



Capital Improvement Program Description

The Town Manager is responsible for submitting a five-year capital planning program for all departments to the Board of Selectmen, Finance Committee, and ultimately Town Meeting each year. A Capital Planning Committee was created in 1986 to advise and make recommendations to the Town Manager regarding the capital plan. The Capital Planning Committee (CPC) comprises 9 members who meet between the months of September and December to review the requested capital items by all departments, boards, and committees and develop a recommended budget and plan to the Town Manager. The members include 5 members of the public, the Comptroller, the Treasurer/ Collector, the Superintendent or her representative, and the Town Manager or his representative. Annually, the first year of the Capital Plan is submitted to the Town Meeting as the Capital Budget for appropriation. The Five Year Capital Plan is reviewed and revised each year to make changes in priorities and to add an additional year to the planning process.

The goal of the Capital Planning Program is to provide a means of planning for the maintenance and/or improvement of the capital assets and infrastructure of the Town of Arlington. The maintenance of the infrastructure and the capital assets of the Town are of vital importance to the delivery of the quality services for which the Town is known. The following are the objectives:

- Review, plan, and coordinate capital improvements so as to promote a systematic, organized replacement and acquisition schedule.
- Ensure that, given limited resources, the capital needs of the community are met.
- Present a sound financial package so as to stabilize and level out the debt of the Town. It should assure timely planning for the most economical method of financing capital improvements.
- Ensure wider community participation in the planning of projects, reducing the pressure to fund some projects that do not present as great a need as others.
- Promote a more effective administration and coordination of capital projects to reduce scheduling problems, and conflicting or overlapping projects not only among local departments, but also among other local and state agencies and private enterprises such as the gas and electric companies.

The Capital Planning Committee uses the following definitions when deciding whether a particular budget item shall be in the Capital Budget or the Operating Budget. Other communities may define these terms differently.

Capital Asset: An asset that (1) has an expected useful life of at least two years and (2) either has a unit cost of at least \$3,000 or is purchased in a program to gradually purchase a quantity of essentially identical units such that the total quantity price is over \$25,000.

Capital Improvement: An improvement to a capital asset that may reasonably be expected to either (1) adapt the capital asset to a different use or (2) appreciably lengthen the useful life of the capital asset beyond what may be expected with normal maintenance.

In reviewing the requests of the operating departments, the committee uses the following criteria for evaluation:

1. Imminent threat to the **health** and safety of citizens/property.
2. **Preservation** of operations/necessary expenditure. This does not include ordinary maintenance but rather maintaining a current service level through improvement of a capital asset. These may be major expenditures that will avoid costly replacement in the future.
3. Requirement of State or Federal **Law**/regulation.
4. Improvement of **infrastructure**.
5. Improvement of **productivity**.
6. **Alleviation** of an overtaxed/overburdened situation.



Capital Improvement Program Description (*continued*)

The Capital Planning Process:

The CPC receives capital budget requests from Department Heads and begins to meet and review requests in early October. The CPC members look at the Town's overall financial situation and, within this larger context, each department's request is compared to the request and the recommendation from the prior year and to the five-year capital plan for that department. The members also tend to ask if this request reflects an interdepartmental planning effort, if the department has considered other sources of funding, or if the department has undertaken any kind of cost/benefit analysis. CPC members like to see evidence of longer-term planning for departmental needs, as well as planning for maintenance expenses and of interdepartmental cooperation. Priorities that emerge suddenly in one year with no reference in prior year requests tend to be more heavily scrutinized.

Information Technology requests are expected to have passed through the master planning process, coordinated and updated through the Information Technology Advisory Committee (ITAC). The ITAC maintains a 5 year plan for IT expenses including phones, wireless, computer systems replacement, GIS, etc.

Increasingly, the CPC looks for evidence of long-term interdepartmental planning around expenditures for buildings, playgrounds, parks and fields. Vehicles and copiers are common requests and the CPC is interested in coordinated purchasing programs for these items.

The capital budget is prepared from a Town-wide perspective. There is no assumption of a budget quota for individual departments. CPC members look at the history of spending patterns for each department. Departments that have requested and received more money than actually required tend to be more heavily scrutinized.

The CPC members each specialize in two or three departments and meet with those department heads during the Fall. The intent of these meetings is to enable the CPC to gain a fuller understanding of the current and long-term needs of the department, and the process used to determine these needs. The results of these meetings are reported back to the whole CPC and are often discussed by the group.

The CPC converts the data requests to a spreadsheet and reviews the requests in relation to their priorities, their urgency, their cost, etc. The sum of money available to fund the Town's Capital program is approximately five percent (5%) of the total revenue. This sum includes the debt service from prior years. Historically the CPC has received requests far exceeding this sum. Thus very difficult decisions must be made as to what projects receive funding in any given year. After considerable review, the CPC recommends a capital budget for the Town, based on advice from the Finance Committee and others about what the Town can afford. The recommendations are submitted to the Town Manager.

The Capital Budget for FY2017 and the Capital Plan for FY2017 — 2021 are presented on the following pages. The terms "Bonds," "Cash," and "Other" are used to describe the sources of funding for the capital budget and plan. "Cash" refers to those expenditures that are paid for in their entirety in the next fiscal year directly from the general fund. "Bonds" refers to those expenditures that are acquired through borrowing, the payments for which may or may not affect the next fiscal year, but in any event are paid for over an extended period of time, usually five to twenty years. Those extended payments include both principal and interest, usually referred to as "debt service." "Other" refers to those expenditures that are financed from sources that do not arise directly from the Town's tax levy; these sources may be state or federal grants, user fees, private donations, trust funds, and other non-tax sources. The last column, "CPA," refers to those projects that are recommended for CPA funding.

**Capital Budget FY2017 and Capital Plan FY2017—2021**

The Town's capital improvements program policies call for the allocation of approximately 5% of the general fund revenues to the capital budget. This is exclusive of dedicated funding sources such as enterprise funds, grants, and proposition 2 ½ debt exclusion projects. For FY2017 funding for the capital budget is as follows:

Bonding:	\$11,150,000
Cash:	\$2,469,625
Other:	\$3,330,000

Our existing non-exempt debt is \$6,865,932 which is consistent with prior debt service projections for FY2017. The total capital budget for FY2017, including debt, is estimated at \$11.1 million. Major projects to be funded in FY2017 include: Stratton School building improvements, which has been budgeted for approximately \$15.7 million, the architectural design work for the Department of Public Works Facility, which has been budgeted at \$1 million, street and sidewalk work for approximately \$2.2 million, and water and sewer work for \$2.3 million. The capital budget also proposes \$1,200,000 for a new ladder truck for the Fire Department and \$131,000 for police cruiser replacement.

