,643.00	113,114.00	3.17%
	EXPENSES	36,477.41	34,800.00	43,300.00	43,300.00	0.00%
	TOTAL	129,154.27	139,970.00	152,943.00	156,414.00	2.27%
241	BUILDING INSPECTOR					
	SALARIES	68,412.17	71,275.00	75,347.00	77,792.00	3.24%
	EXPENSES	4,561.26	4,763.00	4,763.00	5,422.00	13.84%
	TOTAL	72,973.43	76,038.00	80,110.00	83,214.00	3.87%

DEPARTMENT		FY 2007 EXPENDED	FY 2008 EXPENDED	FY 2009 APPROVED	FY 2010 REQUESTED	FY 09/FY10 % CHANGE
291	EMERGENCY MANAGEMENT					
	SALARIES	1,467.54	1,982.00	2,066.00	2,132.00	3.19%
	EXPENSES	614.50	1,072.00	1,070.00	1,070.00	0.00%
	TOTAL	2,082.04	3,054.00	3,136.00	3,202.00	2.10%
171	CONSERVATION COMMISSION					
	SALARIES	27,427.00	28,616.00	29,815.00	30,902.00	3.65%
	EXPENSES	31,626.19	28,588.00	28,588.00	28,588.00	0.00%
	TOTAL	59,053.19	57,204.00	58,403.00	59,490.00	1.86%
176	BOARD OF APPEALS					
	SALARIES	712.88	2,786.00	2,997.00	3,092.00	3.17%
	EXPENSES	561.00	1,146.00	1,500.00	1,500.00	0.00%
	TOTAL	1,273.88	3,932.00	4,497.00	4,592.00	2.11%
294	CARE OF TREES					
	SALARIES	7,045.00	7,313.00	7,620.00	7,864.00	3.20%
	EXPENSES	66,194.90	66,500.00	66,500.00	66,500.00	0.00%
	TOTAL	73,239.90	73,813.00	74,120.00	74,364.00	0.33%
295	TREE COMMITTEE					
		190.00	2,500.00	2,500.00	2,500.00	0.00%
PROTECTION OF PERSONS AND PROPERTY TOTAL		2,092,018.84	2,280,447.00	2,435,036.00	2,510,697.00	3.11%

DEPARTMENT	FY 2007 EXPENDED	FY 2008 EXPENDED	FY 2009 APPROVED	FY 2010 REQUESTED	FY 09/FY10 % CHANGE
HEALTH AND SANITATION					
433 GARBAGE DISPOSAL	17,200.00	17,200.00	17,200.00	17,700.00	2.91%
439 SOLID WASTE					
SALARIES	52,679.12	55,653.00	57,322.00	60,048.00	4.76%
EXPENSES	322,574.05	296,557.00	296,632.00	280,833.00	(5.33%)
TOTAL	375,253.17	352,210.00	353,954.00	340,881.00	(3.69%)
450 TOWN WATER					
SALARIES	5,529.12	5,711.00	5,920.00	6,085.00	2.79%
EXPENSES	6,942.83	16,313.00	16,560.00	16,560.00	0.00%
TOTAL	12,471.95	22,024.00	22,480.00	22,645.00	0.73%
519 BOARD OF HEALTH					
SALARIES	32,811.04	35,433.00	36,785.00	37,918.00	3.08%
EXPENSES	33,964.97	43,834.00	45,712.00	43,446.00	(4.96%)
TOTAL	66,776.01	79,267.00	82,497.00	81,364.00	(1.37%)
HEALTH AND SANITATION TOTAL	471,701.13	470,701.00	476,131.00	462,590.00	(2.84%)
HIGHWAY AND BRIDGES					
422 MAINTENANCE					
SALARIES	369,691.90	394,513.00	395,676.00	416,159.00	5.18%
EXPENSES	159,922.88	136,721.00	155,056.00	159,264.00	2.71%
OUT OF STATE TRAVEL	0.00	0.00			0.00%
TOTAL	529,614.78	531,234.00	550,732.00	575,423.00	4.48%

DEPARTMENT		FY 2007 EXPENDED	FY 2008 EXPENDED	FY 2009 APPROVED	FY 2010 REQUESTED	FY 09/FY10 % CHANGE
423	SNOW AND ICE					
	SALARIES	46,105.89	51,000.00	162,498.00	197,272.00	21.40%
	EXPENSES	208,733.52	79,000.00	162,498.00	197,272.00	21.40%
	TOTAL	254,839.41	130,000.00			
424	STREET LIGHTING					
		14,429.93	18,415.00	17,831.00	17,130.00	(3.93%)
425	TOWN GARAGE					
		61,184.94	61,647.00	66,838.00	71,899.00	7.57%
428	TARVIA/PATCHING					
		179,000.00	179,000.00	179,000.00	230,000.00	28.49%
HIGHWAY AND BRIDGES TOTAL		1,039,069.06	920,296.00	976,899.00	1,091,724.00	11.75%
OTHER PUBLIC AGENCIES						
194	ENERGY COORDINATOR					
		75.00	100.00	100.00	100.00	0.00%
491	CEMETERY					
	SALARIES	59,912.44	64,022.00	68,256.00	72,303.00	5.93%
	EXPENSES	19,168.01	20,642.00	22,088.00	23,858.00	8.01%
	TOTAL	79,080.45	84,664.00	90,344.00	96,161.00	6.44%
541	COUNCIL ON AGING					
	SALARIES	54,119.04	59,172.00	60,810.00	77,296.00	27.11%
	EXPENSES	14,256.30	14,272.00	20,561.00	23,050.00	12.11%
	TOTAL	68,375.34	73,444.00	81,371.00	100,346.00	23.32%

