Capital Planning in Arlington:
A 30 Year Learning Process and Still Evolving

Association of Town Finance Committees
Charles Foskett
October 21, 2017

Agenda

• Membership and Organization
• Capital Planning Objectives
• Ground-up Capital Planning
• Capital Planning and Annual Budgets
• Financing Strategies
• Managing Debt. Planning Ahead
• The 5% Rule
• Getting Buy-in Across Constituencies
Capital Planning Committee

In Arlington...

- CPC advises Town Manager, FinCom and Town Meeting
- CPC members represent:
  - FinCom
  - Treasurer
  - School Department
  - Town Manager
  - Comptroller
  - Town Meeting and Citizens
- The CPC uses a rolling five-year plan, the first year of which is the capital budget

Committee Membership

- Brian Rehrig – Citizen Appointee, Vice Chair
- Dean Carman – Treasurer
- John Danizio - School Department Designee
- Steve Andrew - Citizen Appointee, Secretary
- Charlie Fossett - Finance Committee Designee, Chair
- Sandy Pooler - Town Manager Designee
- Chris Moore - Citizen Appointee
- Richard Viscay - Comptroller
- Barbara Thornton - Citizen Appointee
- Amy Fidalgo – Management Analyst
- Timur Yontar - Citizen Advisor
- Joe Barr – Citizen Advisor

- Many towns do not include Town staff members in their capital committee
- Arlington considers staff membership critical to capital planning success:
  - Town staffers know how things really work
  - Having Town and School at the table insures a high degree of cooperation
  - Having town/school management and financial professionals involved in the process gives department managers comfort that they are getting a fair hearing
  - Having strong citizen, Town Meeting Member and FinCom participation gives Town Meeting comfort that taxpayers money being allocated for big expenditures is given close scrutiny and careful planning
### Arlington CPC Organization 2017-2018

**Capital Planning Committee Organization**

<table>
<thead>
<tr>
<th>Capital Planning Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dean Carman</td>
</tr>
<tr>
<td>Chris Moore</td>
</tr>
<tr>
<td>Joe Barr</td>
</tr>
<tr>
<td>Public Works &amp; Recreation</td>
</tr>
</tbody>
</table>

| B. Thornton             |
| R. Viscay               |
| Administration          |

| S. Pooler               |
| C. Foskett              |
| S. Andrew               |
| Finance                 |

| J. Danizio, B. Rehrig  |
| Timur Yontar Community Safety |

- As Arlington’s Management Analyst, Amy Fidalgo provides coordination and support from the Town Manager’s office.
- Subcommittees are organized so that Town staffers do not review their own departments, rather they have to pass muster from other managers.
- Members stay with subcommittees for multiple years, gaining subject matter expertise and providing institutional memory for the whole Committee.
- Advisors are selected as part of a planned committee expansion in 2018.

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### Why Capital Planning?

- Most town budgets are primarily limited by Prop 2½.
- Rarely will budget growth, even in high growth towns, support large jumps in expenditures.
- Taxpayers, Selectmen, other Elected Officials and Town Meetings don’t like financial surprises.
- Large capital expenditures for infrastructure and equipment are often not supportable in a single budget year.
- Failure to maintain infrastructure and capital assets can result in reduced services, citizen anxiety and even injury or death to Town workers or the public.
- Employees deliver services, but the delivery platforms are the tools, equipment and infrastructure of the capital base from which government works.
Planning

• The late and revered Yogi Berra: “It’s tough to make predictions, especially about the future.”
• “...about the future”:
  • What is it we will need?
  • When will we need it?
  • Where will we get the funds to pay for it?
  • Who will manage its use?
  • Who will maintain it?

