

# **Town of Arlington Massachusetts**

## **Report of the Finance Committee**



**ANNUAL TOWN MEETING  
Monday, April 25, 2005**

# THE FINANCE COMMITTEE

ALLAN TOSTI, *Chairman*

ABIGAIL DUBOIS, *Vice Chairman*

CHARLES T. FOSKETT, *Vice Chairman*

RICHARD C. FANNING, *Vice Chairman*

PETER B. HOWARD, *Secretary*

PRECINCT	TERM ENDS	PRECINCT	TERM ENDS
1 PAUL MCGAFFIGAN	2005	11 DANIEL DUNN	2007
2 STEPHEN W. DECOURCEY	2007	12 KENNETH J. SIMMONS	2006
3 ALLAN TOSTI	2006	13 JOHN J. DEYST, JR.	2007
4 KERRI PIANDES	2005	14 ALAN JONES	2007
5 ABIGAIL DUBOIS	2005	15 RICHARD C. FANNING	2006
6 WALTER FEY	2006	16 DANIEL M. O'NEILL	2005
7 JOSEPH CONNORS	2007	17 VACANT	2005
8 CHARLES T. FOSKETT	2007	18 MARY RONAN	2007
9 MARY MARGARET FRANCLEMONT	2006	19 PAUL E. OLSEN	2006
10 PETER B. HOWARD	2005	20 VACANT	2005
		21 JOHN MAHONEY	2006

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."

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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.

**O'NEILL FORMULA** -- Former Chairman of the Finance Committee, Robert F. O'Neill, developed the O'Neill formula. Mr. O'Neill served as Chairman of the Finance Committee for 17

years during the 1970's and 1980's. During the latter period he worked to develop a formula that would fairly distribute the available revenues of the Town among the various appointing authorities. He believed that if such a formula could be agreed to by all parties it would avoid battles among these groups and encourage people to work together for the good of the entire community. He worked with all of the various groups, listened to their concerns, and finally developed a formula that all the appointing authorities agreed to.

The formula is fairly simple in concept, but complex in implementation. The first and most difficult is the estimation of the revenues available to the Town. These estimates change constantly and are not finalized until the tax rate is set in November of each year. Unfortunately, the Finance Committee has to make a recommendation to the Town Meeting during the prior April, so Town Meeting can vote in May for the fiscal year, which begins in July.

Once the best estimate of revenues is made, the so called "fixed costs" are determined. They were determined after discussion and negotiation with all parties. Some, such as health insurance, apply to virtually all authorities in the Town while others, such as out of district tuition (education), apply only to certain departments. The fact that they are labeled as fixed does not mean they are not thoroughly reviewed. However, once they are reviewed to make sure they are as accurate as possible, they must be paid.

At this point the fixed costs are deducted from the available revenues and the remaining funds are distributed among the various appointing authorities according to the percentage they received during the previous year. Each appointing authority can distribute its allocation among its sub-budgets as it sees fit.

The Finance Committee reviews all of the budgets in view of the available revenues and makes its recommendations to the Town Meeting, which is the final decision-maker.

This formula has been used during the 1980's and during the most recent difficult years when revenues have declined significantly.

## **REPORT OF THE CHAIRMAN**

The Finance Committee began its work in October, facing an escalation of the financial stress which began in fiscal year 2003. This situation was caused primarily by an economic recession which severely undercut the Commonwealth's revenue structure and its ability to continue to support municipalities with local aid. The recession also negatively impacted local revenues, while local pension and health insurance costs continued to increase. Unfortunately, even though the nation seems to be beginning to pull out of the recession and the State revenues have increased, Arlington's local aid will increase only marginally from lottery funds. Even with this increase, the State is still holding back for its own programs a substantial amount of lottery revenues which are supposed to be dedicated to local budgets. This Report is being written as attempts are made on the House floor to increase local aid. While this small increase is certainly an improvement over the severe cuts of fiscal 2003 and 2004, the State will need to return to appropriate revenue sharing if the cities and towns are to achieve financial and service stability.

In January, we proceeded to study the budget requests, meet with department heads and review all of the warrant articles. We also participated with other Town officials in meetings of the Budget and Revenue Task Force. As the degree of fiscal stress became apparent to the Task Force, the Town Manager created a five year revenue and expenditure projection to demonstrate the extent of fiscal stress into the future. After review by the Task Force, the Town Manager, working with members of the Board of Selectmen, crafted a five year plan to include an override of six million dollars to ensure fiscal and service stability over that time frame. The plan included the following items: a six million dollar operating override to be voted on by the citizens, a promise to the voters not to seek another operating override for five years, a limit on increases in the operating budgets, the pension appropriation and health insurance, an increase in exemptions for qualified elderly taxpayers and a promise to maintain reserves of 5% of non-enterprise fund expenditures.

This five year plan was approved by the School Committee, Finance Committee and Board of Selectmen, and the Board voted unanimously to place the override question on the ballot on Saturday, June 11, 2005. The five year revenue and expenditure projections are at the end of this Report.

The Finance Committee worked over the last three months to develop two budgets, which are included in this Report for your review and vote. We have included the two fiscal 2006 budgets side by side to enable you to see the differences easily. There are also two capital budgets. We have utilized the "O'Neill Formula" to distribute the reductions for the non-override budgets between the various appointing authorities. Their proposed reductions were returned to the Finance Committee in April at which time we reviewed the proposals and made our final recommendations which are before you in this Report. We would like to thank the Superintendent, Town Manager, Treasurer, Town Clerk, Assessors and Board of Selectmen for making these very difficult recommendations and returning them in a timely manner. The large snow and ice deficit did not help this process.

If the override fails to pass, the next five years will be very difficult. Even with the passage of the override on June 11, strong fiscal discipline will be required. In facing the override vote, citizens will need to decide if the services which would be lost are worth the increase in their taxes. That is their decision to make. But even if the override passes, the Town will need to work very hard over

the next five years to control expenditures. Every efficiency will need to be pursued, every grant applied for, every dollar spent as wisely as possibly.

Perhaps most important, the State will need to return to a revenue sharing commitment to the cities, towns and school districts. Without the kind of local aid commitment that we saw in the 1980s and 1990s to share the growth taxes and distribute all of the revenues of the State Lottery, very few cities and towns will be able to survive in any meaningful sense, and the services we depend on will be reduced each year. Local officials must stress to the State the importance of our local services and the need for a share of their revenues.

The issue of future obligations for the disposal of trash has been stabilized. We have included three tables (C, D & E) in this report to explain what is happening to the Tip Fee and Community Stabilization Funds. Balances remaining in these accounts 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 2006 budget. We cannot use any more of the Town's reserves without jeopardizing the Town's future financial condition. In 2005, when we refunded some of the Town's outstanding 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 continued funding the retiree health insurance fund and were conservative in projecting receipts. However, they noted that the Town used over \$1.0 million from the stabilization fund in fiscal year 2005. We justified this as a transitional strategy to give the Town time to solve the problems discussed above. We need to return to prior conservative financial practices if we are to maintain our high credit rating for future bonding and our financial stability. This will be especially important in keeping interest rates and the resulting tax impact down for the taxpayers who entrusted us with their money for the rebuilding of our schools.

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 some 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 passages 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.)*

**ARTICLE 3 – 4** The Board of Selectmen will report on these articles.

**ARTICLE 5 – 16** The Redevelopment Board will report on these articles.

**ARTICLE 17 – 30** The Board of Selectmen will report on these articles.

## ARTICLE 31

## REVOLVING FUND/PARKING PROGRAM

To see if the Town will vote to establish a revolving fund pursuant to the provisions of Massachusetts General Laws Chapter 44, Section 53E1/2 in order for the purpose of making expenditures relating to the Town's Parking/Parking Ticket Program, including the payment of all expenses relating to said program including the maintenance/replacement of parking signs and the painting/repainting of handicap areas and other parking zones where appropriate; or take any action related thereto.

(Inserted at the request of the Town Treasurer/Parking Clerk)

**VOTED:** That no action be taken under this article.

**COMMENT:** It is expected that the Board of Selectmen will establish procedures to address this program and return to a future Town Meeting if further action is required.

## ARTICLE 32

**REVOLVING FUND/CONSERVATION COMMISSION**

To see if the Town will vote to establish, pursuant to Section 53E 1/2 of Chapter 44 of the General Laws, a revolving fund for the Conservation Commission and to transfer any funds currently available to the Conservation Commission into such funds, or take any action related thereto.

(Inserted at the request of the Conservation Commission)

**VOTED:** That no action be taken under this article.

**COMMENT:** The Conservation Commission budget has been moved into the Planning Department budget and the use of receipts will be voted upon by Town Meeting each year within that budget.

**ARTICLE 33 and 34**      The Board of Selectmen will report on these articles.

**ARTICLE 35                    ESTABLISH COMMITTEE/PRIVATE WAY PROCEDURES**

To see if the Town will vote to establish a Private Way Procedures Committee to explore various alternatives to the financing of the repair/reconstruction of the Town's private ways, and set forth written procedures regarding the said private way program including the establishment and recording of betterment liens against the properties and property owners benefited by any improvements; said committee to be comprised of one member of the Board of Selectmen appointed by the Board; the Town Counsel; the Director of Public Works; the Director of Assessments and the Town Treasurer; the organizational meeting of the committee to be called and presided over by the Selectman member, and the business of the committee will be conducted so long as a quorum of the members are present at the organizational and subsequent meetings of the committee; or take any action related thereto

(Inserted at the request of the Town Treasurer)

**VOTED: That the Town appropriate \$300,000 to be expended under the direction of the Town Manager, for repairs to private ways in accordance with Article 3 Private Way Repair Title III of the Bylaws and to meet the appropriation, authorize the Treasurer, with the approval of the Board of Selectmen, to borrow \$300,000 in accordance with Massachusetts General law, Chapter 44 or any other enabling authority.**

**COMMENT: At the present time there are no funds available to begin the process of repairing private public ways when requested by abutters. With this authorization, 2/3 of the abutters on a private way may petition the Board of Selectmen to repair a private street. If approved, the abutters put up 1/3 of the funds up front and the Town funds on a temporary basis the remainder of the project from this authorization. Once completed the remaining 2/3 plus interest is apportioned over a five-year period on the respective abutters' tax bill. The Town will assess an extra 2% on the interest bill to compensate for administrative cost.**

**ARTICLE 36 and 37                    The Board of Selectmen will report on these articles.**

**ARTICLE 38                    FIRE STATION RENOVATION POSTPONEMENT**

To see if the Town will vote to postpone the rebuilding of Park Circle Fire Station until a formal evaluation of actual response times for fire and emergency medical vehicles over the past three years is submitted to Town Meeting. Such submission shall be no later than the next annual town meeting, 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 discussion on the Park Circle Fire Station will take place under the Capital Budget in the Override Section of this report.**



**ARTICLE 39****FIRE STATION RENOVATION CAPITAL PLAN**

To see if the Town will vote to reallocate funds from the Capital Plan proposed for the rebuilding of Park Circle Fire Station to the renovation of Highland and/or Central Station(s), or take any action related thereto.

(Inserted at the request of 10 registered voters)

**VOTED:** That no action be taken under this article. (14-1)

**COMMENT:** The discussion on the Park Circle Fire Station will take place under the Capital Budget in the Override Section of this report. If the recommendation of the Finance Committee is approved, we recommend that the Town proceed with plans for the Central and Highland stations.

**ARTICLE 40****TRASH FEE**

To see if the Town will vote to institute a fee to offset all or part of the costs of trash and yard waste collections and disposal, or take any action related thereto.

(Inserted at the request of 10 registered voters)

**VOTED:** That no action be taken under this article.

**COMMENT:** This proposal would simply enact a per residential unit fee with no incentives for the recycling of trash. It is strictly a revenue raising proposal. Should the override placed on the ballot by the Board of Selectmen pass, this proposal would not be needed.

**ARTICLE 41****TRASH COLLECTION PLAN**

To see if the Town will vote to implement one of the trash collection options included in the PAYT Committee's report to the Board of Selectmen, making all necessary changes to its Bylaws required for the implementation of the PAYT plan selected, or take any action related thereto.

(Inserted at the request of 10 registered voters)

**VOTED:** That no action be taken under this article. (10-4)

**COMMENT:** While this proposal will contain recycling incentives, the Finance Committee does not believe sufficient information is available to proceed forward with this proposal. Many members also feel that this is one of the only services almost all citizens receive on a regular basis from the Town and it would be unfair to burden them with this extra fee at the same time an override proposal is on the ballot.

## **ARTICLE 42 APPROPRIATION/TOWN BUDGETS (Beginning on Pages 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 43**

### **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.

(Inserted at the request of Minuteman Regional School District School Committee)

**VOTED:**        **That the sum of \$2,573,834 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 44**

### **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. 2004 Town Day Celebration
- C. Display of American Flags on Massachusetts Avenue
- D. Placing of American Flags on the Graves of Veterans

(Inserted at the request of the Town Manager)

**VOTED:** The sum of \$12,067 be and hereby is appropriated for the following celebrations and memorials in the amounts indicated:

- 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 - \$2,000**
- D. Placing of American Flags on the Graves of Veterans - \$4,400**

**ARTICLE 45                      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. (Inserted at the request of the Board of Selectmen)

**VOTED:** That the sum of \$12,240, 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 – \$3,780**  
(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 46**

## **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. Unemployment Compensation - To appropriate a sum of money to be expended under the direction of the Town Manager for the Unemployment Compensation Program,
- C. 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,
- D. 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.

