

Town of Arlington Massachusetts

Report of the Finance Committee



**ANNUAL TOWN MEETING
Monday, April 24, 2006**

THE FINANCE COMMITTEE

ALLAN TOSTI, *Chairman*

RICHARD C. FANNING, *Vice Chairman*
CHARLES T. FOSKETT, *Vice Chairman*

ALAN JONES, *Vice Chairman*
PETER B. HOWARD, *Secretary*

PRECINCT	TERM ENDS	PRECINCT	TERM ENDS
1 PAUL MCGAFFIGAN	2008	11 DAN DUNN	2007
2 STEPHEN W. DECOURCEY	2007	12 KENNETH J. SIMMONS	2009
3 ALLAN TOSTI	2009	13 JOHN J. DEYST, JR.	2007
4 RYAN J. FERRARA	2008	14 ALAN JONES	2007
5 ABIGAIL DUBOIS	2008	15 RICHARD C. FANNING	2009
6 WALTER FEY	2009	16 DANIEL M. O'NEILL	2008
7 JOSEPH CONNORS	2007	17 PAUL BAYER	2007
8 CHARLES T. FOSKETT	2007	18 MARY RONAN	2007
9 MARY MARGARET FRANCLEMONT	2009	19 PAUL E. OLSEN	2009
10 PETER B. HOWARD	2008	20 DEAN CARMAN	2008
		21 JOHN MAHONEY	2009

JOHN G. KNEELAND
Executive Secretary

The Finance Committee was established by vote of the Town over a century ago on March 7, 1895. Article 33 provided for the selection of a "committee of twenty-one", which would consider all articles in the warrant involving an appropriation of money and "make report thereof in print, with their estimates and recommendations for final action of the town...."

Arlington's Finance Committee, however, was not the first in the state. According to the Massachusetts Finance Committee Handbook, by Stuart DeBard, "The Finance Committee's beginning was the action of a group of citizens of Quincy in 1870 who created themselves a committee to restore financial order." In 1910, the legislature required finance committees for every town "whose valuation for the purposes of apportioning the state tax exceeds one million dollars." Chapter 39, Section 16, also provided that any other town may "by by-law provide for the election or the appointment and duties of appropriation, advisory or finance committees, who shall consider any or all municipal questions for the purpose of making reports or recommendations to the town...."

In Arlington, the duties and responsibilities of the Finance Committee are stated in the Town Manager Act, Sections 31-35, and in the Bylaws, Title I, Article 7. Finance Committee members must be registered voters of the town. They are appointed by a three-member committee composed of the Moderator, the chairman of the Finance Committee and the chairman of the Board of Trust Fund Commissioners.

Under Section 4 of Article 7 of Title I of the Bylaws, the Finance Committee "shall consider all articles contained in any warrant except articles on zoning...and those articles which do not require or request an appropriation of money...said committee shall make recommendations, and shall report in print, if possible at or prior to each town meeting, but the omission of said committee so to consider, recommend and/or report shall not affect the validity of any vote or other action at any town meeting. The committee shall also make such general suggestions, criticisms and recommendations, as it may deem expedient. Nothing contained in this section shall preclude the Committee from considering, if it sees fit, articles which do not require or request an appropriation of money."

Printed in Arlington on Recycled Paper

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GLOSSARY

AVAILABLE FUNDS -- See Unencumbered Funds

CHERRY SHEET -- Cherry-colored form showing state and county charges and reimbursement to the Town as certified by the State Director of Accounts.

ENTERPRISE FUNDS -- Funds that account for all revenues and expenditures for services and allow surpluses to be used to reduce user fees for the services or to pay for capital improvements. Each fund has an independent budget. Losses are made up from the Town's general fund. Presently, Arlington has enterprise funds for Council on Aging Transportation, Recreation, Veterans' Memorial Rink, Water & Sewer and Youth Services.

FISCAL YEAR -- July 1 through June 30.

FREE CASH -- See Unencumbered Funds.

OVERLAY -- Funds set aside to cover abatements and exemptions. The amount is determined by the Board of Assessors.

OVERLAY RESERVE -- Unused accumulated amount of Overlay for previous years that is not required to be held in a specific Overlay account for a given year. Once released by the Board of Assessors, the funds may be used for any municipal purpose.

RESERVE FUND -- A fund established by the Annual Town Meeting. It is under control of the Finance Committee, which may authorize transfers for extraordinary or unforeseen expenditures. The fund may be composed of an appropriation of not more than 5% of the tax levy for the preceding year.

STABILIZATION FUND -- A special account created to provide a reserve for municipal expenditures.

SURPLUS REVENUE -- The total amount of cash, accounts receivable, and other current assets that exceed liabilities and reserves.

UNENCUMBERED FUNDS -- The amount of surplus revenue, minus uncollected taxes of prior years. Unencumbered funds must be certified by the State Bureau of Accounts before they can be used. Also known as Free Cash or Available Funds.

REPORT OF THE CHAIR

The Town is now entering the second year of its five year financial plan. As you know, this is a key component of the “Lyons” plan that was adopted by all of the major boards of the Town and the citizens with their generous approval of the operating override in June 2005. It would be helpful to review the major components of this plan.

- No additional operating overrides for five years
- A 4% cap on all operating budgets
- Any increase in insurance above 7% would reduce the operating budget increase
- Increase elderly exemptions (which was accomplished last year)
- Push by all town officials for appropriate increases in local aid

With this plan in mind, the Finance Committee began its deliberations in January. We participated in the Budget and Revenue Task Force; met with the Town Manager, who continually updated the five year revenue and expenditure projects; and met with many other department heads and Town officials. Included in this report on D1 are the most recent projections, which I urge you to review.

The Finance Committee worked over the last three months to develop the next year’s budget in this plan, which is included in this Report for your review and approval. We have included a more comprehensive summary of our calculations and recommendations under C1. We have held the operating budgets to the required limits under the Lyons Plan. The two exceptions are the Selectmen and Town Clerk’s budgets due do the requirements of extra elections in the next year.

Fortunately, as State revenues have increased, the Governor and State Legislature have proposed increased local aid for the State’s cities, towns and districts. The Governor, House membership and Senate leaders have supported removing the so called “lottery cap” for the first time since 2003. The Governor proposed an increase in the Town’s Chapter 70 School Aid, which was eliminated by the House Ways and Means Committee and substantially restored by the House membership, due in no small part to our own legislative delegation. We still await action of the Senate on this crucial issue. It is our hope that the Senate will increase our local aid numbers further to relieve pressure on our local receipts projections. We also hope that these actions to return our local aid to more appropriate yearly increases will continue.

The era of NESWC and the extraordinarily high cost for the disposal of our trash has ended. We have included two tables (E & F) in this report to explain what is happening to the Tip Fee and Community Stabilization Funds. The latter fund has been closed out. Balances remaining in the Tip Fee Fund will be used to support budgets over the next five years.

In closing, we need to emphasize the importance of controlling appropriations in the fiscal year 2007 budget. We cannot use any more of the Town’s reserves without jeopardizing the Town’s future financial condition as well as the five year plan. In 2006, when we issued the Town’s bonds, the Town maintained its high Aa2 and AA ratings from Moody’s Investors Service and Standard and Poors, respectively, which rate the

Town's bonds. We accomplished this because we had a long term revenue and expenditure plan, had increased the fiscal stability funds, and had continued funding of the retiree health insurance fund. However, we have another three fiscal years to go without asking for another override. We need to maintain conservative financial practices if we are to maintain our high credit rating for future bonding and keep faith with our promise to the votes.

As in past years, we ask for your support to keep the budgets balanced. We have allocated revenues as prudently as possible and continued to fund reserves to stabilize services. Proposed increases must be balanced by reductions elsewhere. As always, we are available to answer any questions you may have.

Respectfully submitted,
Allan Tosti, Chairman

The Finance Committee recommends passage of the following votes:

(Unless otherwise indicated, the following recommendations were by unanimous votes: any exceptions are noted in parentheses following the text of the recommended vote. The Chairman votes only when the recommendation of the Finance Committee will be affected.)

**ARTICLES 3-23 & 25-37 The Redevelopment Board and Board of Selectmen
will report on these articles.**

**ARTICLE 24 HOME RULE LEGISLATION/MAINTENANCE
TOWN WATER BODIES**

To see if the Town will vote to authorize and request the Board of Selectmen to file Home Rule legislation that would establish a special fund into which may be appropriated a sum or sums of money to be utilized for the maintenance, treatment and oversight of the Town's water bodies within or without the confines of the Town, to appropriate a sum of money for such fund provided that it is enacted into law, to determine how the money shall be raised and expended, including the possibility of borrowing some or all of same; or take any action related thereto.

(Inserted at the request of the Vision 2020 Standing Committee
and the Vision 2020 Environment Task Group)

**VOTED: That the Town does hereby request & authorize the Board of
Selectmen to file a home rule petition with the legislature that would
provide substantially as follows:**

**AN ACT AUTHORIZING THE TOWN OF ARLINGTON TO
ESTABLISH A SPECIAL ACCOUNT FOR MAINTENANCE OF
ALL OF ITS TOWN WATER BODIES.**

**Section 1 Notwithstanding the provisions of any General or
Special Law to the contrary, the Town of Arlington may establish
a special account into which may be appropriated a sum or sums
of money to be raised by general tax or otherwise, including the
possibility of borrowing, and which account may receive gifts or
grants of money, said money to be expended, under the direction
of the Town Manager for the maintenance, treatment, and
oversight of the Town's water bodies.**

**Section 2 The Town Manager shall report to each Annual Town
Meeting the revenues into and expenditures from the fund
together with a projection of future needs.**

Section 3 This special act shall take effect upon passage.

**and for the purpose of maintaining, treating and oversight of the
Town's water bodies the sum of \$15,000 be and hereby is
appropriated, said sum to be raised by the general tax and
expended under the direction of the Town Manager. (13-4)**

COMMENT: The above appropriation is not contingent upon passage of the special
legislation.

ARTICLE 28

HOME RULE LEGISLATION/TAX EXEMPTIONS

To see if the Town will vote to accept any permissive legislation relating to tax exemptions and deferrals provided under the General Laws, to expand on any exemptions or deferrals previously adopted by the Town or to alter any eligibility requirements related to same, to adjust any interest rates on deferrals, to authorize and request the Board of Selectmen to file Home Rule Legislation relating to tax exemptions or deferrals; or take any action related thereto.

(Inserted at the request of the Board of Assessors)

COMMENT: The Legislature recently changed the law related to elder tax deferrals by permitting cities and towns to reduce the existing 8 percent interest accrual on deferred taxes. After reviewing the US Census data for Arlington, the Finance Committee has great reservations with the elimination of the rate and the doubling of the income restriction as recommended by the Board of Selectmen.

The 1999 data, the most recent that includes income, indicates that there were 4,916 households where the head-of-household was over 65. 1,637 (33%) of them reported under \$20,000 income. 2,919 **(60%)** of them reported less than \$40,000.

These numbers would lead one to think that the effect of the proposed changes has been greatly underestimated. If approved, this is essentially an offer of a no-interest loan to thousands of Arlington residents. Any reasonable person would defer their taxes and invest the money into a bank CD. The impact on the Town's cash flow could be catastrophic. If only 100 people took advantage of this option, the Town would lose \$500,000 in fiscal 2007 as well as a permanent loss of \$25,000 of investment income. The 0% is far too favorable of a rate.

The \$40,000 limit is too high to be a meaningful test of need. The intent of this law would appear to help special cases. It would be inappropriate to call 60% our seniors "special cases." When an exception is more than half of a group, it's not an exception anymore, it's normal.

We are recommending a more gradual approach with both the interest rate and the eligibility level. After a year of experience we can make further changes if they are warranted.

ARTICLE 38

COLLECTIVE BARGAINING

To see if the Town will vote to fund any fiscal items in the event that any are contained in collective bargaining agreements between the Town and the following named collective bargaining units, and to fund for non-union M Schedule and elected officials' salaries or fringe benefits, each group to be voted separately, determine how the money shall be raised and expended, or take any action related thereto:

- A. Local 680, American Federation of State, County and Municipal Employees;
- B. Service Employees International Union (formerly NAGE);
- C. Robbins Library Professional Association;
- D. Local 1297, International Association of Firefighters;
- E. Arlington Patrolmen's Association;
- F. Arlington Ranking Police Officers' Association;
- G. M Schedule and non union employees; and
- H. Full-time elected officials.

(Inserted at the request of the Town Manager)

COMMENT: At the time of printing this report, contract negotiations had not been completed. The Finance Committee will report when this article is considered by Town Meeting.

ARTICLE 39

FUNDING FUTURE COLLECTIVE BARGAINING

To see if the Town will vote to establish a reserve for funding future collective bargaining agreements, to appropriate a sum of money for same, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the sum of \$350,175 be and hereby is appropriated, to be set aside for funding future collective bargaining agreements, said sum to be raised by the general tax and said sum shall not to be expended without a further vote of the Town Meeting.

COMMENT: At the time of printing this report, contract negotiations had not been completed. If contracts are negotiated prior to the end of Town Meeting, additional recommendations will be made under Article 39.

ARTICLE 40

POSITIONS RECLASSIFICATION

To see if the Town will vote to make additions, deletions and/or modifications to the Classification Plan and Pay Plan, appropriate a sum of money to fund same if necessary, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager and the Personnel Director)

VOTED: **That the Classification Plan, as established by Title I, Article 6, Section 1, Schedule A of the By-Laws, be and hereby is amended as follows:**

- 1. By adding/deleting the following positions:**
 - A. Adding the following title:**
Assistant Recreation Facilities Manager, ATP 4
FTE 1 – Veterans’ Memorial Rink Enterprise Fund
 - B. Deleting the following title(See Comment):**
Personnel Assistant – Payroll, OA 5
FTE 1 – Treasurer
 - C. Deleting the following title:**
Webmaster, ATP 7
PT – Comptroller
 - And adding in its place the following title:**
Web Content Manager, ATP 5
PT – Town Manager
Difference in Maximum Salaries: (-\$4,836)
 - D. Deleting the following titles:**
Signal Maintainer
Signal Maintainer Helper
Assistant Dog Officer
- 2. By reclassifying the following positions:**
 - A. Assistant Director of Housing and Disability – Weatherization, ATP 7 to ATP 8.**
FTE 1 – Planning Department (\$2,009)
Note: This position is 100% grant funded.
 - B. Senior Clerk, OA 2 to Principal Clerk, OA 3**
FTE 1 – Public Works – Cemetery (\$4,468)
 - C. Head Communications Dispatcher, MC 8 to ATP 5**
FTE 1 – Community Safety – Support Services (\$1,258)

And to fund said reclassifications, \$5,726 as indicated above, is to be appropriated, said sum to be raised by general tax and included in the budgets of the departments affected.

COMMENT: FTE: Full Time Equivalent.
ATP: Administrative, Technical and Professional plan.
The Personnel Assistant Payroll position has been transferred to the School Department.