Another significant project included within the five year capital plan is the renovation of the Public Works building. The current site and building conditions are poor and will need to be renovated to keep up with state and federal regulations. Site improvements and construction are programmed for FY2020, projected at a cost of \$10 million. The architectural design phase of the project is \$1 million and has been programmed for FY2017.

This fall, the Capital Planning Committee continued to consider the impact of the Community Preservation Act (CPA) funding on projects that have historically been funded through the capital budget, but could be eligible for CPA funding in FY2017 and beyond. The Community Preservation Committee was formed this fall and has gone through the beginning stages of setting up a formal process to review projects and make recommendations for CPA funding to Town Meeting this Spring.

The Capital Planning Committee also focuses on funding capital improvements and acquisitions that can lead to more efficient departmental operations and thereby lead to corresponding savings in the operating budget. The primary area for this investment is in sustainable building practices and fuel efficient automobile purchases. The recently renovated Fire Department Headquarters has been certified as LEED Gold, and the Police Department is purchasing hybrid vehicles for all non-emergency response vehicles. Both of these initiatives will provide operating budget savings through reduced utility and fuel costs.



FY2017 Proposed Capital Financing Plan

Non-Exempt Debt: Debt service that is funded by the General Fund and within the limitations of Proposition 2 ½ .

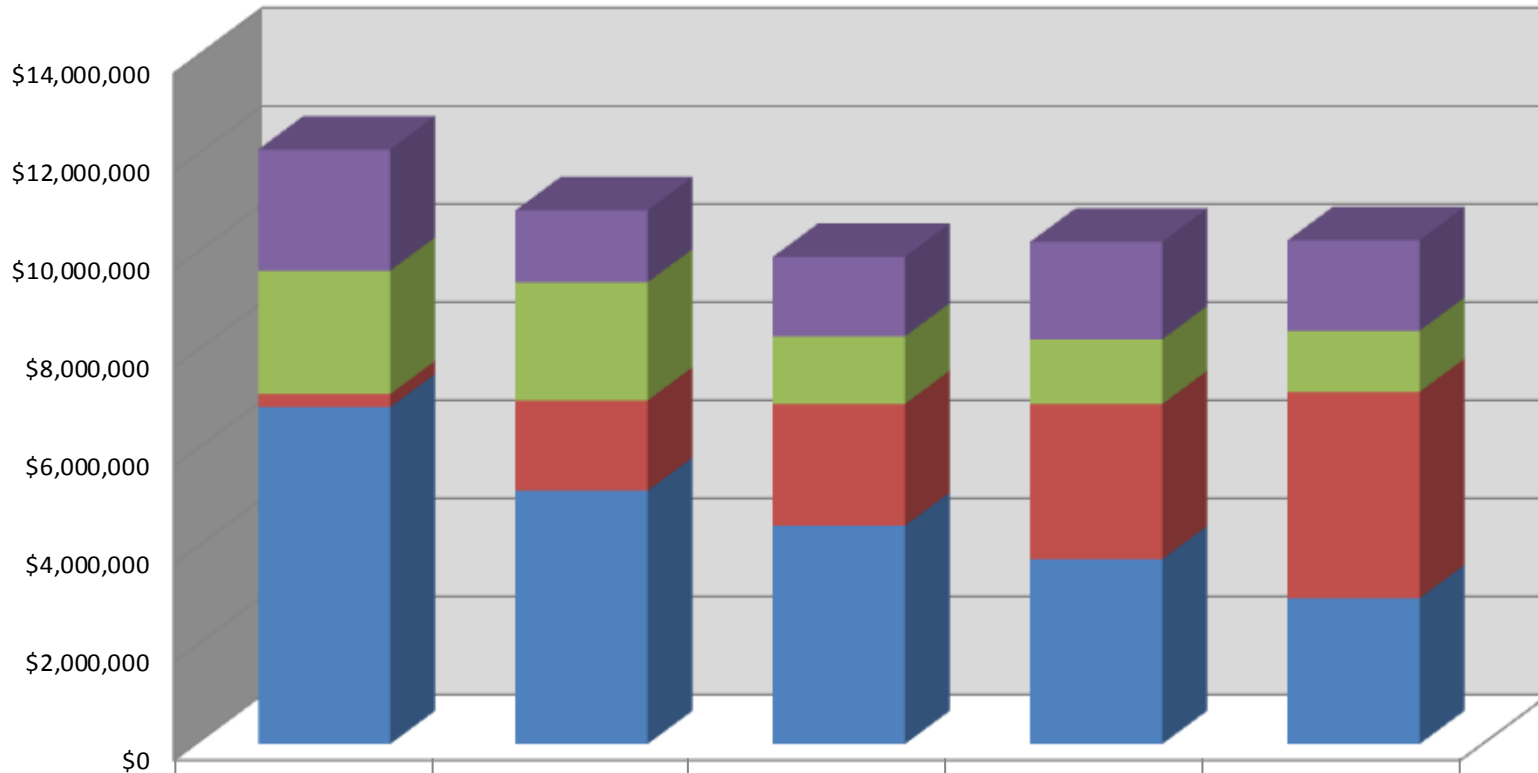
Exempt Debt: Debt service that is funded through a debt exclusion vote. A debt exclusion is an action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 ½ .

Enterprise Fund Debt: Debt service that is funded from Water & Sewer rates.

FY 2017	Expenditures
By Funding Source	
Cash	\$2,469,625
Bond	\$11,150,000
Other	\$3,330,000
Total	\$16,949,625
Calculation of Net Appropriation of Article	
FY 2017	Capital and Debt Service
Prior Years Non-exempt Debt Service	
Principal	5,462,275
Interest	1,403,657
Total Prior Non-exempt Debt Service \$6,865,932	
Plus Enterprise Fund Debt Svc. Appropriation	686,442
Plus MWRA Loan Payments	683,893
Net Prior Non-Exempt Debt Service	\$8,236,266
New Non-exempt Debt Service	\$266,516
Less Antenna Funds	(\$241,726)
Less Ed Burns Rink	(\$92,483)
Less Ambulance Revolving Fund	(\$50,250)
Less Capital Carry Forward	(\$486,460)
Less Urban Renewal	(\$57,265)
Current Year Cash Outlay	\$2,469,625
Total Non-exempt Appropriation	\$10,044,223
Exempt Principal	2,119,725
Total Exempt Interest	398,920
Total Exempt Debt Service	\$2,518,645
Less Enterprise Fund Debt Svc Approp.	(\$686,442)
Less MWRA Loan Payments	(\$683,893)
Total Tax Rate Appropriation	\$11,192,533