(Inserted at the request of the Town Manager)

**VOTED:           The sum of \$13,667 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 - \$0**
- D. Indemnification of Medical Costs – \$10,667**  
**To indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred during 2004 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 those which are in excess of 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.**

**ARTICLE 47**

**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)

**Alternative A (To be voted on if the June 11, 2005 Override is approved)**

**VOTED: (1) That the sum of \$7,962,918 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.	\$ 24,000	SCBA - Spare Cylinders	COMMUNITY SAFETY - FIRE SERVICES
3.	\$ 5,000	Bullet Proof Vest Program	COMMUNITY SAFETY - POLICE SERVICES
4.	\$ 3,500	Laser Radar	COMMUNITY SAFETY - POLICE SERVICES
5.	\$ 4,500	Photocopier	COMMUNITY SAFETY - POLICE SERVICES
6.	\$ 7,500	Radio Maintenance/Update Program	COMMUNITY SAFETY - POLICE SERVICES
7.	\$ 127,000	Vehicle Replacement Program	COMMUNITY SAFETY - POLICE SERVICES
8.	\$ 20,000	Traffic Light Update Program	COMMUNITY SAFETY - SUPPORT SERVICES
9.	\$ 6,000	Exhaust Extractor	COMMUNITY SAFETY - SUPPORT SERVICES
10.	\$ 20,000	Cooke's Hollow Bank Stabilization	CONSERVATION COMMISSION
11.	\$ 2,500	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.	\$ 3,952	Hot water heater replacement	LIBRARY
16.	\$ 4,500	Photocopier	PERSONNEL
17.	\$ 3,000	Photocopier	PUBLIC WORKS ADMINISTRATION
18.	\$ 6,000	Lawn Mowers/Small Equipment	PUBLIC WORKS CEMETERY DIVISION
19.	\$ 200,000	Roadway Reconstruction	PUBLIC WORKS ENGINEERING DIVISION
20.	\$ 50,000	Sidewalks and Curbstones	PUBLIC WORKS ENGINEERING DIVISION
21.	\$ 8,000	Snow Plow -( 2 per yr.)	PUBLIC WORKS HIGHWAY DIVISION
22.	\$ 6,000	Small Equipment	PUBLIC WORKS NATURAL RESOURCES DIVISION
23.	\$ 5,000	Equipment Replacement	SCHOOLS
24.	\$ 82,000	Photocopier Lease Program	SCHOOLS
25.	\$ 10,000	Systemwide - Roof Repairs	SCHOOLS
26.	\$ 10,000	Project Adventure/Fitness	SCHOOLS
27.	\$ 5,000	Systemwide - Parking/Roadway Resurfacing	SCHOOLS
28.	\$ 9,200	Replace wall padding -Pit/TOZ gym	SCHOOLS
29.	\$ 5,000	Replace Divider Curtain - TOZ gym	SCHOOLS
30.	\$ 35,000	AHS - Replace Front Doors	SCHOOLS
31.	\$ 15,000	Ottoson Wall	SCHOOLS
32.	\$ 5,500	Photocopier	TOWN MANAGER
33.	\$ 5,000	Photocopier	TREASURER
34.	\$ 707,110	Acquisitions Sub-total	
35.	\$ 7,385,109	Prior Debt Service	
36.	\$ 84,659	New Debt Service	
37.	\$ (73,960)	Less MWRA	
38.	\$ (140,000)	Less Transfer From Antenna Fund	
	<b>\$ 7,962,918</b>		<b>GRAND TOTAL</b>

**And that the sum of \$140,000 be hereby transferred from the Antenna Fund 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.	\$15,000	Riding Mowers (60")	PUBLIC WORKS CEMETERY DIVISION
2.	\$480,000	Chapter 90 Roadway	PUBLIC WORKS ENGINEERING DIVISION
3.	\$80,000	Waldo Playground	PUBLIC WORKS NATURAL RESOURCES DIVISION
4.	\$30,000	Crosby Tennis Courts	PUBLIC WORKS NATURAL RESOURCES DIVISION
5.	\$45,000	Locke Playground	PUBLIC WORKS NATURAL RESOURCES DIVISION
6.	\$750,300	Sewer System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
7.	\$5,000	Small equipment	PUBLIC WORKS WATER/SEWER DIVISION
8.	\$25,000	Water Meter Program	PUBLIC WORKS WATER/SEWER DIVISION
9.	\$1,000,000	Water System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
10.	\$30,000	Board System and Glass	VETERANS' MEMORIAL RINK ENTERPRISE FUND
	<b>\$2,460,300</b>		<b>Grand Total</b>

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**(3) That the sum of \$2,771,627 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:**

				(Statutory Citation, Chapter 44, Section (), or any enabling authority)
ITEM	AMOUNT	PROJECT	DEPARTMENT	
1.	\$ 150,000	Ambulance replacement	COMMUNITY SAFETY - FIRE SERVICES	-7(9)
2.	\$ 10,000	Building Repairs	COMMUNITY SAFETY - FIRE SERVICES	-7(3A)
3.	\$ 28,000	Prisoner Transport Van	COMMUNITY SAFETY - POLICE SERVICES	-7(9)
4.	\$ 100,000	Portable Radio Purchase	COMMUNITY SAFETY - POLICE SERVICES	-7(28&29)
5.	\$ 10,000	Cell Block Cameras	COMMUNITY SAFETY - POLICE SERVICES	-7(3A)
6.	\$ 125,000	Educational IT Program	DATA PROCESSING	-7(28&29)
7.	\$ 19,250	Library MLN Equipment	DATA PROCESSING	-7(28&29)
8.	\$ 40,000	School Dept-Admin Micro Program	DATA PROCESSING	-7(28&29)
9.	\$ 25,000	Software Upgrades & Standardization	DATA PROCESSING	-7(28&29)
10.	\$ 63,000	Town-Microcomputer Program	DATA PROCESSING	-7(28&29)
11.	\$ 38,000	Generator for Phone system and computers	DATA PROCESSING	-7(28&29)
12.	\$ 48,000	Upgrade network infrastructure	DATA PROCESSING	-7(28&29)
13.	\$ 140,000	Student InformationSystem	DATA PROCESSING	-7(28&29)
14.	\$ 30,000	Cost of Financing	FINANCING	-7(3A)
15.	\$ 40,158	Air conditioning and ventilation repair	LIBRARY	-7(3A)
16.	\$ 12,500	Exterior stair repair 1931 wing	LIBRARY	-7(3A)
17.	\$ 10,000	Garage Renovation/ Rehab Chapel/HVAC	PUBLIC WORKS CEMETERY DIVISION	-7(3A)
18.	\$ 400,000	Reservoir Dam Repair	PUBLIC WORKS ENGINEERING DIVISION	-7 or -8
19.	\$ 27,000	Utility vehicle, 4 X 4	PUBLIC WORKS ENGINEERING DIVISION	-7(9)
20.	\$ 125,000	Front End Loader	PUBLIC WORKS HIGHWAY DIVISION	-7(9)
21.	\$ 16,000	Sander Body	PUBLIC WORKS HIGHWAY DIVISION	-7(9)
22.	\$ 20,000	Sidewalk Sweeper	PUBLIC WORKS HIGHWAY DIVISION	-7(9)
23.	\$ 80,000	Bishop	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(25)
24.	\$ 25,000	Locke Playground	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(25)
25.	\$ 120,000	Menotomy Rocks Park	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(25)
26.	\$ 15,000	Riding mower, 72" cut	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(9)
27.	\$ 30,000	Utility Truck	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(9)
28.	\$ 40,000	Wood chipper	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(9)
29.	\$ 60,000	Large 3 deck mower	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(9)
30.	\$ 10,000	Town Hall - replace AC units	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)
31.	\$ 150,000	Truck Wash station	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)
32.	\$ 20,000	Town Yard Security System	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)
33.	\$ 30,000	AHS Lighting & HVAC - Lowe Auditorium	SCHOOLS	-7(3A)
34.	\$ 139,968	AHS - Blue Gym - Gymnasium floor	SCHOOLS	-7(3A)
35.	\$ 89,728	Pierce Field - Baseball Field Lights	SCHOOLS	-7(25)
36.	\$ 57,365	Pierce Field - Concession Stand/Storage Shed	SCHOOLS	-7(25)
37.	\$ 345,658	Pierce Field - Bleachers	SCHOOLS	-7(25)
38.	\$ 30,000	Mailing Machine	TREASURER	-7(28&29)
39.	\$ 52,000	Parking Meters - 4	TREASURER	-7(28&29)
<b>\$ 2,771,627</b>			<b>GRAND TOTAL</b>	

**And that the Treasurer, with the approval of the Board of Selectman, is hereby authorized to borrow not exceeding the sum of \$2,771,627 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.**



**Alternative B (To be voted on if the June 11, 2005 Override is not approved)**

**VOTED: (1) That the sum of \$7,744,756 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	No Override Change
1.	\$ 5,500	Photocopier lease	BOARD OF ASSESSORS	\$ -
2.	\$ 12,000	SCBA - Spare Cylinders	COMMUNITY SAFETY - FIRE SERVICES	\$ (12,000)
3.	\$ 5,000	Bullet Proof Vest Program	COMMUNITY SAFETY - POLICE SERVICES	\$ -
4.	\$ -	Laser Radar	COMMUNITY SAFETY - POLICE SERVICES	\$ (3,500)
5.	\$ 4,500	Photocopier	COMMUNITY SAFETY - POLICE SERVICES	\$ -
6.	\$ 7,500	Radio Maintenance/Update Program	COMMUNITY SAFETY - POLICE SERVICES	\$ -
7.	\$ 70,000	Vehicle Replacement Program	COMMUNITY SAFETY - POLICE SERVICES	\$ (57,000)
8.	\$ -	Traffic Light Update Program	COMMUNITY SAFETY - SUPPORT SERVICES	\$ (20,000)
9.	\$ 6,000	Exhaust Extractor	COMMUNITY SAFETY - SUPPORT SERVICES	\$ -
10.	\$ -	Cooke's Hollow Bank Stabilization	CONSERVATION COMMISSION	\$ (20,000)
11.	\$ 2,500	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.	\$ 3,952	Hot water heater replacement	LIBRARY	\$ -
16.	\$ 4,500	Photocopier	PERSONNEL	\$ -
17.	\$ 3,000	Photocopier	PUBLIC WORKS ADMINISTRATION	\$ -
18.	\$ 6,000	Lawn Mowers/Small Equipment	PUBLIC WORKS CEMETERY DIVISION	\$ -
19.	\$ 200,000	Roadway Reconstruction	PUBLIC WORKS ENGINEERING DIVISION	\$ -
20.	\$ 25,000	Sidewalks and Curbstones	PUBLIC WORKS ENGINEERING DIVISION	\$ (25,000)
21.	\$ 4,000	Snow Plow -( 2 per yr.)	PUBLIC WORKS HIGHWAY DIVISION	\$ (4,000)
22.	\$ 6,000	Small Equipment	PUBLIC WORKS NATURAL RESOURCES DIVISION	\$ -
23.	\$ 5,000	Equipment Replacement	SCHOOLS	\$ -
24.	\$ 82,000	Photocopier Lease Program	SCHOOLS	\$ -
25.	\$ 10,000	Systemwide - Roof Repairs	SCHOOLS	\$ -
26.	\$ -	Project Adventure/Fitness	SCHOOLS	\$ (10,000)
27.	\$ -	Systemwide - Parking/Roadway Resurfacing	SCHOOLS	\$ (5,000)
28.	\$ -	Replace wall padding -Pit/TOZ gym	SCHOOLS	\$ (9,200)
29.	\$ 5,000	Replace Divider Curtain - TOZ gym	SCHOOLS	\$ -
30.	\$ -	AHS - Replace Front Doors	SCHOOLS	\$ (35,000)
31.	\$ 15,000	Ottoson Wall	SCHOOLS	\$ -
32.	\$ 5,500	Photocopier	TOWN MANAGER	\$ -
33.	\$ 5,000	Photocopier	TREASURER	\$ -
34.	\$ 506,410	Acquisitions Sub-total		
35.	\$ 7,385,109	Prior Debt Service		
36.	\$ 67,197	New Debt Service		
37.	\$ (73,960)	Less MWRA		
38.	\$ (140,000)	Less Transfer From Antenna Fund		
	<b>\$ 7,744,756</b>		<b>Reductions Sub-total</b>	<b>\$ (200,700)</b>
		<b>GRAND TOTAL</b>		