ARTICLE 41 APPROPRIATION/TOWN BUDGETS (Beginning on Page B1)

To see if the Town will vote to make appropriations to defray Town obligations, liabilities, outlay and expenses and especially for or relating to all or any of the boards, departments, purposes and matters hereinafter mentioned, and to provide for the disposal of motor vehicles and other personal property belonging to the Town, determine how the money shall be raised and expended, or take any action related thereto:

Finance Committee, Board of Selectmen, Town Manager, Personnel, Comptroller, Data Processing, Town Treasurer and Collector of Taxes, Assessors, Legal and Worker's Compensation, Town Clerk, Registrars, Planning and Community Development, Redevelopment Board, Parking, Zoning Board of Appeals, Public Works, Highway, Snow and Ice Removal, Engineering, Properties, Natural Resources, Cemeteries and Sanitation, Community Safety, School Department, Libraries, Human Services, Insurance, Non-Contributory Pensions, Contributory Pensions, Town Debt and Interest, Reserve Fund, and/or any other Town Departments, Boards, Commissions or Committees, Water and Sewer Enterprise Fund, Recreation Enterprise Fund, Council on Aging Transportation Enterprise Fund, Veterans Memorial Rink Enterprise Fund, and Youth Services Enterprise Fund.

(Inserted by the Board of Selectmen and at the request of the Town Manager)

ARTICLE 42 CAPITAL BUDGET

To see if the Town will vote to appropriate a sum of money to defray the expense of purchasing, leasing, or bonding of capital equipment, infrastructure, buildings or other projects of the Town or to acquire real property for municipal purposes; to appropriate a sum of money to fund previously incurred or future Town debt, to acquire land for said projects where necessary by purchase, eminent domain taking or otherwise, determine how the money shall be raised including the possibility of borrowing any or all of the same, or the transfer of funds from any previous appropriation, determine how such money shall be expended, or take any action related thereto.

(Inserted by the Board of Selectmen, and at the request of the Town Manager and the Capital Planning Committee)

VOTED: (1) That the sum of \$8,011,303 be and hereby is appropriated for various capital projects and equipment as shown below, and expended under the direction of the Town Manager, said sum to be raised by general tax:

Item	Amount	Project	Department
1.	\$ 5,500	Photocopier lease	BOARD OF ASSESSORS
2.	\$ 6,500	Photocopier lease	BOARD OF SELECTMEN
3.	\$ 25,000	Highland -Bldg. Location Study	COMMUNITY SAFETY - FIRE SERVICES
4.	\$ 29,000	Bullet Proof Vest Program	COMMUNITY SAFETY - POLICE SERVICES
5.	\$ 3,500	Laser Radar	COMMUNITY SAFETY - POLICE SERVICES
6.	\$ 4,500	Photocopier	COMMUNITY SAFETY - POLICE SERVICES
7.	\$ 128,000	Vehicle Replacement Program	COMMUNITY SAFETY - POLICE SERVICES
8.	\$ 17,000	Mall Lights	COMMUNITY SAFETY - SUPPORT SERVICES
9.	\$ 17,000	Traffic Light Update Program	COMMUNITY SAFETY - SUPPORT SERVICES
10.	\$ 250,000	Educational IT Program	DATA PROCESSING
11.	\$ 2,000	Photocopier Lease - Council on Aging	HUMAN SERVICES
12.	\$ 1,518	Photocopier Lease - Robbins House	HUMAN SERVICES
13.	\$ 5,940	Photocopier	LEGAL/WORKERS' COMPENSATION
14.	\$ 6,000	Slate Repairs	LIBRARY
15.	\$ 3,000	Photocopier	PERSONNEL
16.	\$ 3,000	Photocopier	PUBLIC WORKS ADMINISTRATION
17.	\$ 20,000	Cemetery Expansion program	PUBLIC WORKS CEMETERY DIVISION
18.	\$ 200,000	Roadway Reconstruction	PUBLIC WORKS ENGINEERING DIVISION
19.	\$ 50,000	Sidewalks and Curbstones	PUBLIC WORKS ENGINEERING DIVISION
20.	\$ 25,000	Roadway consultant services	PUBLIC WORKS ENGINEERING DIVISION
21.	\$ 10,000	Snow Plow -(1 per yr.)	PUBLIC WORKS HIGHWAY DIVISION
22.	\$ 6,000	Leaf vacuum	PUBLIC WORKS NATURAL RESOURCES DIVISION
23.	\$ 6,000	Small Equipment	PUBLIC WORKS NATURAL RESOURCES DIVISION
24.	\$ 5,000	Equipment Replacement	SCHOOLS
25.	\$ 38,000	Photocopier Lease Program	SCHOOLS
26.	\$ 30,000	Thompson/Stratton Infrastructure Improvements	SCHOOLS
27.	\$ 10,000	Systemwide - Roof Repairs	SCHOOLS
28.	\$ 10,000	Pierce Field - Field Turf Groomer & Tractor	SCHOOLS
	<u>\$ 917,458</u>	<u>Acquisitions Sub-total</u>	
	\$ 7,520,825	Prior Debt Service	
	\$ 44,000	New Debt Service	
	\$ (144,173)	Less MWRA	
		Less Funds Transferred from School Renovation	
	\$ (280,000)	Project Special Fund, Chapter 133, 1998	
	\$ (20,000)	Less Cemetery Funds Transferred	
	\$ (26,807)	Less Unused Capital Funds Carried Over	
	\$ 8,011,303	GRAND TOTAL	

And that the sum of \$26,807 in previously voted and available capital funds be appropriated and transferred to reduce expenses under this article as indicated above,

And that the sum of \$280,000 be transferred from the School Renovation Project Special Fund as voted by Town Meeting on May 28, 1998 and authorized by Chapter 133 of the Acts of 1998, and appropriated to reduce expenses for school projects under this article as indicated above, under the direction of the Town Manager,

And that the sum of \$20,000 transferred from the Cemetery Funds be appropriated to reduce expenses under this article as indicated above.

(2) That the various capital projects and equipment purchases shown below shall be undertaken and financed by grants or other funds as shown below, such grants to be expended under the direction of the Town Manager.

Item	Amount	Project	Department
1.	\$ 10,000	Van Replacement Program	COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND
2.	\$ 100,000	Central School Gutters and Soffits	PLANNING
3.	\$ 65,000	Town Garden Wall repair	PLANNING
4.	\$ 800,000	Chapter 90 Roadway	PUBLIC WORKS ENGINEERING DIVISION
5.	\$ 748,000	Sewer System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
6.	\$ 5,000	Small equipment	PUBLIC WORKS WATER/SEWER DIVISION
7.	\$ 2,000,000	Water Meter Program	PUBLIC WORKS WATER/SEWER DIVISION
8.	\$ 1,000,000	Water System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
9.	\$ 15,000	Telemetry System upgrade	PUBLIC WORKS WATER/SEWER DIVISION
10.	\$ 65,000	33,000 GVW Truck	PUBLIC WORKS WATER/SEWER DIVISION
11.	\$ 50,000	Hydrant replacement program	PUBLIC WORKS WATER/SEWER DIVISION
12.	\$ 12,000	Scissor Lift	VETERANS' MEMORIAL RINK ENTERPRISE FUND
	\$ 4,870,000		GRAND TOTAL

(3) That the sum of \$3,955,555 be and hereby is appropriated for extraordinary repairs to public facilities, acquisition of land and the purchase and installation of equipment and for costs incidental and related thereto as follows:

Item	Amount	Project	Department	[Statutory Citation, Chapter 44 Section (), or any enabling authority]
1.	\$50,000	Voting Booths	BOARD OF SELECTMEN	-7(9)
2.	\$40,000	Protective Gear Replacement	COMMUNITY SAFETY - FIRE SERVICES	-7(9A)
3.	\$17,300	Library MLN Equipment	DATA PROCESSING	-7(28&29)
4.	\$30,000	Software Upgrades & Standardization	DATA PROCESSING	-7(28&29)
5.	\$65,000	Town-Microcomputer Program	DATA PROCESSING	-7(28&29)
6.	\$17,400	MUNIS Platform migration	DATA PROCESSING	-7(28&29)
7.	\$4,500	DPW - Engineering Autocad Module	DATA PROCESSING	-7(28&29)
8.	\$30,000	Cost of Financing	FINANCING	-7(3A)
9.	\$77,655	Carpet replacement	LIBRARY	-7(3A)
10.	\$8,700	Entry steps repair	LIBRARY	-7(3A)
11.	\$10,000	Microform Reader/Printer	LIBRARY	-7(9)
12.	\$65,000	Town Garden Wall repair	PLANNING	-7(7)
13.	\$65,000	33,000 gvw dump truck	PUBLIC WORKS HIGHWAY DIVISION	-7(9)
14.	\$12,000	Sander Body	PUBLIC WORKS HIGHWAY DIVISION	-7(9)
15.	\$17,000	Roller (2 ton) w/trailer	PUBLIC WORKS HIGHWAY DIVISION	-7(9)
16.	\$250,000	Mill Lane culvert	PUBLIC WORKS HIGHWAY DIVISION	-7(1)
17.	\$100,000	Bishop	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(25)
18.	\$90,000	Buzzell	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(25)
19.	\$235,000	Menotomy Rocks Park	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(25)
20.	\$15,000	Riding mower, 72" cut	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(9)
21.	\$125,000	Bucket/ Aerial Lift Truck	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(9)
22.	\$100,000	Town Hall - Renovations	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)
23.	\$10,000	Town Hall - replace AC units	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)
24.	\$130,000	Salt Shed	PUBLIC WORKS PROPERTIES DIVISION	-7(3)
25.	\$190,000	Grove Street, replace HVAC unit, access ramp	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)
26.	\$13,000	Ouellette Building flashing	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)
27.	\$45,000	"D" Building elevator	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)
29.	\$143,000	School Bus Replacement	SCHOOLS	-7(9)
30.	<u>\$1,955,555</u>	<u>Sub-total, General Fund</u>		
31.	\$2,000,000	Water Meter Program, Water/Sewer Enterprise Fund	PUBLIC WORKS WATER/SEWER DIVISION	-7(9)
	\$3,955,555		GRAND TOTAL	

And that the Treasurer, with the approval of the Board of Selectman, is hereby authorized to borrow not exceeding the sum of \$3,955,555 under and pursuant to the statutes cited above (requires a 2/3 vote), and any other enabling authority, and to issue bonds or notes of the Town therefor, said sum to be expended under the direction of the Town Manager.

(4) That the Town Manager is authorized and directed to apply for and accept any further federal, state or other grants that may be available for any one or more of the foregoing projects and equipment.

(5) Notwithstanding the foregoing, in the event that monies are not expended for the purposes delineated above then the Comptroller is authorized and directed not to transfer these excess funds to available funds, but said funds shall remain and be accounted for in the warrant article pending further vote of the Town Meeting, except as otherwise provided by law.

ARTICLE 43

RESCIND AUTHORITY TO BORROW

To see if the Town will vote to rescind the authority to borrow for certain abandoned capital projects, or take any action related thereto.

(Inserted at the request of the Capital Planning Committee)

VOTED: That no action be taken under this article.

ARTICLE 44

APPROPRIATION/MINUTEMAN REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

To see if the Town will vote to appropriate a sum of money for the purpose of paying the Town's apportioned share of the operating and maintenance costs, including capital costs, of the Minuteman Regional Vocational Technical High School, determine how the money shall be raised and expended, or take any action related thereto.

VOTED: That the sum of \$2,893,035 be and hereby is appropriated for the purpose of paying the Town's apportioned share of the operating and maintenance costs, including capital costs, of the Minuteman Regional Vocational Technical High School District Budget; said sum to be raised by general tax and expended under the direction of the Minuteman Regional Vocational Technical High School Committee.

ARTICLE 45

APPROPRIATION/TOWN CELEBRATIONS, ETC.

To see if the Town will vote to appropriate a sum or sums of money to be expended under the direction of the Town Manager for the following celebrations and memorials, determine how the money shall be raised, or take any action related thereto:

- A. Veterans' Day Parade, Memorial Day Observation and the Patriots' Day Celebration
- B. 2006 Town Day Celebration
- C. Display of American Flags on Massachusetts Avenue
- D. Placing of American Flags on the Graves of Veterans

VOTED: The sum of \$10,667 be and hereby is appropriated for the following celebrations and memorials in the amounts indicated and expended under the direction of the Town Manager:

A. Veterans' Day Parade, Memorial Day Observation and the Patriots' Day Celebration. - \$5,667

B. 2006 Town Day Celebration - \$0

C. Display of American Flags on Massachusetts Avenue (See Comment) - \$0

D. Placing of American Flags on the Graves of Veterans - \$5,000

COMMENT: Because of a generous donation by Armstrong Ambulance, the appropriation for the display of American Flags on Massachusetts Avenue will not be required in fiscal 2007.

ARTICLE 46 APPROPRIATION/COMMITTEES AND COMMISSIONS

To see if the Town will vote to appropriate a sum or sums of money to be expended under the direction of various committees, commissions, and boards of the Town, determine how the money shall be raised; provided that any funds appropriated hereunder shall remain under the jurisdiction of said entities until expended at their direction, unless otherwise appropriated by the Town Meeting; the entities included hereunder, without limitation, are: Arlington Historical Commission, Arlington Recycling Committee, Avon Place Historic District Commission, Broadway Historic District Commission, Central Street Historic District Commission, Mt. Gilboa/Crescent Hill Historic District Commission, Jason/Gray Historic District Commission, Pleasant Street Historic District Commission, Russell Historic District Commission, Conservation Commission, Capital Planning Committee, Commission on Disability, Personnel Board, Public Memorial Committee, Human Rights Commission, and any other Town committee or commission, or take any action related thereto.

VOTED: That the sum of \$13,160 be and hereby is appropriated to be expended by the following commissions, committees, and boards in the amounts indicated:

A. Arlington Historical Commission – \$2,160

B. Historic District Commissions – \$4,700

(Avon Place Historic District Commission, Broadway Historic District Commission, Central Street Historic District Commission, Jason/Gray Historic District Commission, Russell Historic District Commission, Pleasant Street Historic District Commission, Mount Gilboa/Crescent Hill Historic District Commission)

C. Capital Planning Committee – \$0

D. Commission on Disability – \$0

E. Recycling Committee – \$1,800

F. Human Rights Commission – \$4,500

Said sum to be raised by general tax and expended under the direction of the various commissions, committees and boards, provided that any funds appropriated hereunder shall remain under the jurisdiction of said commissions, committees and boards until expended or released, unless otherwise transferred by Town Meeting.

ARTICLE 47

APPROPRIATION/MISCELLANEOUS

To see if the Town will vote the following:

- A. Legal Defense - To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13, Section 5 of Title I of the Town Bylaws,
- B. Out-Of-State Travel - To appropriate a sum of money for expenses incurred outside the Commonwealth and as described in the General Laws, Chapter 40, Section 5, Paragraph 34, said appropriation to be expended under the direction of the Board of Selectmen and the Town Manager,
- C. Revaluation - To appropriate a sum of money to fund the cost of a revaluation of Town property,
- E. Indemnification of Medical Costs - To appropriate a sum of money in accordance with the provisions of Chapter 41, Section 100B of the General Laws, to indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred,

determine how the money will be raised and expended, or take any action related thereto.

VOTED: The sum of \$41,433 be and hereby is appropriated for the following purposes:

- A. Legal Defense - To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13 of Title I of the Town By-Laws - \$0**
- B. Out-Of-State Travel - To appropriate a sum of money for expenses incurred outside the Commonwealth and as described in the General Laws, Chapter 40, Section 5, Paragraph 34, said appropriation to be expended under the direction of the Board of Selectmen and the Town Manager - \$3,000**
- C. Revaluation - To appropriate a sum of money to fund the cost of a revaluation of Town property - \$25,000**
- D. Indemnification of Medical Costs – \$13,433**

(To indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred during 2005 that are the proximate result of the disability for which they were retired; and to defray the expenses of the Medical Panel required by law; provided, however, that no incurred expenses shall be considered for indemnification thereunder except only those such as are excess over covered benefits of any plan of Hospital, Surgical

or other coverage which the retiree has or had available to him, either directly or through a member of his immediate family, which benefits shall be considered primary, and which must be disclosed by such plan, or by the physician, hospital or other medical personnel or facility with or without the consent of the retiree.)