Capital Planning

• Capital Planning sets and meets long-range expectations for current and future capital expenditures.
• Capital Planning sets and meets expectations for Town executives and management, the Finance Committee, Town Meeting and citizens.
• Successful Capital Planning reduces or eliminates uncertainty in the acquisition of capital assets.
• Successful Capital Planning facilitates postponing some capital expenditures in favor of others as part of the planning process. (Abraham Maslow, “Psychology of Being”, 1970: Delayed gratification)
• Successful Capital Planning gives Town Meeting and voters comfort while spending large sums of taxpayers money.
• Successful Capital Planning helps improve the Town’s bond rating
• Choose a good database tool to maintain record
Some Comments on Process

- The Town Manager normally owns the Capital Budget
  - TM manages purchasing, implementation, maintenance, and departments.
  - Sometimes the School Superintendent assumes specific ownership
- Department heads request capital purchases or assets, because somebody has to have custody, care and control of the asset over its life
- Private organizations or citizens do not request capital assets
- A Capital Planning Committee reviews recommendations and requests, arbitrates and recommends a budget and plan to the Finance Committee and Town Meeting
- Town Meeting approves a Capital Budget and Plan
Pre-1986 A time of Change and Endless Debate

- Pre 1986
  - Selectric typewriter vs. ladder truck
  - Endless debates
  - Huge surprises
  - Wide swings
  - Little intra-department coordination

1985 Pierce-Arrow Ladder 1985 – $250,000

$500 - $800 in early 1970’s, $2,000 to $3,000 in today’s currency
Every desk had a typewriter. With memory (2,000-$5,000 then)

30 Years of Capital Budgeting

- 1986
  - Typed Plan
  - Little Planning
  - Town Manager Resistance

- 1991
  - Town Manager Enthusiastic
  - Excel spreadsheet
  - Debt management an issue
  - No School support

- 1996
  - “Bond Limit Model”
  - Schools still resisting
  - Five year horizon working for Town
  - Fire alarm surprise

- 2001
  - Elementary school rebuild
  - Debt exclusions
  - Schools on Board
  - Excel not adequate
  - Romney and SBAB

- 2006
  - MS Access Data Base
  - Debt forecasting working
  - MSBA takes over
  - Exempt & Non-exempt
  - Committee expands

- 2011
  - New generation membership
  - Transition in Town Management
  - More focus on debt management and forecasting, AAA rating

- 2016
  - Paperless data entry
  - Comprehensive debt schedules
  - Closer integration with Town Management
  - Committee expansion?

“Founders” of Modern Capital Planning Process:

- Town Treasurer: John Bilafer
- FinCom Member: Murdena Campbell
Cloud Capital Planning From the Ground Up

- Department managers input requests into cloud-based form
- Committee members access, review, comment and recommend on electronic form

Some Financial Strategies

- Non-exempt budget only (TM approval only):
  - All cash – use annual reserve set asides (tough to do), but saves on interest
  - Cash and borrowing – flexible way to meet needs on timely basis

- Exempt budget only (requires public referenda)
  - Can be cash or debt exclusion or override

- Combination of non-exempt and exempt budgeting
  - Use non-exempt plan for most projects
  - Use non-exempt plan for extraordinary expenses
  - Arlington follows this approach
Sources of Funds

- Current FY non-exempt budget direct appropriation ("Cash").
- Current FY non-exempt bonded appropriation ("Bonds").
- Grants, CDBG, Trusts, enterprise funds, other off-balance sheet income ("Other").
- Proposition 2½ exempt borrowing.
- Community Preservation Act – new in Arlington ("CPA")

Uses of Funds

- Purchase of qualifying equipment, material, buildings and other assets.
- Interest on bonds or bond anticipation notes (BANS).
- Principal on bonds (principal and interest on bonds together called "debt service").
- Distinguish between exempt and non-exempt debt service.
Non-exempt Capital Spending Policy

- Set aside debt exclusions for now as extraordinary situations.
- How do we plan aggregate spending from our non-exempt budget?
  - Level fund
  - Base on detailed annual requirements
  - Plan to a constant percentage of non-exempt budget
    - Arlington uses 5%
  - Other possibilities...

Defining the Capital Budget

- Note: Bonds usually have interest only or small principal effect in current year.
- Total capital budget for FY is sum of:
  - Direct cash expenditures for capital items in FY, and
  - Interest and principal impact in FY of new bonds, if any, and
  - Debt service on all prior bonded expenditures.