DEPARTMENT	FY 2007 EXPENDED	FY 2008 EXPENDED	FY 2009 APPROVED	FY 2010 REQUESTED	FY 09/FY 10 % CHANGE
610 LIBRARY					
SALARIES	275,454.35	282,855.00	319,133.00	333,785.00	4.59%
EXPENSES	109,046.57	116,040.00	136,058.00	140,827.00	3.51%
TOTAL	384,500.92	398,895.00	455,191.00	474,612.00	4.27%
650 PARKS AND RECREATION					
SALARIES	248,845.28	267,125.00	274,426.00	286,036.00	4.23%
EXPENSES	61,443.42	59,534.00	61,358.00	61,631.00	0.44%
TOTAL	310,288.70	326,659.00	335,784.00	347,667.00	3.54%
OTHER PUBLIC AGENCIES TOTAL	842,320.41	883,762.00	962,790.00	1,018,886.00	5.83%
UNCLASSIFIED SERVICES					
152 PERSONNEL COMMITTEE	250.00	510.00	510.00	510.00	0.00%
178 DOVER HOUSING PARTNERSHIP	0.00	1,515.00	1,515.00	1,515.00	0.00%
195 TOWN REPORT	9,919.35	10,930.00	11,509.00	11,509.00	0.00%
543 VETERANS	1,000.00	2,000.00	2,000.00	2,000.00	0.00%
691 HISTORICAL COMMISSION	191.89	1,484.00	1,484.00	1,250.00	(15.77%)
692 MEMORIAL DAY	2,158.60	2,500.00	2,500.00	2,500.00	0.00%
UNCLASSIFIED SERVICES TOTAL	13,519.84	18,939.00	19,518.00	19,284.00	(1.20%)

DEPARTMENT	FY 2007 EXPENDED	FY 2008 EXPENDED	FY 2009 APPROVED	FY 2010 REQUESTED	FY 09/FY10 % CHANGE
INSURANCE					
912 WORKERS COMPENSATION	61,831.19	92,488.00	74,520.00	64,520.00	(13.42%)
914 GROUP INSURANCE	1,158,357.77	1,402,133.00	1,583,110.00	1,752,063.00	10.67%
916 MEDICARE/FICA	93,849.24	107,735.00	114,150.00	121,970.00	6.85%
950 OTHER INSURANCE	120,677.96	138,937.00	129,682.00	169,033.00	30.34%
INSURANCE-SUB-TOTAL	1,434,716.16	1,741,293.00	1,901,462.00	2,107,586.00	10.84%
PENSIONS					
911 NORFOLK COUNTY RETIREM.	615,313.00	628,993.00	729,630.00	734,040.00	0.60%
INSURANCE/PENSIONS TOTAL	2,050,029.16	2,370,286.00	2,631,092.00	2,841,626.00	8.00%
SCHOOLS					
600 DOVER SCHOOL OPERATING	6,745,597.00	7,759,641.00	7,737,675.00	7,871,120.00	1.72%
601 DOVER'S SHARE REGIONAL --	6,796,902.00	7,472,389.00	8,015,650.00	8,286,543.00	3.38%
OPERATING ASSESSMENT	864,118.00	809,892.00	818,002.00	824,190.00	0.76%
DEBT ASSESSMENT	7,661,020.00	8,282,281.00	8,833,652.00	9,110,733.00	3.14%
TOTAL					

DEPARTMENT	FY 2007 EXPENDED	FY 2008 EXPENDED	FY 2009 APPROVED	FY 2010 REQUESTED	FY'09/FY10 % CHANGE
602 MINUTEMAN VOCATIONAL	82,641.00	63,699.00	21,286.00	4,623.00	(78.28%)
SCHOOLS TOTAL	14,489,258.00	16,105,621.00	16,592,613.00	16,986,476.00	2.37%
MATURING DEBT AND INTEREST					
710 MATURING DEBT PRINCIPAL	1,155,400.36	1,155,401.00	1,165,401.00	1,165,401.00	0.00%
751 MATURING DEBT INTEREST	732,097.54	696,274.00	642,991.00	588,127.00	(8.53%)
759 BANK CHARGES	2,621.94	11,000.00	9,000.00	8,000.00	(11.11%)
DEBT & INTEREST TOTAL	1,890,119.84	1,862,675.00	1,817,392.00	1,761,528.00	(3.07%)
TOWN BUDGET GRAND TOTAL	\$24,245,249.04	\$26,393,662.00	\$27,441,796.00	\$28,263,663.00	2.99%
ARTICLE 4 APPROVED AT FY2009 TOWN MEETING			\$27,422,316.00		
ARTICLE 19 APPROVED AT FY2009 TOWN MEETING			\$19,480.00		

