

ARLINGTON FINANCE COMMITTEE
MINUTES OF MEETING
7:30PM O'NEIL ROOM COMMUNITY SAFETY BUILDING
3/12/12

ATTENDEES:

Bayer	Padaria*	Jenkins*	White*	McKenna*
DeCoursey	Connors	Simmons*	Gibian*	
Tosti*	Foskett*	Deyst*	Ronan	
Ferrara*	Beck*	Jones*	Deshler*	
Franclemont*	Howard*	Fanning*	Carman*	Turkall*

* Indicates present

VISITORS: Carl Wagner, ACMI Video Camera

MINUTES: The minutes of 3/7 were accepted as corrected. Unanimous.

ART 54 PARKING METERS: Wagner provided info requested 2/6/12. He got no response from Arlington Chamber of Commerce but Lexington CoC supports paid parking. Wagner asked Planning & Manager for a cost estimate for a study. They said \$50k which would cover all 3 business cntrs & existing lots. In subsequent discussion TAC involvement was suggested. Income might be \$1m/yr. Some members think parking meters are to encourage desired behavior, not to raise money. Members wonder if the Town can operate more meters given the poor track record in the 2 existing lots. Do people come to Arlington because of mostly free parking? BoS will decide whether to go ahead after the study. CPC will recommend purchase, if any, to TwnMtg. VOTED to table until Chair talks to BoS,

ART 41 CAPITAL BUDGET: Finance SubCom (Foskett) provided handouts to address questions raised on 3/7. (Ref 1) Memos from Engineering list road projects planned for this summer and describe the cost estimates. A spread sheet illustrates how the 5 yr capital plan uses O/R reserve funds to compute the amount within 5% cap. A quote on cloud computing shows that using our own server for MUNIS is much less expensive. Foskett requested FinCom support for the budget as summarized on Page 26 of the CPC presentation. VOTED to support the Capital Plan as summarized with the tax rate appropriation of \$9,343,820. Unanimous. Vote may be revised before vote at Town Meeting.

ART 26 BLDG MAINT COMMITTEE: Refer to CPC presentation 3/7/12. Committee may allow Town to better understand and control these expenses. Possible that wording of article less broad than recommended CPC vote page 15. VOTED favorable action. Unanimous.

ART 44 MM TECH PENSION COST: Finance SubCom (Foskett) has discussed w/ Retirement Board. He thinks the Board, which has had the use of these funds (refer Minutes of 2/9/12) should pay. VOTED no action with an explanatory comment provided by Padaria. Unanimous

ART 55 HARRY BARBER PROGRAM: Brief review of discussion on 2/29 VOTED \$3750. Unanimous

ART 58 CONCUSSION SAFETY: School SubCom (Fanning) stated that the schools now have a \$22k budget line for safety equipment, though the line item description is less specific that some members would like. There is also a line item called athletic equipment for \$17k. Between these 2 items there is enough for football helmets. VOTED no action. Unanimous Verify with Superintendent when she presents the school budget.

ART 59 PENSION EQUITY ADJUSTMENTS: Refer minutes of 2/6/12. VOTED favorable action. 15-0-1.

ART 60 OPEB: Finance SubCom (Foskett) recommended \$547,877 computed as in previous years. VOTED as recommended. Unanimous.

BUD 18a PUBLIC SAFETY ADMIN: PubSafe SubCom (Simmons) recommended the budget as printed. VOTED \$406,343 Unanimous

BUD 18b POLICE: PubSafe SubCom (Simmons) stated that the Chief plans to fill 2 of the 4 vacancies w/ patrol officers. The printed budget lacks one parking officer. He recommended \$5,964,338. VOTED as recommended. Unanimous.

BUD 18d SUPPORT: PubSafe SubCom (Simmons) recommended the budget as printed. VOTED \$735,619. Unanimous.

RECREATION EF: HumSer SubCom(Franclemont) provided a handout (Ref 2) with the line items labled correctly. She recommended the budget as printed. The fund balance was \$103k. She & Deyst think the director is doing a fine job. A new program will be child care w/ 52 slots @ \$400/mo. Weather seems to affect the tag sales at the Res. Will ask about dog park fee. VOTED Revenue \$540,000, Expenses \$528,068 Unanimous

RINK EF HumSer SubCom(Franclemont) provided a handout (Ref 2) with the line items labled correctly. She recommended the budget as printed. The fund balance was \$95k. The rink will offer roller hockey in summer. Because the new chiller is more efficient, the ice season will be extended. VOTED Revenue \$566,500, Expenses \$551,979.Unanimous.