- One planning approach fixes this sum as a percentage of the annual Town Budget.

Capital Budget = Cash Purchases + New Debt Service + Prior Debt Service
FY 2018 Capital Spending in Arlington

Plan Format

<table>
<thead>
<tr>
<th>Row Labels</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMMUNITY SAFETY - FIRE SERVICES</td>
<td>$900,000</td>
<td>$95,000</td>
<td>$150,000</td>
<td>$335,000</td>
<td>$805,000</td>
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<td>$150,000</td>
<td>$370,000</td>
<td>$750,000</td>
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<td>Exercise Equipment &amp; Furniture - Cardio</td>
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<tr>
<td>Jaws of Life - Extrication Equipment</td>
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<td>$50,000</td>
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<tr>
<td>Replace Firefighter Protective Gear</td>
<td>$25,000</td>
<td>$25,000</td>
<td>$25,000</td>
<td>$25,000</td>
<td>$25,000</td>
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<tr>
<td>Replace Thermal Imaging Cameras</td>
<td>$50,000</td>
<td>$50,000</td>
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<tr>
<td>Replacement of Portable Radios</td>
<td>$120,000</td>
<td>$120,000</td>
<td>$120,000</td>
<td>$120,000</td>
<td>$120,000</td>
<td>$120,000</td>
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<tr>
<td>Rescue Boat, Motor &amp; Trailer</td>
<td>$30,000</td>
<td>$30,000</td>
<td>$30,000</td>
<td>$30,000</td>
<td>$30,000</td>
<td>$30,000</td>
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<tr>
<td>Grand Total</td>
<td>$13,533,428</td>
<td>$11,073,309</td>
<td>$21,042,701</td>
<td>$7,892,035</td>
<td>$8,008,544</td>
<td>$61,550,017</td>
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Funding Sources Including CPA

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<tr>
<th>Row Labels</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>Grand Total</th>
</tr>
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<tbody>
<tr>
<td>BOND</td>
<td>$5,520,000</td>
<td>$4,940,000</td>
<td>$14,891,000</td>
<td>$2,099,000</td>
<td>$1,670,000</td>
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<td>CASH</td>
<td>$4,441,928</td>
<td>$2,518,309</td>
<td>$2,538,701</td>
<td>$2,206,035</td>
<td>$2,700,544</td>
<td>$14,406,517</td>
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<tr>
<td>OTHER</td>
<td>$3,571,500</td>
<td>$3,615,000</td>
<td>$3,612,000</td>
<td>$3,387,000</td>
<td>$3,608,000</td>
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<tr>
<td>CPA</td>
<td>$1,526,033</td>
<td>$500,000</td>
<td>$907,700</td>
<td>$407,700</td>
<td>$475,000</td>
<td>$3,816,433</td>
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<tr>
<td>Grand Total</td>
<td>$15,109,461</td>
<td>$11,073,309</td>
<td>$21,042,701</td>
<td>$8,299,735</td>
<td>$8,483,544</td>
<td>$65,368,450</td>
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Calculate the Tax Impact