**And that the sum of \$140,000 be hereby transferred from the Antenna Fund 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.	\$15,000	Riding Mowers (60")	PUBLIC WORKS CEMETERY DIVISION
2.	\$480,000	Chapter 90 Roadway	PUBLIC WORKS ENGINEERING DIVISION
3.	\$80,000	Waldo Playground	PUBLIC WORKS NATURAL RESOURCES DIVISION
4.	\$30,000	Crosby Tennis Courts	PUBLIC WORKS NATURAL RESOURCES DIVISION
5.	\$45,000	Locke Playground	PUBLIC WORKS NATURAL RESOURCES DIVISION
6.	\$750,300	Sewer System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
7.	\$5,000	Small equipment	PUBLIC WORKS WATER/SEWER DIVISION
8.	\$25,000	Water Meter Program	PUBLIC WORKS WATER/SEWER DIVISION
9.	\$1,000,000	Water System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
10.	\$30,000	Board System and Glass	VETERANS' MEMORIAL RINK ENTERPRISE FUND
	<b>\$2,460,300</b>		<b>Grand Total</b>

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**(3) That the sum of \$2,441,469 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)	No Override Change
1.	\$150,000	Ambulance replacement	COMMUNITY SAFETY - FIRE SERVICES	-7(9)	
2.	\$10,000	Building Repairs	COMMUNITY SAFETY - FIRE SERVICES	-7(3A)	
3.	\$28,000	Prisoner Transport Van	COMMUNITY SAFETY - POLICE SERVICES	-7(28&29)	
4.	\$100,000	Portable Radio Purchase	COMMUNITY SAFETY - POLICE SERVICES	-7(3A)	
5.	\$10,000	Cell Block Cameras	COMMUNITY SAFETY - POLICE SERVICES	-7(28&29)	
6.	\$75,000	Educational IT Program	DATA PROCESSING	-7(28&29)	(\$50,000)
7.	\$19,250	Library MLN Equipment	DATA PROCESSING	-7(28&29)	
8.	\$40,000	School Dept-Admin Micro Program	DATA PROCESSING	-7(28&29)	
9.	\$25,000	Software Upgrades & Standardization	DATA PROCESSING	-7(28&29)	
10.	\$38,000	Town-Microcomputer Program	DATA PROCESSING	-7(28&29)	(\$25,000)
11.	\$38,000	Generator for Phone system and computers	DATA PROCESSING	-7(28&29)	
12.	\$48,000	Upgrade network infrastructure	DATA PROCESSING	-7(28&29)	
13.	\$140,000	Student Information System	DATA PROCESSING	-7(3A)	
14.	\$30,000	Cost of Financing	FINANCING	-7(3A)	
15.		Air conditioning and ventilation repair	LIBRARY	-7(3A)	(\$40,158)
16.	\$12,500	Exterior stair repair 1931 wing	LIBRARY	-7(3A)	
17.	\$10,000	Garage Renovation/ Rehab Chapel/HVAC	PUBLIC WORKS CEMETERY DIVISION	-7(3A)	
18.	\$400,000	Reservoir Dam Repair	PUBLIC WORKS ENGINEERING DIVISION	-7 or -8	
19.	\$27,000	Utility vehicle, 4 X 4	PUBLIC WORKS ENGINEERING DIVISION	-7(9)	
20.	\$125,000	Front End Loader	PUBLIC WORKS HIGHWAY DIVISION	-7(9)	
21.	\$16,000	Sander Body	PUBLIC WORKS HIGHWAY DIVISION	-7(9)	
22.	\$20,000	Sidewalk Sweeper	PUBLIC WORKS HIGHWAY DIVISION	-7(9)	
23.	\$80,000	Bishop	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(25)	
24.		Locke Playground	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(25)	(\$25,000)
25.		Menotomy Rocks Park	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(25)	(\$120,000)
26.	\$15,000	Riding mower, 72" cut	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(9)	
27.	\$30,000	Utility Truck	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(9)	
28.	\$40,000	Wood chipper	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(9)	
29.		Large 3 deck mower	PUBLIC WORKS NATURAL RESOURCES DIVISION	-7(9)	(\$60,000)
30.		Town Hall - replace AC units	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)	(\$10,000)
31.	\$150,000	Truck Wash station	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)	
32.	\$20,000	Town Yard Security System	PUBLIC WORKS PROPERTIES DIVISION	-7(3A)	
33.	\$30,000	AHS Lighting & HVAC - Lowe Auditorium	SCHOOLS	-7(3A)	
34.	\$139,968	AHS - Blue Gym - Gymnasium floor	SCHOOLS	-7(3A)	
35.	\$89,728	Pierce Field - Baseball Field Lights	SCHOOLS	-7(25)	
36.	\$57,365	Pierce Field - Concession Stand/Storage Shed	SCHOOLS	-7(25)	
37.	\$345,658	Pierce Field - Bleachers	SCHOOLS	-7(25)	
38.	\$30,000	Mailing Machine	TREASURER	-7(28&29)	
39.	\$52,000	Parking Meters - 4	TREASURER	-7(28&29)	
<b>\$2,441,469</b>			<b>GRAND TOTAL</b>		<b>(\$330,158)</b>

**And that the Treasurer, with the approval of the Board of Selectman, is hereby authorized to borrow not exceeding the sum of \$2,441,469 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 48**

**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.

**COMMENT:** There are no authorizations to be rescinded at this time.

**ARTICLE 49**

**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 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. (Inserted at the request of the Town Manager)

**VOTED:** That the sum of \$412,665 to be used with a grant of \$337,635, be hereby appropriated for the purpose of financing the construction 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, be authorized to borrow \$412,665 under and pursuant to Chapter 44, Section 7, of the General Laws, as amended, or any enabling authority and to issue bonds or notes of the Town therefore; and that the Board of Selectmen and the Town Manager be hereby authorized to enter into any agreements they determine to be necessary in connection with the project and its financing and be 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 MWRA.

**ARTICLE 50**

**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.

(Inserted at the request of the Town Manager)

**VOTED:** That the sum of \$1,000,000 be 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 enabling authority and to issue bonds or notes 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 a grant and interest free loan from the MWRA.

**ARTICLE 51                      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 retired employees will continue to receive at least 50% of the current pay of the position they held as an active Town employee.

## **ARTICLE 52 POSITIONS RECLASSIFICATION**

To see if the Town will vote to make additions, deletions and/or modifications to the Classification 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 Personnel Director)

**Voted: That the Town amends the classification plans as follows:**

### **A. Additions and Deletions**

1. By deleting the following title:

**Senior Clerk and Typist – Board of Health 0A2**

And inserting in its place:

**Principal Clerk and Secretary – Board of Health 0A3**

**Notes:** Difference in maximum salaries: \$4,468.

2. By deleting the following title:

**Veteran's Service Agent**

And inserting in its place:

**Director of Veteran's Services**

**Notes: This change is in title only, no change in compensation.**

3. By deleting the following title:

**Superintendent of Highway Water and Sewer – ATP 11**

And inserting in its place:

**Assistant Director of Public Works/Operations – ATP14**

**Notes: Difference in maximum salaries: \$17,167.**

4. By adding the following title:

**Recreation Coordinator – ATP 8**

### **B. Reclassifications**

1. **Detention Attendant, Community Safety**

From OA3 to **OA4**

Requested Appropriation: \$1,440

**2. Executive Secretary, Town Manager's Office**

From OA7 to ATP4

Requested Appropriation \$4,324

**3. Office Manager – Data Input**

From ATP4 to ATP5

Requested Appropriation: Already included in the Treasurer's Request for FY06

**Notes: Difference in maximum salaries: \$2,503.**

**Said appropriations to be raised by the general tax and expended by the Town Manager.**

**ARTICLE 53 ESTABLISH COMMITTEE/200<sup>TH</sup> ANNIVERSARY OF TOWN**

To see if the Town will vote to establish a committee to consider and possibly plan for an observance of the 200<sup>th</sup> anniversary of the incorporation of the Town in 1807; to determine the manner of appointment of such a committee; to make an appropriation for the expenses of such committee; or take any action related thereto.

(Inserted at the request of the Town Moderator)

**VOTED: To establish a committee to consider, and, if it finds it appropriate, to plan for an observance of the 200<sup>th</sup> anniversary of the incorporation of the Town in 1807, said committee to consist of at least five members to be appointed by the Moderator; to appropriate the sum of one hundred dollars for the expenses of said committee, said sum to be raised by general tax and expended under the direction of the committee; said funds to remain under the jurisdiction of the committee until released by the committee or otherwise voted by Town Meeting.**

**ARTICLE 54**

**APPROPRIATION/PEIRCE SCHOOL**

To see if the Town will vote to appropriate a sum of money or transfer existing monies under the control of the Permanent Town Building committee to fund shortfalls related to construction and/or design of the Peirce School, to determine how the money will be raised or expended, or take any action related thereto.

(Inserted at the request of the Permanent Town Building Committee)

**VOTED: That the Town appropriate \$67,000 for architects and other expenses for the Peirce School construction, said sum to be transferred from unspent funds in the Brackett School construction account appropriated by the Town Meeting held on May 5, 1997 (\$24,000) and from unspent funds in the Dallin School construction account appropriated by the Town Meeting held on May 5, 1997 (\$43,000).**

**COMMENTS: The Permanent Town Building Committee has invoices for architects' services and surplus funds in the school construction accounts specified.**

**ARTICLE 55      APPROPRIATION/TRANSPORTATION**

**ADVISORY COMMITTEE**

To see if the Town will vote to carry over into fiscal year 2006 any unexpended funds previously appropriated for expenses of the Transportation Advisory Committee, or take any action related thereto.

(Inserted at the request of the Transportation Advisory Committee)

**VOTED:              That \$17,000 of the Transportation Advisory Committee's original \$50,000 appropriation be carried over for use in fiscal year 2006.**

**ARTICLE 56      APPROPRIATION/TECHNICAL ASSESSMENT/TREASURER'S**

**SYSTEMS**

To see if the Town will vote to appropriate a sum of money to enable the Town Treasurer to conduct a review of the Data Processing assets dedicated to support the functions of the Office of the Town Treasurer/Collector of Taxes; for the purposes of this review the Data Processing assets will include software packages (collections of computer programs), any and all hardware used to host the packages, and the communications capabilities which connect the Treasurer/Tax Collector systems operators/users to the systems, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Treasurer)

**VOTED:              That no action be taken under this article.**

**COMMENT:          This project will be studied further by various departments and committees to ensure that the most appropriate system is utilized for this critical function.**

**ARTICLE 57**

**APPROPRIATION/WEED TREATMENT**

To see if the Town will vote to appropriate a sum of money for remediation of invasive weeds in Spy Pond, determine how the money will be raised or expended, or take any action related thereto.

(Inserted at the request of the Vision 2020 Environment Task Group-Spy Pond Committee, the Vision 2020 Standing Committee and the Conservation Commission)

**VOTED:              That \$20,000 be appropriated for remediation of invasive weeds in Spy Pond, said sum to be raised by General Tax and expended under the direction of the Town Manager.**

**COMMENT:          The preservation of the water quality of Spy Pond must be maintained in order to prevent a downward cycle that will be far more costly to correct.**



**ARTICLE 58****APPROPRIATION/ZONING BYLAW REVIEW**

To see if the Town will vote to appropriate a sum of money and to instruct the Zoning Bylaw Review Committee (ZBRC) to analyze the Town Zoning Bylaw and make recommendations for changes thereto regarding the use, zoning, and rezoning of lots which, under the existing Zoning Bylaw may be converted, either by right, or otherwise from an existing use to a more intensive or denser residential use; to authorize the ZBRC to expend through the Department of Planning and Community Development monies to hire a zoning and planning consultant to assist the ZBRC in conducting this analysis; and to request that Town officials cooperate with the ZBRC by supplying all relevant zoning and lot parcel data and assistance as requested by the ZBRC for this effort. The ZBRC shall report its findings, results, and Bylaw and/or Zoning Bylaw amendment proposals, if any, to the next Annual Town Meeting or, if possible, the next Special Town Meeting; determine how the money shall be raised and expended, or take any action related thereto.

(Inserted at the request of Zoning Bylaw Review Committee)

**VOTED:**           **That no action be taken under this article.(16-1)**

**COMMENT:**    **The Finance Committee understands that there are issues involving housing density within the Town, however there needs to be consensus within the various boards and committees involved in this issue. The Committee believes that the Town should consider filling the assistant planner position in the Planning Department before going outside for consultant help which could be of marginal value.**

**ARTICLE 59****PERMISSIVE LEGISLATION**

To see if the Town will vote to accept permissive legislation relating to any one or more of the following:

1.       Retirement changes and/or early retirement.
  2.       Education reform and/or application and acceptance of any educational funds appropriated by the legislature.
  3.       Special needs students.
- or take any action related thereto

(Inserted at the request of the School Committee and Superintendent)

**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 60****LOCAL OPTION TAXES**

To see if the Town will vote to accept any local option taxes which are made available to 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 61                      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 \$211,572 be appropriated to fund the 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 would be added to the Retiree Healthcare Trust Fund.

**ARTICLE 62                      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 \$400,000 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; said sum to be expended under the direction of the Town Manager.

**COMMENT:** See page E-1 for an explanation of how the fund will be utilized to level our appropriation over the next five years.