Capital Plan Appropriation Summary



	FY2017	FY2018	FY2019	FY2020	FY2021
■ Cash	\$2,469,625	\$1,467,595	\$1,622,177	\$1,988,179	\$1,845,960
■ Exempt Debt*	\$2,518,645	\$2,409,917	\$1,376,498	\$1,320,729	\$1,246,829
■ New Non-Exempt Debt	\$266,516	\$1,841,209	\$2,482,497	\$3,161,322	\$4,203,886
■ Existing Non-Exempt Debt	\$6,865,932	\$5,161,671	\$4,451,277	\$3,769,152	\$2,973,640

*Exclusive of Symmes debt service FY2017 –2021



Capital Budget Fiscal Year 2017

Department/Program	BOND	CASH	OTHER	CPA	Grand Total
BOARD OF SELECTMEN		\$5,200			\$5,200
PHOTOCOPIER PROGRAM		\$5,200			\$5,200
Photocopier lease		\$5,200			\$5,200
COMMUNITY SAFETY - FIRE SERVICES	\$1,200,000	\$3,000			\$1,203,000
PHOTOCOPIER PROGRAM		\$3,000			\$3,000
Photocopier		\$3,000			\$3,000
VEHICLE REPLACEMENT	\$1,200,000				\$1,200,000
Ladder 1 #1009 Tower Unit	\$1,200,000				\$1,200,000
COMMUNITY SAFETY - POLICE SERVICES		\$201,500			\$201,500
DEPARTMENTAL PROJECT		\$24,500			\$24,500
AVL Automatic Vehicle Location System		\$6,000			\$6,000
Laser Radar		\$4,500			\$4,500
Radio Upgrade/Replacement Program		\$14,000			\$14,000
EQUIPMENT REPLACEMENT		\$40,000			\$40,000
Bullet Proof Vest Program		\$15,000			\$15,000
License Plate Reader		\$25,000			\$25,000
PHOTOCOPIER PROGRAM		\$6,000			\$6,000
Photocopier		\$6,000			\$6,000
VEHICLE REPLACEMENT		\$131,000			\$131,000
Vehicle Replacement Program		\$131,000			\$131,000
COMPROLLER	\$87,000				\$87,000
DEPARTMENTAL PROJECT	\$87,000				\$87,000
MUNIS - New/Updated Software Options	\$87,000				\$87,000
COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND			\$15,000		\$15,000
VEHICLE REPLACEMENT			\$15,000		\$15,000
Van Replacement Program			\$15,000		\$15,000



Capital Budget Fiscal Year 2017 (continued)

Department/Program	BOND	CASH	OTHER	CPA	Grand Total
HEALTH & HUMAN SERVICES		\$47,800			\$47,800
EQUIPMENT REPLACEMENT		\$35,000			\$35,000
Medical Record Software - AYCC		\$35,000			\$35,000
PHOTOCOPIER PROGRAM		\$2,800			\$2,800
AYCC Photocopier		\$2,800			\$2,800
PUBLIC BUILDING MAINTENANCE		\$10,000			\$10,000
Whittemore Robbins House - Kitchen Plans		\$10,000			\$10,000
INFORMATION TECHNOLOGY	\$919,000	\$55,000			\$974,000
INFORMATION TECHNOLOGY	\$919,000	\$55,000			\$974,000
Building Security Elements		\$20,000			\$20,000
Department needs assessment- consultant		\$35,000			\$35,000
IT/Comptroller Department Alarm System	\$30,000				\$30,000
Replacement of Receivables Package	\$200,000				\$200,000
SCHOOL- Replacement academic PC's district wide	\$419,000				\$419,000
School - Software Licensing	\$40,000				\$40,000
School Dept. Admin Computers	\$40,000				\$40,000
School Network Infrastructure	\$50,000				\$50,000
Town Network Infrastructure - Wireless Coverage	\$30,000				\$30,000
Town Software Upgrades & Standardization	\$50,000				\$50,000
Town-Microcomputer Program	\$60,000				\$60,000
INSPECTIONS		\$30,000			\$30,000
PHOTOCOPIER PROGRAM		\$5,000			\$5,000
Photocopier lease		\$5,000			\$5,000
VEHICLE REPLACEMENT		\$25,000			\$25,000
Replace 2006 Toyota Matrix		\$25,000			\$25,000



Capital Budget Fiscal Year 2017 (continued)

Department/Program	BOND	CASH	OTHER	CPA	Grand Total
LEGAL/WORKERS' COMPENSATION		\$5,000			\$5,000
PHOTOCOPIER PROGRAM		\$5,000			\$5,000
Photocopier		\$5,000			\$5,000
LIBRARY	\$32,000	\$11,100			\$43,100
INFORMATION TECHNOLOGY	\$32,000	\$5,100			\$37,100
MLN Computer Project	\$32,000				\$32,000
PC Vend Printing/Photocopier Project		\$5,100			\$5,100
PUBLIC BUILDING MAINTENANCE		\$6,000			\$6,000
Elevator Cab Refurbish		\$3,000			\$3,000
Roof drainage - external		\$3,000			\$3,000
PLANNING	\$20,000	\$56,500			\$76,500
DEPARTMENTAL PROJECT	\$20,000	\$8,000			\$28,000
Gateway Project Phase 2 & 3	\$20,000				\$20,000
Install Wall Mount AC Unit - 2nd Floor Conference Room		\$8,000			\$8,000
EQUIPMENT REPLACEMENT		\$6,000			\$6,000
Upgrade large format printer		\$6,000			\$6,000
INFRASTRUCTURE IMPROVEMENT		\$20,000			\$20,000
MGR - Dallin Library Exterior Painting		\$20,000			\$20,000
MAJOR REPAIRS		\$20,000			\$20,000
MGR - Parmenter - Roof Replacement & Gutter Repairs		\$20,000			\$20,000
PHOTOCOPIER PROGRAM		\$2,500			\$2,500
Photocopier/Equipment		\$2,500			\$2,500



Capital Budget Fiscal Year 2017 (continued)