BUD 10 LEGAL: GenGov SubCom(Howard) recommended the budget as printed. Legal expenses are used to hire expertise in environmental, collective bargaining, other special issues. The Middle School suit may get under way in FY13 in Federal Court. A transfer may be needed. The Legal Defense Fund still has \$40k. Howard to ask about the status of Jarvis House. VOTED \$426,503. Unanimous

BUD 1 FINCOM: GenGov SubCom(Howard) recommended, based on a discussion w/ the Chair, the expenses be the same as last year. This was modified to a round number. Voted \$11300 Unanimous.

BUD 25 Finance SubCom (Foskett) recommended same as FY12. VOTED \$620,000. Unanimous.

COMMITTEE: Next mtg 3/14.

RESERVE FUND BALANCE: \$618,975.

Peter Howard 3/13/12 Revised 3/14/12

cc FinCom Members, Town Web Site, Robbins Library

Ref 1 Capital Plan Supplemental Information

Ref 2 Recreation & Rink Enterprise Fund Budgets



DEPARTMENT OF PUBLIC WORKS

TOWN OF ARLINGTON
51 Grove Street
Arlington, Massachusetts 02476

Engineering Department

Telephone (781) 316-3320
Fax (781) 316-3281

March 12, 2012

Roadway Resurfacing/Reconstruction General Costs

Given a 40' Layout (typical), road width = 27'
Per 100 Linear Ft of road, = 300 Square Yards
Per 100 Linear Ft of road, = 200 Linear Ft of Curb
Per 100 Linear Ft of road, = 110 Square Yards of Sidewalk

Note: Costs are based on the following Unit Prices from the last Roadway Management Contract

Hot Mix Asphalt in place: \$74.50/Ton
Milling Existing Surface: \$2.44/Square Yard
Remove and Reset Curb: \$13.00/Linear Foot
Install New Curb: \$27.00/Linear Foot
Excavate Sidewalk: \$12.00/Square Yard
Install Sidewalk: \$31.50/Square Yard
Total for sidewalk \$43.50/Square Yard

Depending on existing road condition, the following options have been used:

HOT MIX OVERLAY

1.5" Top Course (typical), 25 Ton \$1862.50 per 100 LF
1" Leveling Course and 1.5" Top Course, 40 Ton \$2980.00 per 100 LF

MILL & OVERLAY

1.5" Mill, 1.5" Top Course, \$2594.00 per 100 LF
1.5" Mill, 1" Leveling Course and 1.5" Top Course, \$3712.00 per 100 LF

RECONSTRUCT (pavement only)

4" Mill, 2.5" Binder Course, 1.5" Top Course, \$6306.50 per 100 LF
(Note: 4" Mill requires 2 passes, cost is based on 2 passes)

CURB AND WALK

(Note: Curb costs are based on 100 LF of road *doing both sides*, typical)
(Note: Sidewalk costs are based on 5' sidewalk width, *doing both sides*, typical)

Remove and Reset Existing Curb @ \$13.00/LF \$2600.00 per 100 LF roadway
Install New Curb @ \$27.00/LF \$5400.00 per 100 LF roadway
Excavate and Install Concrete Walk @ \$43.00/SY \$4785.00 per 100 LF roadway

Example: Curb work typically follows a leveling course to be set to proper line and grade, followed by top course
 1" Level Course, 1.5" Top course option is typically used if curb work is required

Per 100 Linear Feet of Roadway

Level and Overlay:	\$2980.00
Reset existing Curb:	\$2600.00
Total	\$5580.00
Level and Overlay:	\$2980.00
Install New Curb:	\$5400.00
Total	\$8380.00
Level and Overlay:	\$2980.00
Reset existing Curb:	\$2600.00
Install Sidewalk:	\$4785.00
Total	\$10,365.00
Level and Overlay:	\$2980.00
Install New Curb:	\$5400.00
Install Sidewalk:	\$4785.00
Total	\$13,165.00

Note: These totals are for cost comparison, they do not include driveways, curb corners, radius curb, wheelchair ramps, adjustment of structures, back of sidewalk issues (private property), and restoration. Each road has it's own unique conditions, for example some have existing curb at some locations and none at others, or existing sidewalk on one side only, etc.