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>FY 2018</th>
<th>FY 2019</th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY 2022</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>Prior Non-Exempt Debt</td>
<td>$7,192,219</td>
<td>$6,988,240</td>
<td>$5,240,015</td>
<td>$4,405,062</td>
<td>$3,833,015</td>
<td>$3,540,501</td>
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<tr>
<td>Cash</td>
<td>$4,441,208</td>
<td>$2,518,310</td>
<td>$2,902,261</td>
<td>$2,316,058</td>
<td>$2,760,544</td>
<td>$14,908,517</td>
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<tr>
<td>New Non-Exempt Debt Service</td>
<td>$89,650</td>
<td>$69,545</td>
<td>$1,267,278</td>
<td>$2,651,433</td>
<td>$2,078,382</td>
<td>$7,105,744</td>
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<tr>
<td>DNA Interest and Principal</td>
<td>$1,630</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Total Non-Exempt Tax Burden</td>
<td>$11,739,517</td>
<td>$10,597,082</td>
<td>$10,356,262</td>
<td>$9,361,507</td>
<td>$9,652,851</td>
<td>$63,894,425</td>
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<td>Direct funding sources:</td>
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<tr>
<td>Non-Exempt Bond Premium FY 2017</td>
<td>$(2,154,419)</td>
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<tr>
<td>Risk Enterprise Funds</td>
<td>$(85,853)</td>
<td>$(85,853)</td>
<td>$(85,853)</td>
<td>$(85,853)</td>
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<tr>
<td>Ambulance Reimbursement Fund</td>
<td>$(55,396)</td>
<td>$(55,396)</td>
<td>$(55,396)</td>
<td>$(55,396)</td>
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<tr>
<td>Capital Carry Forward</td>
<td>$(341,378)</td>
<td>$(100,000)</td>
<td>$(100,000)</td>
<td>$(100,000)</td>
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<tr>
<td>Antennae Funds</td>
<td>$(147,000)</td>
<td>$(147,000)</td>
<td>$(147,000)</td>
<td>$(147,000)</td>
<td>$(147,000)</td>
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</tr>
<tr>
<td>Asset Sale Proceeds</td>
<td>$(657,000)</td>
<td>$(657,000)</td>
<td>$(657,000)</td>
<td>$(657,000)</td>
<td>$(657,000)</td>
<td></td>
</tr>
<tr>
<td>Adjust for Roadway Reconstruction Overrides 2011</td>
<td>$(545,388)</td>
<td>$(545,388)</td>
<td>$(545,388)</td>
<td>$(545,388)</td>
<td>$(545,388)</td>
<td></td>
</tr>
<tr>
<td>Adjust for 2016 and prior Bond Premium</td>
<td>$(538,000)</td>
<td>$(538,000)</td>
<td>$(538,000)</td>
<td>$(538,000)</td>
<td>$(538,000)</td>
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<tr>
<td>Adjust for 2017 encumbered debt service</td>
<td>$(248,918)</td>
<td>$(248,918)</td>
<td>$(248,918)</td>
<td>$(248,918)</td>
<td>$(248,918)</td>
<td></td>
</tr>
<tr>
<td>Net Non-Exempt Plan</td>
<td>$7,840,296</td>
<td>$7,413,490</td>
<td>$7,231,242</td>
<td>$9,093,110</td>
<td>$6,478,244</td>
<td>$32,782,409</td>
</tr>
</tbody>
</table>

Compare to Budget

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>FY 2018</th>
<th>FY 2019</th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY 2022</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Non-Exempt Plan</td>
<td>$7,840,296</td>
<td>$7,413,490</td>
<td>$7,231,242</td>
<td>$9,093,110</td>
<td>$6,478,244</td>
<td>$32,782,409</td>
</tr>
<tr>
<td>Pre Form Budget</td>
<td>$10,607,699</td>
<td>$11,200,080</td>
<td>$15,744,644</td>
<td>$16,932,503</td>
<td>$18,636,311</td>
<td>$77,479,541</td>
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<tr>
<td>Budget for Plan at 5%</td>
<td>$7,047,085</td>
<td>$7,160,081</td>
<td>$7,372,222</td>
<td>$8,060,072</td>
<td>$8,491,347</td>
<td>$35,737,325</td>
</tr>
<tr>
<td>Plan as % of Revenues</td>
<td>5.0%</td>
<td>5.0%</td>
<td>5.0%</td>
<td>5.0%</td>
<td>5.0%</td>
<td>5.0%</td>
</tr>
<tr>
<td>Variance from Budget</td>
<td>$(1,206,793)</td>
<td>$((7,376,591)</td>
<td>$(8,513,402)</td>
<td>$(7,234,961)</td>
<td>$(7,962,084)</td>
<td>$(35,054,976)</td>
</tr>
</tbody>
</table>
Planning the Future