## ARTICLE 63

## 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 \$31,000 to the capital budget and \$150,000 to the Cemetery Commissioners for the improvement of Town cemeteries, said sums to be taken from the Mt. Pleasant Cemetery "Sale of Lots and Graves Fund" and/or the "Perpetual Care Fund."**

## ARTICLE 64

## 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 65

## 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)

**COMMENT: The Finance Committee will report on this article after the June 11<sup>th</sup> Town override referendum. Under current financial conditions, there is no General Fund monies available to contribute to the Stabilization Fund, however if the override is approved by the citizens an appropriation of approximately \$2,000,000 into a Fiscal Stability Stabilization Fund will be recommended under this article.**

## ARTICLE 66

## 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, 2005, or take any action related thereto.

(Inserted at the request of the Finance Committee)

**VOTED:** That the sum of \$1,614,155 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.

**ARTICLE 67** The Board of Selectmen will report on this article.

**ARTICLE 68**

**STABILIZATION FUND TRANSFER**

To see if the Town will vote to transfer certain monies in the Town Building Insurance Fund to the Stabilization Fund, or take any action related thereto.

(Inserted at the request of the Town Manager)

**VOTED:** That \$1,500,000 be transferred from the Town Building Insurance Fund to the Stabilization Fund.

**COMMENT:** Over many years the Town Building Insurance Fund had grown far beyond its needs to cover the deductible on the Town's building insurance policy. Special legislation was recently passed to allow for this transfer of surplus funds into the Stabilization Fund.

**ARTICLE 69** The Board of Selectmen will report on this article

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2006, 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	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
<b>GENERAL ADMINISTRATION</b>					
<b>1. FINANCE COMMITTEE</b>					
Personnel Services	7,860	8,153	8,308	8,208	(100)
Expenses	2,135	2,135	2,135	1,835	(300)
<b>TOTAL</b>	<b>9,995</b>	<b>10,288</b>	<b>10,443</b>	<b>10,043</b>	<b>(400)</b>
	<b>-11%</b>	<b>3%</b>	<b>2%</b>	<b>-2%</b>	
Detail of Personnel Services:					
Chairman	650	650	650	650	0
Vice Chairmen (3)	1,200	1,200	1,200	1,200	0
Secretary	400	400	400	400	0
Members (16)	800	800	800	700	(100)
Executive Secretary	4,810	5,103	5,258	5,258	0
<b>TOTAL</b>	<b>7,860</b>	<b>8,153</b>	<b>8,308</b>	<b>8,208</b>	<b>(100)</b>
<b>2. BOARD OF SELECTMEN</b>					
Personnel Services	168,882	195,591	179,328	179,328	
Expenses	128,933	155,742	107,250	107,250	
Out of State Travel	3,000	3,000	3,000	3,000	
<b>TOTAL</b>	<b>300,815</b>	<b>354,333</b>	<b>289,578</b>	<b>289,578</b>	
	<b>-3%</b>	<b>18%</b>	<b>-18%</b>	<b>-18%</b>	
a. Administration and Licensing					
Personnel Services	149,324	157,591	159,908	159,908	
Expenses	22,328	25,700	23,700	23,700	
Out of State Travel	3,000	3,000	3,000	3,000	
<b>TOTAL</b>	<b>174,652</b>	<b>186,291</b>	<b>186,608</b>	<b>186,608</b>	
Detail of Personnel Services:					
Chairman	3,500	3,500	3,500	3,500	
Members (4)	12,000	12,000	12,000	12,000	
Board Administrator	59,477	63,099	67,449	67,449	
Clerk (PT)	4,000	3,984	4,000	4,000	
Clerks (2)	68,078	72,224	70,436	70,436	
Longevity	2,269	2,784	2,523	2,523	
<b>SUB TOTAL</b>	<b>149,324</b>	<b>157,591</b>	<b>159,908</b>	<b>159,908</b>	
b. Elections and Town Meeting					
Personnel Services	19,558	38,000	19,420	19,420	
Expenses	55,605	74,042	27,550	27,550	
<b>TOTAL</b>	<b>75,163</b>	<b>112,042</b>	<b>46,970</b>	<b>46,970</b>	
Detail of Personnel Services:					
Custodians	7,250	12,000	7,270	7,270	
Police	12,308	26,000	12,150	12,150	
<b>SUB TOTAL</b>	<b>19,558</b>	<b>38,000</b>	<b>19,420</b>	<b>19,420</b>	
c. Annual Report - Expenses					
d. Audit - Expenses	6,000	6,000	6,000	6,000	
	45,000	50,000	50,000	50,000	
<b>3. TOWN MANAGER</b>					
(Board of Selectmen)					
Personnel Services	295,330	361,913	387,510	369,846	(17,664)
Expenses	13,000	13,000	15,500	15,500	0
<b>SUB TOTAL</b>	<b>308,330</b>	<b>374,913</b>	<b>403,010</b>	<b>385,346</b>	<b>(17,664)</b>
Water/Sewer Enterprise Fund	(30,705)	(35,255)	(40,301)	(40,301)	0
<b>TOTAL</b>	<b>277,625</b>	<b>339,658</b>	<b>362,709</b>	<b>345,045</b>	<b>(17,664)</b>
	<b>-11%</b>	<b>22%</b>	<b>7%</b>	<b>2%</b>	
Detail of Personnel Services:					
Town Manager	114,400	140,000	140,000	140,000	0
Deputy Town Manager*	54,785	97,850	100,815	100,815	0
Purchasing Officer	66,140	59,920	65,229	65,229	0
Exec Sec'y/Admin Ass't	41,425	43,948	45,280	45,280	0
Purchasing Assistant	15,026	16,645	17,664	0	(17,664)
Longevity & salary reserve	3,554	3,550	18,522	18,522	0
<b>SUB TOTAL</b>	<b>295,330</b>	<b>361,913</b>	<b>387,510</b>	<b>369,846</b>	<b>(17,664)</b>

\* Deputy Town Manager partially funded in Fiscal Year 2004.

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
<b>4. PERSONNEL/PAYROLL</b>					
(Town Manager/Treasurer)					
Personnel Services	135,414	147,471	156,878	156,878	0
Expenses	8,450	8,650	18,650	8,650	(10,000)
SUB TOTAL	143,864	156,121	175,528	165,528	(10,000)
Water/Sewer Enterprise Fund	(4,668)	(4,928)	(5,545)	(5,545)	0
TOTAL	139,196	151,193	169,983	159,983	(10,000)
Detail of Personnel Services:	3%	9%	12%	6%	
Director of Personnel	63,750	70,169	75,006	75,006	
Personnel Technician	36,354	38,568	39,736	39,736	
Personnel Technician	33,773	37,173	39,736	39,736	
Longevity	1,537	1,561	2,400	2,400	
SUB TOTAL	135,414	147,471	156,878	156,878	
<b>5. COMPTROLLER</b>					
(Board of Selectmen)					
Personnel Services	614,121	645,821	665,915	647,675	(18,240)
Expenses	249,237	258,753	263,145	235,473	(27,672)
SUB TOTAL	863,358	904,574	929,060	883,148	(45,912)
Water/Sewer Enterprise Fund	(94,901)	(83,662)	(89,805)	(89,805)	0
TOTAL	768,457	820,912	839,255	793,343	(45,912)
Detail of Personnel Services:	-14%	7%	2%	-3%	
Comptroller	92,421	98,049	101,020	101,020	0
Director of Data Processing	68,621	72,800	77,818	77,818	0
Mgr of Software Development	77,728	82,462	83,527	83,527	0
Prod Coord/Computer Operator	0	0	0	0	0
Prod Coord/Computer Operator	0	0	0	0	0
Senior Programmer	52,506	55,704	57,392	57,392	0
Programmer	45,792	48,580	50,053	50,053	0
Webmaster	22,880	28,502	27,672	27,672	0
Data Processing Admin Ass't	39,080	41,460	42,717	42,717	0
Data Input Operator/Asst. Comptroller	43,679	48,077	51,391	51,391	0
Ass't Computer Operator	33,290	35,317	37,200	37,200	0
Junior Accountant	36,450	38,669	39,841	39,841	0
Principal Account Clerk	33,290	35,317	36,387	36,387	0
Telephone Operator	27,811	29,505	30,399	30,399	0
Telephone Operator (PT)(2)(2)(1)(1)	27,812	17,703	18,240	0	(18,240)
Overtime	1,000	1,000	1,000	1,000	0
Longevity & Clothing Allowance	11,761	12,676	11,258	11,258	0
SUB TOTAL	614,121	645,821	665,915	647,675	(18,240)
<b>6. TREASURER-COLLECTOR</b>					
Personnel Services	497,281	527,233	543,881	533,881	(10,000)
Expenses	103,206	104,531	104,531	94,531	(10,000)
Out-of-State Travel	5,000	5,000	5,000	5,000	0
SUB TOTAL	605,487	636,764	653,412	633,412	(20,000)
Water/Sewer Enterprise Fund	(60,535)	(59,583)	(63,772)	(63,772)	0
TOTAL	544,952	577,181	589,640	569,640	(20,000)
Detail of Personnel Services:	-5%	6%	2%	-1%	
Treasurer*	75,355	79,944	82,366	82,366	0
Ass't Treasurer/Collector	58,087	61,760	63,492	63,492	0
Deputy Tax Collection Program	15,000	15,000	15,000	15,000	0
Clerks (10)	323,754	344,558	355,766	355,766	0
Overtime	15,000	15,000	15,000	13,835	(1,165)
Longevity	10,085	10,971	12,257	12,257	0
SUB TOTAL	497,281	527,233	543,881	542,716	(1,165)
* Treasurer is also Parking Clerk (see Budget 12)					
<b>7. POSTAGE</b>					
(Treasurer)					
Personnel Services	21,948	23,688	26,409	26,409	0
Expenses	116,945	117,045	132,488	117,488	(15,000)
SUB TOTAL	138,893	140,733	158,897	143,897	(15,000)
Water/Sewer Enterprise Fund	(16,461)	(14,874)	(15,302)	(15,302)	0
TOTAL	122,432	125,859	143,595	128,595	(15,000)
Detail of Personnel Services:	-21%	3%	14%	2%	
Output Media Handler	21,055	22,337	25,052	25,052	
Overtime	679	1,000	1,000	1,000	
Longevity	214	351	357	357	
SUB TOTAL	21,948	23,688	26,409	26,409	

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
<b>8. BOARD OF ASSESSORS</b>					
Personnel Services	245,456	257,015	262,644	254,644	(8,000)
Expenses	25,500	25,800	25,800	25,800	0
Out-of-State Travel	0	0	0	0	0
<b>TOTAL</b>	<b>270,956</b>	<b>282,815</b>	<b>288,444</b>	<b>280,444</b>	<b>(8,000)</b>
Detail of Personnel Services:	<b>-1%</b>	<b>4%</b>	<b>2%</b>	<b>-1%</b>	
Board Members (3)	15,600	15,600	15,600	15,600	0
Director of Assessments	80,877	85,802	93,545	93,545	0
Office Manager	49,399	52,407	53,996	53,996	0
Senior Clerk Typist (2)(2)(1ft2pt)(1ft1pt)	55,099	56,752	49,107	41,107	(8,000)
Data Collector	38,484	40,828	44,445	44,445	0
Overtime	2,500	2,500	2,500	2,500	0
Longevity	3,497	3,126	3,451	3,451	0
<b>SUB TOTAL</b>	<b>245,456</b>	<b>257,015</b>	<b>262,644</b>	<b>254,644</b>	<b>(8,000)</b>
<b>9. LEGAL</b>					
(Town Manager)					
Personnel Services	313,105	331,536	343,148	343,148	
Expenses - Workers' Comp	231,000	331,000	367,696	367,696	
Expenses - Legal	75,000	75,000	75,000	75,000	
<b>SUB TOTAL</b>	<b>619,105</b>	<b>737,536</b>	<b>785,844</b>	<b>785,844</b>	
Water/Sewer Enterprise Fund	(13,408)	(14,078)	(14,549)	(14,549)	
<b>TOTAL</b>	<b>605,697</b>	<b>723,458</b>	<b>771,295</b>	<b>771,295</b>	
Detail of Personnel Services:	<b>-14%</b>	<b>19%</b>	<b>7%</b>	<b>7%</b>	
Town Counsel	103,438	109,737	113,062	113,062	
Benefits Atty./Workers' Compensation Agent	91,708	97,293	100,240	100,240	
Safety Coordinator	49,399	52,407	53,996	53,996	
Legal Secretary	39,080	41,460	42,717	42,717	
Legal Secretary PT	19,023	20,182	21,568	21,568	
Longevity	10,457	10,457	11,565	11,565	
<b>SUB TOTAL</b>	<b>313,105</b>	<b>331,536</b>	<b>343,148</b>	<b>343,148</b>	
<b>10. TOWN CLERK</b>					
Personnel Services	169,677	181,349	186,528	177,321	(9,207)
Expenses	25,500	26,200	25,200	22,400	(2,800)
<b>TOTAL</b>	<b>195,177</b>	<b>207,549</b>	<b>211,728</b>	<b>199,721</b>	<b>(12,007)</b>
Detail of Personnel Services:	<b>-1%</b>	<b>6%</b>	<b>2%</b>	<b>-4%</b>	
Town Clerk	65,920	69,935	72,054	72,054	0
Ass't Town Clerk	40,169	42,615	43,906	43,906	0
Other Clerks (2FT&1PT)	58,307	62,860	63,869	54,662	(9,207)
Overtime	2,500	2,500	2,500	2,500	0
Longevity	2,781	3,439	4,199	4,199	0
<b>SUB TOTAL</b>	<b>169,677</b>	<b>181,349</b>	<b>186,528</b>	<b>177,321</b>	<b>(9,207)</b>
<b>11. BOARD OF REGISTRARS</b>					
Personnel Services	37,387	40,841	43,187	43,187	
Expenses	15,000	15,100	15,100	15,100	
<b>TOTAL</b>	<b>52,387</b>	<b>55,941</b>	<b>58,287</b>	<b>58,287</b>	
Detail of Personnel Services:	<b>-44%</b>	<b>7%</b>	<b>4%</b>	<b>4%</b>	
Town Clerk	1,500	1,500	1,500	1,500	
Members (3)	1,500	1,500	1,500	1,500	
Moderator	500	500	500	500	
Ass't Registrars (2)(1)(1)(1)	32,087	34,041	36,387	36,387	
Temporary Ass't Registrars	0	0	0	0	
Overtime	1,500	3,000	3,000	3,000	
Custodial Services	0	0	0	0	
Longevity	300	300	300	300	
<b>SUB TOTAL</b>	<b>37,387</b>	<b>40,841</b>	<b>43,187</b>	<b>43,187</b>	

		Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
<b>12. PARKING</b>						
(Board of Selectmen)						
Personnel Services		62,996	66,742	71,222	71,222	0
Expenses		10,775	10,875	15,875	15,875	0
TOTAL		73,771	77,617	87,097	87,097	0
		-7%	5%	12%	12%	
Detail of Personnel Services:						
Parking Clerk (also Treasurer; see Budget 6)		15,704	16,661	17,166	17,166	0
Data Input Operator/Clerk		45,792	48,581	52,556	52,556	0
Overtime		1,000	1,000	1,000	1,000	0
Longevity		500	500	500	500	0
SUB TOTAL		62,996	66,742	71,222	71,222	0
<b>13. PLANNING &amp; COMMUNITY DEVELOPMENT</b>						
(Town Manager)						
Personnel Services		215,982	221,155	233,997	196,697	(37,300)
Expenses		4,400	4,870	4,870	4,870	0
SUB TOTAL		220,382	226,025	238,867	201,567	(37,300)
Central School Allocation		(19,000)	(19,980)	(21,858)	(21,858)	0
Comm Dev Bock Grant		(7,381)	(6,256)	(6,838)	(6,838)	0
Conservation Comm. Fees & Fines Account*		0	(3,000)	(3,000)	(3,000)	0
TOTAL		194,001	196,789	207,171	172,871	(34,300)
		-9%	1%	5%	-12%	
Detail of Personnel Services:						
Director		103,438	92,055	94,845	94,845	0
Ass't Director(1) (.5)		66,644	63,310	70,212	35,212	(35,000)
Conservation Commission Administrator*		0	20,827	22,479	20,179	(2,300)
Head Clerk		39,080	41,460	42,716	42,716	0
Longevity		6,820	3,503	3,745	3,745	0
SUB TOTAL		215,982	221,155	233,997	196,697	(37,300)
* The Conservation Commission budget has been transferred into the Planning Department.						
<b>14. REDEVELOPMENT BOARD</b>						
(Town Manager)						
Personnel Services		45,290	48,366	51,102	51,102	
Purchase of Services		303,828	366,650	379,850	379,850	
SUB TOTAL		349,118	415,016	430,952	430,952	
Central School Allocation		(19,338)	(20,345)	(23,101)	(23,101)	
TOTAL		329,780	394,671	407,851	407,851	
		-6%	20%	3%	3%	
Detail of Personnel Services:						
Building Craftsman		40,290	43,366	45,802	45,802	
Overtime		5,000	5,000	5,000	5,000	
Longevity		0	0	300	300	
SUB TOTAL		45,290	48,366	51,102	51,102	
<b>15. ZONING BOARD OF APPEALS</b>						
(Board of Selectmen)						
Personnel Services		16,784	17,709	18,819	18,819	
Expenses		3,848	4,103	4,103	4,103	
TOTAL		20,632	21,812	22,922	22,922	
		3%	6%	5%	5%	
Detail of Personnel Services:						
Members		1,600	1,600	1,600	1,600	
Principal Clerk (PT)		15,184	16,109	17,219	17,219	
Longevity		0	0	0	0	
SUB TOTAL		16,784	17,709	18,819	18,819	



	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
16. PUBLIC WORKS (Town Manager)					
Personnel Services	3,002,777	3,235,444	3,363,617	2,976,488	(387,129)
Expenses	6,223,912	6,635,604	4,435,189	4,181,689	(253,500)
SUB TOTAL	9,226,689	9,871,048	7,798,806	7,158,177	(640,629)
Water/Sewer Enterprise Fund	(886,075)	(820,000)	(902,000)	(902,000)	0
Transfer Tip Fee Stabilization Fund	(2,121,460)	(2,537,230)	(400,000)	(400,000)	0
Transfer Lots & Graves/Perpetual Care	(200,000)	(150,000)	(150,000)	(150,000)	0
Recycling Grant	(22,557)	0	0	0	0
TOTAL*	5,996,597	6,363,818	6,346,806	5,706,177	(640,629)
	-12%	6%	0%	-10%	

\*For fiscal 2006 the Director of Public Works is hereby authorized to transfer funds within this budget.

a. Administration					
Personnel Services	320,720	391,996	407,070	407,070	
Expenses	10,000	13,200	13,200	13,200	
SUB TOTAL	330,720	405,196	420,270	420,270	
Water/Sewer Enterprise Fund	(160,000)	(175,000)	(192,500)	(192,500)	
TOTAL	170,720	230,196	227,770	227,770	
Detail of Personnel Services:	-2%	35%	-1%	-1%	
Director	98,000	103,976	107,118	107,118	
Assistant Director (FY04 50% in Water/Sewer)	33,324	70,703	72,846	72,846	
Accts/Operations Asst	0	0	0	0	
Office Manager	46,344	49,166	52,556	52,556	
Principal Acct Clerk	29,809	31,628	33,805	33,805	
Administrative Asst.	37,287	39,558	40,757	40,757	
Bookkeeper	33,290	35,315	36,387	36,387	
Custodian (1)	35,568	37,734	38,896	38,896	
Overtime & Out of Grade Pay	4,252	20,854	20,854	20,854	
Longevity	2,846	3,062	3,851	3,851	
SUB TOTAL	320,720	391,996	407,070	407,070	
b. Engineering					
Personnel Services	193,734	213,313	224,085	218,085	(6,000)
Expenses	36,500	36,700	20,700	20,700	0
SUB TOTAL	230,234	250,013	244,785	238,785	(6,000)
Water/Sewer Enterprise Fund	(133,075)	(135,000)	(148,500)	(148,500)	0
Warrant Article Charges	0	0	0	0	0
TOTAL	97,159	115,013	96,285	90,285	
Detail of Personnel Services:	-5%	18%	-16%	-22%	
Engineer Div. Manager	61,708	65,464	67,450	67,450	0
Operations Engineer	0	0	0	0	0
Junior Civil Engineer (3)(2)(2)(2)	93,610	99,278	104,099	104,099	0
Senior Engineer Aide	34,043	37,469	40,790	40,790	0
Overtime	0	6,000	6,000	0	(6,000)
Longevity	4,373	5,102	5,746	5,746	0
SUB TOTAL	193,734	213,313	224,085	218,085	(6,000)
c. Cemeteries					
Personnel Services	398,037	431,136	445,168	389,988	(55,180)
Expenses	44,900	40,600	41,650	41,650	0
SUB TOTAL	442,937	471,736	486,818	431,638	(55,180)
Transfer Lots & Graves/Perpetual Care	(200,000)	(150,000)	(150,000)	(150,000)	0
TOTAL	242,937	321,736	336,818	281,638	(55,180)
Detail of Personnel Services:	-45%	32%	5%	-12%	
Supervisor	54,344	57,653	64,401	19,221	(45,180)
Working Foreman	36,920	43,185	44,491	44,491	0
Motor Equip. Operator (5)(5)(4.5)(4.5)	161,175	171,663	172,522	172,522	0
Senior Clerk Typist	29,202	30,990	31,918	31,918	0
Laborers(4)(3)(3)(3)	92,789	98,440	102,774	102,774	0
Longevity	7,917	6,660	6,517	6,517	0
Overtime & Out of Grade Pay	15,690	22,545	22,545	12,545	(10,000)
SUB TOTAL	398,037	431,136	445,168	389,988	(55,180)

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
d. Properties/Natural Resources					
Personnel Services	809,016	842,569	847,403	620,009	(227,394)
Expenses	272,313	295,900	352,500	232,500	(120,000)
SUB TOTAL	1,081,329	1,138,469	1,199,903	852,509	(347,394)
TOTAL	1,081,329	1,138,469	1,199,903	852,509	(347,394)
Detail of Personnel Services:	3%	5%	5%	-25%	
Ground Supertendent/Tree Warden	63,211	67,069	49,176	49,176	0
Forestry Supervisor	50,246	53,306	42,443	42,443	0
Working Foreman, Tree Climber	40,706	43,185	44,493	44,493	0
Parks Maint. Supervisor	50,245	53,306	54,921	54,921	0
Working Foreman	36,920	39,168	42,536	42,536	0
Motor Equip. Operator(2)(3)(3)(5)	97,116	103,703	183,485	183,485	0
Park Maint. Craftsman (5)(3)	177,840	188,670	155,508	75,508	(80,000)
Tree Climber (2)(3)(2)(2)	105,320	74,618	75,525	75,525	0
Ground Maint Workers-(6)(6)(5)(4)(1)	175,075	163,018	145,049	37,655	(107,394)
Overtime	2,245	46,121	46,121	6,121	(40,000)
Longevity	10,092	10,405	8,146	8,146	0
SUB TOTAL	809,016	842,569	847,403	620,009	(227,394)
e. Sanitation/Highway Division					
Personnel Services - Labor	986,278	1,065,471	1,145,170	1,046,615	(98,555)
Expenses	215,200	292,900	341,740	333,240	(8,500)
Curbside Collection Contract	1,820,000	1,965,000	1,995,325	1,920,325	(75,000)
Rubbish Disposal/Recycling *	3,369,425	3,417,230	1,080,000	1,030,000	(50,000)
Hazardous Waste**	40,000	40,000	40,000	40,000	0
Solid Fill Disposal	20,000	100,000	100,000	100,000	0
Removal of Ice & Snow	340,574	340,574	355,574	355,574	0
SUB TOTAL	6,791,477	7,221,175	5,057,809	4,825,754	(232,055)
Transfer Tip Fee Stabilization Fund	(2,121,460)	(2,537,230)	(400,000)	(400,000)	0
Water/Sewer Enterprise Fund	(475,000)	(400,000)	(440,000)	(440,000)	0
Recycling Grant	(22,557)	0	0	0	0
TOTAL	4,172,460	4,283,945	4,217,809	3,985,754	(232,055)
Detail of Personnel Services:	-13%	3%	-2%	-7%	
Assistant Director	0	0	0	0	0
Supervisor of Highway/Water/Sewer	28,664	50,599	76,076	76,076	0
Supervisor of Highway	54,344	55,570	60,566	60,566	0
Public Works Foreman	48,430	51,371	54,921	54,921	0
Foreman (2)(2)(1)(2)	41,906	82,220	91,604	91,604	0
Working Foreman, Mason	37,440	39,720	42,557	42,557	0
Mason	35,485	37,645	32,261	32,261	0
Motor Equip Oper. (15)(14)(11)(11)(10)	372,976	398,051	414,156	380,601	(33,555)
Sign Painter	35,485	37,646	40,352	40,352	0
Carpenter	36,920	39,168	41,143	41,143	0
Dispatch	35,568	37,734	39,639	39,639	0
Laborer (4)(3)(3)(3)	93,975	99,698	106,268	106,268	0
Temporary/Seasonal Laborers	90,000	60,000	67,500	37,500	(30,000)
Overtime	60,000	60,000	60,000	25,000	(35,000)
Out of Grade Pay	3,747	6,451	6,451	6,451	0
Longevity	11,338	9,598	11,676	11,676	0
TOTAL	986,278	1,065,471	1,145,170	1,046,615	(98,555)
f. Motor Equipment Repair					
Personnel Services	294,992	290,959	294,721	294,721	
Expenses	55,000	93,500	94,500	94,500	
SUB TOTAL	349,992	384,459	389,221	389,221	
Water/Sewer Enterprise Fund	(118,000)	(110,000)	(121,000)	(121,000)	
TOTAL	231,992	274,459	268,221	268,221	
Detail of Personnel Services:	2%	18%	-2%	-2%	
Supervisor of MER	50,245	53,305	54,921	54,921	
Working Foreman MER	41,912	44,464	45,811	45,811	
Motor Equip Repairman (4)(3)(4)(4)	162,824	172,740	173,953	173,953	
MER Helper	35,564	0	0	0	
Overtime & Out of Grade Pay	1,140	16,140	16,140	16,140	
Longevity	3,307	4,310	3,896	3,896	
SUBTOTAL	294,992	290,959	294,721	294,721	

\*This appropriation includes funding for the Community Stabilization Fund. All funds remaining in the Rubbish Disposal/Recycling account on June 30, 2006 shall be transferred to the Tip Fee Stabilization Fund created by Chapter 8 of the Acts of 1998. Notwithstanding any other provision of the fiscal 2006 Public Works Budget, no funds from this appropriation shall be expended for any other purpose. Activity in the Community Stabilization Fund and the Tip Fee Stabilization Fund shall be reported to the 2006 Town Meeting by the Town Comptroller.  
(See Sections C, D, E for information on both funds and projected trash disposal costs).