We are considering Microsealing as a surface treatment. The Unit Cost for this treatment is ~ \$4.00/Square Yard
 Based on this Option, per 100 LF of road

MICROSEALING

2 Lift Microseal: \$1200.00 per 100 LF

HOT MIX LEVEL AND MICROSEAL

1" Leveling Course and 2 Lift Microseal \$2540.00 per 100 LF



DEPARTMENT OF PUBLIC WORKS

TOWN OF ARLINGTON
51 Grove Street
Arlington, Massachusetts 02476

Engineering Department

Telephone (781) 316-3320
Fax (781) 316-3281

March 12, 2012

Proposed 2012 Paving Projects

Below is a list of Paving Projects and related work either underway, or under consideration for the 2012 construction season.

Dundee Rd, Williams St, Arnold St, (Lancaster Area)

Following the Water Rehab Project, these 3 streets were not completed last year due to scheduling issues.

The Project is Chapter 90 funded, with ~ \$193,866 remaining committed.

Note: Woodbury Ave is also part of this Project. Woodbury Ave is a Private Way, and cannot be Chapter 90 Funded.

The estimated cost of Woodbury Ave is \$15,000

Appleton Street Repair

Following a drainage problem, approximately 300 Linear Feet of Appleton St requires Milling and a 1.5" overlay

The estimated cost of Appleton St is \$12,000

College Ave, Mystic St to Crosby St, 900 LF

This Project was scheduled to be completed last year, but was not completed due to scheduling issues. This is a level and overlay project, with ~ 1100 LF bituminous berm installed. (There is existing berm on the street)

This project is estimated to cost \$63,000 of which \$3,200 is related to Berm.

Mystic Street, Summer St to Chestnut St, 1100 LF

This is a mill, level and overlay project, estimated to cost \$156,000.

Forest St, Summer St to Huntingdon Rd, 865 LF

This is a reconstruction project, with curb, sidewalk, and wheelchair ramps. The existing surface will be removed by full depth milling, and replaced. The project is estimated to cost \$271,000, of which \$92,000 is related to curb and walk.

Academy St, Mass Ave to Irving Rd, 1520 LF

This is a reconstruction project, with curb, sidewalk, and wheelchair ramps. The existing surface will be removed by full depth milling, and replaced. Curb will be adjusted or replaced, and walk will be completely replaced. The project is estimated to cost \$ 299,000 of which \$135,000 is related to curb and walk.

Adams St, Mass Ave to Broadway, 940 LF

This is a curb and walk project. New granite will be installed as required, and existing will be adjusted as required. Sidewalk in good condition will remain, with new sidewalk installed as needed. The project is estimated to cost \$82,000.

Allen St, Mass Ave to Broadway, 780 LF

This is a curb and walk project. New granite will be installed as required, and existing will be adjusted as required. Sidewalk in good condition will remain, with new sidewalk installed as needed. The project is estimated to cost \$47,000.

Winter St, Mass Ave to Broadway, 1540 LF

This is a reconstruction project, with curb and sidewalk replaced or adjusted as required. Due to the shallow reveal of the existing curb at the Mass Ave end, and the elevation of the sidewalk behind it, a level and overlay cannot be considered. Also, due to the amount of curb required, and the condition of the gutter lines, the existing surface will need to be removed by full depth milling, and replaced. This project is estimated to cost \$325,000 of which \$95,000 is related to curb and walk.

Projects and Funding Sources

Lancaster Area	Chapter 90	\$196,833
Woodbury St	Town	\$15,000
Appleton St	Town	\$12,000
College Ave	Town	\$63,000
Mystic St		\$156,000
Forest St		\$271,000
Academy St		\$299,000
Adams St		\$82,000 (cannot be Ch 90)
Allen St		\$47,000 (cannot be Ch 90)
Winter St		\$325,000
Cracksealing		\$25,000
Infrared Repairs	Town	\$12,000

Note: These estimates are anticipated to change when the 2012 Roadway Management Contract is awarded, expected to be late March. I have also included Cracksealing and Infrared Patching, as we have Contracts awarded for these.