Said sum to be raised by general tax and expended under the direction of the Town Manager, with the exception of the funds for Revaluation which are to be expended under the direction of the Board of Assessors.

**ARTICLE 48 APPROPRIATION/FINANCING OF CONSTRUCTION OR
RECONSTRUCTION OF SEWERS AND
SEWERAGE FACILITIES**

To see if the Town will vote to appropriate a sum of money for the purpose of financing the construction or reconstruction of sewers and sewerage facilities for inflow/infiltration reduction or system rehabilitation, including costs incidental and related thereto, and to determine how the appropriation shall be raised and expended including the possibility of borrowing, or take any action related thereto.

VOTED: **That the sum of \$411,400 to be used with a grant of \$336,600, be hereby appropriated for the purpose of financing the construction or reconstruction of sewers and sewerage facilities, inflow/infiltration reduction or system rehabilitation, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$411,400 under and pursuant to Chapter 44, Section 7, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefore; and that the Board of Selectmen and the Town Manager be and hereby are authorized to enter into any agreements they determine to be necessary in connection with the project and its financing and are further authorized to accept and expend in addition to the foregoing appropriation any grants that may be come available therefore from the Massachusetts Water Resources Authority or otherwise.**

COMMENT: This authorization allows the Town to receive an interest free loan from the M.W.R.A.

**ARTICLE 49 APPROPRIATION/FINANCING OF CONSTRUCTION OR
RECONSTRUCTION OF WATER MAINS AND
WATER FACILITIES**

To see if the Town will vote to appropriate a sum of money for the purpose of financing the construction or reconstruction of water mains and water facilities, including costs incidental and related thereto, and to determine how the appropriation shall be raised and expended including the possibility of borrowing, or take any action related thereto.

VOTED: That the sum of \$1,000,000 be hereby appropriated for the purpose of financing the construction or reconstruction of water mains and water facilities, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$1,000,000 under and pursuant to Chapter 44, Section 8, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefore; and that the Board of Selectmen and the Town Manager be and hereby are authorized to enter into any agreements they determine to be necessary in connection with the project and its financing and are further authorized to accept and expend in addition to the foregoing appropriation any grants that may become available therefore from the Massachusetts Water Resources Authority or otherwise.

COMMENT: This authorization allows the Town to receive an interest free loan from the M.W.R.A.

ARTICLE 50 **APPROPRIATION/PENSION ADJUSTMENT FOR FORMER TWENTY-FIVE YEAR EMPLOYEES**

To see if the Town will vote to appropriate a sum of money to implement the provisions of Chapter 32 of the Massachusetts General Laws, Sections 90A, 90C, 90D, and 90E, pursuant to which the Town pays up to fifty percent of the maximum salary as set forth in the Compensation and Pay Plan for the position formerly held by retired employees with twenty-five or more years of service to the Town who qualify for this adjustment; said adjustment to be administered in accordance with prior practice and understanding relating to the retirement allowance of said retirees; determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Contributory Retirement Board)

VOTED: That the sum of \$0 be and hereby is appropriated to implement the provision of Chapter 32 of the General Laws, Sections 90A, 90C, 90D, and 90E (pursuant to which the Town pays up to fifty percent of the maximum of the classification pay plan for the position formerly occupied by the retirees, and in accordance with prior practice and understanding of the Town) relating to the pension adjustment of former employees, said sum to be expended under the direction of the Retirement Board.

COMMENT: This vote, which is required annually, allows the Retirement Board to ensure that eligible retired employees will continue to receive at least 50% of the current salary of the position they held as an active Town employee.

ARTICLE 53 ESTABLISH SPECIAL EDUCATION ACCOUNT

To see if the Town will vote to do all things necessary and appropriate including, if necessary, the filing of a Home Rule Petition in order to establish a special account into which can be deposited funds to defray special education expenses; or take any action related thereto.

(Inserted at the request of the Superintendent of Schools)

VOTED: That no action be taken under this article.

COMMENT: Action on this issue has been taken under Article 52.

ARTICLE 54 LOCAL OPTION TAXES

To see if the Town will vote to accept any local option taxes which are made available cities and towns through enactments of the legislature, or take any action related thereto.

(Inserted at the request of the Finance Committee)

COMMENT: Because there is no legislation enacted in this area that could be accepted at this time, the Finance Committee voted not to make a recommendation in this report. It will do so during Town Meeting.

ARTICLE 55 APPROPRIATION/GEOGRAPHIC INFORMATION SYSTEM

To see if the Town will vote to appropriate a sum of money to be used by the Town in support of improvements to the existing Geographic Information System (GIS) currently in use. These improvements will enable the study recommended by the State’s Department of Housing and Community Development (DHCD) to be used to accurately determine the Town’s status as to its 1.5% land area exemption from M.G.L., c. 40B implications. The study would be overseen by a committee of nine representatives, one from each of the following Boards or Commissions: Housing Authority, Assessors, Planning, Redevelopment, chosen internally, and one citizen representative selected by each member of the Board of Selectmen from volunteers; to appropriate a sum of money to fund same, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of 10 registered voters)

VOTED: That no action be taken under this article.

COMMENT: The Finance Committee held a public hearing with the proponents of this article, and received advice from the Information Technology Advisory Committee. Finance Committee agrees with ITAC that the current GIS system is sufficient to do the land-area calculations relative to the affordable housing statute Chapter 40B. There is no need to improve the GIS system at this time.

The question the proponents seek to resolve is actually a question of policy, not of data. The proponents wish to contest which plots of Arlington land qualify within the 40B statute and which do not. Improving the GIS technology will not resolve the policy question.

ARTICLE 56

APPROPRIATION/MINUTEMAN SENIOR SERVICES

To see if the Town will vote to appropriate a sum of money for our local assessment of the Minuteman Senior Services, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Council on Aging)

VOTED: That no action be taken under this article.

COMMENT: The Finance Committee considered Articles 56 and 57 in combination. Article 57, which will fund part time jobs for senior citizens to provide community services to the Town, was judged to be an appropriate expenditure of Town resources and favorable action is recommended. Past experience has shown this program to be very effective and mutually beneficial for both seniors and to the overall citizenry of the Town as well. Article 56 requests funding for our local voluntary assessment of Minutemen Senior Services. In the face of fiscal constraints the Finance Committee recommends no action on Article 56 and requests that The Arlington Council on Aging use its discretionary funds to help fund this assessment to Minuteman Senior Services.

ARTICLE 57

HOME RULE LEGISLATION/SENIOR CITIZEN PROGRAM

To see if the Town will vote to do all things necessary to implement a program whereby senior citizens providing community service could receive a payment for such services, file Home Rule Legislation if necessary, appropriate a sum of money to fund same, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Council on Aging)

VOTED: That the sum of \$7,500 be and hereby is appropriated for the purpose of implementing a program whereby senior citizens providing community service could receive payment for such services; said sum to be raised by general tax and expended under the direction of the Town Manager. (13-1)

ARTICLE 58 APPROPRIATION/200TH ANNIVERSARY COMMITTEE

To see if the Town will vote to appropriate a sum of money for the purpose of financing the planned events and activities of the Arlington 200th Anniversary Committee, to celebrate the 200th birthday of the Town, commencing on Town Day 2006 and continuing to the end of 2007, to determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the 200th Anniversary Committee)

VOTED: **That the sum of \$1,000 be and hereby is appropriated to partially fund the celebration of the Town’s 200th Anniversary, said sum to be raised by general tax and expended under the direction of the 200th Anniversary Committee. (10-2)**

COMMENT: The 200th Anniversary Committee was created by the 2005 Annual Town Meeting. This appropriation will allow them seed money in order to raise funds privately for the various functions to celebrate the Town’s 200th anniversary as a separate political entity. While the Finance Committee supports the objectives of the 200th Anniversary Committee, it did not feel that it could recommend additional funds under the current five year spending plan on a celebratory event without being inconsistent with the commitment made to taxpayers as part of the override campaign.

ARTICLE 59 APPROPRIATION/RETIREE HEALTHCARE TRUST FUND

To see if the Town will appropriate a sum of money to the Healthcare Trust Fund as established by Chapter 12 of the Acts of 1998, and to accept into said trust fund a transfer of funds and/or additional moneys that the Town may deem advisable from other sources in order to fund its healthcare obligations, determine how the money shall be raised and expended, or take any action related thereto.

(Inserted at the request of the Town Treasurer and the Finance Committee)

VOTED: **That the sum of \$280,410 be appropriated to fund the Retiree Healthcare Trust Fund as established by Chapter 12 of the Acts of 1998, and to accept into this fund any other monies the Town may deem appropriate to fund its healthcare obligations, said sum to be raised by general tax and expended under the direction of the Town Treasurer.**

COMMENT: This continues the action to fund the unfunded liability for retiree health insurance. We are utilizing the decrease in the non-contributory pension system to contribute to this fund. We use \$500,000 in the non-contributory pension appropriation as the base and each year the difference between that base figure and the next year’s requirements has been added to the Retiree Healthcare Trust Fund.

ARTICLE 60

APPROPRIATION/TIP FEE STABILIZATION FUND

To see if the Town will vote to make an appropriation/transfer from the Tip Fee Stabilization Fund established by Chapter 8 of the Acts of 1998 for any purpose allowed by such act, to determine how the money will be raised and expended, or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$680,000 be and hereby is appropriated and transferred from the Arlington Tip Fee Stabilization Fund established under Chapter 8 of the Acts of 1998 to the Sanitation Budget 16d Rubbish Disposal/Recycling and said sum to be expended under the direction of the Town Manager.

ARTICLE 61

TRANSFER OF FUNDS/CEMETERY

To see if the Town will vote to transfer a sum of money to the Cemetery Commissioners for the improvement of Town cemeteries, said sum shall be taken from the Mt. Pleasant Cemetery "Sale of Lots and Graves Fund", or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the Town transfer \$20,000 to the capital budget and \$160,000 to the Cemetery Commissioners for the care of Town cemeteries, said sum shall be taken from either the Mt. Pleasant Cemetery "Sale of Lots and Graves Fund" or the "Perpetual Care Fund."

ARTICLE 62

APPROPRIATION/OVERLAY RESERVE

To see if the Town will vote to appropriate a sum of money from previous years overlay reserve surplus accounts, determine to what purpose this appropriation shall be made, or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$400,000 be and hereby is appropriated, to be transferred from Overlay Reserve Surplus Accounts of previous fiscal years, said sum to be utilized in the determination of the tax rate.

ARTICLE 63

APPROPRIATION/STABILIZATION FUND

To see if the Town will make an appropriation to be added to the Stabilization Fund created under Article 73 of the 1958 Annual Town Meeting in accordance with the provisions of the General Laws, Chapter 40, Section 5B, as amended, determine how the money shall be raised and expended, or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: **That the sum of \$2,100,000 be appropriated to the Fiscal Stability Stabilization Fund, said sum to be raised by general tax and expended under the direction of future town meetings.**

COMMENT: These funds will be added to the Fiscal Stability Stabilization Fund created in response to the 2005 Override. Its funds will be used in future fiscal years to fund the Town budgets in order to foreclose the need for additional overrides in the years fiscal 2006 through and including fiscal 2010.

ARTICLE 64

USE OF FREE CASH

To see if the Town will vote to authorize the taking of a sum of money voted for appropriations heretofore made at the Town Meeting under the Warrant and not voted to be borrowed from available funds in the Treasury, and authorize the Assessors to use free cash in the Treasury to that amount in the determination of the tax rate for the Fiscal Year beginning July 1, 2006, or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: **That the sum of \$1,939,695 be taken from available funds in the treasury, and that the Board of Assessors is instructed to use said amount in the determination of the tax rate.**

BUDGETS

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2007, to be raised by general tax except as otherwise specifically voted, and expended; and that the disposal of motor vehicles and other personal property be authorized, all under the direction of the respective department heads as shown below.

Individual Sub-Budgets to be appropriated separately.

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
1 FINANCE COMMITTEE	2004	2005	2006	2007		
Personnel Services	7,860	8,153	8,308	8,308	0	0.00%
Expenses	2,135	2,135	2,135	2,135	0	0.00%
TOTAL	9,995	10,288	10,443	10,443	0	0.00%
	-11.21%	2.93%	1.51%	0.00%		
Detail of Personnel Services:						
Chairman	650	650	650	650		
Vice Chairmen (3)	1,200	1,200	1,200	1,200		
Secretary	400	400	400	400		
Members (16)	800	800	800	800		
Executive Secretary	4,810	5,103	5,258	5,258		
TOTAL PERSONNEL	7,860	8,153	8,308	8,308	0	0.00%
2 BOARD OF SELECTMEN	2004	2005	2006	2007		
Personnel Services	168,882	195,591	179,328	210,384	31,056	17.32%
Expenses	128,933	155,742	107,250	151,115	43,865	40.90%
Out of State Travel	3,000	3,000	3,000	3,000	0	0.00%
TOTAL	300,815	354,333	289,578	364,499	74,921	25.87%
	-2.58%	17.79%	-18.28%	25.87%		
a. Administration and Licensing						
Personnel Services	149,324	157,591	159,908	163,884	3,976	2.49%
Expenses	22,328	25,700	23,700	26,315	2,615	11.03%
Out of State Travel	3,000	3,000	3,000	3,000	0	0.00%
TOTAL	174,652	186,291	186,608	193,199	6,591	3.53%
Detail of Personnel Services:						
Chairman	3,500	3,500	3,500	3,500	0	0.00%
Members (4)	12,000	12,000	12,000	12,000	0	0.00%
Board Administrator	59,477	63,099	67,449	67,449	0	0.00%
Admin Assistant	4,000	3,984	4,000	4,000	0	0.00%
Clerks (2)	68,078	72,224	70,436	74,412	3,976	5.64%
BASE SALARY + STEPS	147,055	154,807	157,385	161,361	3,976	2.53%
Longevity	2,269	2,784	2,523	2,523	0	0.00%
TOTAL PERSONNEL	149,324	157,591	159,908	163,884	3,976	2.49%
b. Elections and Town Meeting						
Personnel Services	19,558	38,000	19,420	46,500	27,080	139.44%
Expenses	55,605	74,042	27,550	68,800	41,250	149.73%
TOTAL	75,163	112,042	46,970	115,300	68,330	145.48%
c. Annual Report - Expenses						
	6,000	6,000	6,000	6,000	0	0.00%
d. Audit - Expenses						
	45,000	50,000	50,000	50,000	0	0.00%
3 TOWN MANAGER	2004	2005	2006	2007		
Personnel Services	295,330	361,913	415,182	429,116	13,934	3.36%
Expenses **	13,000	13,000	15,500	32,750	17,250	111.29%
SUB TOTAL	308,330	374,913	430,682	461,866	31,184	7.24%
Water/Sewer Enterprise Fund	(30,705)	(35,255)	(40,301)	(41,913)	(1,612)	4.00%
TOTAL	277,625	339,658	390,381	419,953	29,572	7.58%
	-18.23%	22.34%	14.93%	7.58%		
Detail of Personnel Services:						
Town Manager	114,400	140,000	140,000	145,656	5,656	4.04%
Deputy Town Manager *	54,785	97,850	100,815	100,814	(1)	0.00%
Purchasing Officer	66,140	59,920	65,229	67,675	2,446	3.75%
Exec Sec'y/Admin Ass't	41,425	43,948	45,280	50,053	4,773	10.54%
Purchasing Assistant	15,026	16,645	0	0	0	
Management Analyst	0	0	17,664	17,664	0	0.00%
Web Content Manager **	0	0	27,672	28,530	858	3.10%
BASE SALARY + STEPS	291,776	358,363	396,660	410,392	13,732	3.46%
Longevity & salary reserve	3,554	3,550	18,522	18,724	202	1.09%
TOTAL PERSONNEL	295,330	361,913	415,182	429,116	13,934	3.36%
* Deputy Town Manager position partially funded in FY 2004						
** Moved Web Content Manager and \$17,250 web site support expense from Comptroller's budget						