Department/Program	BOND	CASH	OTHER	CPA	Grand Total
PUBLIC WORKS ADMINISTRATION		\$25,000			\$25,000
DEPARTMENTAL PROJECT		\$25,000			\$25,000
Roadway Consulting Services		\$25,000			\$25,000
PUBLIC WORKS CEMETERY DIVISION	\$95,000		\$10,000		\$105,000
DEPARTMENTAL PROJECT			\$10,000		\$10,000
Headstone Cleaning & Repair			\$10,000		\$10,000
INFRASTRUCTURE IMPROVEMENT	\$50,000				\$50,000
Cemetery Chapel/Garage Rehab	\$50,000				\$50,000
VEHICLE REPLACEMENT	\$45,000				\$45,000
1 Ton Truck	\$45,000				\$45,000
PUBLIC WORKS ENGINEERING DIVISION	\$250,000	\$55,000			\$305,000
MAJOR REPAIRS	\$250,000				\$250,000
Bridge Replacement Design Mystic/Mill Brook	\$250,000				\$250,000
ROADS AND PATHS INFRASTRUCTURE		\$25,000			\$25,000
Roadway Consulting Services		\$25,000			\$25,000
VEHICLE REPLACEMENT		\$30,000			\$30,000
Utility Vehicle		\$30,000			\$30,000
PUBLIC WORKS HIGHWAY DIVISION	\$646,000	\$1,308,525	\$875,000		\$2,829,525
EQUIPMENT REPLACEMENT	\$67,000	\$17,000			\$84,000
Sander Body	\$17,000				\$17,000
Small equipment		\$5,000			\$5,000
Snow Plow - (1 per 2 yr.)		\$12,000			\$12,000
Traffic Signal Maint & Upgrades	\$50,000				\$50,000



Capital Budget Fiscal Year 2017 (continued)

Department/Program	BOND	CASH	OTHER	CPA	Grand Total
ROADS AND PATHS INFRASTRUCTURE	\$65,000	\$1,291,525	\$875,000		\$2,231,525
Chapter 90 Roadway			\$750,000		\$750,000
Install Sidewalk Ramps	\$65,000				\$65,000
Install Sidewalk Ramps - CDBG			\$125,000		\$125,000
Roadway Reconstruction		\$350,000			\$350,000
Roadway Reconstruction Override 2011		\$441,525			\$441,525
Sidewalks and Curbstones		\$500,000			\$500,000
VEHICLE REPLACEMENT	\$514,000				\$514,000
1 Ton Dump Truck	\$65,000				\$65,000
1 Ton Dump Truck w/Plow/Sander	\$65,000				\$65,000
1 Ton Utility w/Gate Lift	\$47,000				\$47,000
4WD Truck w/Sander, 44,000 GVW	\$162,000				\$162,000
4WD Truck w/Sander, 44,000 GVW (w/dump body)	\$175,000				\$175,000
PUBLIC WORKS NATURAL RESOURCES DIVISION		\$80,000			\$80,000
EQUIPMENT REPLACEMENT		\$80,000			\$80,000
Tree Chipper		\$80,000			\$80,000
PUBLIC WORKS PROPERTIES DIVISION	\$1,050,000	\$100,000			\$1,150,000
DEPARTMENTAL PROJECT	\$1,000,000				\$1,000,000
DPW Facility - Architectural Design	\$1,000,000				\$1,000,000
INFRASTRUCTURE IMPROVEMENT	\$50,000				\$50,000
DPW Facility Oversight of Design/Construction	\$50,000				\$50,000
PUBLIC BUILDING MAINTENANCE		\$100,000			\$100,000
Town Hall - Renovations		\$100,000			\$100,000
PUBLIC WORKS WATER/SEWER DIVISION			\$2,420,000		\$2,420,000
EQUIPMENT REPLACEMENT			\$70,000		\$70,000
Mini Excavator			\$65,000		\$65,000
Small equipment			\$5,000		\$5,000



Capital Budget Fiscal Year 2017 (continued)

Department/Program	BOND	CASH	OTHER	CPA	Grand Total
INFRASTRUCTURE IMPROVEMENT			\$2,350,000		\$2,350,000
Drainage Rehab-Regulatory Compliance (Ch-308)			\$150,000		\$150,000
Hydrant and Valve replacement program			\$100,000		\$100,000
Sewer System Rehabilitation			\$900,000		\$900,000
Water System Rehabilitation			\$1,200,000		\$1,200,000
RECREATION	\$50,000	\$35,000		\$594,974	\$679,974
PARKS & PLAYGROUNDS	\$50,000	\$35,000		\$594,974	\$679,974
ADA Study Implementation Program	\$50,000				\$50,000
Feasibility Study		\$35,000			\$35,000
Robbins Farm - Fields & Basketball Courts				\$594,974	\$594,974
REDEVELOPMENT BOARD	\$90,000		\$10,000		\$100,000
DEPARTMENTAL PROJECT			\$10,000		\$10,000
ARB - Installation of 2 Security Cameras (2nd Floor)			\$10,000		\$10,000
PUBLIC BUILDING MAINTENANCE	\$90,000				\$90,000
ARB - 23 Maple Entrance exterior steps & railing	\$90,000				\$90,000
SCHOOLS	\$6,711,000	\$420,000			\$7,131,000
DEPARTMENTAL PROJECT		\$115,000			\$115,000
Track Replacement AHS		\$115,000			\$115,000
EQUIPMENT REPLACEMENT		\$135,000			\$135,000
Dry erase boards, High School		\$90,000			\$90,000
Dry erase boards, Ottoson		\$45,000			\$45,000
INFRASTRUCTURE IMPROVEMENT	\$6,445,000				\$6,445,000
Menotomy Preschool renovation	\$125,000				\$125,000
Stratton Building Improvements	\$3,220,000				\$3,220,000
Stratton Modulares - Additional Classroom Space	\$3,100,000				\$3,100,000
PARKS & PLAYGROUNDS	\$46,000				\$46,000
Replace Menotomy Preschool playground	\$46,000				\$46,000



Capital Budget Fiscal Year 2017 (continued)

Department/Program	BOND	CASH	OTHER	CPA	Grand Total
PHOTOCOPIER PROGRAM		\$120,000			\$120,000
Photocopier Lease Program		\$120,000			\$120,000
PUBLIC BUILDING MAINTENANCE		\$50,000			\$50,000
Exterior Door Replacement AHS		\$30,000			\$30,000
Replace retaining wall Ottoson		\$20,000			\$20,000
STUDENT TRANSPORTATION	\$95,000				\$95,000
Bus #106 - 53 passenger	\$95,000				\$95,000
VEHICLE REPLACEMENT	\$125,000				\$125,000
Purchase Snow Cat	\$125,000				\$125,000
TOWN MANAGER		\$25,000			\$25,000
DEPARTMENTAL PROJECT		\$15,000			\$15,000
Electric Vehicle Charging Station		\$15,000			\$15,000
INFORMATION TECHNOLOGY		\$5,000			\$5,000
Website Enhancements		\$5,000			\$5,000
PHOTOCOPIER PROGRAM		\$5,000			\$5,000
Photocopier		\$5,000			\$5,000
TREASURER		\$6,000			\$6,000
PHOTOCOPIER PROGRAM		\$6,000			\$6,000
Photocopier		\$6,000			\$6,000
Grand Total	\$11,150,000	\$2,469,625	\$3,330,000	\$594,974	\$17,544,599