Prop 2.5 2.5%

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
2.50% Normal Growth	\$100,000,000	\$102,500,000	\$105,062,500	\$107,689,063	\$110,381,289	\$113,140,821
2.50% Normal Growth		\$6,000,000	\$6,150,000	\$6,303,750	\$6,461,344	\$6,622,877
Total Non-exempt Revenue	\$100,000,000	\$108,500,000	\$111,212,500	\$113,992,813	\$116,842,633	\$119,763,699
Expenses						
4.40% Growth rate	\$95,000,000	\$99,180,000	\$103,543,920	\$108,099,852	\$112,856,246	\$117,821,921
5.00% of Revenues	\$5,000,000	\$5,425,000	\$5,560,625	\$5,699,641	\$5,842,132	\$5,988,185
Total Expenditures	\$100,000,000	\$104,605,000	\$109,104,545	\$113,799,493	\$118,698,378	\$123,810,106
Revenue-Expenses		\$3,895,000	\$2,107,955	\$193,319	(\$1,855,745)	(\$4,046,407)
O/R Reserve		\$3,895,000	\$6,002,955	\$6,196,274	\$4,340,530	\$294,122

Same as other budgets -



Quoted By: Karen Grosset
Date: 01/26/2012
Quote Expiration: 00/00/n/a
Quote Name: ASP Services
Quote Number: 18139

Sales Quotation For:

Ms. Ruth Lewis
 Town of Arlington
 869 Massachusetts Avenue
 Arlington, MA 02476

Phone: (781) 316-3330
Fax: (781) 316-3951
Email: rlewis@town.arlington.ma.us

1 Services

Model #	Description	Quantity	Price	Extended Price	Discount	Services Total
ASP-VPN-HDW-1001	VPN Installation	1.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
Total:						Total:
\$0.00						\$4,000.00
		Total Other Services:	Total Consulting:	Total Training:	Total Conversion Services:	Total Services:
		\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
Total Training Days: 0						Total Consulting Days: 0

2 Maintenance

Model #	Description	Quantity	Price	Extended Price	Discount	Maintenance Total
ASP-LIC-CC-1001	Concurrent Users	1.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00
FA-AC-AS-F	Accounting/GL/BG/AP - ASP - F	1.00	\$46,334.00	\$46,334.00	\$0.00	\$46,334.00
FA-PA-AS-F	Project & Grant Accounting - ASP - F	1.00	\$10,194.00	\$10,194.00	\$0.00	\$10,194.00
FA-PO-AS-F	Purchase Orders - ASP - F	1.00	\$13,900.00	\$13,900.00	\$0.00	\$13,900.00
FA-RQ-AS-F	Requisitions - ASP - F	1.00	\$9,730.00	\$9,730.00	\$0.00	\$9,730.00
HR-PM-AS-D	HR Management - ASP - D	1.00	\$8,425.00	\$8,425.00	\$0.00	\$8,425.00
HR-PR-AS-D	Payroll - ASP - D	1.00	\$13,900.00	\$13,900.00	\$0.00	\$13,900.00
OF-CRW-AS-F	MUNIS Crystal Reports - ASP - F	1.00	\$10,661.00	\$10,661.00	\$0.00	\$10,661.00
OF-MO-AS-F	MUNIS Office - ASP - F	1.00	\$9,266.00	\$9,266.00	\$0.00	\$9,266.00
TF-AC-ASP-F	Tyler Forms Processing - ASP - F	1.00	\$5,510.00	\$5,510.00	\$0.00	\$5,510.00
Total:						Total:
\$0.00						\$147,920.00

Summary

	Fees	Maintenance
Total Services	\$4,000.00	
Total Software		\$147,920.00
Summary Total	\$4,000.00	\$147,920.00

Comments

MUNIS ASP Quote

Annual MUNIS Fees	\$147,920
VPN Installation	\$4,000
Total Cost	\$151,920

Annual Cost \$147,920

MUNIS Production Environment Server

Annual MUNIS Fees	\$75,000
Server Cost*	\$10,500
Server Maint. Contr.	\$1,500
Total Cost	\$87,000