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
4 PERSONNEL/PAYROLL	2004	2005	2006	2007		
(Town Manager/Treasurer)						
Personnel Services	135,414	147,471	156,878	159,690	2,812	1.79%
Expenses	8,450	8,650	18,650	18,650	0	0.00%
	SUB TOTAL	143,864	156,121	175,528	2,812	1.60%
Water/Sewer Enterprise Fund	(4,668)	(4,928)	(5,545)	(5,767)	(222)	4.00%
	TOTAL	139,196	151,193	169,983	2,590	1.52%
		2.83%	8.62%	12.43%	1.52%	
Detail of Personnel Services:						
Director of Personnel	63,750	70,169	75,006	77,818	2,812	3.75%
Personnel Technician	36,354	38,568	39,736	39,736	0	0.00%
Personnel Technician	33,773	37,173	39,736	39,736	0	0.00%
	BASE SALARY + STEPS	133,877	145,910	154,478	2,812	1.82%
Longevity	1,537	1,561	2,400	2,400	0	0.00%
	TOTAL PERSONNEL	135,414	147,471	156,878	2,812	1.79%
5 COMPTROLLER	2004	2005	2006	2007		
(Board of Selectmen)						
Personnel Services	614,121	645,821	665,914	673,011	7,097	1.07%
Expenses *	249,237	258,753	263,145	253,997	(9,148)	-3.48%
	SUB TOTAL	863,358	904,574	929,059	(2,051)	-0.22%
Water/Sewer Enterprise Fund	(94,901)	(83,662)	(89,805)	(93,397)	(3,592)	4.00%
	TOTAL	768,457	820,912	839,254	(5,643)	-0.67%
		-8.24%	6.83%	2.23%	-0.67%	
Detail of Personnel Services:						
Comptroller	92,421	98,049	101,021	101,021	0	0.00%
Director of Data Processing	68,621	72,800	77,818	77,818	0	0.00%
Mgr of Software Development	77,728	82,462	83,527	83,425	(102)	-0.12%
Prod Coord/Computer Operator	0	0	0	67,449	67,449	
Senior Programmer	52,506	55,704	57,392	57,392	0	0.00%
Programmer	45,792	48,580	50,053	50,053	0	0.00%
Webmaster *	22,880	28,502	27,672	0	(27,672)	-100.00%
Data Processing Admin Ass't	39,080	41,460	42,716	42,716	0	0.00%
Assistant Comptroller	43,679	48,077	51,392	53,318	1,926	3.75%
Ass't Computer Operator	33,290	35,317	37,200	0	(37,200)	-100.00%
Junior Accountant	36,450	38,669	39,841	39,841	0	0.00%
Principal Account Clerk	33,290	35,317	36,387	36,387	0	0.00%
Telephone Operator	27,811	29,505	30,398	30,398	0	0.00%
Telephone Operator (PT)(2)(1)(1)(1)	27,812	17,703	18,239	18,239	0	0.00%
	BASE SALARY + STEPS	601,360	632,145	653,656	4,401	0.67%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity & salary reserve	11,761	12,676	11,258	13,954	2,696	23.95%
	TOTAL PERSONNEL	614,121	645,821	665,914	7,097	1.07%
<i>* moved Web Content Manager and \$17,250 web site support expense to Town Manager's budget</i>						
6 TREASURER-COLLECTOR	2004	2005	2006	2007		
Personnel Services	497,281	527,233	543,881	499,095	(44,786)	-8.23%
Expenses	103,206	104,531	104,531	107,667	3,136	3.00%
Out-of-State Travel	5,000	5,000	5,000	1,864	(3,136)	-62.72%
	SUB TOTAL	605,487	636,764	653,412	(44,786)	-6.85%
Water/Sewer Enterprise Fund	(60,535)	(59,583)	(63,772)	(66,323)	(2,551)	4.00%
	TOTAL	544,952	577,181	589,640	(47,337)	-8.03%
		-5%	5.91%	2.16%	-8.03%	
Detail of Personnel Services:						
Treasurer	75,355	79,944	82,366	82,366	0	0.00%
Ass't Treasurer/Collector	58,087	61,760	63,492	63,492	0	0.00%
Clerical (10)(10)(9)	323,754	344,558	355,766	316,647	(39,119)	-11.00%
	BASE SALARY + STEPS	457,196	486,262	501,624	(39,119)	-7.80%
Overtime	15,000	15,000	15,000	15,000	0	0.00%
Deputy Tax Collection Program	15,000	15,000	15,000	15,000	0	0.00%
Longevity	10,085	10,971	12,257	6,590	(5,667)	-46.23%
	TOTAL PERSONNEL	497,281	527,233	543,881	(44,786)	-8.23%

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007		
7 POSTAGE	2004	2005	2006	2007			
(Treasurer)							
Personnel Services	21,948	23,688	26,409	23,848	(2,561)	-9.70%	
Expenses	140,095	138,508	138,936	139,548	612	0.44%	
	SUB TOTAL	162,043	162,196	163,396	(1,949)	-1.18%	
Water/Sewer Enterprise Fund	(16,461)	(14,874)	(15,302)	(15,914)	(612)	4.00%	
	TOTAL	145,582	147,322	150,043	147,482	(2,561)	-1.71%
		-6.30%	1.20%	1.85%	-1.71%		
<u>Detail of Personnel Services:</u>							
Output Media Handler	21,055	22,337	25,052	22,848	(2,204)	-8.80%	
	BASE SALARY + STEPS	21,055	22,337	25,052	22,848	(2,204)	-8.80%
Overtime	679	1,000	1,000	1,000	0	0.00%	
Longevity	214	351	357	0	(357)	-100.00%	
	TOTAL PERSONNEL	21,948	23,688	26,409	23,848	(2,561)	-9.70%
8 BOARD OF ASSESSORS	2004	2005	2006	2007			
Personnel Services	245,456	257,015	262,644	258,769	(3,875)	-1.48%	
Expenses	25,500	25,800	25,800	25,800	0	0.00%	
Out-of-State Travel	0	0	0	0	0		
	TOTAL	270,956	282,815	288,444	284,569	(3,875)	-1.34%
		-1.06%	4.38%	1.99%	-1.34%		
<u>Detail of Personnel Services:</u>							
Board Members (3)	15,600	15,600	15,600	15,600	0	0.00%	
Director of Assessments	80,877	85,802	93,545	93,545	0	0.00%	
Office Manager	49,399	52,407	53,996	53,996	0	0.00%	
Senior Clerk Typist (2)(2)(1ft2pt)(1ft1pt)	55,099	56,752	49,107	43,107	(6,000)	-12.22%	
Data Collector	38,484	40,828	44,445	45,279	834	1.88%	
	BASE SALARY + STEPS	239,459	251,389	256,693	251,527	(5,166)	-2.01%
Overtime	2,500	2,500	2,500	2,500	0	0.00%	
Longevity	3,497	3,126	3,451	4,742	1,291	37.41%	
	TOTAL PERSONNEL	245,456	257,015	262,644	258,769	(3,875)	-1.48%
9 LEGAL	2004	2005	2006	2007			
(Town Manager)							
Personnel Services	313,105	331,536	343,148	340,128	(3,020)	-0.88%	
Expenses - Legal	75,000	75,000	75,000	106,698	31,698	42.26%	
	SUB TOTAL	388,105	406,536	418,148	446,826	28,678	6.86%
Water/Sewer Enterprise Fund	(13,408)	(14,078)	(14,549)	(15,131)	(582)	4.00%	
	TOTAL	374,697	392,458	403,599	431,695	28,096	6.96%
		0.73%	4.74%	2.84%	6.96%		
<u>Detail of Personnel Services:</u>							
Town Counsel	103,438	109,737	113,062	114,013	951	0.84%	
Benefits Atty./Workers' Compensation Agent	91,708	97,293	100,240	100,240	0	0.00%	
Safety Coordinator	49,399	52,407	53,996	53,996	0	0.00%	
Legal Secretary	39,080	41,460	42,717	42,716	(1)	0.00%	
Legal Secretary PT	19,023	20,182	21,568	17,297	(4,271)	-19.80%	
	BASE SALARY + STEPS	302,648	321,079	331,583	328,262	(3,321)	-1.00%
Longevity	10,457	10,457	11,565	11,866	301	2.60%	
	TOTAL PERSONNEL	313,105	331,536	343,148	340,128	(3,020)	-0.88%
10 TOWN CLERK	2004	2005	2006	2007			
(Clerk)							
Personnel Services	169,677	181,349	186,528	193,214	6,686	3.58%	
Expenses	25,500	26,200	25,200	27,700	2,500	9.92%	
	TOTAL	195,177	207,549	211,728	220,914	9,186	4.34%
		-1.12%	6.34%	2.01%	4.34%		
<u>Detail of Personnel Services:</u>							
Town Clerk	65,920	69,935	72,054	72,054	0	0.00%	
Ass't Town Clerk	40,169	42,615	43,906	43,906	0	0.00%	
Other Clerks (2FT&1PT)	58,307	62,860	63,869	69,253	5,384	8.43%	
	BASE SALARY + STEPS	164,396	175,410	179,829	185,213	5,384	2.99%
Overtime *	2,500	2,500	2,500	3,500	1,000	40.00%	
Longevity	2,781	3,439	4,199	4,501	302	7.19%	
	TOTAL PERSONNEL	169,677	181,349	186,528	193,214	6,686	3.58%
* FY 2007 is a 3-election year							

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
11 BOARD OF REGISTRARS	2004	2005	2006	2007		
(Clerk)						
Personnel Services	37,387	40,841	43,187	43,187	0	0.00%
Expenses	15,000	15,100	15,100	15,900	800	5.30%
TOTAL	52,387	55,941	58,287	59,087	800	1.37%
	-44.06%	6.78%	4.19%	1.37%		
<u>Detail of Personnel Services:</u>						
Registrar	1,500	1,500	1,500	1,500	0	0.00%
Registrars of Voters	1,500	1,500	1,500	1,500	0	0.00%
Moderator	500	500	500	500	0	0.00%
Assistant Registrar of Voters	32,087	34,041	36,387	36,387	0	0.00%
Temporary Ass't Registrars	0	0	0	0	0	
BASE SALARY + STEPS	35,587	37,541	39,887	39,887	0	0.00%
Overtime	1,500	3,000	3,000	3,000	0	0.00%
Custodial Services	0	0	0	0	0	
Longevity	300	300	300	300	0	0.00%
TOTAL PERSONNEL	37,387	40,841	43,187	43,187	0	0.00%
12 PARKING	2004	2005	2006	2007		
(Board of Selectmen)						
Personnel Services	62,996	66,742	71,222	71,221	(1)	0.00%
Expenses	10,775	10,875	15,875	19,545	3,670	23.12%
TOTAL	73,771	77,617	87,097	90,766	3,669	4.21%
	-7.02%	5.21%	12.21%	4.21%		
<u>Detail of Personnel Services:</u>						
Parking Clerk	15,704	16,661	17,166	17,166	0	0.00%
Data Input Operator/Clerk	45,792	48,581	52,556	52,556	0	0.00%
BASE SALARY + STEPS	61,496	65,242	69,722	69,722	0	0.00%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	500	500	500	500	0	0.00%
TOTAL PERSONNEL	62,996	66,742	71,222	71,221	(1)	0.00%
13 PLANNING & COMMUNITY DEVELOPMENT	2004	2005	2006	2007		
(Town Manager)						
Personnel Services	215,982	221,155	233,997	228,376	(5,621)	-2.40%
Expenses	4,400	4,870	4,870	4,870	0	0.00%
SUB TOTAL	220,382	226,025	238,867	233,246	(5,621)	-2.35%
Central School Allocation	(19,000)	(19,980)	(21,858)	(19,842)	2,016	-9.22%
Comm Dev Bock Grant	(7,381)	(6,256)	(6,838)	(7,010)	(172)	2.52%
Con. Comm. Fees & Fines Account	0	(3,000)	(3,000)	(3,000)	0	0.00%
TOTAL	194,001	196,789	207,171	203,394	(3,777)	-1.82%
	-8.99%	1.44%	5.28%	-1.82%		
<u>Detail of Personnel Services:</u>						
Director	103,438	92,055	94,845	96,345	1,500	1.58%
Ass't Director	66,644	63,310	70,212	65,229	(4,983)	-7.10%
Conservation Commission Administrator	0	20,827	22,479	23,324	845	3.76%
Administrative Aide	39,080	41,460	42,716	39,684	(3,032)	-7.10%
BASE SALARY + STEPS	209,162	217,652	230,252	224,582	(5,670)	-2.46%
Longevity	6,820	3,503	3,745	3,794	49	1.31%
TOTAL PERSONNEL	215,982	221,155	233,997	228,376	(5,621)	-2.40%
14 REDEVELOPMENT BOARD	2004	2005	2006	2007		
(Town Manager)						
Personnel Services	45,290	48,366	51,102	51,102	0	0.00%
Purchase of Services	303,828	366,650	379,850		0	0.00%
Redevelopment Board Expenses				9,750		
Gibbs Expenses				226,900		
Parmenter Expenses				66,800		
Crosby Expenses				70,300		
Dallin Library Expenses				6,100		
SUB TOTAL	349,118	415,016	430,952	430,952	0	0.00%
Central School Allocation	(19,338)	(20,345)	(23,101)	(23,201)	(100)	0.43%
TOTAL	329,780	394,671	407,851	407,751	(100)	-0.02%
	-5.54%	19.68%	3.34%	-0.02%		
<u>Detail of Personnel Services:</u>						
Building Craftsman	40,290	43,366	45,802	45,802	0	0.00%
BASE SALARY + STEPS	40,290	43,366	45,802	45,802	0	0.00%
Overtime	5,000	5,000	5,000	5,000	0	0.00%
Longevity	0	0	300	300	0	0.00%
TOTAL PERSONNEL	45,290	48,366	51,102	51,102	0	0.00%

15	ZONING BOARD OF APPEALS (Board of Selectmen)	2004	2005	2006	2007		
	Personnel Services	16,784	17,709	18,819	17,865	(954)	-5.07%
	Expenses	3,848	4,103	4,103	4,103	0	0.00%
	TOTAL	20,632	21,812	22,922	21,968	(954)	-4.16%
		3.26%	5.72%	5.09%	-4.16%		
	<u>Detail of Personnel Services:</u>						
	Members	1,600	1,600	1,600	0	(1,600)	-100.00%
	Principal Clerk (PT)	15,184	16,109	17,219	17,865	646	3.75%
	BASE SALARY + STEPS	16,784	17,709	18,819	17,865	(954)	-5.07%
	Longevity	0	0	0	0	0	0.00%
	TOTAL PERSONNEL	16,784	17,709	18,819	17,865	(954)	-5.07%