Article 5. (Selectmen) To see what sums the Town will raise and appropriate for the various capital purposes listed below; to determine whether the money shall be included in the tax levy, transferred from available funds, borrowed, or provided by any combination of these methods; or take any other action relative thereto:

1. Fire Department

a. Replace (1999) Command Car \$42,000

This request covers the replacement of the 1999 command car. This ten-year-old vehicle with approximately 138,000 miles on it is used by the Fire Department on an almost daily basis to respond to fire-related emergencies and non-emergencies including inspections, etc.

The Capital Budget Committee recommends approval of \$42,000 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$42,000 BE RAISED AND APPROPRIATED FOR THE REPLACEMENT OF THE FIRE DEPARTMENT COMMAND CAR.

b. Self Contained Breathing Apparatus Bottles \$8,000

This request is for the replacement of ten air bottles for the self-contained breathing apparatus that Fire Department personnel use in fire and smoke conditions. These air bottles have a maximum useful life of fifteen years and this request covers bottles that have reached the end of their useful life.

The Capital Budget Committee recommends approval of \$8,000 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$8,000 BE RAISED AND APPROPRIATED FOR THE REPLACEMENT OF BREATHING APPARATUS BOTTLES.

2. Highway Department

a. Transfer Station: Two Trash Containers \$71,000

This request is to replace the remaining two containers used to haul trash from the Transfer Station with new hydraulic containers. The other two containers were approved for replacement last year.

The Capital Budget Committee recommends approval of \$71,000 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$71,000 BE RAISED AND APPROPRIATED TO REPLACE TWO TRASH CONTAINERS.

3. Library

a. Laptop Lab \$7,000

The Library Trustees are requesting six laptops and one storage cart to meet the growing demand at the library for computer access. Currently the library has approximately 300 visitors each day and at times cannot meet the requests of patrons to use the four functioning computers (two of the usual six are no longer operable). In addition, the library no longer has the paper card catalog, so patrons also need the computers to find books and/or information. The requested laptops are wireless and will be used throughout the library. The laptops can also be used for lectures and training classes if necessary.

The Capital Budget Committee recommends approval of \$7,000 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$7,000 BE RAISED AND APPROPRIATED FOR A LIBRARY LAPTOP LAB.

4. Park & Recreation Commission

a. Tractor (Large Mower)	\$20,000
--------------------------	----------

This request is to purchase a large tractor. P&R has two large tractors that are also used by the Cemetery and Highway departments for general maintenance, mowing, and snow removal. The large tractor to be replaced has had significant mechanical problems since it was purchased in 2005. P&R has worked with the manufacturer and dealer to address these issues but now the warranty period has expired. It is not a reliable machine and continues to require repairs. Rather than operate and regularly repair an unreliable machine, P&R will trade in the existing machine while it still has value and replace it with a tractor from a more reliable manufacturer.

The Capital Budget Committee recommends the approval of \$20,000 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$20,000 BE RAISED AND APPROPRIATED FOR THE PURCHASE OF A REPLACEMENT TRACTOR.

5. Police Department

a. Patrol Vehicles (2)	\$62,000
------------------------	----------

This request is for funds to replace two (2) of the Department's six police vehicles. In FY09 one car was approved at Town Meeting as part of a continuation of an alternating 1-car/2-cars two year cycle. FY10 is a two (2) car year.

The Capital Budget Committee recommends the approval of \$62,000 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$62,000 BE RAISED AND APPROPRIATED FOR THE PURCHASE OF TWO PATROL CARS.

b. Radio Tower	\$70,000
----------------	----------

The Board of Selectmen, at the request of the Chief of Police (who also functions as the Town's Chief Communications Officer), has requested an additional sum of \$70,000 for the replacement of the 31-year-old radio tower, antennas, associated hardware, and cabling located adjacent to the Protective Agencies Building. This request is in addition to the \$32,000 that was requested and approved at the 2007 Town meeting. The existing tower was purchased and installed in 1976 and is deteriorating. It holds the Police, Fire, and Highway Departments' antennas. An unexpected rise in materials and installation cost requires the additional \$70,000 request. The Capital Budget Committee suggested that a tower structural engineer certify the need for the tower replacement, but the Chief of Communications felt that was unnecessary given the tower's age. The Capital Budget Committee also discussed the possibility of moving the antennas to the new cell tower to eliminate the cost of erecting a replacement tower, but this alternative was not acceptable to the Chief Communications Officer, who said that monthly phone line charges needed to connect the cell tower to the Protective Agencies Building would eliminate any potential cost savings from this alternative solution.