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
<b>COMMUNITY SAFETY</b>					
<b>17. COMMUNITY SAFETY</b>					
(Town Manager)					
<b>a. Administration</b>					
Detail of Personnel Services:					
Police Chief	105,727	112,166	115,563	115,563	
Fire Chief	88,222	93,594	96,431	96,431	
Clerks (3)	100,039	108,122	117,701	117,701	
Paid Holidays	0	0	0	0	
Overtime	500	500	500	500	
Longevity	5,139	6,487	7,552	7,552	
<b>TOTAL</b>	<b>299,627</b>	<b>320,869</b>	<b>337,747</b>	<b>337,747</b>	
	<b>3%</b>	<b>7%</b>	<b>5%</b>	<b>5%</b>	
<b>b. Police Services</b>					
Personnel Services	4,280,666	4,559,760	4,714,859	4,614,859	(100,000)
Expenses	394,480	404,875	433,475	424,975	(8,500)
<b>TOTAL</b>	<b>4,675,146</b>	<b>4,964,635</b>	<b>5,148,334</b>	<b>5,039,834</b>	<b>(108,500)</b>
	<b>-5%</b>	<b>6%</b>	<b>4%</b>	<b>2%</b>	
Detail of Personnel Services:**					
Captains (3)(3)(3)	251,161	274,125	282,425	282,425	0
Lieutenants (8)(8)(8)	599,030	666,647	675,025	675,025	0
Sergeants (10)(10)(9)	574,432	613,421	633,472	633,472	0
Patrolmen (45)(41)(42)(40)	2,174,833	2,307,280	2,426,455	2,326,455	(100,000)
Parking Control Officers (2)(3)(3)(3)	43,015	45,635	45,357	45,357	0
Senior Clerk	18,678	19,819	21,181	21,181	0
Detention Attendant/Clerk	28,732	30,482	32,582	32,582	0
Animal Control Officer	42,087	44,650	36,576	36,576	0
Animal Control Officer (PT)	0	0	0	0	0
Building Custodian	0	0	0	0	0
Matron (PT)	4,500	0	0	0	0
Overtime	167,000	250,000	250,000	250,000	0
Paid Holidays	230,000	173,447	165,000	165,000	0
School Credits	5,000	5,000	5,000	5,000	0
Court Time	51,000	35,000	35,000	35,000	0
Longevity	91,198	94,254	106,786	106,786	0
<b>SUB TOTAL</b>	<b>4,280,666</b>	<b>4,559,760</b>	<b>4,714,859</b>	<b>4,614,859</b>	<b>(100,000)</b>
<b>** The Town Meeting recommends that any vacant management positions be reviewed as they occur by the Town Manager for possible elimination.</b>					
<b>c. Fire Service</b>					
Personnel Services	4,306,171	4,549,260	4,722,775	4,626,746	(96,029)
Expenses	244,675	243,370	248,400	239,900	(8,500)
<b>SUB TOTAL</b>	<b>4,550,846</b>	<b>4,792,630</b>	<b>4,971,175</b>	<b>4,866,646</b>	<b>(104,529)</b>
Water/Sewer Enterprise Fund	(44,480)	(45,801)	(49,412)	(49,412)	0
<b>TOTAL</b>	<b>4,506,366</b>	<b>4,746,829</b>	<b>4,921,763</b>	<b>4,817,234</b>	<b>(104,529)</b>
	<b>-6%</b>	<b>5%</b>	<b>4%</b>	<b>1%</b>	
Detail of Personnel Services: **					
Chief Officer (5)	340,125	360,838	371,765	371,765	0
Captain (7)(6)	414,477	426,911	454,533	388,504	(66,029)
Lieutenant (15)	773,160	820,245	845,115	845,115	0
Firefighter (49)	2,180,402	2,313,188	2,383,262	2,383,262	0
EMS Coordinator	0	0	0	0	0
Holidays	100,000	120,000	120,000	120,000	0
School Credits	116,686	116,686	116,686	116,686	0
Captains Working as Chief Officers	9,500	9,500	9,500	9,500	0
Longevity	87,722	99,162	109,184	109,184	0
Overtime	216,000	216,000	246,000	216,000	(30,000)
Weekend Differential	46,999	45,630	45,630	45,630	0
EMT Pay	21,100	21,100	21,100	21,100	0
<b>SUB TOTAL</b>	<b>4,306,171</b>	<b>4,549,260</b>	<b>4,722,775</b>	<b>4,626,746</b>	<b>(96,029)</b>

**\*\* The Town Meeting recommends that any vacant management positions be reviewed as they occur by the Town Manager for possible elimination.**

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
d. Support Services					
Personnel Services	528,153	582,286	596,745	596,745	
Expenses	83,000	73,675	74,275	74,275	
TOTAL	611,153	655,961	671,020	671,020	
Detail of Personnel Services:	-18%	7%	2%	2%	
Supervisor, Fire & Police Signal Systems	0	0	0	0	
Signal Maintainer	0	0	0	0	
Signal Maintenance Helper	0	0	0	0	
Master Mechanic	52,506	55,704	57,391	57,391	
Fire Apparatus Repairman	0	0	0	0	
Motor Equipment Repairman	40,706	43,185	44,893	44,893	
Lead Dispatcher	40,000	42,436	45,912	45,912	
Communications Dispatcher (9)	318,761	339,521	346,855	346,855	
Asst Civil Defense Director	0	0	0	0	
Holiday Pay	23,915	23,915	23,915	23,915	
Differential - Dispatchers & Civ Def Dir	3,040	3,040	3,250	3,250	
Overtime	40,000	65,560	65,560	65,560	
Longevity	9,225	8,925	8,969	8,969	
SUB TOTAL	528,153	582,286	596,745	596,745	

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
<b>INSPECTIONAL SERVICES</b>					
18a Building Inspection					
Personnel Services	286,515	306,900	318,213	308,213	(10,000)
Expenses	11,800	11,600	11,500	11,500	0
	298,315	318,500	329,713	319,713	(10,000)
Detail of Personnel Services:	-4%	7%	4%	0%	
Director of Inspectional Services	78,883	83,686	86,222	86,222	0
Wire Inspector	61,708	65,466	67,450	67,450	0
Plumbing & Gas Inspector	54,344	57,653	59,401	49,401	(10,000)
Local Inspector	52,506	55,704	57,391	57,391	0
Zoning Assistant	28,939	31,277	33,486	33,486	0
Longevity	5,135	5,114	6,263	6,263	0
Overtime	5,000	8,000	8,000	8,000	0
SUB TOTAL	286,515	306,900	318,213	308,213	(10,000)
b. Street Lighting					
TOTAL	422,500	250,000	250,000	250,000	

## EDUCATION

19. EDUCATION					
(School Committee)					
a. Instructional Service Programs	14,364,365	14,969,668	16,009,220	14,792,144	(1,217,076)
b. Special Education & Pupil Services	3,398,517	3,626,069	3,774,289	3,591,163	(183,126)
c. Instructional Support Programs	2,373,894	2,590,559	2,668,536	2,386,746	(281,790)
d. Management Services	3,098,806	3,572,524	4,031,269	3,673,681	(357,588)
e. Operation/Maintenance Programs	3,770,698	4,089,692	4,312,696	4,090,489	(222,207)
f. Student Out of Dist Tuition & Trans	3,639,155	3,489,155	3,484,891	3,238,441	(246,450)
TOTAL*	30,645,435	32,337,667	34,280,901	31,772,664	(2,508,237)
	-3.76%	5.52%	6.01%	-2%	

## LIBRARIES

20. LIBRARIES					
(Town Manager)					
Personnel Services	1,140,828	1,203,289	1,290,262	1,218,457	(71,805)
Expenses	343,125	375,050	444,000	373,209	(70,791)
TOTAL	1,483,953	1,578,339	1,734,262	1,591,666	(142,596)
Detail of Personnel Services:	-10%	6%	10%	1%	
Library Director	78,883	80,662	86,223	86,223	0
Ass't Director	59,643	62,132	65,193	65,193	0
Head of Adult Services	52,781	55,996	57,693	57,693	0
Head of Children's Services	52,781	55,996	57,693	57,693	0
Head of Technical Services	47,127	49,997	51,512	51,512	0
Head of Circulation	39,522	41,929	44,820	44,820	0
Branch librarian/Tech Librarian (2)(1)	94,254	99,994	103,024	51,513	(51,511)
Adult Service Librarians (3)	127,947	135,739	139,851	139,851	0
Children's Librarian	42,648	45,246	46,617	46,617	0
Children's Librarian(PT)	0	0	0	0	0
Adult Service Librarians (PT)(3)(3)(4)(4)	59,812	63,151	77,854	97,860	20,006
Senior Library Ass'ts (8)	245,863	260,874	280,149	280,149	0
Senior Library Ass'ts (PT)(2)(2)(3)(1)	38,620	40,972	50,856	29,661	(21,195)
Library Ass'ts (PT)(6)(6)(7)(6)	62,342	66,139	73,301	64,196	(9,105)
Principal Clerk/Bookkeeper	33,773	35,830	38,299	38,299	0
Senior Clerk Typist (PT)	12,602	13,369	14,290	14,290	0
Custodian (FT)(PT)(PT)(PT)	18,246	19,357	20,742	20,742	0
Custodian (PT)(2)(1)(1)(1)	8,310	8,816	7,775	7,775	0
Pages (PT)	40,723	43,203	47,041	37,041	(10,000)
Overtime	10,500	10,800	10,800	10,800	0
Night Time Differential	1,373	957	1,081	1,081	0
Longevity	13,078	12,130	15,448	15,448	0
SUB TOTAL	1,140,828	1,203,289	1,290,262	1,218,457	(71,805)

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
<b>HUMAN SERVICES</b>					
<b>21. HUMAN SERVICES</b>					
(Town Manager)					
<b>a. Administration</b>					
Personnel Services	108,397	116,563	124,213	124,213	0
Transfer from Whittemore-Robbins House			0	(10,000)	(10,000)
Expenses	1,700	1,800	1,800	1,800	0
<b>TOTAL</b>	<b>110,097</b>	<b>118,363</b>	<b>126,013</b>	<b>116,013</b>	<b>(10,000)</b>
Detail of Personnel Services:	<b>4%</b>	<b>8%</b>	<b>6%</b>	<b>-2%</b>	
Director	73,283	78,312	83,107	83,107	
Principal Clerk-Stenographer	31,150	34,287	36,651	36,651	
Longevity	3,964	3,964	4,455	4,455	
<b>SUB TOTAL</b>	<b>108,397</b>	<b>116,563</b>	<b>124,213</b>	<b>124,213</b>	
<b>b. Veterans' Services</b>					
Personnel Services	44,138	48,581	50,053	50,053	0
Expenses	112,951	113,215	113,235	103,235	(10,000)
<b>TOTAL</b>	<b>157,089</b>	<b>161,796</b>	<b>163,288</b>	<b>153,288</b>	<b>(10,000)</b>
Detail of Personnel Services:	<b>-14%</b>	<b>3%</b>	<b>1%</b>	<b>-5%</b>	
Veterans' Agent	44,138	48,581	50,053	50,053	0
Senior Clerk-Typist(PT)	0	0	0	0	0
Longevity	0	0	0	0	0
<b>SUB TOTAL</b>	<b>44,138</b>	<b>48,581</b>	<b>50,053</b>	<b>50,053</b>	<b>0</b>
<b>c. Board of Health</b>					
Personnel Services	166,125	176,755	201,155	174,155	(27,000)
Expenses	16,690	19,300	19,704	11,404	(8,300)
Tobacco Grant	0	(14,000)	0	0	0
<b>TOTAL</b>	<b>182,815</b>	<b>182,055</b>	<b>220,859</b>	<b>185,559</b>	<b>(35,300)</b>
Detail of Personnel Services:	<b>9%</b>	<b>0%</b>	<b>21%</b>	<b>2%</b>	
Board Members (3)	0	0	0	0	0
Director	51,333	54,459	58,213	58,213	0
Health Compliance Officer	50,245	53,305	54,921	54,921	0
Health Compliance Officer (PT)*	21,342	22,642	36,204	24,204	(12,000)
Senior Clerk-Stenographer	25,203	26,738	31,406	16,406	(15,000)
Public Health Nurse	18,002	19,098	19,679	19,679	0
Animal Inspector (PT)	0	0	0	0	0
Longevity	0	513	732	732	0
<b>SUB TOTAL</b>	<b>166,125</b>	<b>176,755</b>	<b>201,155</b>	<b>174,155</b>	<b>(27,000)</b>
* Responsible for Sealer of Weights & additional inspections.					
<b>d. Council on Aging</b>					
Personnel Services	100,164	113,730	125,334	98,566	(26,768)
Senior Work Program	0	0	0	0	0
Minuteman Home Care	0	0	0	0	0
Expenses	4,440	4,640	5,162	5,162	0
<b>TOTAL</b>	<b>104,604</b>	<b>118,370</b>	<b>130,496</b>	<b>103,728</b>	<b>(26,768)</b>
Detail of Personnel Services:	<b>-27%</b>	<b>13%</b>	<b>10%</b>	<b>-12%</b>	
Executive Secretary	61,708	65,466	67,450	67,450	0
Senior Clerk-Stenographer	15,906	24,217	24,952	24,952	0
Complaint Mediator	0	0	0	0	0
Social Worker (PT)*	12,867	13,651	23,718	0	(23,718)
Nurse *	8,935	9,479	8,240	5,190	(3,050)
Longevity	748	917	974	974	0
<b>SUB TOTAL</b>	<b>100,164</b>	<b>113,730</b>	<b>125,334</b>	<b>98,566</b>	<b>(26,768)</b>

\* Represents the Town portion only. These positions are funded by State grants.