16	PUBLIC WORKS (Town Manager)	2004	2005	2006	2007		
	All Public Works						
	Personnel Services	3,002,777	3,235,444	3,363,617	3,384,364	20,747	0.62%
	Expenses	3,879,895	3,948,374	3,885,189	4,039,374	154,185	3.97%
	SUB TOTAL	6,882,672	7,183,818	7,248,806	7,423,738	174,932	2.41%
	Water/Sewer Enterprise Fund	(886,075)	(820,000)	(902,000)	(927,216)	(25,216)	2.80%
	TOTAL	5,996,597	6,363,818	6,346,806	6,496,522	149,716	2.36%
		-12.00%	6.12%	-0.27%	2.36%		
	a. Administration						
	Personnel Services	320,720	391,996	407,070	409,861	2,791	0.69%
	Expenses	10,000	13,200	13,200	13,700	500	3.79%
	SUB TOTAL	330,720	405,196	420,270	423,561	3,291	0.78%
	Water/Sewer Enterprise Fund	(160,000)	(175,000)	(192,500)	(196,716)	(4,216)	2.19%
	TOTAL	170,720	230,196	227,770	226,845	(925)	-0.41%
		-2.49%	34.84%	-1.05%	-0.41%		
	<u>Detail of Personnel Services:</u>						
	Director	98,000	103,976	107,118	108,618	1,500	1.40%
	Assistant Director *	33,324	70,703	72,846	72,845	(1)	0.00%
	Accts/Operations Asst	0	0	0	0	0	0.00%
	Office Manager	46,344	49,166	52,556	52,556	0	0.00%
	Principal Acct Clerk	29,809	31,628	33,805	35,072	1,267	3.75%
	Administrative Asst.	37,287	39,558	40,757	40,756	(1)	0.00%
	Bookkeeper	33,290	35,315	36,387	36,387	0	0.00%
	Custodian	35,568	37,734	38,896	38,875	(21)	-0.05%
	BASE SALARY + STEPS	313,622	368,080	382,365	385,109	2,744	0.72%
	Longevity	2,846	3,062	3,851	4,152	301	7.82%
	Overtime & Out of Grade Pay	4,252	20,854	20,854	20,600	(254)	-1.22%
	TOTAL PERSONNEL	320,720	391,996	407,070	409,861	2,791	0.69%
	* FY04 50% in Water & Sewer						
	b. Engineering						
	Personnel Services	193,734	213,313	224,085	230,746	6,661	2.97%
	Expenses	36,500	36,700	20,700	20,700	0	0.00%
	SUB TOTAL	230,234	250,013	244,785	251,446	6,661	2.72%
	Water/Sewer Enterprise Fund	(133,075)	(135,000)	(148,500)	(154,500)	(6,000)	4.04%
	Warrant Article Charges	0	0	0	0	0	0.00%
	TOTAL	97,159	115,013	96,285	96,946	661	0.69%
		-5%	18%	-16%	1%		
	<u>Detail of Personnel Services:</u>						
	Engineer Div. Manager	61,708	65,464	67,450	67,449	(1)	0.00%
	Operations Engineer	0	0	0	0	0	0.00%
	Junior Civil Engineer (2)(2)(2)(2)	93,610	99,278	104,099	105,943	1,844	1.77%
	Senior Engineer Aide/Sr. Civil Engineer	34,043	37,469	40,790	45,907	5,117	12.54%
	BASE SALARY + STEPS	189,361	202,211	212,339	219,299	6,960	3.28%
	Longevity	4,373	5,102	5,746	5,447	(299)	-5.20%
	Overtime	0	6,000	6,000	6,000	0	0.00%
	TOTAL PERSONNEL	193,734	213,313	224,085	230,746	6,661	2.97%

		Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007		
c. Cemeteries								
C E M E T E R I E S	Personnel Services	398,037	431,136	445,168	426,611	(18,557)	-4.17%	
	Expenses	44,900	40,600	41,650	50,800	9,150	21.97%	
		SUB TOTAL	442,937	471,736	486,818	477,411	(9,407)	-1.93%
	Transfer Lots & Graves/Perpetual Care	(200,000)	(150,000)	(150,000)	(160,000)	(10,000)	6.67%	
		TOTAL	242,937	321,736	336,818	317,411	(19,407)	-5.76%
		-44.51%	32.44%	4.69%	-5.76%			
Detail of Personnel Services:								
P R O P O S & N A T U R E S	Supervisor	54,344	57,653	64,401	45,907	(18,494)	-28.72%	
	Working Foreman	36,920	43,185	44,491	44,491	0	0.00%	
	Motor Equip. Operator (5)(4.5)(4.5)(4.5)	161,175	171,663	172,522	180,572	8,050	4.67%	
	Senior Clerk Typist	29,202	30,990	31,918	31,919	1	0.00%	
	Laborers(3)(3)(3)(3)	92,789	98,440	102,774	96,677	(6,097)	-5.93%	
		BASE SALARY + STEPS	374,430	401,931	416,106	399,566	(16,540)	-3.97%
	Longevity	7,917	6,660	6,517	4,500	(2,017)	-30.95%	
	Overtime & Out of Grade Pay	15,690	22,545	22,545	22,545	0	0.00%	
		TOTAL PERSONNEL	398,037	431,136	445,168	426,611	(18,557)	-4.17%
d. Properties/Natural Resources								
P R O P O S & N A T U R E S	Personnel Services	809,016	842,569	847,403	873,842	26,439	3.12%	
	Expenses	232,313	255,900	312,500	337,200	24,700	7.90%	
	Field maintenance	40,000	40,000	40,000	40,000	0	0.00%	
		TOTAL	1,081,329	1,138,469	1,199,903	1,251,042	51,139	4.26%
			2.96%	5.28%	5.40%	4.26%		
Detail of Personnel Services:								
P R O P O S & N A T U R E S	Ground Superintendent/Tree Warden	63,211	67,069	49,176	68,632	19,456	39.56%	
	Forestry Supervisor	50,246	53,306	42,443	54,921	12,478	29.40%	
	Working Foreman, Tree Climber	40,706	43,185	44,493	44,491	(2)	0.00%	
	Parks Maint. Supervisor	50,245	53,306	54,921	54,921	0	0.00%	
	Working Foreman	36,920	39,168	42,536	42,557	21	0.05%	
	Motor Equip. Operator(3)(3)(4)(5)	97,116	103,703	146,107	185,245	39,138	26.79%	
	Park Maint. Craftsman (5)(5)(6)(4)	177,840	188,670	235,161	148,574	(86,587)	-36.82%	
	Tree Climber (3)(2)(2)(2)	105,320	74,618	75,525	76,211	686	0.91%	
	Ground Maint Workers (6)(5)(3)(4)	175,075	163,018	102,774	137,028	34,254	33.33%	
		BASE SALARY + STEPS	796,679	786,043	793,136	812,580	19,444	2.45%
Longevity	10,092	10,405	8,146	13,762	5,616	68.94%		
Overtime & Out of Grade Pay	2,245	46,121	46,121	47,500	1,379	2.99%		
	TOTAL PERSONNEL	809,016	842,569	847,403	873,842	26,439	3.12%	

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
e. Sanitation/Highway Division						
Personnel Services - Labor	986,278	1,065,471	1,145,170	1,147,079	1,909	0.17%
Sanitation expenses (detail below)	3,105,408	2,985,000	2,815,325	2,911,400	96,075	3.41%
Other expenses	215,200	292,900	341,740	366,500	24,760	7.25%
Removal of Ice & Snow	340,574	340,574	355,574	365,574	10,000	2.81%
SUB TOTAL	4,647,460	4,683,945	4,657,809	4,790,553	132,744	2.85%
Water/Sewer Enterprise Fund	(475,000)	(400,000)	(440,000)	(451,000)	(11,000)	2.50%
TOTAL	4,172,460	4,283,945	4,217,809	4,339,553	121,744	2.89%
	-13.00%	2.67%	-1.54%	2.89%		
Sanitation expenses						
Curbside collection	1,820,000	1,965,000	1,995,325	2,097,400	102,075	5.12%
Rubbish Disposal (tip fee)	3,369,425	3,417,230	1,080,000	1,360,000	280,000	25.93%
Hazardous Waste (collection & disposal)	40,000	40,000	40,000	40,000	0	0.00%
Solid Fill Disposal	20,000	100,000	100,000	94,000	(6,000)	-6.00%
SUB TOTAL (collection & disposal)	5,249,425	5,522,230	3,215,325	3,591,400	376,075	11.70%
Transfer Tip Fee Stabilization Fund	(2,121,460)	(2,537,230)	(400,000)	(680,000)		
Recycling Grant	(22,557)	0	0	0		
TOTAL SANITATION EXPENSES	3,105,408	2,985,000	2,815,325	2,911,400	96,075	3.41%
<i>See Appendix X for additional details regarding trash & recycling</i>						
Detail of Personnel Services:						
Assistant Director	0	0	0	0		
Sup. of Highway/Water/Sewer (.5)(1)(1)(1)	28,664	50,599	76,076	67,449	(8,627)	-11.34%
Supervisor of Highway	54,344	55,570	60,566	59,401	(1,165)	-1.92%
Public Works Foreman	48,430	51,371	54,921	54,921	0	0.00%
Foreman (1)(2)(2)(2)	41,906	82,220	91,604	91,604	0	0.00%
Working Foreman, Mason	37,440	39,720	42,557	42,556	(1)	0.00%
Mason	35,485	37,645	32,261	35,859	3,598	11.15%
Motor Equip Oper. (11)(11)(11)(12)	372,976	398,051	414,156	453,169	39,013	9.42%
Sign Painter	35,485	37,646	40,352	40,352	0	0.00%
Carpenter	36,920	39,168	41,143	40,352	(791)	-1.92%
Dispatch	35,568	37,734	39,639	38,875	(764)	-1.93%
Laborer (3)(3)(3)(2)	93,975	99,698	106,268	68,514	(37,754)	-35.53%
Temporary/Seasonal Laborers	90,000	60,000	67,500	75,000	7,500	11.11%
BASE SALARY + STEPS	911,193	989,422	1,067,043	1,068,052	1,009	0.09%
Longevity	11,338	9,598	11,676	12,576	900	7.71%
Overtime	60,000	60,000	60,000	60,000	0	0.00%
Out of Grade Pay	3,747	6,451	6,451	6,451	0	0.00%
TOTAL PERSONNEL	986,278	1,065,471	1,145,170	1,147,079	1,909	0.17%
f. Motor Equipment Repair						
Personnel Services	294,992	290,959	294,721	296,225	1,504	0.51%
Expenses	55,000	93,500	94,500	93,500	(1,000)	-1.06%
SUB TOTAL	349,992	384,459	389,221	389,725	504	0.13%
Water/Sewer Enterprise Fund	(118,000)	(110,000)	(121,000)	(125,000)	(4,000)	3.31%
TOTAL	231,992	274,459	268,221	264,725	(3,496)	-1.30%
	2.20%	18.31%	-2.27%	-1.30%		
Detail of Personnel Services:						
Supervisor of MER	50,245	53,305	54,921	54,921	0	0.00%
Working Foreman MER	41,912	44,464	45,811	45,802	(9)	-0.02%
Motor Equip Repairman (4)(4)(4)(4)	162,824	172,740	173,953	173,805	(148)	-0.09%
MER Helper	35,564	0	0	0	0	
BASE SALARY + STEPS	290,545	270,509	274,685	274,528	(157)	-0.06%
Longevity	3,307	4,310	3,896	4,697	801	20.56%
Overtime & Out of Grade Pay	1,140	16,140	16,140	17,000	860	5.33%
TOTAL PERSONNEL	294,992	290,959	294,721	296,225	1,504	0.51%

		Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
17	COMMUNITY SAFETY	2004	2005	2006	2007		
	(Town Manager)						
	All Community Safety						
	Personnel Services	9,414,617	10,012,175	10,372,126	10,435,712	63,586	0.61%
	Expenses	722,155	721,920	756,150	775,775	19,625	2.60%
	SUB TOTAL	10,136,772	10,734,095	11,128,276	11,211,487	83,211	0.75%
	Water/Sewer Enterprise Fund	(44,480)	(45,801)	(49,412)	(51,388)	(1,976)	4.00%
	TOTAL	10,092,292	10,688,294	11,078,864	11,160,099	81,235	0.73%
		-4.78%	5.91%	3.65%	0.73%		
	a. Administration						
	Personnel Services	299,627	320,869	337,747	339,459	1,712	0.51%
	Expenses	0	0	0	0	0	
	TOTAL	299,627	320,869	337,747	339,459	1,712	0.51%
		2.95%	7.09%	5.26%	0.51%		
	Detail of Personnel Services:						
	Police Chief	105,727	112,166	115,563	120,294	4,731	4.09%
	Fire Chief	88,222	93,594	96,431	91,416	(5,015)	-5.20%
	Clerks (3)(3)(3)(3)	100,039	108,122	117,701	119,908	2,207	1.88%
	Paid Holidays	0	0	0	0	0	
	BASE SALARY + STEPS	293,988	313,882	329,695	331,618	1,923	0.58%
	Overtime	500	500	500	500	0	0.00%
	Longevity	5,139	6,487	7,552	7,341	(211)	-2.79%
	TOTAL	299,627	320,869	337,747	339,459	1,712	0.51%
		2.95%	7.09%	5.26%	0.51%		
	b. Police Services						
	Personnel Services	4,280,666	4,559,760	4,714,859	4,773,512	58,653	1.24%
	Expenses	394,480	404,875	433,475	474,475	41,000	9.46%
	TOTAL	4,675,146	4,964,635	5,148,334	5,247,987	99,653	1.94%
		-3.87%	6.19%	3.70%	1.94%		
	Detail of Personnel Services:**						
	Captains (3)(3)(3)(3)	251,161	274,125	282,425	278,775	(3,650)	-1.29%
	Lieutenants (8)(8)(8)(8)	599,030	666,647	675,025	682,147	7,122	1.06%
	Sergeants (10)(10)(9)(9)	574,432	613,421	633,472	641,557	8,085	1.28%
	Patrolmen (41)(42)(42)(42)	2,174,833	2,307,280	2,426,455	2,436,468	10,013	0.41%
	Parking Control Officers (2)(3)(4)(4)	43,015	45,635	45,357	65,560	20,203	44.54%
	Senior Clerk	18,678	19,819	21,181	22,772	1,591	7.51%
	Detention Attendant/Clerk	28,732	30,482	32,582	36,602	4,020	12.34%
	Matron (p/t)	4,500	0	0	0	0	
	Animal Control Officer	42,087	44,650	36,576	38,394	1,818	4.97%
	BASE SALARY + STEPS	3,736,468	4,002,059	4,153,073	4,202,275	49,202	1.18%
	Longevity and Weekend Differential	91,198	94,254	106,786	116,237	9,451	8.85%
	Overtime	167,000	250,000	250,000	250,000	0	0.00%
	Paid Holidays	230,000	173,447	165,000	165,000	0	0.00%
	School Credits	5,000	5,000	5,000	5,000	0	0.00%
	Court Time	51,000	35,000	35,000	35,000	0	0.00%
	TOTAL PERSONNEL	4,280,666	4,559,760	4,714,859	4,773,512	58,653	1.24%
		-4%	7%	3%	1%		
	c. Fire Service						
	Personnel Services	4,306,171	4,549,260	4,722,775	4,711,286	(11,489)	-0.24%
	Expenses	244,675	243,370	248,400	267,400	19,000	7.65%
	SUB TOTAL	4,550,846	4,792,630	4,971,175	4,978,686	7,511	0.15%
	Water/Sewer Enterprise Fund	(44,480)	(45,801)	(49,412)	(51,388)	(1,976)	4.00%
	TOTAL	4,506,366	4,746,829	4,921,763	4,927,298	5,535	0.11%
		-6.47%	5.34%	3.69%	0.11%		
	Detail of Personnel Services: **						
	Chief Officer (5)(5)(5)(5)	340,125	360,838	371,765	374,765	3,000	0.81%
	Captain (7)(7)(7)(6)	414,477	426,911	454,533	389,820	(64,713)	-14.24%
	Lieutenant (15)(15)(15)(15)	773,160	820,245	845,115	845,115	0	0.00%
	Firefighter (49)(49)(49)(50)	2,180,402	2,313,188	2,383,262	2,423,564	40,302	1.69%
	BASE SALARY + STEPS	3,708,164	3,921,182	4,054,675	4,033,264	(21,411)	-0.53%
	Overtime	216,000	216,000	246,000	246,000	0	0.00%
	Holidays	100,000	120,000	120,000	132,000	12,000	10.00%
	School Credits	116,686	116,686	116,686	116,686	0	0.00%
	Weekend Differential	46,999	45,630	45,630	45,630	0	0.00%
	EMT Pay	21,100	21,100	21,100	21,100	0	0.00%
	Captains Working as Chief Officers	9,500	9,500	9,500	9,500	0	0.00%
	Longevity	87,722	99,162	109,184	107,106	(2,078)	-1.90%
	TOTAL PERSONNEL	4,306,171	4,549,260	4,722,775	4,711,286	(11,489)	-0.24%