The Capital Budget Committee recommends the approval of \$70,000 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$70,000 BE RAISED AND APPROPRIATED FOR THE REPLACEMENT OF THE POLICE RADIO TOWER.

c. Dispatch Console & Control Station	\$30,000
---------------------------------------	----------

Dover is eligible for two (2) grants of \$10,799 as part of the Commonwealth's Public Safety Answering Point Incentive Grants. At present the Police Dispatcher must use several separate radios to communicate among the Dover Police, Regional Network (BAPERN), Dover Fire, Norfolk County Fire Control, Dover Highway Dept., and the Dover-Sherborn

Regional Schools. A new console will allow the Police Dispatcher to communicate with the above disciplines through the console, as opposed to the present system of using separate radios, which does not allow messages to be relayed to all departments simultaneously.

The cost of a new console without state funding is \$51,598.

The Capital Budget Committee recommends the approval of \$30,000 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$30,000 BE RAISED AND APPROPRIATED FOR THE PURCHASE OF A DISPATCH CONSOLE AND CONTROL STATION.

6. Dover School Committee

a. Replacement of Computer Technology Equipment \$38,183

The 2006 Town Meeting voted to establish a procurement and replacement schedule of approximately 20% per year of a limited number of classroom and school personal computers, printers, server, and related software. This annual replacement schedule spreads the replacement costs over five (5) years instead of creating a very large single capital budget request for one (1) year. This also keeps the Chickering School computer technology current.

The Capital Budget Committee recommends approval of \$ 38,183 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$38,183 BE RAISED AND APPROPRIATED FOR COMPUTER TECHNOLOGY EQUIPMENT.

7. Board of Selectmen

a. Library: Replacement of Upper Storm Windows (14) & Ancillary Work \$30,000

This request covers the replacement of the main floor storm windows and ancillary work at the Library. The 14 main floor windows are drafty and the storms are in poor condition. This item would replace them, as well as seal and paint the original single-paned wood framed windows and perform ancillary carpentry services.

The Capital Budget Committee recommends approval of \$30,000 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$30,000 BE RAISED AND APPROPRIATED FOR REPLACEMENT STORM WINDOWS AND ANCILLARY WORK.

b. Town House: Painting of Great Hall Ceiling \$12,000

This request covers painting the ceiling of the Great Hall in the Town House. The ceiling is peeling, partly due to age (the last time it was painted was during the renovation of the Town House in 1999), and partly as a result of previous leaks in the roof. This item would include preparing the ceiling, applying a primer and finish coat of paint.

The Capital Budget Committee recommends approval of \$12,000 for this purpose.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$12,000 BE RAISED AND APPROPRIATED FOR THE PREPARATION AND PAINTING OF THE TOWN HOUSE GREAT HALL CEILING.

Article 6. (Selectmen) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or provide by any combination of these methods, a sum of money for the purpose of funding an unemployment compensation fund as authorized by Chapter 40, Section 5E, of the Massachusetts General Laws; or take any other action relative thereto.

In order to replenish the Unemployment Compensation Fund and to cover expected claims for 2009, the Board of Selectmen is requesting that \$10,000 be added to the existing fund.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$10,000 BE RAISED AND APPROPRIATED FOR THE PURPOSES OF THIS ARTICLE.

Article 7. (Selectmen) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or provide by any combination of these methods, a sum of money to provide for the payment of accumulated sick leave to retired police officers as authorized by Chapter 375 of the Acts of 1984; or take any other action relative thereto.

This article provides for funding the accumulated sick leave for retiring police officers. The current balance of the fund is \$56,845 and the Board of Selectmen is requesting that \$10,000 be added to the existing fund to maintain a balance sufficient to meet future demands.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$10,000 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

Article 8. (Selectmen) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, borrow, or provide by any combination of these methods, a sum of money for the purpose of highway construction, reconstruction and other improvements under the authority of the Massachusetts General Laws as funded by various state budgets; and to authorize the Selectmen to enter into contracts, apply for, accept, expend, and borrow in anticipation of state aid for such projects; or take any other action relative thereto.

This article authorizes the Board of Selectmen to access Chapter 90 Highway Funds from the Commonwealth and requires no financial expenditure at this time.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 9. (Selectmen) To see if the Town will vote pursuant to Chapter 44, Section 53E ½, of the Massachusetts General Laws to authorize the use of revolving fund accounts for the following boards or departments, and that unless otherwise amended by Town Meeting, such accounts shall not exceed the following amounts for Fiscal Year 2010:

1. Building Department

a.	Gas Inspector	\$5,100
b.	Plumbing Inspector	\$16,900
c.	Wiring Inspector	\$22,000

2. Board of Health

a.	Perk and deep hole inspection and permitting	\$40,000
b.	Septic inspection and permitting	\$40,000
c.	Well inspection and permitting	\$15,000
d.	Swimming pool inspection and permitting	\$10,000

3. Building Maintenance Department \$5,000

4. Library

a.	Materials replacement	\$5,000
----	-----------------------	---------

and further, that the fees received in connection with these programs be credited to the respective accounts and that the respective board or department be authorized to make expenditures from these accounts in accordance with Chapter 44, Section 53E ½, of the Massachusetts General Laws; or take any other action relative thereto.