CAPITAL PLAN FY2017—2021

Department/Program	2017	2018	2019	2020	2021	Grand Total
BOARD OF SELECTMEN	\$5,200		\$5,200	\$5,200		\$15,600
PHOTOCOPIER PROGRAM	\$5,200		\$5,200	\$5,200		\$15,600
Photocopier lease	\$5,200		\$5,200	\$5,200		\$15,600
COMMUNITY SAFETY - FIRE SERVICES	\$1,203,000	\$823,000	\$118,000	\$198,000	\$293,000	\$2,635,000
EQUIPMENT REPLACEMENT			\$70,000	\$150,000	\$50,000	\$270,000
Exercise Equipment & Furniture - Cardio			\$40,000			\$40,000
Jaws of Life - Extrication Equipment					\$50,000	\$50,000
Replacement of Portable Radios				\$150,000		\$150,000
Rescue Boat, Motor & Traylor			\$30,000			\$30,000
PHOTOCOPIER PROGRAM	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
Photocopier	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
VEHICLE REPLACEMENT	\$1,200,000	\$820,000	\$45,000	\$45,000	\$240,000	\$2,350,000
Ladder 1 #1009 Tower Unit	\$1,200,000					\$1,200,000
Purchase new Engine/Pump - replace #1007		\$600,000				\$600,000
Purchase new F250 for M1 replacing #1019			\$45,000			\$45,000
Purchase new Training Division Vehicle				\$45,000		\$45,000
Rescue/Ambulance 2008 Ford Osage		\$220,000				\$220,000
Rescue/Ambulance 2013 Ford Horton					\$240,000	\$240,000
COMMUNITY SAFETY - POLICE SERVICES	\$201,500	\$241,000	\$203,000	\$425,500	\$178,500	\$1,249,500
DEPARTMENTAL PROJECT	\$24,500	\$86,500	\$18,500	\$267,000	\$20,000	\$416,500
AVL Automatic Vehicle Location System	\$6,000					\$6,000
Laser Radar	\$4,500	\$4,500	\$4,500	\$5,000	\$5,000	\$23,500
Radio Upgrade/Replacement Program	\$14,000	\$14,000	\$14,000	\$262,000	\$15,000	\$319,000
Tablet Personnel Computers		\$68,000				\$68,000



CAPITAL PLAN FY2017—2021 (CONTINUED)

Department/Program	2017	2018	2019	2020	2021	Grand Total
EQUIPMENT REPLACEMENT	\$40,000	\$17,000	\$47,000	\$17,000	\$17,000	\$138,000
Bullet Proof Vest Program	\$15,000	\$17,000	\$17,000	\$17,000	\$17,000	\$83,000
License Plate Reader	\$25,000					\$25,000
Service Weapons			\$30,000			\$30,000
PHOTOCOPIER PROGRAM	\$6,000	\$6,500	\$6,500	\$6,500	\$6,500	\$32,000
Photocopier	\$6,000	\$6,500	\$6,500	\$6,500	\$6,500	\$32,000
VEHICLE REPLACEMENT	\$131,000	\$131,000	\$131,000	\$135,000	\$135,000	\$663,000
Vehicle Replacement Program	\$131,000	\$131,000	\$131,000	\$135,000	\$135,000	\$663,000
COMPROLLER	\$87,000					\$87,000
DEPARTMENTAL PROJECT	\$87,000					\$87,000
MUNIS - New/Updated Software Options	\$87,000					\$87,000
COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND	\$15,000	\$3,000				\$18,000
PHOTOCOPIER PROGRAM		\$3,000				\$3,000
Photocopier Lease - BOH/COA		\$3,000				\$3,000
VEHICLE REPLACEMENT	\$15,000					\$15,000
Van Replacement Program	\$15,000					\$15,000
HEALTH & HUMAN SERVICES	\$47,800	\$120,000	\$176,000	\$6,000	\$6,000	\$355,800
EQUIPMENT REPLACEMENT	\$35,000	\$27,000				\$62,000
Medical Record Software - AYCC	\$35,000					\$35,000
Sealer of Weights - Prover		\$27,000				\$27,000
PHOTOCOPIER PROGRAM	\$2,800	\$3,000	\$6,000	\$6,000	\$6,000	\$23,800
AYCC Photocopier	\$2,800		\$3,000	\$3,000	\$3,000	\$11,800
Photocopier Lease - BOH/COA		\$3,000	\$3,000	\$3,000	\$3,000	\$12,000



CAPITAL PLAN FY2017 –2021 (CONTINUED)

Department/Program	2017	2018	2019	2020	2021	Grand Total
PUBLIC BUILDING MAINTENANCE	\$10,000	\$90,000	\$170,000			\$270,000
Whittemore Robbins House - Exterior Painting			\$80,000			\$80,000
Whittemore Robbins House - Kitchen Plans	\$10,000					\$10,000
Whittemore Robbins House - Replace Windows		\$90,000	\$90,000			\$180,000
HUMAN RESOURCES		\$3,000	\$3,000		\$3,000	\$9,000
PHOTOCOPIER PROGRAM		\$3,000	\$3,000		\$3,000	\$9,000
Photocopier		\$3,000	\$3,000		\$3,000	\$9,000
INFORMATION TECHNOLOGY	\$974,000	\$637,365	\$619,710	\$610,000	\$410,000	\$3,251,075
INFORMATION TECHNOLOGY	\$974,000	\$637,365	\$619,710	\$610,000	\$410,000	\$3,251,075
Building Security Elements	\$20,000					\$20,000
Department needs assessment- consultant	\$35,000					\$35,000
IT/Comptroller Department Alarm System	\$30,000					\$30,000
Replacement of Receivables Package	\$200,000					\$200,000
SCHOOL - Replacement academic PC's district wide	\$419,000	\$427,365	\$409,710	\$400,000	\$200,000	\$1,856,075
School - Software Licensing	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
School Dept. Admin Computers	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
School Network Infrastructure	\$50,000	\$20,000	\$20,000	\$20,000	\$20,000	\$130,000
Town Network Infrastructure - Wireless Coverage	\$30,000					\$30,000
Town Software Upgrades & Standardization	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Town-Microcomputer Program	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
INSPECTIONS	\$30,000	\$5,000	\$5,000		\$5,000	\$45,000
PHOTOCOPIER PROGRAM	\$5,000	\$5,000	\$5,000		\$5,000	\$20,000
Photocopier lease	\$5,000	\$5,000	\$5,000		\$5,000	\$20,000
VEHICLE REPLACEMENT	\$25,000					\$25,000
Replace 2006 Toyota Matrix	\$25,000					\$25,000