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
<b>PENSIONS</b>					
22. NON-CONTRIBUTORY RETIREMENT					
TOTAL	319,657	288,428	288,428	288,428	
	-1%	-10%	0%	0%	
23. CONTRIBUTORY RETIREMENT					
Pension Fund/Expenses	5,911,371	6,177,741	6,534,227	6,534,227	
SUB TOTAL	5,911,371	6,177,741	6,534,227	6,534,227	
Water/Sewer Enterprise Fund	(358,985)	(529,819)	(477,586)	(477,586)	
TOTAL	5,552,386	5,647,922	6,056,641	6,056,641	
	16%	2%	7%	7%	
<b>INSURANCE</b>					
24. INSURANCE					
(Town Manager)					
Group Life	70,000	70,000	70,000	70,000	
Group Health	11,115,000	10,187,500	11,840,000	11,840,000	
Unemployment Insurance *	1,000,000	35,000	100,000	100,000	
Medicare	500,000	500,000	500,000	500,000	
Indemnity	300,000	300,000	275,000	275,000	
Liability	37,000	39,000	55,000	55,000	
Flexible Benefit Plan	800	800	800	800	
SUB TOTAL	13,022,800	11,132,300	12,840,800	12,840,800	
Enterprise & Building Fund	(562,682)	(674,315)	(581,128)	(581,128)	
TOTAL	12,460,118	10,457,985	12,259,672	12,259,672	
	25%	-16%	17%	17%	
Insurance Detail Charges					
Municipal Building Trust Fund	(165,000)	(165,000)	(82,500)	(82,500)	
Water/Sewer Enterprise Fund	(325,687)	(398,416)	(399,990)	(399,990)	
Recreation Enterprise Fund	(14,938)	(31,287)	(31,274)	(31,274)	
Veteran's Memorial Rink Enterprise Fund	(17,198)	(34,978)	(33,953)	(33,953)	
Youth Services Enterprise Fund	(39,859)	(44,634)	(33,411)	(33,411)	
SUB TOTAL	(562,682)	(674,315)	(581,128)	(581,128)	
* Unemployment insurance has been moved into the insurance budget to increase management flexibility in dealing with the results of the June Proposition 2 1/2 override.					
25. RESERVE FUND *					
(Finance Committee)					
TOTAL	400,000	300,000	350,000	350,000	
	33%	-25%	17%	17%	
* The Reserve Fund was increased in fiscal year 2004 to account for possible increases in the Minuteman Regional School assessment.					

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
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## 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)

<b>1. EXPENSES</b>					
Personnel Services	1,945,656	2,182,101	2,089,241	2,089,241	
Expenses	9,553,667	10,146,410	10,629,915	10,629,915	
Capital Outlay & Debt Service	1,355,000	1,433,500	1,924,385	1,924,385	
<b>TOTAL</b>	<b>12,854,323</b>	<b>13,762,011</b>	<b>14,643,541</b>	<b>14,643,541</b>	
<b>2. REVENUE</b>	<b>3%</b>	<b>7%</b>	<b>6%</b>	<b>6%</b>	
User Charges	7,713,481	7,382,988	7,293,937	7,293,937	
Shift of Debt to Tax Rate	5,010,842	5,395,130	5,650,291	5,650,291	
MWRA Loan	0	1,373,500	1,750,300	1,750,300	
Interest Income/Miscellaneous	60,000	15,000	49,836	49,836	
Real Estate Tax Liens	70,000	70,000	70,000	70,000	
<b>TOTAL</b>	<b>12,854,323</b>	<b>14,236,618</b>	<b>14,814,364</b>	<b>14,814,364</b>	
<b>3. FUND BALANCE (DEFICIT BALANCE</b>	<b>0</b>	<b>474,607</b>	<b>170,823</b>	<b>170,823</b>	
<b>(Deficit to be funded through General Fund)</b>		<b>**</b>			

#### Details of Expenses:

<b>Personnel Services:</b>					
Administration	37,942	41,460	42,716	42,716	
Clerical	30,767	34,881	37,286	37,286	
Labor	1,508,462	1,566,441	1,522,153	1,522,153	
Retirement	358,985	529,819	477,586	477,586	
Unemployment Compensation	2,500	2,500	2,500	2,500	
Workers' compensation	7,000	7,000	7,000	7,000	
<b>SUB TOTAL</b>	<b>1,945,656</b>	<b>2,182,101</b>	<b>2,089,241</b>	<b>2,089,241</b>	
<b>Water Operating Expenses:</b>					
Maintenance of Water Distribution System	190,500	245,200	274,800	274,800	
Maintenance of Plant	67,000	67,000	75,400	75,400	
M.W.R.A. Assessment	2,586,000	2,905,000	3,449,670	3,449,670	
Great Meadows	4,000	4,000	4,000	4,000	
<b>SUB TOTAL</b>	<b>2,847,500</b>	<b>3,221,200</b>	<b>3,803,870</b>	<b>3,803,870</b>	
<b>Sewer Operating Expenses:</b>					
Maintenance of Sanitary Sewer System	106,250	89,500	93,100	93,100	
Maintenance of Storm Sewer System	40,000	26,000	26,000	26,000	
M.W.R.A. Assessment	5,804,000	5,995,000	5,958,159	5,958,159	
<b>SUB TOTAL</b>	<b>5,950,250</b>	<b>6,110,500</b>	<b>6,077,259</b>	<b>6,077,259</b>	
<b>Indirect Expenses:</b>					
Indirect Charges	685,917	744,710	678,786	678,786	
Rates Uncollectable	70,000	70,000	70,000	70,000	
<b>SUB TOTAL</b>	<b>755,917</b>	<b>814,710</b>	<b>748,786</b>	<b>748,786</b>	

\*\* Projected surplus in fiscal 2005 is needed to eliminate a \$780,000 deficit in fiscal 2004.



	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
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B . RECREATION  
(Town Manager)

<b>1. EXPENSES</b>					
Personnel Services	284,697	335,255	319,299	319,299	
Operating Expenses	83,238	99,587	269,804	269,804	
Capital Outlay	0	0	15,000	15,000	
TOTAL	367,935	434,842	604,103	604,103	
	-3%	18%	39%	39%	
<b>2. REVENUE</b>					
User Fees and Charges	380,000	410,000	588,000	588,000	
Miscellaneous - Cherry Sheet	14,688	14,688	21,000	21,000	
TOTAL	394,688	424,688	609,000	609,000	
<b>3. FUND BALANCE (DEFICIT)</b>					
(Deficit to be funded through General Fund)	26,753	(10,154)	4,897	4,897	

Details of Expenses:

<b>Personnel Services:</b>					
Superintendent	39,255	41,646	33,725	33,725	
Recreation Supervisor	48,081	50,512	54,632	54,632	
Recreation Supervisor	16,344	49,663	53,056	53,056	
Senior Clerk-Stenographer	15,575	16,524	17,663	17,663	
Information and Referral Assistant	0	18,536	44,147	44,147	
Playgrounds	164,000	157,412	114,000	114,000	
Retirement	0	0	0	0	
Overtime	0	0	500	500	
Longevity	1,442	962	1,576	1,576	
SUB TOTAL	284,697	335,255	319,299	319,299	
<b>Operating Expenses:</b>					
Office Supplies	1,000	1,000	15,000	15,000	
Summer Equipment	7,500	7,500	6,350	6,350	
Utilities	15,000	15,000	16,000	16,000	
Repairs	2,000	2,000	1,250	1,250	
Automobile Allowance	7,800	7,800	7,180	7,180	
Health Insurance	14,938	31,287	31,274	31,274	
Recreation Programs	35,000	35,000	192,750	192,750	
SUB TOTAL	83,238	99,587	269,804	269,804	

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
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C . VETERANS' MEMORIAL RINK  
(Town Manager)

<b>1. EXPENSES</b>					
Personnel Services	190,739	212,247	232,998	232,998	
Operating Expenses	182,411	200,761	199,336	199,336	
Capital Outlay	25,000	20,000	20,000	20,000	
TOTAL	398,150	433,008	452,334	452,334	
<b>2. REVENUE</b>	<b>3%</b>	<b>9%</b>	<b>4%</b>	<b>4%</b>	
Public Skating	0	26,450	30,000	30,000	
Rentals	303,000	333,000	348,450	348,450	
Concession Stand	48,000	37,000	30,000	30,000	
Retained Earnings	0	0	0	0	
Fees/Service Charge	0	0	0	0	
Miscellaneous	64,400	26,000	50,225	50,225	
TOTAL	415,400	422,450	458,675	458,675	
<b>3. FUND BALANCE (DEFICIT)</b>	<b>17,250</b>	<b>(10,558)</b>	<b>6,341</b>	<b>6,341</b>	
(Deficit to be funded through General Fund)					

Details of Expenses:

<b>Personnel Services:</b>					
Administration	119,239	127,575	153,998	153,998	
Clerical, Skatguards	68,500	72,672	67,000	67,000	
Retirement & Overtime	3,000	12,000	12,000	12,000	
Longevity	0	0	0	0	
SUB TOTAL	190,739	212,247	232,998	232,998	
<b>Operating Expenses:</b>					
Office Supplies	1,000	1,000	2,000	2,000	
Building Supplies	15,000	14,000	9,000	9,000	
Utilities	73,500	73,500	80,000	80,000	
Repairs	4,000	4,700	7,200	7,200	
Security	3,000	3,000	3,000	3,000	
Work Study					
Refrigeration	4,500	4,500	14,000	14,000	
Automobile - Fuel & Maintenance	2,000	2,000	2,000	2,000	
First Aid	300	300	300	300	
Insurance	13,383	13,383	13,383	13,383	
Health Insurance	17,198	34,978	33,953	33,953	
Concession Stand	40,000	40,000	20,000	20,000	
Unclassified	8,530	9,400	14,500	14,500	
SUB TOTAL	182,411	200,761	199,336	199,336	

	Appropriation Fiscal Year 2004	Appropriation Fiscal Year 2005	Recommendation Fiscal Year 2006	No-Override Recommendation Fiscal Year 2006	Change Override vs No-override
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D . COUNCIL ON AGING - TRANSPORTATION  
(Town Manager)

1. EXPENSES					
Personnel Services	50,523	58,034	65,480	65,480	
Operating Expenses	44,200	48,000	45,100	45,100	
Capital Outlay	0	0	0	0	
TOTAL	94,723	106,034	110,580	110,580	
2. REVENUE					
	-33%	12%	4%	4%	
From Retained Earnings	2,000	2,000	8,000	8,000	
Vans	9,100	9,100	14,000	14,000	
CDBG	67,850	67,850	67,850	67,850	
Fees/Service Contract Charges Dial-A-Ride	21,104	21,104	21,104	21,104	
Miscellaneous	0	0	0	0	
TOTAL	100,054	100,054	110,954	110,954	
3. FUND BALANCE (DEFICIT)					
	5,331	(5,980)	374	374	

E . YOUTH SERVICES DIVISION  
(Town Manager)

1. EXPENSES					
Personnel Services	234,777	228,500	246,405	246,405	
Expenses	46,509	51,284	44,836	44,836	
TOTAL	281,286	279,784	291,241	291,241	
2. REVENUE					
	-28%	-1%	4%	4%	
Client Fees	10,000	10,000	10,000	10,000	
Private Insurance	0	0	0	0	
Medicaid	30,000	30,000	30,000	30,000	
Blue Cross	0	0	0	0	
Other State Revenue	0	0	0	0	
Dept. of Mental Health	0	0	0	0	
Arlington Public Schools payments	38,000	38,000	38,000	38,000	
Drug Free School Grant	0	0	0	0	
CDBG	15,000	17,000	17,000	17,000	
TOTAL	93,000	95,000	95,000	95,000	
3. FUND BALANCE (DEFICIT)					
(Deficit to be funded through General Fund)	(188,286)	(184,784)	(196,241)	(196,241)	

Detail of Expenses

Personnel Services:					
Supervisor, Group Workers(PT)	36,005	36,606	37,712	37,712	
Caseworker (2PT)	78,011	81,171	75,412	75,412	
Psychiatrist(PT)	31,237	33,139	41,600	41,600	
Counselor (PT)(1)	22,525	19,100	22,911	22,911	
Psychologist	31,142	33,039	31,753	31,753	
Social Worker	33,449	22,180	33,914	33,914	
Director, Alcohol & Drug Education	0	0	0	0	
Arlington Public Schools	0	0	0	0	
Longevity	2,408	3,265	3,103	3,103	
SUB TOTAL	234,777	228,500	246,405	246,405	
Operating Expenses:					
Electricity **	0	0	0	0	
Gas - Heat**	0	0	0	0	
Fuel**	0	0	0	0	
Repairs - Maintenance**	0	0	0	0	
Billing	4,000	4,000	4,000	4,000	
Consultation	1,000	1,000	1,000	1,000	
Office Supplies	1,000	1,000	1,000	1,000	
Car Allowance	0	4,775	4,775	4,775	
Health Insurance & Retirement	39,859	39,859	33,411	33,411	
Alcohol & Drug Education	0	0	0	0	
Unclassified	650	650	650	650	
SUB TOTAL	46,509	51,284	44,836	44,836	

\*\*These costs are paid from the Robbins House Revolving Fund.