These revolving fund accounts were established by vote of Town Meetings in 1993 (Board of Health), 1994 (Dover School Committee), 1995 (Building Department), 2002 (Building Maintenance), and 2008 (Library). This year's request permits departments to maintain the same level of funding for all of these revolving accounts.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 10. (Dover Housing Partnership) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or provide by any combination of these methods, a sum of money to subsidize the purchases by eligible buyers of affordable housing units at County Court Condominiums, subject to an adjustment of the future restricted resale price by a lower discount rate from the appraised value of the condominiums so subsidized; or take any other action relative thereto.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE DISMISSED.

Article 11. (Selectmen) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or provide by any combination of these methods, a sum of money for the purpose of maintaining and repairing the Caryl School building, as necessary to ensure safety and to support building operations; or take any other action relative thereto.

Capital Budget Committee Majority Opinion:

The Capital Budget Committee voted in favor of supporting Article 11 by a vote of 5 to 2. Over the last several years there have been many different committees and hours dedicated to determine the future of the Caryl School building. Throughout this process the Selectmen have asked the Town for funds to seal the building from infiltration by the elements, including roof replacement and exterior masonry repairs, among others, while the Town decides the building's future use. At the May 2007 and 2008 Town Meetings, warrant articles requesting these funds were passed. The roof work requested in May 2007 has been completed. While completing the roof work, it was discovered that the rafters supporting a section of the roof would need to be reinforced. Article 11 seeks to add \$250,000 to the \$200,000 in funds remaining from the prior years' appropriation to reinforce the steel hip rafters and complete the necessary masonry work to only the older portion of the Caryl School. This repair work will enable the Town to continue its current use of the building and allow time to develop a long-term plan for the building as a Town Community Center.

Capital Budget Committee Minority Opinion:

During FY2009, the Dover Community Center Building Committee (DCCBC) formed four subcommittees and reviewed the work of the previous two building committees. This work has resulted in their recommendation that the Caryl School building be maintained as a Community Center. Both the Board of Selectmen and the DCCBC have stated that a vote to appropriate the additional \$250,000 at Town Meeting is a vote for the Community Center at the Caryl School.

Those who voted against this article did so because this Warrant Article requests only that the Town appropriate funds for the continued repair of this building. The Warrant Article does not indicate that an affirmative vote results in the Town maintaining this building as a Community Center. We feel that if this building is to be maintained as a Community Center, a plan for its conversion, along with a timeline, costs, and funding options must be presented to the citizens of Dover before further spending is appropriated.

The Capital Budget Committee recommends the approval of \$250,000 for this purpose.

Warrant Committee Majority Opinion:

The Warrant Committee voted in favor of supporting Article 11 by a vote of 6 to 1. This article requests that the Town raise and appropriate \$250,000 for additional selective roof repairs, including structural repairs to the hip roof and selective masonry repairs for the purpose of sealing the Caryl School Building. These funds coupled with the \$200,000 appropriated at the 2008 Town Meeting, will be used to make these repairs. Current estimates for the repairs approximate \$430,000.

Since the May 1998 Town Meeting, the Town has expended \$292,000 on the design and the study of various uses for this building. Furthermore, since the May 2003 Town Meeting,

the Town has appropriated \$560,000, of which \$360,000 has been expended for the purpose of making the building water tight. This additional request of \$250,000 will bring the total cost for repairs to the building, for the sole purpose of sealing the building, to \$810,000. Total funds expended for both design and maintenance approximate \$1,102,000.

During fiscal year 2009, the Dover Community Center Building Committee, herein referred to as “DCCBC,” formed four sub-committees and reviewed the work of the previous two building committees. This work has resulted in their recommendation that the Caryl School Building be maintained as a Community Center. Both the Board of Selectmen and the DCCBC have stated that a vote to appropriate the additional \$250,000 at Town Meeting is a vote for a Community Center at the Caryl School Building site.

Warrant Committee Minority Opinion:

The Committee Member who voted against this article did so as the Warrant Article, which is legally binding, requests that the Town appropriate funds solely for the continued repair of this building. The Warrant Article does not indicate that an affirmative vote results in the Town maintaining this building as a Community Center. The opposing voter felt strongly that in order to vote for the building to be maintained as a Community Center a plan for its conversion, along with a time line, costs and funding options must be presented to the citizens of Dover. It is imperative that the citizens of Dover understand what they are voting for and the costs associated with their vote. The Warrant Article as written requests funds solely for the purpose of repair and does not ask for the citizens of Dover to vote for a Community Center. The vote against this Article is not a vote to shut the building down nor is it a vote against the Community Center rather it is a vote to wait a year in order to let the Town decide the future of the site as well as the cost associated with that future.

THE WARRANT COMMITTEE RECOMMENDS THE SUM

OF \$250,000 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

Article 12. (Selectmen) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or provide by any combination of these methods, a sum of money for the purpose of hiring consultants to work with the Dover Community Center Building Committee to develop a master plan, design plan and cost estimate to renovate and upgrade the current Caryl School building and property for the purpose of a Dover Community Center; or take any action relative thereto.

THIS ARTICLE WILL BE WITHDRAWN.