Annual Cost \$87,000

*Assumes \$50,000 Server Purchase Price, w/5% interest amortized over 5 years

FY 2013 Budget Estimate Recreation

	Est FY 13 Budget	Est FY 12 Budget	Est FY 12 Budget Revised	FY 12 to Date	FY 11 to Date	Actual FY 2011	Actual FY 2010
Revenue -9-30-2011							
CC Fees and Charges-							
Summer	\$160,000.00	\$165,000.00	\$57,273.95	\$109,707.07	\$88,743.40	\$57,273.95	\$28,849.30
Fall	\$46,000.00	\$46,000.00	\$110,762.10	\$26,664.78	\$24,380.84	\$110,762.10	\$139,508.96
Winter	\$92,000.00	\$97,000.00	\$46,213.19	\$947.50	\$0.00	\$46,213.19	\$59,551.32
Spring	\$30,000.00	\$20,000.00	\$92,008.44	\$148.50	\$0.00	\$92,008.44	\$96,973.10
Reservoir	\$122,000.00	\$122,000.00	\$51,545.28	\$0.00	\$0.00	\$51,545.28	\$17,500.65
Transfer/Fundraising/Sal Incr	\$3,000.00	\$3,000.00	\$92,323.30	\$34,512.05	\$46,395.83	\$92,323.30	\$127,105.93
Transfer Human Services	\$0.00	\$0.00	\$2,642.50	\$2,040.00	\$0.00	\$2,642.50	\$1,175.00
Field Permit Fees	\$25,000.00	\$20,000.00	\$27,121.50	\$200.00	\$0.00	\$27,121.50	\$2,584.00
Other Dept Revenue (Gibbs)	\$45,000.00	\$52,000.00	\$39,934.25	\$3,490.00	\$522.50	\$39,934.25	\$22,966.75
State Revenue	\$17,000.00	\$17,500.00	\$17,166.67	\$0.00	\$920.00	\$17,166.67	\$47,402.58
Total Revenue	\$540,000.00	\$542,500.00	\$536,991.18	\$177,709.90	\$160,962.57	\$536,991.18	\$17,410.84
Expenses							
Salaries and Wages	\$131,141.00	\$131,122.00	\$137,110.39	\$39,464.07	\$31,872.84	\$137,110.39	\$137,043.80
Salaries and Wages Temp	\$130,000.00	\$130,000.00	\$130,972.06	\$98,870.14	\$95,025.54	\$130,972.06	\$129,713.63
Overtime	\$200.00	\$200.00	\$333.09	\$0.00	\$101.86	\$333.09	\$86.23
Longevity	\$806.00	\$781.00	\$225.00	\$0.00	\$0.00	\$225.00	\$150.00
Vehicle Maintenance	\$0.00	\$200.00	\$1,916.44	\$79.26	\$1,362.29	\$1,916.44	\$0.00
Electricity	\$20,000.00	\$20,000.00	\$20,365.27	\$18,674.24	\$11,878.22	\$20,365.27	\$22,393.90
Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Office Supplies	\$1,900.00	\$1,800.00	\$1,882.73	\$511.25	\$538.59	\$1,882.73	\$1,775.38
Jobs, Jobs, Jobs	\$2,800.00	\$2,800.00	\$2,998.52	\$1,548.00	\$2,998.52	\$2,998.52	\$5,160.68
Salary increases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Brochure Printing and Lay out	\$10,000.00	\$15,000.00	\$8,300.39	\$5,421.50	\$961.27	\$8,300.39	\$17,129.46
Travel Allowance	\$1,677.00	\$1,677.00	\$1,676.92	\$424.12	\$398.15	\$1,676.92	\$1,642.73
Summer Programs	\$23,000.00	\$22,000.00	\$22,458.00	\$22,235.42	\$18,224.77	\$22,458.00	\$22,518.07
Reservoir	\$12,000.00	\$8,000.00	\$11,531.47	\$3,610.78	\$1,127.36	\$11,531.47	\$7,856.04
Chlorine	\$15,000.00	\$15,000.00	\$11,463.95	\$10,879.05	\$9,162.70	\$11,463.95	\$15,961.00
Fall Programs	\$13,200.00	\$13,200.00	\$2,128.58	\$0.00	\$122.88	\$2,128.58	\$13,233.04
Winter Programs	\$30,000.00	\$30,000.00	\$19,847.68	\$249.78	\$0.00	\$19,847.68	\$30,086.45
Spring Programs	\$2,000.00	\$2,000.00	\$535.26	\$0.00	\$0.00	\$535.26	\$1,517.86
Prior Year Expenses	\$0.00	\$0.00	\$2,189.31	\$2,309.50	\$0.00	\$2,189.31	\$1,414.00
Other Expenses	\$45,000.00	\$37,300.00	\$43,303.25	\$7,686.14	\$7,991.20	\$43,303.25	\$40,676.35
Special Olympics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Insurance	\$51,194.00	\$56,621.75	\$69,159.00	\$56,622.00	\$69,159.00	\$69,159.00	\$67,100.00
Mechanical Maintenance/Capital	\$6,000.00	\$8,500.00	\$5,300.00	\$398.68	\$1,050.00	\$5,300.00	\$8,523.85
Van	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gibbs	\$32,000.00	\$32,000.00	\$28,584.86	\$2,228.28	\$2,276.64	\$28,584.86	\$26,440.41
Cleaning/Clothing	\$150.00	\$150.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
Stipend	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$528,068.00	\$528,351.75	\$520,282.17	\$271,312.21	\$253,251.83	\$520,282.17	\$550,426.88
Net	\$11,932.00	\$14,148.25	\$16,709.01	-\$93,602.31	-\$92,289.26	\$16,709.01	\$10,601.55