CAPITAL PLAN FY2017 –2021 (CONTINUED)

Department/Program	2017	2018	2019	2020	2021	Grand Total
LEGAL/WORKERS' COMPENSATION	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
PHOTOCOPIER PROGRAM	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Photocopier	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
LIBRARY	\$43,100	\$256,571	\$119,100	\$39,664	\$38,275	\$496,710
INFORMATION TECHNOLOGY	\$37,100	\$37,100	\$34,100	\$35,760	\$38,275	\$182,335
MLN Computer Project	\$32,000	\$32,000	\$29,000	\$30,660	\$33,175	\$156,835
PC Vend Printing/Photocopier Project	\$5,100	\$5,100	\$5,100	\$5,100	\$5,100	\$25,500
INFRASTRUCTURE IMPROVEMENT		\$12,432				\$12,432
Replacement Roof Covering - Membrane		\$12,432				\$12,432
PUBLIC BUILDING MAINTENANCE	\$6,000	\$207,039	\$85,000	\$3,904		\$301,943
Concrete Sidewalk Repair				\$3,904		\$3,904
Elevator - Overhaul			\$85,000			\$85,000
Elevator Cab Refurbish	\$3,000					\$3,000
Fox Branch Needs Assessment		\$8,000				\$8,000
Replacement Building Air Conditioning		\$172,039				\$172,039
Roof drainage - external	\$3,000					\$3,000
Windows- 1892 Building		\$27,000				\$27,000
PLANNING	\$76,500	\$202,500	\$2,060,000			\$2,339,000
DEPARTMENTAL PROJECT	\$28,000					\$28,000
Gateway Project Phase 2 & 3	\$20,000					\$20,000
Install Wall Mount AC Unit - 2nd Floor Conference Room	\$8,000					\$8,000
EQUIPMENT REPLACEMENT	\$6,000					\$6,000
Upgrade large format printer	\$6,000					\$6,000



CAPITAL PLAN FY2017 –2021 (CONTINUED)

Department/Program	2017	2018	2019	2020	2021	Grand Total
INFRASTRUCTURE IMPROVEMENT	\$20,000					\$20,000
MGR - Dallin Library Exterior Painting	\$20,000					\$20,000
MAJOR REPAIRS	\$20,000		\$60,000			\$80,000
MGR - Gibbs School - Roof Replacement			\$60,000			\$60,000
MGR - Parmenter - Roof Replacement & Gutter Repairs	\$20,000					\$20,000
PHOTOCOPIER PROGRAM	\$2,500	\$2,500				\$5,000
Photocopier/Equipment	\$2,500	\$2,500				\$5,000
PUBLIC BUILDING MAINTENANCE		\$200,000	\$2,000,000			\$2,200,000
Senior Center Architecture Plans		\$200,000				\$200,000
Senior Center Renovation			\$2,000,000			\$2,000,000
PUBLIC WORKS ADMINISTRATION	\$25,000	\$37,000	\$5,000	\$62,000		\$129,000
DEPARTMENTAL PROJECT	\$25,000	\$32,000		\$57,000		\$114,000
Mall Lights		\$32,000		\$32,000		\$64,000
Roadway Consulting Services	\$25,000			\$25,000		\$50,000
PHOTOCOPIER PROGRAM		\$5,000	\$5,000	\$5,000		\$15,000
Photocopier		\$5,000	\$5,000	\$5,000		\$15,000
PUBLIC WORKS CEMETERY DIVISION	\$105,000	\$10,000	\$10,000	\$10,000	\$10,000	\$145,000
DEPARTMENTAL PROJECT	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Headstone Cleaning & Repair	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
INFRASTRUCTURE IMPROVEMENT	\$50,000					\$50,000
Cemetery Chapel/Garage Rehab	\$50,000					\$50,000
VEHICLE REPLACEMENT	\$45,000					\$45,000
1 Ton Truck	\$45,000					\$45,000



CAPITAL PLAN FY2017 –2021 (CONTINUED)

Department/Program	2017	2018	2019	2020	2021	Grand Total
PUBLIC WORKS ENGINEERING DIVISION	\$305,000	\$650,000		\$25,000	\$30,000	\$1,010,000
MAJOR REPAIRS	\$250,000	\$650,000				\$900,000
Bridge Construction Mystic/Mill Brook		\$650,000				\$650,000
Bridge Replacement Design Mystic/Mill Brook	\$250,000					\$250,000
ROADS AND PATHS INFRASTRUCTURE	\$25,000			\$25,000		\$50,000
Roadway Consulting Services	\$25,000			\$25,000		\$50,000
VEHICLE REPLACEMENT	\$30,000				\$30,000	\$60,000
Utility Vehicle	\$30,000				\$30,000	\$60,000
PUBLIC WORKS HIGHWAY DIVISION	\$2,829,525	\$2,509,563	\$2,395,877	\$2,545,975	\$2,805,860	\$13,086,800
EQUIPMENT REPLACEMENT	\$84,000	\$102,000	\$84,000	\$72,500	\$152,500	\$495,000
1 Ton Dump Truck w/Plow/Sander					\$68,000	\$68,000
Sander Body	\$17,000	\$17,000	\$17,000	\$17,500	\$17,500	\$86,000
Sign Shop Printer		\$30,000				\$30,000
Small equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Snow Plow - (1 per 2 yr.)	\$12,000		\$12,000		\$12,000	\$36,000
Traffic Signal Maint & Upgrades	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
ROADS AND PATHS INFRASTRUCTURE	\$2,231,525	\$1,942,563	\$2,053,877	\$2,265,475	\$2,277,360	\$10,770,800
Chapter 90 Roadway	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
Install Sidewalk Ramps	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000
Install Sidewalk Ramps - CDBG	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
Roadway Reconstruction	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000
Roadway Reconstruction Override 2011	\$441,525	\$452,563	\$463,877	\$475,475	\$487,360	\$2,320,800
Sidewalks and Curbstones	\$500,000	\$200,000	\$300,000	\$500,000	\$500,000	\$2,000,000



CAPITAL PLAN FY2017 –2021 (CONTINUED)