Article 13. (Selectmen) To see if the Town will vote to accept the provisions of Chapter 479 of the Acts of 2008 (to be codified as Chapter 32B, § 20 of the Massachusetts General Laws); appropriate by transfer from available funds a sum of money to establish an Other Post-Retirement Benefits Liability Trust Fund, into which the Town may appropriate funds to offset the anticipated cost of premium payments for or direct payments to be made to retired employees, and eligible spouses or dependents of deceased employees of the Town; and appropriate a sum of money for the purpose of hiring an actuary to develop a funding schedule for such trust fund; or take any action relative thereto.

In 2004 the Government Accounting Standards Board (GASB) issued Statement Number 43-Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans, and Statement Number 45-Accounting And Financial Reporting By Employers For Post-Employment Benefits Other Than Pensions. Under these statements, all state and local governmental entities that provide other post-employment benefits (OPED) are required to report the cost of these benefits on their financial statements.

The statements include post-employment health, prescription drug, dental and life insurance coverage for retirees; long-term care coverage, life insurance and death benefits that are *not* offered as part of a pension plan; and long-term disability insurance for employees. These benefits, referred to as OPED, are typically financed on a pay-as-you-go basis. The new standard introduces an accrual-basis accounting

requirement, thereby recognizing the employer cost of post-employment benefits over an employee's career.

This article requests that the Town vote to accept the provisions of Chapter 479 of the Acts of 2008 (codified as Mass. Gen. L. ch. 32B, paragraph 20), by which the Town may create an Other Post-Retirement Benefits Liability Trust Fund in order to address the post-employment benefits other than pensions addressed in GASB 45. At last year's Town Meeting, the Town put forward an article which would have allowed the Town, through a home rule petition to the Legislature, to establish a Post-Retirement Insurance Liability Fund. The subsequent passage of Chapter 479 of the Acts of 2008 and the Town's ability to accept the provisions therein have rendered moot the Town's need to pursue a home rule petition.

This article also seeks to appropriate by transfer from available funds a sum of money to fund initially the Other Post-Retirement Benefits Liability Trust Fund and to hire an actuary to develop a funding schedule for the trust fund for future years.

The Town received approximately one million, nine hundred thousand dollars (\$1,900,000) as settlement of a class-action law suit which would be used to fund the initial outlay for the Other Post-Retirement Benefits Liability Trust Fund.

It is the belief of the Board of Selectmen that it makes sense for Dover to accept the provisions of Mass. Gen. L. ch. 32B, paragraph 20 in order to allow it to create an Other Post-Retirement Benefits Liability Trust Fund to address its outstanding liability. In addition, the Board of Selectmen also believes that it is prudent to use the litigation settlement proceeds to initiate funding of the Other Post-Retirement Benefits Liability Trust Fund in order to address the liability sooner rather than later.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 14. (Selectmen) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or provide by any combination of these methods, a sum of money to perform environmental monitoring and other professional services at the former Powissett Street landfill; or take any other action relative thereto.

Although the Town closed its landfill on Powissett Street in 1987 and shifted solid waste disposal to the Dover Transfer Station, the process of capping and completing the closure of the landfill took a number of years to complete. The Town remains obligated by the Massachusetts Department of Environmental Protection under Chapter 21 of the Massachusetts General Laws to maintain and monitor the site for a period of approximately 30 years. Among other things, the Town is required to monitor water quality at the former landfill and to perform ancillary engineering services as required. Over the years and under past warrant articles the Town has borrowed or appropriated funds to pay for this environmental monitoring, but these funds have been depleted. This article seeks \$12,000 to cover the costs of the required ongoing and ancillary engineering services at the landfill.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$12,000 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

Article 15. (Board of Fire Engineers) To see if the Town will vote to accept Section 12 of Chapter 46 of the Acts of 2003, providing that a member of a call fire department or other volunteer emergency service agency be classified as an employee for contributory group insurance purposes under Chapter 32B of the Massachusetts General Laws; or take any action relative thereto.

This article would allow call firefighters and ambulance volunteers to participate in the Town group insurance plan at their own expense. Many of our call firefighters are self-employed and have no access to group health insurance. Allowing them to participate in the Town plan provides these workers with a significant benefit, without imposing any additional cost to the Town.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 16. (Selectmen) To see if the Town will vote to amend Chapter 80 of the General Bylaws by adding a new subsection, as follows:

No person shall consume any alcoholic beverages or intoxicating liquors in the Town House, School buildings, or Cemetery or upon any public grounds within the Town, or in any area accessible to the public or upon any private property exposed to public view from a school, playground or park. Any person found by a police officer engaged in such behavior may have his or her alcoholic beverages confiscated and be punished by a fine of \$200.00 in the manner prescribed by Chapter 40,§ 21D of the Massachusetts General Laws. Any person who does not immediately cease such behavior upon the direction of the police officer or refuses to properly make known his or her identity to the officer may be placed under arrest and subject to criminal indictment or complaint pursuant to Chapter 272, § 59 or Chapter 40,§ 21 of the Massachusetts General Laws. Or take any action relative thereto.