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
d. Support Services						
S	Personnel Services	528,153	582,286	596,745	611,455	14,710 2.47%
U	Expenses	83,000	73,675	74,275	33,900	(40,375) -54.36%
P	TOTAL	611,153	655,961	671,020	645,355	(25,665) -3.82%
O		-2.44%	7.33%	2.30%	-3.82%	
Detail of Personnel Services:						
R	Master Mechanic	52,506	55,704	57,391	57,392	1 0.00%
T	Motor Equipment Repairman	40,706	43,185	44,893	44,491	(402) -0.90%
	Lead Dispatcher	40,000	42,436	45,912	45,802	(110) -0.24%
S	Communications Dispatcher (9)	318,761	339,521	346,855	351,875	5,020 1.45%
R	Asst Civil Defense Director	0	0	0	0	0
V	BASE SALARY + STEPS	451,973	480,846	495,051	499,560	4,509 0.91%
C	Holiday Pay	23,915	23,915	23,915	23,915	0 0.00%
S	Differential & Out-of-Grade Pay	3,040	3,040	3,250	3,250	0 0.00%
	Overtime	40,000	65,560	65,560	75,560	10,000 15.25%
	Longevity	9,225	8,925	8,969	9,170	201 2.24%
	TOTAL PERSONNEL	528,153	582,286	596,745	611,455	14,710 2.47%
<i>Note: traffic light expenses moved to streetlights budget</i>						

	2004	2005	2006	2007	Change	
18 BUILDING INSPECTION						
	Personnel Services	286,515	306,900	318,213	312,190	(6,023) -1.89%
	Expenses	11,800	11,600	11,500	12,600	1,100 9.57%
	TOTAL	298,315	318,500	329,713	324,790	(4,923) -1.49%
		-3.79%	6.77%	3.52%	-1.49%	
Detail of Personnel Services:						
	Director of Inspectional Services	78,883	83,686	86,222	87,722	1,500 1.74%
	Wire Inspector	61,708	65,466	67,450	67,449	(1) 0.00%
	Plumbing & Gas Inspector	54,344	57,653	59,401	51,267	(8,134) -13.69%
	Local Inspector	52,506	55,704	57,391	57,392	1 0.00%
	Zoning Assistant	28,939	31,277	33,486	34,688	1,202 3.59%
	BASE SALARY + STEPS	276,380	293,786	303,950	298,518	(5,432) -1.79%
	Longevity	5,135	5,114	6,263	5,672	(591) -9.44%
	Overtime	5,000	8,000	8,000	8,000	0 0.00%
	TOTAL PERSONNEL	286,515	306,900	318,213	312,190	(6,023) -1.89%

	2004	2005	2006	2007	Change	
19 EDUCATION						
a.	Instructional Service Programs	14,364,365	14,969,668	16,009,220	16,977,218	967,998 6.05%
b.	Special Education & Pupil Services	3,398,517	3,626,069	3,774,289	4,562,257	787,968 20.88%
c.	Instructional Support Programs	2,373,894	2,590,559	2,668,536	1,027,735	(1,640,801) -61.49%
d.	Management Services	3,098,806	3,572,524	4,031,269	3,619,074	(412,195) -10.22%
e.	Operation/Maintenance Programs	3,770,698	4,089,692	4,312,696	5,447,673	1,134,977 26.32%
f.	Student Out of Dist Tuition & Trans	3,639,155	3,489,155	3,484,891	3,685,986	201,095 5.77%
	TOTAL	30,645,435	32,337,667	34,280,901	35,319,943	1,039,042 3.03%
		-3.76%	5.52%	6.01%	3.03%	
<i>Note: some appropriations have been shifted from Instructional Support Programs accounts to Special Education & Pupil Services. FY07 Special Education & Pupil Services costs will rise by 8.5% over FY06.</i>						

20 LIBRARIES (Town Manager)	2004	2005	2006	2007		
Personnel Services	1,140,828	1,203,289	1,290,262	1,299,863	9,601	0.74%
Expenses	343,125	375,050	444,000	466,300	22,300	5.02%
TOTAL	1,483,953	1,578,339	1,734,262	1,766,163	31,901	1.84%
	-9.87%	6.36%	9.88%	1.84%		
Detail of Personnel Services:						
Library Director	78,883	80,662	86,223	87,722	1,499	1.74%
Ass't Director	59,643	62,132	65,193	65,193	0	0.00%
Head of Adult Services	52,781	55,996	57,693	57,693	0	0.00%
Head of Children's Services	52,781	55,996	57,693	57,693	0	0.00%
Head of Technical Services	47,127	49,997	51,512	51,511	(1)	0.00%
Head of Circulation	39,522	41,929	44,820	46,500	1,680	3.75%
Branch librarian/Tech Librarian (2)(2)(2)(2)	94,254	99,994	103,024	103,022	(2)	0.00%
Adult Service Librarians (3)(3)(3)(2)	127,947	135,739	139,851	92,392	(47,459)	-33.94%
Children's Librarian	42,648	45,246	46,617	46,617	0	0.00%
Adult Service Librarians (PT)(3)(3)(3)(4)	59,812	63,151	77,854	105,400	27,546	35.38%
Senior Library Ass'ts (8)(8)(8)(9)	245,863	260,874	280,149	322,125	41,976	14.98%
Senior Library Ass'ts (PT)(2)(2)(3)(2)	38,620	40,972	50,856	33,988	(16,868)	-33.17%
Library Ass'ts (PT)(6)(6)(6)(6)	62,342	66,139	73,301	72,331	(970)	-1.32%
Principal Clerk/Bookkeeper	33,773	35,830	38,299	39,737	1,438	3.75%
Senior Clerk Typist (PT)	12,602	13,369	14,290	14,827	537	3.76%
Custodian (PT)(PT)(PT)(PT)	18,246	19,357	20,742	21,565	823	3.97%
Custodian (PT)(1)(1)(1)(1)	8,310	8,816	7,775	7,775	0	0.00%
Pages (PT)	40,723	43,203	47,041	47,041	0	0.00%
BASE SALARY + STEPS	1,115,877	1,179,402	1,262,933	1,273,132	10,199	0.81%
Overtime	10,500	10,800	10,800	10,800	0	0.00%
Night Time Differential	1,373	957	1,081	1,082	1	0.09%
Longevity	13,078	12,130	15,448	14,849	(599)	-3.88%
TOTAL PERSONNEL	1,140,828	1,203,289	1,290,262	1,299,863	9,601	0.74%

21 HUMAN SERVICES (Town Manager)	2004	2005	2006	2007		
All Human Services						
Personnel Services	418,824	455,629	500,755	503,805	3,050	0.61%
Expenses	135,781	138,955	139,901	169,653	29,752	21.27%
TOTAL	554,605	594,584	640,656	673,458	32,802	5.12%
	-0.48%	7.21%	7.75%	5.12%		
a. Administration						
Personnel Services	108,397	116,563	124,213	128,172	3,959	3.19%
Expenses	1,700	1,800	1,800	1,800	0	0.00%
TOTAL	110,097	118,363	126,013	129,972	3,959	3.14%
	3.92%	7.51%	6.46%	3.14%		
Detail of Personnel Services:						
Director	73,283	78,312	83,107	86,222	3,115	3.75%
Principal Clerk-Stenographer	31,150	34,287	36,651	37,338	687	1.87%
BASE SALARY + STEPS	104,433	112,599	119,758	123,560	3,802	3.17%
Longevity	3,964	3,964	4,455	4,612	157	3.52%
TOTAL PERSONNEL	108,397	116,563	124,213	128,172	3,959	3.19%

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
b. Veterans' Services						
V E T E R A N S	Personnel Services	44,138	48,581	50,053	50,053	0 0.00%
	Expenses	112,951	113,215	113,235	143,258	30,023 26.51%
	TOTAL	157,089	161,796	163,288	193,311	30,023 18.39%
		-2.94%	3.00%	0.92%	18.39%	
Detail of Personnel Services:						
	Veterans' Agent	44,138	48,581	50,053	50,053	0 0.00%
	BASE SALARY + STEPS	44,138	48,581	50,053	50,053	0 0.00%
	Longevity	0	0	0	0	0 0.00%
	TOTAL PERSONNEL	44,138	48,581	50,053	50,053	0 0.00%
<i>Note: veteran's expenses increased \$20,000 due to increased number of vets from Iraq conflict</i>						
c. Board of Health						
B O A R D	Personnel Services	166,125	176,755	201,155	193,744	(7,411) -3.68%
	Expenses	16,690	19,300	19,704	19,604	(100) -0.51%
	Tobacco Grant	0	(14,000)	0	0	0 0.00%
	TOTAL	182,815	182,055	220,859	213,348	(7,511) -3.40%
		11.68%	-0.42%	21.31%	-3.40%	
Detail of Personnel Services:						
	Board Members (3)	0	0	0	0	0 0.00%
	Director	51,333	54,459	58,213	60,397	2,184 3.75%
	Health Compliance Officer	50,245	53,305	54,921	54,921	0 0.00%
	Health Comp Officer (PT)*	21,342	22,642	36,204	25,111	(11,093) -30.64%
	Senior Clerk-Stenographer	25,203	26,738	31,406	32,582	1,176 3.74%
	Public Health Nurse	18,002	19,098	19,679	19,679	0 0.00%
	BASE SALARY + STEPS	166,125	176,242	200,423	192,690	(7,733) -3.86%
	Longevity	0	513	732	1,054	322 43.99%
	TOTAL PERSONNEL	166,125	176,755	201,155	193,744	(7,411) -3.68%
<i>* Responsible for Sealer of Weights & additional inspections.</i>						
d. Council on Aging						
	Personnel Services	100,164	113,730	125,334	131,836	6,502 5.19%
	Expenses	4,440	4,640	5,162	4,991	(171) -3.31%
	TOTAL	104,604	118,370	130,496	136,827	6,331 4.85%
		-16.85%	13.16%	10.24%	4.85%	
Detail of Personnel Services:						
C O U N C I L	Executive Secretary	61,708	65,466	67,450	67,449	(1) 0.00%
	Senior Clerk-Stenographer	15,906	24,217	24,952	24,950	(2) -0.01%
	Social Worker (PT)*	12,867	13,651	23,718	28,792	5,074 21.39%
	Nurse *	8,935	9,479	8,240	8,609	369 4.48%
	BASE SALARY + STEPS	99,416	112,813	124,360	129,800	5,440 4.37%
	Longevity	748	917	974	2,036	1,062 109.03%
	TOTAL PERSONNEL	100,164	113,730	125,334	131,836	6,502 5.19%
<i>The Town Manager is authorized to re-allocate Human Services budget and Enterprise Funds in FY 2007 due to pending reorganization.</i>						
<i>* Represents the Town portion only. These positions are partially funded by State grants.</i>						

22	RETIREMENT	2004	2005	2006	2007		
	Contributory Pensions	5,911,371	6,177,741	6,534,227	6,773,552	239,325	3.66%
	Water/Sewer Enterprise Fund	(358,985)	(529,819)	(477,586)	(496,689)		
	Non-Contributory Pensions	319,657	288,428	288,428	219,590	(68,838)	-23.87%
	TOTAL	5,872,043	5,936,350	6,345,069	6,496,453	151,384	2.39%
		7.69%	1.10%	6.89%	2.39%	6,496,453	

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
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23	INSURANCE	2004	2005	2006	2007		
	(Town Manager)						
	Group Health	11,115,000	10,187,500	11,840,000	13,385,000	1,545,000	13.05%
	Group Life	70,000	70,000	70,000	70,000	0	0.00%
	Medicare	500,000	500,000	500,000	550,000	50,000	10.00%
	Flexible Benefit Plan	800	800	800	1,000	200	25.00%
	TOTAL GROUP HEALTH	11,685,800	10,758,300	12,410,800	14,006,000	1,595,200	12.85%
	Liability insurance	37,000	39,000	55,000	55,000	0	0.00%
	Indemnity insurance	300,000	300,000	275,000	275,000	0	0.00%
	GROUP HEALTH & LIABILITY	12,022,800	11,097,300	12,740,800	14,336,000	1,595,200	12.52%
	Unemployment insurance	1,000,000	35,000	100,000	100,000		
	Workers' Compensation *	231,000	331,000	367,696	390,000	22,304	6.07%
	TOTAL INSURANCE	13,253,800	11,463,300	13,208,496	14,826,000	1,617,504	12.25%
	Water/Sewer Enterprise Fund	(325,687)	(398,416)	(399,990)	(400,000)	(10)	0.00%
	Other allocations	(236,995)	(275,899)	(181,138)	(169,058)	12,080	-6.67%
	TOTAL	12,691,118	10,788,985	12,627,368	14,256,942	1,629,574	12.91%
		27.34%	-14.99%	17.04%	12.91%		
	Insurance cost allocations						
	Municipal Building Trust Fund	(165,000)	(165,000)	(82,500)	(41,250)	41,250	
	Recreation Enterprise Fund	(14,938)	(31,287)	(31,274)	(41,289)	(10,015)	
	Veteran's Memorial Rink Enterprise Fund	(17,198)	(34,978)	(33,953)	(53,108)	(19,155)	
	Youth Services Enterprise Fund	(39,859)	(44,634)	(33,411)	(33,411)	0	
	SUB TOTAL	(236,995)	(275,899)	(181,138)	(169,058)	12,080	
	* Worker's Compensation moved from Legal budget						

24	STREET LIGHTING	2004	2005	2006	2007		
	TOTAL	422,500	250,000	250,000	441,175	191,175	76.47%
		40.83%	-40.83%	0.00%	76.47%		
	<i>Note: traffic light expenses moved from Public Safety and Inspections budgets</i>						

25	RESERVE FUND	2004	2005	2006	2007		
	(Finance Committee)						
	TOTAL	400,000	300,000	350,000	350,000	0	0.00%
		33.33%	-25.00%	16.67%	0.00%		

ENTERPRISE FUNDS

Enterprise funds and revolving funds and fees thereunder established pursuant to MGL c. 44, sec. 53e1/2 and c. 40, sec. 22F whose acceptance is hereby confirmed.