FY 13 Budget Estimate Rink

	Est FY 13 Budget	Est FY 12 Budget	Revised FY 12 Budget	FY 12 to Date
Revenue-9-30-2011				
Batting Cages/Off Season Rentals	\$0.00	\$0.00	\$0.00	\$0.00
Capital	\$66,500.00	\$63,000.00	\$69,614.50	\$980.00
User Charges/Recreation Lesson Time	\$15,000.00	\$15,000.00	\$2,105.00	\$0.00
Ice Time	\$347,500.00	\$330,000.00	\$327,860.05	\$3,220.00
Public Skate	\$50,000.00	\$48,000.00	\$54,272.51	\$1,274.00
Skate Passes	\$5,500.00	\$5,500.00	\$6,658.00	\$386.00
Skate Rental	\$15,000.00	\$14,500.00	\$18,104.00	\$340.00
Skate Sharpening	\$5,000.00	\$4,800.00	\$5,180.00	\$405.00
Concession	\$32,000.00	\$32,000.00	\$33,483.00	\$908.75
Vending	\$15,000.00	\$18,000.00	\$13,281.25	\$613.59
Marketing	\$13,000.00	\$13,000.00	\$9,330.00	\$0.00
Transfer From Other Funds/Salary Increase	\$0.00	\$0.00	\$0.00	\$0.00
Transfer Human Services	\$0.00	\$0.00	\$0.00	\$0.00
Roller Skating/Rentals	\$2,000.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$566,500.00	\$543,800.00	\$539,888.31	\$766.00
Expenses-				
Salaries and Wages	\$182,139.00	\$184,140.00	\$156,811.11	\$37,191.00
Salaries and Wages Temp	\$55,000.00	\$52,000.00	\$62,469.79	\$2,466.63
Overtime	\$2,500.00	\$2,500.00	\$1,684.53	\$205.82
Longevity	\$1,424.00	\$1,081.00	\$975.19	\$0.00
Equip. Bldg. Grounds	\$20,000.00	\$20,000.00	\$44,781.75	\$7,040.79
Refrigeration	\$7,500.00	\$6,000.00	\$7,509.79	\$10,254.75
Electricity	\$95,000.00	\$85,000.00	\$94,646.30	\$2,561.14
Gas and Oil	\$30,000.00	\$38,000.00	\$27,584.65	\$3,542.34
Office Supplies	\$1,200.00	\$1,200.00	\$1,229.58	\$0.00
Other Supplies	\$1,080.00	\$0.00	\$1,080.00	\$0.00
Salary Increases	\$0.00	\$0.00	\$0.00	\$0.00
Security Lease	\$7,500.00	\$7,000.00	\$7,010.16	\$7,260.16
Rink Marketing	\$1,500.00	\$1,500.00	\$3,644.83	\$0.00
Clothing	\$300.00	\$0.00	\$0.00	\$300.00
Cleaning	\$550.00	\$550.00	\$0.00	\$0.00
Gas Zamboni/Truck	\$4,200.00	\$3,000.00	\$4,217.57	\$433.81
Concession Stand	\$20,000.00	\$19,000.00	\$19,007.91	\$1,222.56
Prior Year Expenses	\$0.00	\$0.00	\$6,651.25	\$2,697.92
Unclassified	\$4,000.00	\$6,500.00	\$3,861.24	\$272.65
Health Insurance	\$51,586.00	\$57,862.59	\$39,915.00	\$57,863.00
Capital	\$66,511.00	\$50,000.00	\$49,363.18	\$50,000.00
Insurance	\$0.00	\$3,383.00	\$0.00	\$0.00
Training	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$551,990.00	\$538,736.59	\$532,443.83	\$183,332.57
Net 1/11/2012	\$14,510.00	\$5,063.41	\$7,444.48	-\$174,439.23