This article proposed by the Board of Selectmen at the request of the Chief of Police amends Chapter 80 of the General Bylaws that would allow police officers the ability to restrict the use of alcoholic or intoxicating liquors beyond the existing Bylaw which states that “No person shall carry any spirituous or intoxicating liquors into the Town House, any schoolhouse, the cemetery or any public grounds within the Town.” The proposed amendment would forbid unlawful consumption by all persons in any public buildings or upon any public grounds owned by the Town. Further the Chief recommends extending this prohibition to privately owned property adjacent to or exposed to view from any school, park or playground owned by the Town of Dover. The first part of this article that speaks to public property is fairly straightforward whereby it prohibits the unlawful consumption of alcoholic beverages. As to the application of this Bylaw on private property the Chief considers this article as an important discretionary tool if and when the consumption of alcohol on private property occurs adjacent to or within view of persons lawfully gathered in or upon public property within the town, and the consumption is to the point where the po-

tential harm to the public overrides the individual right being enjoyed on private property.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE DISMISSED.

Article 17. (Selectmen) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or provide by any combination of these methods, a sum of money for the purpose of hiring consultants to provide design and other services to develop a preservation plan for the Caryl House, located at 107 Dedham Street; or take any action relative thereto.

THIS ARTICLE WILL BE WITHDRAWN.

Article 18. (Minuteman Regional High School) To see if the Town of Dover will approve the establishment of a stabilization fund by the Minuteman Regional Vocational Technical School District, beginning July 1, 2009, under MGL Chapter 71, Section 16G ½, or take any other action relative thereto.

This article requests that the Town of Dover approve the establishment of a Stabilization Fund for the Minuteman Regional Vocational Technical School District of which the Town is a participating member. This Fund shall be established beginning July 1, 2009, for the purpose of providing funds for emergency repairs at the school. The stabilization fund will be funded from the Minuteman Regional Vocational Technical School District budget, not the towns' budgets. However, town budgets are indirectly affected because the Minuteman budget comes largely from assessments on the member towns. No additional appropriations are being requested at this time.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 19. (Assessors) To see if the Town will vote to increase the gross receipts that seniors may have in the prior calendar year to be eligible to defer property taxes under Chapter 59, Section 5, Clause 41A of the Massachusetts General Laws, from \$40,000 to the amount established annually

by the Commissioner of Revenue as the total income limit for single seniors who are not heads of households to qualify for the “circuit breaker” state income tax credit under Chapter 62, Section 6, subsection (k) for the preceding state tax year, with such increase to be effective for deferrals granted for taxes assessed beginning on July 1, 2009 and thereafter; or take any other action relative thereto.

This article will permit the gross receipts that seniors may have in the prior calendar year to change from the specific figure of \$40,000 to an amount established annually by the Commissioner of Revenue. It is anticipated that this change will make it easier for seniors to qualify for the exemption that is addressed in Article 2.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE APPROVED.

Article 20. (Warrant Committee) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or provide by any combination of these methods pursuant to Chapter 40, Section 6 of the Massachusetts General Laws a sum not to exceed 5% of the tax levy of Fiscal Year 2009 to be a Reserve Fund, from which transfers are voted by the Warrant Committee from time to time and transferred as provided by statute, and determine whether the money shall be provided by the tax levy, by transfer from available funds including the Reserve Fund Overlay Surplus, or by any combination of these methods; or take any other action relative thereto.

THE WARRANT COMMITTEE RECOMMENDS THAT THE RESERVE FUND BY FUNDED AT \$200,000 FOR FY10. THIS REPRESENTS NO INCREASE OVER THE APPROPRIATION FOR FY09. THIS AMOUNT IS WELL WITHIN THE TOWN'S STATUTORY LIMIT OF \$1,142,481 OR 5.00% OF THE PROJECTED FY10 TAX LEVY.

Article 21. (Warrant Committee) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or provide by any combination of these methods, a sum of money to pay any unpaid bills rendered to the Town for prior years; or take any other action relative thereto.

This article allows the Town to pay bills from prior fiscal years that were rendered to the Town for payment after June 30, 2007. The Total is \$4,700.

THE WARRANT COMMITTEE RECOMMENDS THAT THE SUM OF \$4,700 BE RAISED AND APPROPRIATED FOR THE PURPOSE OF THIS ARTICLE.

Article 22. (Warrant Committee) To see if the Town will make supplemental appropriations to be used in conjunction with money appropriated under Article 4 of the Warrant for the 2008 Annual Town Meeting, to be expended during the current fiscal year, or make any other adjustments to the Fiscal Year 2009 budget that may be necessary, and determine whether the money shall be provided by transfer from available funds; or take any other action relative thereto.

At the time this Blue Book went to press, no supplemental appropriations were necessary

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE DISMISSED.

Article 23. (Warrant Committee) To see if the Town will vote to transfer from Free Cash in the Treasury an amount to meet the appropriations for the ensuing fiscal year and will authorize the Board of Assessors to use the same to reduce the tax rate; or take any other action relative thereto.