- Calculate year’s forecast budget
- Adjust for exempt debt, re-imbursements
- Calculate 5% for total capital and debt service = capital budget
- Add in each year’s new planned debt service to known non-exempt debt service now and in future
- Add in direct cash expenditures as planned
- Compare to budget

New Access Bond Data Base and Pivot Tables

This a truncated sample
Every feature of every bond is captured in MS Access, Type, interest, term, payments, exempt/non-exempt, inside or outside limit, etc.
Updated with new borrowing yearly
Permits straightforward, accurate forecasts of future debt service based on Authorized and issued bonds

Kudos to:    Deputy Treasurer Michael Morse
              CPC Vice-chair Brian Rehrig
### Forecasting New Debt Service

**FUNDING SOURCE** | FTE | Department | Item | Life | Fiscal Year | 2018 | 2019 | 2020 | 2021 | 2022 | Grand Total
--- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | ---
BOARD OF SELECTMEN | | | | | | |
Voting Machines | 1 | | | | | 1,145 | 14,849 | 14,849 | 14,849 | 14,849 | 14,849
COMMUNITY SAFETY - FIRE SERVICES | | | | | | |
Purchase Engine Pumper to Replace #1006 | 20 | | | | | 9,423 | 14,459 | 14,459 | 14,459 | 14,459 | 14,459
Purchase New Engine Pumper - Replace #1007 | 20 | | | | | 9,423 | 14,459 | 14,459 | 14,459 | 14,459 | 14,459
Replacement of Portable Radios | 7 | | | | | 2,625 | 26,679 | 25,929 | 25,929 | 25,929 | 25,929
Rescue-Ambulance 2008 Ford Osage | 5 | | | | | 4,200 | 56,400 | 54,720 | 54,720 | 54,720 | 54,720
Rescue-Ambulance 2013 Ford Horton | 5 | | | | | 4,550 | 61,100 | 65,650 | 65,650 | 65,650 | 65,650
COMMUNITY SAFETY - POLICE SERVICES | | | | | | |
Radio Upgrade-Replacement Program | 7 | | | | | 2,625 | 22,325 | 21,660 | 21,660 | 21,660 | 21,660
COMMUNITY SAFETY - POLICE SERVICES Total | | | | | | 2,625 | 22,325 | 21,660 | 21,660 | 21,660 | 21,660
FACILITIES | | | | | | |
Town Hall - Renovations | 20 | | | | | 9,760 | 55,275 | 54,720 | 54,720 | 54,720 | 54,720
FACILITIES Total | | | | | | 9,760 | 55,275 | 54,720 | 54,720 | 54,720 | 54,720
SCHOOLS | | | | | | |
Bus #102 - 53 passenger bus | 5 | | | | | 1,663 | 22,325 | 21,660 | 21,660 | 21,660 | 21,660
Bus #103 - 77 passenger bus | 5 | | | | | 2,275 | 30,550 | 29,640 | 29,640 | 29,640 | 29,640
Bus #107 - 53 passenger bus | 5 | | | | | 1,925 | 25,850 | 25,080 | 25,080 | 25,080 | 25,080
Bus #108 - 53 passenger | 5 | | | | | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000
Convert to Science Classrooms Dallin & Brackett | 20 | | | | | 4,375 | 21,250 | 25,625 | 25,625 | 25,625 | 25,625
Dallin - Chiller | 20 | | | | | 4,375 | 21,250 | 20,813 | 20,813 | 20,813 | 20,813
Food Services Truck | 15 | | | | | 963 | 5,592 | 5,463 | 5,463 | 5,463 | 5,463
Gibbs School Renovation | 20 | | | | | 8,750 | 42,500 | 41,625 | 41,625 | 41,625 | 41,625
Hardy School Expansion | 20 | | | | | 61,250 | 297,500 | 291,375 | 291,375 | 291,375 | 291,375
Landscape Improvements - Bishop School | 15 | | | | | 5,250 | 25,500 | 30,750 | 30,750 | 30,750 | 30,750
Water Penetration Bishop | 20 | | | | | 5,250 | 25,500 | 30,750 | 30,750 | 30,750 | 30,750
SCHOOLS Total | | | | | | 83,000 | 429,538 | 420,092 | 420,092 | 420,092 | 420,092
Grand Total | | | | | | 89,600 | 581,543 | 1,347,776 | 2,597,433 | 2,879,392 | 7,495,744
Bond Anticipation Notes Interest | | | | | | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000
Total Bond and Ban Non-Exempt Future Debt Service | | | | | | 89,600 | 581,543 | 1,347,776 | 2,597,433 | 2,879,392 | 7,495,744