A WATER AND SEWER (Town Manager)	2004	2005	2006	2007		
EXPENSES						
Personnel Services	1,945,656	2,182,101	2,089,241	2,106,995	17,754	0.85%
Expenses	9,553,667	10,146,410	10,629,915	11,379,464	749,549	7.05%
Capital Outlay & Debt Service	1,355,000	1,433,500	1,924,385	4,209,618	2,285,233	118.75%
TOTAL EXPENSES	12,854,323	13,762,011	14,643,541	17,696,077	3,052,536	20.85%
	3%	7%	6%	21%		
REVENUES						
User Charges	7,713,481	7,382,988	7,293,937	7,659,056	365,119	5.01%
Shift of Debt to Tax Rate	5,010,842	5,395,130	5,650,291	6,156,286	505,995	8.96%
Use of Reserves	0	0	0	47,735	47,735	
MWRA Loan	0	1,000,000	1,000,000	1,000,000	0	0.00%
Interest Income/Miscellaneous	60,000	15,000	49,836	15,000	(34,836)	-69.90%
Real Estate Tax Liens	70,000	70,000	70,000	70,000	0	0.00%
Total Water Recon Sewer & Sewer Facilities		373,500	750,300	748,000	(2,300)	-0.31%
Proceeds from sale of bonds	0	0	0	2,000,000	2,000,000	
TOTAL REVENUES	12,854,323	14,236,618	14,814,364	17,696,077	2,881,713	19.45%
	3%	11%	4%	19%		
FUND INCREASE (DECREASE)	0	474,607	170,823	0		
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Administration	37,942	41,460	42,716	42,716	0	0.00%
Clerical	30,767	34,881	37,286	38,684	1,398	3.75%
Labor	1,508,462	1,566,441	1,522,153	1,519,406	(2,747)	-0.18%
Retirement	358,985	529,819	477,586	496,689	19,103	4.00%
Unemployment Compensation	2,500	2,500	2,500	2,500	0	0.00%
Workers' compensation	7,000	7,000	7,000	7,000	0	0.00%
TOTAL PERSONNEL SERVICES	1,945,656	2,182,101	2,089,241	2,106,995	17,754	0.85%
<u>Water Operating Expenses Detail</u>						
Maintenance of Water Distribution System	190,500	245,200	274,800	222,800	(52,000)	-18.92%
Maintenance of Plant	67,000	67,000	75,400	85,000	9,600	12.73%
M.W.R.A. Assessment	2,586,000	2,905,000	3,449,670	3,840,039	390,369	11.32%
Great Meadows	4,000	4,000	4,000	4,000	0	0.00%
TOTAL WATER EXPENSES	2,847,500	3,221,200	3,803,870	4,151,839	347,969	9.15%
<u>Sewer Operating Expenses Detail</u>						
Maintenance of Sanitary Sewer System	106,250	89,500	93,100	102,500	9,400	10.10%
Maintenance of Storm Sewer System	40,000	26,000	26,000	26,000	0	0.00%
M.W.R.A.Assessment	5,804,000	5,995,000	5,958,159	6,244,292	286,133	4.80%
TOTAL SEWER EXPENSES	5,950,250	6,110,500	6,077,259	6,372,792	295,533	4.86%
<u>Indirect Expenses</u>						
Indirect Charges	685,917	744,710	678,786	784,833	106,047	15.62%
Rates Uncollectable	70,000	70,000	70,000	70,000	0	0.00%
TOTAL INDIRECT EXPENSES	755,917	814,710	748,786	854,833	106,047	14.16%

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
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B RECREATION (Town Manager)	2004	2005	2006	2007		
Members (16)						
Personnel Services	284,697	335,255	319,299	341,165	21,866	6.85%
Operating Expenses	83,238	99,587	269,804	229,503	(40,301)	-14.94%
Capital Outlay	0	0	15,000	15,000	0	0.00%
TOTAL EXPENSES	367,935	434,842	604,103	585,668	(18,435)	-3.05%
	-3%	18%	39%	-3%		
Expenses						
User Fees and Charges	380,000	410,000	588,000	576,000	(12,000)	-2.04%
Miscellaneous - Cherry Sheet	14,688	14,688	21,000	21,000	0	0.00%
TOTAL REVENUES	394,688	424,688	609,000	597,000	(12,000)	-1.97%
	5%	8%	43%	-2%		
FUND INCREASE (DECREASE)	26,753	(10,154)	4,897	11,332		
<u>Personnel Services Detail</u>						
Superintendent	39,255	41,646	33,725	33,725	0	0.00%
Recreation Supervisor	48,081	50,512	54,632	52,556	(2,076)	-3.80%
Recreation Supervisor	16,344	49,663	53,056	52,556	(500)	-0.94%
Senior Clerk-Stenographer	15,575	16,524	17,663	18,325	662	3.75%
Recreation Coordinator	0	18,536	44,147	45,803	1,656	3.75%
Ass't Facility Supervisor				11,625	11,625	
Building Craftsman				8,660	8,660	
SUB-TOTAL	119,255	176,881	203,223	223,250	20,027	9.85%
Temporary playground staff	164,000	157,412	114,000	114,000	0	0.00%
Retirement	0	0	0	0	0	
Overtime	0	0	500	2,000	1,500	300.00%
Longevity	1,442	962	1,576	1,915	339	21.51%
TOTAL PERSONNEL SERVICES	284,697	335,255	319,299	341,165	21,866	6.85%
<u>Operating Expenses Detail</u>						
Office Supplies	1,000	1,000	15,000	2,500	(12,500)	-83.33%
Summer Equipment	7,500	7,500	6,350	5,000	(1,350)	-21.26%
Utilities	15,000	15,000	16,000	15,000	(1,000)	-6.25%
Repairs	2,000	2,000	1,250	1,000	(250)	-20.00%
Automobile Allowance	7,800	7,800	7,180	8,215	1,035	14.42%
Health Insurance	14,938	31,287	31,274	41,288	10,014	32.02%
Recreation Programs	35,000	35,000	192,750	156,500	(36,250)	-18.81%
TOTAL OPERATING EXPENSES	83,238	99,587	269,804	229,503	(40,301)	-14.94%

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
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C VETERANS' MEMORIAL RINK	2004	2005	2006	2007		
(Town Manager)						
Members (16)						
Personnel Services	190,739	212,247	232,998	203,249	(29,749)	-12.77%
Operating Expenses	182,411	200,761	199,336	244,091	44,755	22.45%
Capital Outlay	25,000	20,000	20,000	12,000	(8,000)	-40.00%
TOTAL EXPENSES	398,150	433,008	452,334	459,340	7,006	1.55%
	3%	9%	4%	2%		
Expenses						
Public Skating	0	26,450	30,000	45,000	15,000	50.00%
Rentals	303,000	333,000	348,450	321,400	(27,050)	-7.76%
Concession Stand	48,000	37,000	30,000	40,000	10,000	33.33%
Miscellaneous	64,400	26,000	50,225	53,200	2,975	5.92%
TOTAL REVENUES	415,400	422,450	458,675	459,600	925	0.20%
	8%	2%	9%	0%		
FUND INCREASE (DECREASE)	17,250	(10,558)	6,341	260		
<u>Personnel Services Detail</u>						
Personnel Services:						
Administration	119,239	127,575	153,998	176,911	22,913	14.88%
Clerical, Skatguards	68,500	72,672	67,000	20,000	(47,000)	-70.15%
Retirement & Overtime	3,000	12,000	12,000	6,000	(6,000)	-50.00%
Longevity	0	0	0	338	338	
TOTAL PERSONNEL SERVICES	190,739	212,247	232,998	203,249	(29,749)	-12.77%
<u>Operating Expenses Detail</u>						
Office Supplies	1,000	1,000	2,000	2,500	500	25.00%
Building Supplies	15,000	14,000	9,000	6,000	(3,000)	-33.33%
Utilities (Electricity & Gas)	73,500	73,500	80,000	108,600	28,600	35.75%
Repairs	4,000	4,700	7,200	6,000	(1,200)	-16.67%
Security	3,000	3,000	3,000	6,000	3,000	100.00%
Refrigeration	4,500	4,500	14,000	14,000	0	0.00%
Automobile - Fuel & Maintenance	2,000	2,000	2,000	4,000	2,000	100.00%
First Aid	300	300	300	0	(300)	-100.00%
Insurance	13,383	13,383	13,383	13,383	0	0.00%
Health Insurance	17,198	34,978	33,953	53,108	19,155	56.42%
Concession Stand	40,000	40,000	20,000	20,000	0	0.00%
Unclassified	8,530	9,400	14,500	10,500	(4,000)	-27.59%
TOTAL OPERATING EXPENSES	182,411	200,761	199,336	244,091	44,755	22.45%

D COUNCIL ON AGING TRANSPORTATION	2004	2005	2006	2007		
(Town Manager)						
Members (16)						
Personnel Services	50,523	58,034	65,480	71,339	5,859	8.95%
Operating Expenses	44,200	48,000	45,100	44,500	(600)	-1.33%
Capital Outlay	0	0	0	0	0	
TOTAL EXPENSES	94,723	106,034	110,580	115,839	5,259	4.76%
	-33%	12%	4%	5%		
Expenses						
Transfer from CoA Reserve Fund	2,000	2,000	8,000	42,889	34,889	436.11%
Dial-A-Ride-Taxi fees	9,100	9,100	14,000	11,000	(3,000)	-21.43%
CDBG	67,850	67,850	67,850	47,850	(20,000)	-29.48%
Vans	21,104	21,104	21,104	14,500	(6,604)	-31.29%
TOTAL REVENUES	100,054	100,054	110,954	116,239	5,285	4.76%
	-30%	0%	11%	5%		
FUND INCREASE (DECREASE)	5,331	(5,980)	374	400	26	6.95%

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Appropriation Fiscal Year 2006	Recommendation Fiscal Year 2007	Change FY 2006 to FY 2007	
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E YOUTH SERVICES DIVISION	2004	2005	2006	2007		
(Town Manager)						
Members (16)						
Personnel Services	234,777	228,500	246,405	256,684	10,279	4.17%
Expenses	46,509	51,284	44,836	44,836	0	0.00%
TOTAL EXPENSES	281,286	279,784	291,241	301,520	10,279	3.53%
	-13%	-1%	4%	4%		
Expenses						
Client Fees	10,000	10,000	10,000	10,000	0	0.00%
Medicaid	30,000	30,000	30,000	30,000	0	0.00%
Arlington Public Schools payments	38,000	38,000	38,000	43,000	5,000	13.16%
CDBG	15,000	17,000	17,000	22,000	5,000	29.41%
TOTAL REVENUES	93,000	95,000	95,000	105,000	10,000	10.53%
	0%	2%	0%	11%		
FUND INCREASE (DECREASE)	(188,286)	(184,784)	(196,241)	(196,520)		
						<i>(Deficit to be funded through General Fund)</i>
<u>Personnel Services Detail</u>						
Supervisor, Group Workers(PT)	36,005	36,606	37,712	37,712	0	0.00%
Caseworker (2PT)	78,011	81,171	75,412	75,424	12	0.02%
Psychiatrist(PT)	31,237	33,139	41,600	45,500	3,900	9.38%
Counselor (PT)(1)	22,525	19,100	22,911	24,596	1,685	7.35%
Psychologist	31,142	33,039	31,753	32,240	487	1.53%
Social Worker	33,449	22,180	33,914	37,712	3,798	11.20%
Longevity	2,408	3,265	3,103	3,500	397	12.79%
TOTAL PERSONNEL SERVICES	234,777	228,500	246,405	256,684	10,279	4.17%
<u>Operating Expenses Detail</u>						
Billing	4,000	4,000	4,000	4,000	0	0.00%
Consultation	1,000	1,000	1,000	1,000	0	0.00%
Office Supplies	1,000	1,000	1,000	1,000	0	0.00%
Car Allowance	0	4,775	4,775	4,775	0	0.00%
Health Insurance & Retirement	39,859	39,859	33,411	33,411	0	0.00%
Alcohol & Drug Education	0	0	0	0	0	
Unclassified	650	650	650	650	0	0.00%
TOTAL OPERATING EXPENSES	46,509	51,284	44,836	44,836	0	0.00%
<i>Note: Utility and maintenance costs are paid from the Robbins House Revolving Fund.</i>						

**APPENDIX C
SUMMARY OF FINANCE COMMITTEE RECOMMENDATIONS
FISCAL YEAR 2007**

REVENUES	
PROPERTY TAX DETAIL	
FY 2006 levy limit	66,906,029
+2.5%	1,672,651
New growth (est.)	450,000
Debt exclusions	2,834,918
Dallin BAN interest	308,890
less Dallin BAN premium	(72,485)
less MSBA payments	(1,401,074)
MWRA debt	5,959,791
TOTAL PROPERTY TAX	76,658,720

SCHOOL REIMBURSEMENT DETAIL	
Bishop	235,916
Brackett	438,710
Hardy	231,683
Pierce	494,765
TOTAL MSBA PAYMENTS	1,401,074

LOCAL RECEIPTS DETAIL	
Motor Vehicle Excise tax	4,150,000
Penalties & Interest	150,000
In Lieu of Tax	7,000
Fees	1,052,000
Hotel/Motel Tax	100,000
Dept Revenue: Schools	180,000
Dept Revenue: Library	70,000
Dept Revenue: Cemetery	258,000
Dept Revenue: Other	135,000
Licences & Permits	1,345,000
Special assessments	4,836
Fines & Forfeits	45,000
Interest	450,000
Rental income	721,500
TOTAL LOCAL RECEIPTS	8,668,336

LOCAL AID ("CHERRY SHEET") DETAIL	
RECEIPTS	
Education	
Chapter 70	5,292,461
School Construction	2,308,509
Charter Tuition Assessment Reimb	34,933
Offset Receipts	
Racial Equality	450,000
School Lunch	18,403
School Choice Receiving Tuition	0
Total Education	8,104,306
General Government	
Lottery Aid	4,884,315
Additional Assistance	4,491,775
Police Career Incentive	306,039
Veterans' Benefits	72,711
Exemptions: Vets, Blind & Surviving	57,925
Exemptions: Elderly	74,296
Offset Receipts	
Public Libraries	55,717
Total General Government	9,942,778
Total Estimated Receipts	18,047,084

ASSESSMENTS	
State Assessments and Charges	
Retired Employee's Health Insuran	2,495
Air Pollution Districts	12,498
Metropolitan Area Planning Council	11,675
RMV Non-Renewal Surcharge	45,640
Total State Assessments & Charges	72,308
Transportation Authorities	
MBTA	2,416,521
Boston Metro. Transit District	890
Total MBTA Assessment	2,417,411
Annual Charges Against Receipts	
Special Education	3,850
Total Annual Charges	3,850
Tuition Assessments	
School Choice Sending Tuition	37,821
Charter School Sending Tuition	76,052
Total Tuition Assessments	113,873
Total Estimated Charges	2,607,442
NET LOCAL AID	15,439,642