Department/Program	2017	2018	2019	2020	2021	Grand Total
VEHICLE REPLACEMENT	\$514,000	\$465,000	\$258,000	\$208,000	\$376,000	\$1,821,000
1 Ton Dump Truck	\$65,000					\$65,000
1 Ton Dump Truck w/Plow/Sander	\$65,000					\$65,000
1 Ton Utility w/Gate Lift	\$47,000					\$47,000
3/4 Ton Pick up Truck w/lift gates & plows (2)		\$85,000				\$85,000
3/4 Ton Pick-up, 4wd w/Plow				\$40,000		\$40,000
3/4 Ton Pick-up, 4wd w/Plow (2)		\$85,000				\$85,000
33,000 GVW Dump Truck w/Plow			\$92,000		\$96,000	\$188,000
44,000 GVW, 4WD Truck w/Sander			\$166,000	\$168,000		\$334,000
4WD Truck w/Sander, 44,000 GVW	\$162,000				\$170,000	\$332,000
4WD Truck w/Sander, 44,000 GVW (w/dump body)	\$175,000					\$175,000
Backhoe/Loader - 1.5 CY					\$110,000	\$110,000
Catch Basin Cleaner - Clam Shell		\$120,000				\$120,000
Loader 3 CY Capacity		\$175,000				\$175,000
PUBLIC WORKS NATURAL RESOURCES DIVISION	\$80,000	\$256,000	\$75,000	\$165,000	\$187,000	\$763,000
EQUIPMENT REPLACEMENT	\$80,000	\$256,000	\$75,000	\$6,000		\$417,000
Large Ride-on Mower			\$75,000			\$75,000
Small equipment		\$6,000		\$6,000		\$12,000
Tree Chipper	\$80,000					\$80,000
Work Crane - 120' Boom		\$250,000				\$250,000
VEHICLE REPLACEMENT				\$159,000	\$187,000	\$346,000
1 Ton Pickup Truck					\$62,000	\$62,000
3/4 Ton Pickup Truck				\$34,000		\$34,000
Boom/Dump/Chip Truck					\$125,000	\$125,000
Bucket Truck				\$125,000		\$125,000



CAPITAL PLAN FY2017 –2021 (CONTINUED)

Department/Program	2017	2018	2019	2020	2021	Grand Total
PUBLIC WORKS PROPERTIES DIVISION	\$1,150,000	\$118,000	\$100,000	\$10,368,000	\$100,000	\$11,836,000
DEPARTMENTAL PROJECT	\$1,000,000			\$10,000,000		\$11,000,000
DPW Facility - Architectural Design	\$1,000,000					\$1,000,000
DPW Facility - Site Improvements				\$10,000,000		\$10,000,000
INFRASTRUCTURE IMPROVEMENT	\$50,000			\$250,000		\$300,000
DPW Facility Oversight of Design/Construction	\$50,000			\$250,000		\$300,000
PUBLIC BUILDING MAINTENANCE	\$100,000	\$118,000	\$100,000	\$118,000	\$100,000	\$536,000
Buildings Rehab consultant Services		\$18,000		\$18,000		\$36,000
Town Hall - Renovations	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
PUBLIC WORKS WATER/SEWER DIVISION	\$2,420,000	\$2,530,000	\$2,605,000	\$2,670,000	\$2,702,000	\$12,927,000
EQUIPMENT REPLACEMENT	\$70,000	\$130,000	\$5,000	\$5,000	\$5,000	\$215,000
Backhoe		\$125,000				\$125,000
Mini Excavator	\$65,000					\$65,000
Small equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
INFRASTRUCTURE IMPROVEMENT	\$2,350,000	\$2,400,000	\$2,600,000	\$2,600,000	\$2,650,000	\$12,600,000
Drainage Rehab-Regulatory Compliance (Ch-308)	\$150,000	\$200,000	\$200,000	\$200,000	\$250,000	\$1,000,000
Hydrant and Valve replacement program	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Sewer System Rehabilitation	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$4,500,000
Water System Rehabilitation	\$1,200,000	\$1,200,000	\$1,400,000	\$1,400,000	\$1,400,000	\$6,600,000
VEHICLE REPLACEMENT				\$65,000	\$47,000	\$112,000
Hydrant & Valve - Crane Truck				\$65,000		\$65,000
Utility Truck					\$47,000	\$47,000
RECREATION	\$85,000	\$886,150	\$60,000	\$60,000	\$60,000	\$1,151,150
INFRASTRUCTURE IMPROVEMENT		\$826,150				\$826,150
Ed Burns Arena		\$826,150				\$826,150



CAPITAL PLAN FY2017 –2021 (CONTINUED)

Department/Program	2017	2018	2019	2020	2021	Grand Total
PARKS & PLAYGROUNDS	\$85,000	\$60,000	\$60,000	\$60,000	\$60,000	\$325,000
ADA Study Implementation Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Feasibility Study	\$35,000	\$10,000	\$10,000	\$10,000	\$10,000	\$75,000
REDEVELOPMENT BOARD	\$100,000	\$71,500	\$60,000	\$60,000		\$291,500
DEPARTMENTAL PROJECT	\$10,000	\$46,500	\$60,000	\$25,000		\$141,500
ARB - Central Mechanical/Electric/Plumbing/Elevator		\$25,000		\$25,000		\$50,000
ARB - Central School Boiler Replacement			\$50,000			\$50,000
ARB - Central School Front Lobby Bathroom		\$15,000				\$15,000
ARB - Installation of 2 Security Cameras (2nd Floor)	\$10,000					\$10,000
ARB - Installation of 2 Security Cameras (3rd Floor/Lower Level)			\$10,000			\$10,000
ARB - Replace/Repair Central School AC Compressors		\$6,500				\$6,500
PUBLIC BUILDING MAINTENANCE	\$90,000	\$25,000		\$35,000		\$150,000
ARB - 23 Maple Entrance exterior steps & railing	\$90,000					\$90,000
ARB - Central School Exterior stone, chimney repair				\$10,000		\$10,000
ARB - Central School Slate Roof Repair		\$25,000		\$25,000		\$50,000
SCHOOLS	\$7,131,000	\$330,000	\$550,000	\$375,000	\$930,000	\$9,316,000
DEPARTMENTAL PROJECT	\$115,000		\$250,000	\$125,000	\$300,000	\$790,000
Dallin - Chiller			\$250,000			\$250,000
Landscape Improvements - Bishop School				\$125,000		\$125,000
Track Replacement AHS	\$115,000					\$115,000
Water penetration Bishop					\$300,000	\$300,000
EQUIPMENT REPLACEMENT	\$135,000					\$135,000
Dry erase boards, High School	\$90,000					\$90,000
Dry erase boards, Ottoson	\$45,000					\$45,000