**Note:** List is truncated.

### Forecast of Non-exempt Debt

**Forecast of Non-Exempt Balances**

- **FY 2018 - FY 2021**
- **Prior Non-Exempt Balances**
- **New Non-exempt Debt Balances**
- **Total Forecast Non-exempt Debt**

![Graph showing forecast of non-exempt debt](image-url)
Estimated Total Debt Balances

Arlington and Debt Limit
Winning Town Meeting Support for the Capital Budget

- Have a Capital Plan as well as a budget.
- Whenever possible stick to the plan.
- Bring bad news to TM as soon as possible, preferably years in advance.
- Always highlight problems, don’t gloss them over, explain them in detail.
- Give TM credit for Capital Spending within the plan, which then becomes TM’s plan.
- Give TM credit for spending large amounts of money wisely; that’s usually what they want to do, but rarely can be sure they have. A Capital Plan and history allows measurement and proof.

Result: 31 years successful TM votes with no changes, most votes unanimous.

Capital Planning Committee Role

- Set standards and priorities.
- Provide continuity and institutional memory over many years.
- Inspire and cajole managers to plan ahead.
- Reward careful planning by management with funding - someday.
- Communicate short-term and long-term needs to Town Manager, Finance Committee, Town Meeting and Citizens.
- Exhibit predictability and Gravitas.
Past Present and Future

Arlington non-exempt capital spending viewed by Program as of June 2017:

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</tr>
</thead>
<tbody>
<tr>
<td>Ottoman Middle School (rvv)</td>
<td>1,322,000</td>
<td>500,000</td>
<td>345,000</td>
<td>140,000</td>
<td>105,000</td>
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<td>Robbins Library (with grants) (rvv + new)</td>
<td>1,322,000</td>
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<td>105,000</td>
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<td>Park Circle Fire Station (new)</td>
<td>1,322,000</td>
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<td>140,000</td>
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<tr>
<td>Highland Fire Station (rvv complete)</td>
<td>1,322,000</td>
<td>500,000</td>
<td>345,000</td>
<td>140,000</td>
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<tr>
<td>Community Safety Building (rvv complete)</td>
<td>1,322,000</td>
<td>500,000</td>
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<td>140,000</td>
<td>105,000</td>
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<td>Central Fire Station (rvv Complete)</td>
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<td>105,000</td>
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<tr>
<td>Stratton E.S. (rvv in process, partially exempt)</td>
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<td>Hardy Expansion (in process)</td>
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</table>

Major Building Projects Over 30 Years

Non-Exempt
- Ottoson Middle School (rvv)
- Robbins Library (with grants) (rvv + new)
- Park Circle Fire Station (new)
- Highland Fire Station (rvv complete)
- Community Safety Building (rvv complete)
- Central Fire Station (rvv Complete)
- Stratton E.S. (rvv in process, partially exempt)
- Hardy Expansion (in process)

Exempt
- Brackett E.S. (new)
- Hardy E.S. (rvv)
- Bishop E.S. (rvv)
- Peirce E.S. (new)
- Dallin E.S. (new)
- Thompson E.S. (new)
- Arlington H.S. (rvv in planning)
- Minuteman Regional V.H.S. (in process)
- Gibbs M.S. (in process, partially non-exempt)
- Thompson expansion (complete)
New Challenges for Arlington

• Respond to apparent increase in student population growth = one new elementary school
  • Expand Thompson Elementary School
  • Expand Hardy Elementary School
  • Bring former Gibbs Middle School back on line
• Rebuild Arlington high School


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