APPROPRIATIONS	
BUDGETS (Article 41)	
Town Manager	
3 Town Manager	419,953
4 Personnel	172,573
9 Legal	431,695
13 Planning & Comm. Dev't,	203,394
14 Redevelopment Board	407,751
16a DPW - Admin.	226,845
16b DPW - Engineering	96,946
16c DPW - Cemeteries	317,411
16d DPW - Prop. / Nat. Resources	1,251,042
16e DPW - Highways / Sanitation	4,339,553
16f DPW - Motor Equip. Repair	264,725
17a Pub Safety - Admin	339,459
17b Pub Safety - Police	5,247,987
17c Pub Safety - Fire	4,927,298
17d Pub Safety - Support	645,355
18a Building Inspection	324,790
20 Libraries	1,766,163
21 Human Services	673,458
Total Town Manager	22,056,398
Board of Selectmen	
2 Selectmen	364,499
5 Comptroller	833,611
12 Parking	90,766
15 Zoning Board	21,968
Total Selectmen	1,310,844
Town Clerk	
10 Town Clerk	220,914
11 Registrars	59,087
Total Town Clerk	280,001
Fixed Budgets	
7 Postage	147,482
22 Pensions - contributory	6,276,863
Pensions - non-contrib	219,590
23 Insurance	14,256,942
24 Street lighting	441,175
25 Reserve Fund	350,000
Total Fixed Budgets	21,692,052
1 Finance Committee	10,443
6 Treasurer	542,303
8 Board of Assessors	284,569
19 Total School Budget	35,319,943
TOTAL BUDGETS	81,496,553

WARRANT ARTICLES	
BUDGETS	
41 Total Budgets	81,496,553
42 Capital Plan	8,011,303
RESERVES	
63 Override stabilization fund	2,100,000
OTHER WARRANT ARTICLES	
24 Water body maintenance	15,000
38/39 Collective bargaining	350,175
40 Reclassification	5,726
44 Minuteman Regional School	2,893,035
45 Display of flags	5,000
45 Parades	5,667
46 Disability Commission	0
46 Historic District Commission	4,700
46 Historical Commission	2,160
46 Human Rights Commission	4,500
46 Recycling Committee	1,800
47 Legal defense	0
47 Indemnification, medical costs	13,433
47 Revaluation	25,000
47 Out-of-state travel	3,000
57 Sr. Citizen work program	7,500
58 200th Town Anniversary	1,000
59 Retiree health insurance	280,410
TOTAL OTHER ARTICLES	3,618,106
TOTAL WARRANT ARTICLES	95,225,962

ENTERPRISE FUNDS	
A. WATER & SEWER	
Budget	2,547,295
Capital	4,209,618
Assessment	10,084,331
Indirect charges	854,833
Total Expenses	17,696,077
Total Revenues	17,696,077
Net Increase (Decrease)	0

B. RECREATION	
Budget	570,668
Capital	15,000
Total Expenses	585,668
Total Revenues	597,000
Net Increase (Decrease)	11,332

C. VETS' MEM RINK	
Budget	447,340
Capital	12,000
Total Expenses	459,340
Total Revenues	459,600
Net Increase (Decrease)	260

D. COUNCIL ON AGING TRANSPORTATION	
Budget	115,839
Total Revenues	116,239
Total Revenues	400

E. YOUTH SERVICES	
Budget	301,520
Total Revenues	105,000
Net Increase (Decrease)	(196,520)
<i>Deficit to be made up from general funds.</i>	

ENTERPRISE FUND SUMMARY	
Budget	3,982,662
Capital	4,236,618
Assessment	10,084,331
Indirect charges	854,833
Total Expenses	19,158,444
Total Revenues	18,973,916
Net Increase (Decrease)	(184,528)

SUMMARY	
SUMMARY OF REVENUES	
Property Tax Levy	76,658,720
less MWRA debt	(5,959,791)
State Aid	18,047,084
Local Receipts	8,668,336
Use of Free Cash	1,939,695
Symmes debt	0
Overlay reserve surplus	400,000
TOTAL REVENUES	99,754,044
FY 2006	96,634,512
%increase	3.23%

SUMMARY OF EXPENDITURES	
Town budgets	46,176,610
School budget	35,319,943
Capital plan	8,011,303
Warrant articles	5,718,106
Youth Services deficit	196,520
MBTA assessment	2,417,411
Educ. & Library offset receipts	524,120
Charter/choice tuitions	113,873
Other state assessments	76,158
Reserve for court judgements	100,000
Revenue deficit	0
Snow deficit	200,000
Overlay reserve	900,000
TOTAL EXPENDITURES	99,754,044
FY 2006	96,634,512
%increase	3.23%
REVENUES LESS EXPENDITURES	
	(0)



Long Range Financial Projection

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
REVENUE						
State Aid	14,790,887	15,841,023	16,441,023	17,041,023	17,641,023	18,241,023
School Construction Aid	2,332,555	1,837,790	1,837,790	1,837,790	1,837,790	1,837,790
Local Receipts	8,448,336	8,768,336	8,818,336	8,518,336	8,568,336	8,618,336
Free Cash	1,614,155	1,939,695	1,000,000	1,000,000	1,000,000	1,000,000
Overlay Reserve Surplus	400,000	400,000	200,000	200,000	200,000	200,000
Property Tax	73,525,801	76,464,202	78,511,864	80,526,701	83,228,465	85,522,474
Other Revenues	0	267,000	437,717	1,858,926	3,234,724	1,341,112
TOTAL REVENUES	101,111,734	105,518,045	107,246,730	110,982,776	115,710,338	116,760,735
APPROPRIATIONS						
Operating Budgets						
School	34,280,903	35,319,943	36,732,741	38,202,050	39,730,132	41,319,338
Minuteman	2,573,834	2,764,825	2,875,418	2,990,435	3,110,053	3,234,455
Town	19,289,018	19,413,834	20,190,387	20,998,003	21,837,923	22,711,440
Expenses	7,996,769	8,934,285	9,264,854	9,607,653	9,965,058	10,335,758
Less Offsets:						
Enterprise Fund/Other	1,486,247	1,498,796	1,558,748	1,621,098	1,685,942	1,753,379
Tip Fee Stabilization Fund	400,000	680,000	680,000	680,000	680,000	680,000
Net Town Budget	25,399,540	26,169,323	27,216,493	28,304,558	29,437,039	30,613,819
Capital budget						
Exempt Debt Service	3,231,757	3,143,805	2,748,750	2,533,477	2,449,378	2,374,928
Non-Exempt Debt Service	4,075,799	4,280,106	4,525,782	4,763,789	5,118,332	5,029,531
Cash	707,110	637,458	854,458	890,000	868,018	1,010,427
Total Capital	8,014,666	8,061,369	8,128,990	8,187,266	8,435,728	8,414,866
MWRA Debt Shift	5,475,486	5,959,791	5,959,791	5,959,791	5,959,791	5,959,791
Pensions	6,345,069	6,547,299	6,809,191	7,081,558	7,364,820	7,659,413
Insurance	12,259,672	13,866,942	14,837,628	15,876,262	16,987,600	18,176,732
State Assessments	2,543,085	2,639,139	2,705,117	2,772,745	2,842,064	2,913,116
Offset Aid - Library & School	497,260	524,120	524,120	524,120	524,120	524,120
Overlay Reserve	902,675	900,000	600,000	600,000	800,000	600,000
Other	499,606	300,000	200,000	200,000	200,000	200,000
Warrant Articles	2,319,938	2,465,294	657,241	283,990	318,990	283,990
TOTAL APPROPRIATIONS	101,111,734	105,518,045	107,246,730	110,982,776	115,710,338	119,899,659
BALANCE	0	0	0	0	0	(3,138,924)

Reserve Balances						
Free Cash	3,179,389	1,366,870	1,000,000	1,000,000	1,000,000	1,000,000
Stabilization Fund	2,215,051	2,303,653	2,395,799	2,491,631	2,591,297	2,694,949
Override Stabilization Fund	2,064,528	4,382,401	4,945,878	3,665,656	903,395	(0)
Tip Fee Stabilization Fund	3,722,075	3,190,958	2,638,597	2,064,141	1,466,706	845,374
Municipal Building Trust Fund	549,105	513,346	513,255	523,473	544,412	566,188
TOTAL:	11,730,149	11,692,156	11,425,853	9,674,518	6,432,612	5,106,511
% of General Fund Revenue	12%	11%	11%	9%	6%	4%

APPENDIX E

Report Of The Town Comptroller

**TIP FEE STABILIZATION FUND
For the period April 1, 2005 to March 31, 2006**

DATE	DESCRIPTION	REVENUE	INTEREST INCOME	TRANSFER OUT	BALANCE
	BALANCE AS OF MARCH 31, 2005				1,442,095.13
04/06/05	MARCH INTEREST		2,322.87		1,444,418.00
04/06/05	INTEREST CAMBRIDGE SAVINGS CD		101,635.10	1	1,546,053.10
05/09/05	APRIL INTEREST		3,282.04		1,549,335.14
05/17/05	NESWC WIRE	127,300.67			1,676,635.81
06/06/05	MAY INTEREST		4,032.30		1,680,668.11
06/30/05	RUBBISH DISPOSAL TEWKSBURY	15,000.00			1,695,668.11
06/30/05	RUBBISH DISPOSAL WESTFORD	8,400.00			1,704,068.11
06/30/05	JUNE INTEREST		4,229.48		1,708,297.59
06/30/05	UNSPENT 05 FUNDS FROM GENERAL FUND	99,634.90			1,807,932.49
07/01/05	TRANSFER TO GENERAL FUND			400,000.00	1,407,932.49
07/22/05	RUBBISH DISPOSAL NORTH ANDOVER	42,900.00			1,450,832.49
08/17/05	JULY INTEREST		4,737.28		1,455,569.77
08/30/05	NESWC WIRE	1,272,119.86			2,727,689.63
08/31/05	RUBBISH DISPOSAL BURLINGTON	40,600.56			2,768,290.19
09/19/05	AUGUST INTEREST		5,092.07		2,773,382.26
10/18/05	SEPTEMBER INTEREST		9,078.13		2,782,460.39
11/09/05	OCTOBER INTEREST		9,970.33		2,792,430.72
11/21/05	NESWC WIRE	592,994.42			3,385,425.14
12/06/05	NOVEMBER INTEREST		10,830.70		3,396,255.84
12/28/05	NESWC WIRE	675,791.82			4,072,047.66
01/11/06	DECEMBER INTEREST		13,447.94		4,085,495.60
01/31/06	NESWC WIRE	19,096.98			4,104,592.58
02/13/06	JANUARY INTEREST		16,144.11		4,120,736.69
03/13/06	FEBRUARY INTEREST		15,264.84		4,136,001.53
	BALANCE AS OF MARCH 31, 2006	2,893,839.21	184,802.35	400,000.00	4,136,001.53

1 INTEREST EARNED ON 3,250,000 INVESTMENT CAMBRIDGE SAVINGS CD

APPENDIX F

Report Of The Town Comptroller

**COMMUNITY STABILIZATION FUND
For the period April 1, 2005 to March 31, 2006**

DATE	DESCRIPTION	REVENUE	INTEREST INCOME	WITHDRAWAL	BALANCE
	BALANCE AS OF MARCH 31, 2005				352,377.28
Apr-05	APRIL INTEREST		454.93		352,832.21
May-05	MAY REVENUE	111,612.77 ¹			464,444.98
	MAY INTEREST		803.08		465,248.06
Jun-05	JUNE REVENUE	10,587.66 ²			475,835.72
	JUNE INTEREST		861.65		476,697.37
Jul-05	JULY REVENUE	270,560.01 ³			747,257.38
	JULY REVENUE	179,718.23 ⁴			926,975.61
	JULY REVENUE	265,792.69 ⁵			1,192,768.30
	JULY REVENUE	3,593.74 ⁶			1,196,362.04
	JULY WITHDRAWALS			270,560.01 ⁷	925,802.03
	JULY INTEREST		1,221.58		927,023.61
Aug-05	AUGUST REVENUE	76,768.48 ⁸			1,003,792.09
	AUGUST REVENUE	164,589.58 ⁹			1,168,381.67
	AUGUST WITHDRAWALS			50,725.57 ¹⁰	1,117,656.10
	AUGUST WITHDRAWALS			420,855.34 ¹¹	696,800.76
	AUGUST INTEREST		2,613.91		699,414.67
Sep-05	SEPTEMBER REVENUE	219,816.56 ¹²			919,231.23
	SEPTEMBER INTEREST		2,886.78		922,118.01
Oct-05	OCTOBER WITHDRAWALS			48,875.55 ¹³	873,242.46
	OCTOBER INTEREST		260.55		873,503.01
Nov-05	NOVEMBER WITHDRAWALS			684,097.39 ¹⁴	189,405.62
	NOVEMBER INTEREST		3,670.12		193,075.74
Dec-05	DECEMBER WITHDRAWALS			194,569.17 ¹⁵	(1,493.43)
	DECEMBER INTEREST		1,493.43		(0.00)
BALANCE AS OF DECEMBER 31, 2005		1,303,039.72	14,266.03	1,669,683.03	0.00

¹ Arlington's invoiced payment into the CSF per April 2005 invoice

² Arlington's invoiced payment into the CSF per May 2005 invoice

³ Arlington's portion of leftover monies in NESWC Bond Funds upon closure

⁴ Arlington's receipt of funds from Revenue Fund per June 2005 invoice

⁵ Arlington's invoiced payment into the CSF per June 2005 invoice

⁶ Arlington's share of money from a correction made in the transportation sharing fund in June 2005

⁷ Arlington's transfer from the CSF to the TFSF of funds from the closure of NESWC Bond Funds

⁸ Arlington's receipts of funds from the Revenue Fund per July 2005 Invoice

⁹ Arlington's receipts of funds from the Revenue Fund per August 2005 Invoice

¹⁰ Arlington's adjustment in CSF from FY05 Year End Reconciliation

¹¹ Arlington's share of excess funds in the CSF transferred to TFSF per vote Board Directors

¹² Arlington's receipts of funds from the Revenue Fund per September 2005 Invoice

¹³ Arlington's invoiced payment into the Revenue Fund per October 2005 invoice

¹⁴ Arlington's share for the Boiler Enhancement (\$79,158.39) and Mercury Separation program invoices (\$12,400.57)

Arlington's share (\$592,538.42) of \$5m excess funds in the CSF transferred TFSF per vote Board Directors

¹⁵ Arlington's adjustment in the CSF from FY06 year end Reconciliation (\$52,207.77)

Transfer of Arlington's final balance in the CSF (\$142,361.42) to TFSF upon closure of the CSF

**APPENDIX G
TRASH AND RECYCLING DETAIL**

	Appropriation FY 2004	Appropriation FY 2005	Appropriation FY 2006	Recommendation FY 2007	Change FY 2006 – FY 2007
Rubbish disposal (tip fee)	3,369,425	3,417,230	1,080,000	1,360,000	280,000
From Tip Fee Stabilization Fund	2,121,460	2,537,230	400,000	680,000	280,000
Rubbish collection and recycling					
Rubbish collection	n/a	1,205,100	1,241,250	n/a	n/a
Recycling (collection and disposal)	n/a	454,000	467,000	n/a	n/a
Yard waste (collection and disposal)	n/a	276,000	284,000	n/a	n/a
Total	1,820,000	1,935,100	1,992,250	2,097,400	105,150
Hazardous waste	40,000	40,000	40,000	40,000	0
Solid Fill Disposal	20,000	100,000	100,000	94,000	-6,000
Total solid waste collection and disposal	5,249,425	5,492,330	3,212,250	3,591,400	379,150

	FY 2004	FY 2005	FY 2006	FY 2007	Change FY 2006 – FY 2007
Tons of rubbish	18,721	18,263	20,000	20,000	0
Tons of recycled paper	3,788	3,784	n/a	n/a	n/a
Tons of recycled plastic/glass	1,071	1,045	n/a	n/a	n/a
Tons of white goods	n/a	n/a	n/a	n/a	n/a

Note: FY 2006 tip fee was reduced from \$1,280,000 because of a one-time NESWC credit.

Note: Recycling credit of at least \$30,000 per year is included in solid waste collection numbers.

Note: Revenue from white goods is about \$50,000 per year.