CAPITAL PLAN FY2017 –2021 (CONTINUED)

Department/Program	2017	2018	2019	2020	2021	Grand Total
INFRASTRUCTURE IMPROVEMENT	\$6,445,000				\$270,000	\$6,715,000
Convert to Science Classrooms Dallin & Brackett					\$250,000	\$250,000
Menotomy Preschool renovation	\$125,000					\$125,000
Repair exterior steps Ottoson					\$20,000	\$20,000
Stratton Building Improvements	\$3,220,000					\$3,220,000
Stratton Modulares - Additional Classroom Space	\$3,100,000					\$3,100,000
PARKS & PLAYGROUNDS	\$46,000					\$46,000
Replace Menotomy Preschool playground	\$46,000					\$46,000
PHOTOCOPIER PROGRAM	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
Photocopier Lease Program	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
PUBLIC BUILDING MAINTENANCE	\$50,000		\$30,000	\$10,000		\$90,000
Exterior Door Replacement AHS	\$30,000		\$30,000			\$60,000
Replace retaining wall Ottoson	\$20,000					\$20,000
Systemwide - Roof Repairs				\$10,000		\$10,000
ROADS AND PATHS INFRASTRUCTURE		\$40,000				\$40,000
Exterior paving Brackett		\$40,000				\$40,000
STUDENT TRANSPORTATION	\$95,000	\$130,000	\$95,000	\$80,000	\$200,000	\$600,000
Bus #101 - 53 passenger					\$100,000	\$100,000
Bus #102 - 53 passenger bus			\$95,000			\$95,000
Bus #103 - 77 passenger bus		\$130,000				\$130,000
Bus #105 - 8 passenger escape				\$40,000		\$40,000
Bus #106 - 53 passenger	\$95,000					\$95,000
Bus #108 - 53 passenger					\$100,000	\$100,000
Van #110 - passenger				\$40,000		\$40,000



CAPITAL PLAN FY2017 –2021 (CONTINUED)

Department/Program	2017	2018	2019	2020	2021	Grand Total
VEHICLE REPLACEMENT	\$125,000	\$40,000	\$55,000	\$40,000	\$40,000	\$300,000
Food Services Truck			\$55,000			\$55,000
Maintenance Service Van		\$40,000				\$40,000
Purchase Snow Cat	\$125,000					\$125,000
Replace Truck and Plow				\$40,000	\$40,000	\$80,000
TOWN MANAGER	\$25,000	\$10,000	\$10,000	\$10,000	\$10,000	\$65,000
DEPARTMENTAL PROJECT	\$15,000					\$15,000
Electric Vehicle Charging Station	\$15,000					\$15,000
INFORMATION TECHNOLOGY	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Website Enhancements	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
PHOTOCOPIER PROGRAM	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Photocopier	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
TREASURER	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
PHOTOCOPIER PROGRAM	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
Photocopier	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
Grand Total	\$16,949,625	\$9,710,649	\$9,190,887	\$17,646,339	\$7,779,635	\$61,277,135



CAPITAL PLAN FY2017 –2021 (CONTINUED)

Funding Source	2017	2018	2019	2020	2021	Grand Total
Bond	\$11,150,000	\$4,729,554	\$4,018,710	\$12,043,160	\$2,346,675	\$34,288,099
Cash	\$2,469,625	\$1,467,595	\$1,622,177	\$1,988,179	\$1,845,960	\$9,393,536
Other	\$3,330,000	\$3,513,500	\$3,550,000	\$3,615,000	\$3,587,000	\$17,595,500
CPA	\$594,974	\$1,007,100	\$460,000	\$686,200	\$1,481,900	\$4,230,174
Grand Total	\$17,544,599	\$10,717,749	\$9,650,887	\$18,332,539	\$9,261,535	\$65,507,309

Fiscal Year	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Prior Non-Exempt Debt	\$6,865,932	\$5,161,671	\$4,451,277	\$3,769,152	\$2,973,640	\$23,221,672
Cash	\$2,469,625	\$1,467,595	\$1,622,177	\$1,988,179	\$1,845,960	\$9,393,536
New Non-Exempt Debt Service	\$266,516	\$1,841,209	\$2,482,497	\$3,161,322	\$4,203,886	\$11,955,430
BAN interest and principal	\$0	\$10,500	\$360,500	\$10,500	\$0	\$0
Water Sewer Bonds						
Total Non-Exempt Tax Burden	\$9,602,073	\$8,480,975	\$8,916,451	\$8,929,154	\$9,023,485	\$44,570,638
Adjust for Rink Enterprise Funds	(\$92,483)	(\$89,955)	(\$118,173)	(\$114,916)	(\$62,433)	(\$477,960)
Adjust for Ambulance Revolving	(\$50,250)	(\$51,981)	(\$85,104)	(\$77,964)	(\$65,325)	(\$330,624)
Adjust for Roadway Reconstruction O/R 2011	(\$441,525)	(\$452,563)	(\$463,877)	(\$475,474)	(\$487,361)	(\$2,320,801)
Capital Carry Forward	(\$486,460)					(\$486,460)
Antennae Funds	(\$241,726)	(\$234,491)	(\$229,666)	(\$226,447)	(\$224,300)	(\$1,156,631)
Urban Renewal Fund - Central School/Jefferson Cutter/23 Maple	(\$57,265)	(\$59,176)	(\$57,422)	(\$55,669)	(\$53,915)	(\$283,447)
Adjust for Ottoson	(\$436,717)					(\$436,717)
Adjust for 2015 and prior bond premiums	(\$771,954)	(\$589,033)	(\$552,822)	(\$516,611)	(\$260,240)	(\$2,690,660)
Adjust for 2016 encumbered debt service	(\$218,600)					(\$218,600)
Net Non-Exempt Plan	\$6,805,092	\$7,003,775	\$7,409,387	\$7,462,073	\$7,869,911	\$36,550,238
Pro Forma Budget	\$136,390,302	\$139,383,012	\$146,547,080	\$152,897,459	\$159,748,536	\$734,966,389
Budget For Plan at 5%	\$6,819,515	\$6,969,151	\$7,327,354	\$7,644,873	\$7,987,427	\$36,748,319
Plan as % of Revenues	4.99%	5.02%	5.06%	4.88%	4.93%	4.97%
Variance From Budget	\$14,423	(\$34,624)	(\$82,033)	\$182,800	\$117,516	\$198,082