Free Cash, or available funds, is comprised of unexpended Free Cash from the previous year, receipts in excess of revenue estimates and unspent amounts in the budget line items. The Commonwealth as of July 1, 2008 certified Dover's Free Cash at \$3,284,921 which is 11.98% of the FY09 Operating Budget of \$27,422,316 or Article 4.

It has been the Town's practice to apply Free Cash to minimize total budget overrides and reduce the tax rate rather than to apply it against a specific capital or operating expense item. At last year's Annual Town Meeting, the voters of Dover approved the Warrant Committee's recommendation to apply \$1,617,037 to reduce the FY09 budget and thereby avoid an override for FY09.

THE WARRANT COMMITTEE RECOMMENDS THE USE OF FREE CASH FOR THE PURPOSES OF THIS ARTICLE. THE EXACT AMOUNT WILL BE PROVIDED AT TOWN MEETING.

Article 24 (Selectmen) To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, or provide by any combination of these methods, a sum of money for the purpose of supplementing the Town of Dover Stabilization Fund in accordance with Chapter 40, Section 5B, of the Massachusetts General Laws; or take any other action relative thereto.

The balance in the Town's Stabilization Fund is \$697,486 as of June 30, 2008 due to investment growth and no usage since 1984. With the current level of Free Cash, the Warrant Committee believes that the Stabilization Fund's balance is appropriate and a transfer to the Stabilization Fund is unnecessary.

THE WARRANT COMMITTEE RECOMMENDS THAT THIS ARTICLE BE DISMISSED.

Article 25. To choose by ballot the following Town Offices:

Moderator	one year
One member of the Board of Selectmen	three years
One member of the Board of Assessors	three years
One member of the Dover School Committee	three years
One member of the Dover-Sherborn Regional	
School Committee	three years
Two members of the Board of Library Trustees	three years
One member of the Cemetery Commissioners	three years
One member of the Planning Board	five years
One member of the Board of Health	three years
Two members of the Park &	
Recreation Commission	three years
One member of the Park & Recreation Commission	one year
(to fill an unexpired term)	
Three members of the Trustees of the Larrabee &	
Whiting Estate	five years

For these purposes the polls will be open at seven o'clock in the forenoon and will close at eight o'clock in the evening.

RESERVE FUND TRANSFERS FOR FY09

DEPARTMENT	DESCRIPTION	\$200,000	Prior Notice	Request for Transfer	Amount of Transfer	Actual Balance
#161 Town Clerk	Computer Training				400	
#199 Bldg Maint	Replacement of Town House Doors				13,406	
#199 Bldg Maint	Replacement of Town House Doors				8,280	
#220 Fire Dept	Replacement of Extrication Tool				4,844	
#425 Town Garage	Replacement of Emergency generator				33,000	
#422 Hwy Dept	Trash Containers				4,000	
#491 Cemetery	Water leaks				2,500	
#135 Accountant	Accountants certification				1,000	
Varied Depts	Increase of longevity				1,910	
#950 Other Insurance	unanticipated increase				2,500	
#610 Library	printer & copier materials				2,000	
#601 Regional Sch	used incorrect percentage				14,732	
#650 Park & Rec	NRPA Directors School				2,040	
TOTAL		\$200,000	\$32,930	\$2,500	\$55,182	\$144,818

NOTES

MUNICIPAL TERMINOLOGY

The following terms are frequently used in the Annual Town Report and at Town Meeting. Appropriate figures are noted.

Transfers from the reserve Fund are within the exclusive control of the Warrant Committee are for “extraordinary or unforeseen expenditure.” The **RESERVE FUND** is established by the voters at an Annual Town Meeting only. It may be composed of an appropriation not exceeding 5% of the tax levy of the preceding year, or money transferred from the Overly Surplus or both.

SURPLUS REVENUE is the amount by which the cash accounts receivable and other assets exceed liabilities and reserves.

FREE CASH is an amount calculated annually by the State Bureau of Accounts. The amount is determined by subtracting uncollected taxes from **SURPLUS REVENUE**. The Warrant Committee at Town Meeting recommends the use of Free Cash.

7/1/08	\$3,284,921
--------	-------------

OVERLAY RESERVE is the amount raised and appropriated by the Assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements and exemptions to be granted.

6/30/08	\$359,999
---------	-----------

OVERLAY SURPLUS is the amount accumulated for Overlay for various years not used or required to be held in the Overlay Reserve account for a specific year.

Estimate	\$80,000
----------	----------

STABILIZATION FUND is to provide a reserve for any lawful municipal purpose. Appropriations from the **STABILIZATION FUND** may be made at Annual or Special Town Meetings by a two-thirds vote.

6/30/08	\$697,486
---------	-----------

CONSERVATION FUND was established in 1962 and has been added to from time to time by the voters at Town Meeting. The Fund may be expended by the Conservation Commission for any conservation purpose, other than taking by eminent domain. (Total conservation funds available from all sources

6/30/08	\$134,944
---------	-----------

TOWN OF DOVER



MASSACHUSETTS

POSTAL PATRON

DOVER, MA 02030

IMPORTANT
TOWN BUSINESS