**FINANCE COMMITTEE**  
**IF JUNE 11, 2005 OVERRIDE PASSES**

REVENUES AND EXPENDITURES FISCAL YEAR 2006

26-Apr-05

Budget Year

[illegible]

\* \$305,000 of fiscal year 2005 additional local aid is applied to the snow and ice deficit.

## IF JUNE 11, 2005 OVERRIDE DOES NOT PASS

REVENUES AND EXPENDITURES FISCAL YEAR 2006

26-Apr-05

Budget Year

[illegible]

\* \$305,000 of fiscal year 2005 additional local aid is applied to the snow and ice deficit.

## Report Of The Town Comptroller

### TIP FEE STABILIZATION FUND For the period April 1, 2004 to March 31, 2005

DATE	DESCRIPTION	REVENUE	INTEREST INCOME	TRANSFER OUT	BALANCE
	BALANCE AS OF MARCH 31, 2004				3,310,289.08
04/07/04	MARCH INTEREST		1,018.56		3,311,307.64
04/07/04	RUBBISH DISPOSAL TEWKSBURY	77,305.20			3,388,612.84
04/29/04	NESWC WIRE	121,901.81			3,510,514.65
05/17/04	APRIL INTEREST		1,030.79		3,511,545.44
06/09/04	RUBBISH DISPOSAL TEWKSBURY	31,503.50			3,543,048.94
06/14/04	TRANSFER TO GENERAL FUND			350,000.00	3,193,048.94
06/15/04	MAY INTEREST		1,195.07		3,194,244.01
06/27/04	JUNE INTEREST		462.86		3,194,706.87
06/30/04	UNSPENT 04 FUNDS FROM GENERAL FUND	68,713.44			3,263,420.31
07/01/04	TRANSFER TO GENERAL FUND			2,537,230.00	726,190.31
08/06/04	RUBBISH DISPOSAL ANDOVER & TEWKSBURY	54,632.20	1		780,822.51
08/13/04	RUBBISH DISPOSAL WILMINGTON	7,365.00			788,187.51
08/16/04	JULY INTEREST		300.60		788,488.11
08/20/04	RUBBISH DISPOSAL WESTFORD	35,000.00			823,488.11
09/08/04	AUGUST INTEREST		406.55		823,894.66
09/30/04	NESWC WIRE	466,142.72			1,290,037.38
10/12/04	SEPTEMBER INTEREST		482.27		1,290,519.65
11/09/04	OCTOBER INTEREST		1,229.90		1,291,749.55
12/14/04	NOVEMBER INTEREST		1,393.47		1,293,143.02
01/12/05	DECEMBER INTEREST		1,595.57		1,294,738.59
02/09/05	JANUARY INTEREST		1,730.48		1,296,469.07
02/09/05	RUBBISH DISPOSAL WESTFORD	25,580.86			1,322,049.93
02/18/05	RUBBISH DISPOSAL NORTH ANDOVER	32,175.00			1,354,224.93
03/08/05	FEBRUARY INTEREST		1,733.54		1,355,958.47
03/10/05	NESWC WIRE	85,856.82			1,441,815.29
03/22/05	RUBBISH DISPOSAL WHEELBRATOR	279.84			1,442,095.13
<b>BALANCE AS OF MARCH 31, 2004</b>		<b>920,319.73</b>	<b>12,579.66</b>	<b>2,887,230.00</b>	<b>1,442,095.13</b>

1 ANDOVER 23,440.90 TEWKSBURY 31,191.30

# ***Report Of The Town Comptroller***

## **COMMUNITY STABILIZATION FUND** **For the period April 1, 2004 to March 31, 2005**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>REVENUE</b>	<b>INTEREST INCOME</b>	<b>WITHDRAWAL</b>	<b>BALANCE</b>
	BALANCE AS OF MARCH 31, 2004				84,283.93
Apr-04	APRIL INTEREST		62.48		84,346.41
	APRIL REVENUE	44,247.12 <sup>1</sup>			128,593.53
May-04	MAY INTEREST		86.65		128,680.18
	MAY REVENUE	56,862.08 <sup>2</sup>			185,542.26
	MAY WITHDRAWALS			59,542.81 <sup>3</sup>	125,999.45
Jun-04	JUNE INTEREST		31.72		126,031.17
Jul-04	JULY REVENUE	129,154.44 <sup>4</sup>			255,185.61
	JULY INTEREST		138.57		255,324.18
Aug-04	AUGUST REVENUE	717,811.69 <sup>5</sup>			973,135.87
	AUGUST WITHDRAWALS			533,784.66 <sup>6</sup>	439,351.21
	AUGUST INTEREST		105.84		439,457.05
Sep-04	SEPTEMBER WITHDRAWALS			216,556.52 <sup>7</sup>	222,900.53
	SEPTEMBER INTEREST		726.07		223,626.60
Oct-04	OCTOBER INTEREST		141.08		223,767.68
Nov-04	NOVEMBER REVENUES	28,323.69 <sup>8</sup>			252,091.37
	NOVEMBER INTEREST		435.39		252,526.76
Dec-04	DECEMBER REVENUES	64,540.55 <sup>9</sup>			317,067.31
	DECEMBER INTEREST		119.49		317,186.80
Jan-05	JANUARY REVENUE	46,030.49 <sup>10</sup>			363,217.29
	JANUARY WITHDRAWAL			65,227.18 <sup>11</sup>	297,990.11
	JANUARY INTEREST		167.80		298,157.91
Feb-05	FEBRUARY INTEREST		920.32		299,078.23
Mar-05	MARCH REVENUES	138,232.19 <sup>12</sup>			437,310.42
	MARCH WITHDRAWALS			85,659.32 <sup>13</sup>	351,651.10
	MARCH INTEREST		726.15		352,377.25
<b>BALANCE AS OF MARCH 31, 2005</b>		<b>1,225,202.25</b>	<b>3,661.56</b>	<b>960,770.49</b>	<b>352,377.25</b>

<sup>1</sup> Arlington's invoiced payment into the CSF from the month of March

<sup>2</sup> Arlington's invoiced payment into the CSF April

<sup>3</sup> Arlington's invoiced payment into the Revenue Fund for May

<sup>4</sup> Arlington's invoiced payment into the CSF June

<sup>5</sup> Arlington's portion FY04 Base Fee Credit Distribution (620,871.07) and invoiced payment CSF July

<sup>6</sup> Arlington's transfer CSF to TRSF (461,392.05) funds in excess FY05 Req Min to TFSF & Arlington's invoiced payment into Revenue Fund for August (72,392.61)

<sup>7</sup> Arlington's adjustment in the CSF from the FY04 Year End Reconciliation (182,557.03) & Arlington's invoiced payment into Revenue Fund for September (33,999.49)

<sup>8</sup> Arlington's invoiced payment into the CSF October

<sup>9</sup> Arlington's invoiced payment into the CSF November

<sup>10</sup> Arlington's invoiced payment into the CSF for December

<sup>11</sup> Arlington's invoiced payment into the Revenue Fund for January

<sup>12</sup> Arlington's invoiced payment into the CSF for February

<sup>13</sup> Arlington's invoiced payment into the Revenue Fund for February

# TOWN OF ARLINGTON

NESWC Level Tip Fee Projection FY2005-FY2006  
revised through 3/31/05 statement

						Tip Fee Fund					Budget Difference	Rev + Bal
FY	Budgeted		GAT	MRI Charges		Revenue			Withdrawals	Balance		
	Tip Fee	\$		Tip Fee	Amount	Space	Dereg/MTC	Interest				
					</							

Notes:

\*July - September [Contract ends 9/25/2005] Estimated Tip Fee \$0.00

\*\*October - June FY2006 Tip Fee = \$64.00



**Five Year Financial Plan  
with \$6 million override**

	FY 2005	FY 2006	Difference 2005 - 2006		FY 2007	Difference 2006 - 2007		FY 2008	Difference 2007 - 2008		FY 2009	Difference 2008 - 2009		FY 2010	Difference 2009 - 2010	
			Dollar	Percent		Dollar	Percent		Dollar	Percent		Dollar	Percent		Dollar	Percent
<b>I REVENUE</b>																
A. State Aid	15,389,872	15,870,086	480,214	3.12%	16,670,086	800,000	5.04%	17,470,086	800,000	4.80%	18,270,086	800,000	4.58%	19,070,086	800,000	4.38%
B. Local Receipts	8,235,844	8,489,210	253,366	3.08%	9,339,210	850,000	10.01%	8,589,210	(750,000)	-8.03%	8,639,210	50,000	0.58%	8,689,210	50,000	0.58%
C. Free Cash	1,414,803	1,614,155	199,352	14.09%	957,077	(657,077)	-40.71%	600,000	(357,077)	-37.31%	600,000	0	0.00%	600,000	0	0.00%
D. Stabilization Fund	1,000,000	0	(1,000,000)	-100.00%	0	0	0	0	0	0	0	0	0	0	0	0
E. Overlay Reserve Surplus	500,000	400,000	(100,000)	-20.00%	400,000	0	0.00%	200,000	(200,000)	-50.00%	200,000	0	0.00%	200,000	0	0.00%
F. Property Tax	60,653,870	68,850,490	8,196,620	13.51%	70,933,124	2,082,633	3.02%	73,368,088	2,434,964	3.43%	75,771,577	2,403,489	3.28%	77,916,088	2,144,511	2.83%
Symmes debt to be paid		(89,429)	(89,429)		(259,009)	(169,580)	189.63%	(259,009)	0	0.00%	(259,009)	0	0.00%	(259,009)	0	0.00%
G. Use of prior years funds(Coll. Barg.)	403,525	0	(403,525)	-100.00%	0	0	0	0	0	0	0	0	0	0	0	0
H. Other Revenues (inc. Ottoson reim. In	158,158	0	(158,158)	-100.00%	0	0	0	754,621	754,621		1,244,103	489,482		2,936,002	1,691,899	
TOTAL REVENUES	87,756,072	95,134,512	7,378,440	8.41%	98,040,488	2,905,976	3.05%	100,722,996	2,682,508	2.74%	104,465,966	3,742,971	3.72%	109,152,377	4,686,410	4.49%
<b>II APPROPRIATIONS</b>																
A. Operating Budgets																
School	32,288,213	34,280,903	1,992,690	6.17%	35,652,139	1,371,236	4.00%	37,078,225	1,426,086	4.00%	38,561,354	1,483,129	4.00%	40,103,808	1,542,454	4.00%
Minuteman	2,140,851	2,573,834	432,983	20.22%	2,676,787	102,953	4.00%	2,783,859	107,071	4.00%	2,895,213	111,354	4.00%	3,011,022	115,809	4.00%
Town Personnel Services	18,539,482	19,220,087	680,605	3.67%	19,988,890	768,803	4.00%	20,788,446	799,556	4.00%	21,619,984	831,538	4.00%	22,484,783	864,799	4.00%
Expenses	9,959,848	7,951,933	(2,007,915)	-20.16%	8,335,614	383,681	4.82%	8,542,337	206,723	2.48%	8,884,030	341,693	4.00%	9,239,392	355,361	4.00%
Enterprise Fund/Other																
Offsets	1,288,762	1,385,483	96,721	7.50%	1,440,902	55,419	4.00%	1,498,538	57,636	4.00%	1,558,480	59,942	4.00%	1,620,819	62,339	4.00%
Tip Fee Stabilization Fund	2,537,230	400,000	(2,137,230)	-84.23%	580,000	(180,000)	-45.00%	500,000	(80,000)	-13.79%	500,000	0	0.00%	375,000	(125,000)	-25.00%
Net Town Budget	24,673,338	25,386,537	713,199	2.89%	26,303,602	917,065	3.61%	27,332,245	1,028,643	3.91%	28,445,534	1,113,290	4.07%	29,728,356	1,282,821	4.51%
B. Capital budget																
Exempt Debt Service	2,963,090	3,235,354	272,264	9.19%	2,834,918	(400,436)	-12.38%	2,748,750	(86,168)	-3.04%	2,533,477	(215,273)	-7.83%	2,449,378	(84,099)	-3.32%
Non-Exempt Service	3,795,103	4,020,454	225,351	5.94%	4,296,923	276,469	6.88%	4,991,076	694,153	16.15%	5,015,965	24,889	0.50%	5,318,575	302,610	6.03%
Cash	626,000	707,110	81,110	12.96%	745,958	38,848	5.49%	721,458	(24,500)	-3.28%	690,000	(31,458)	-4.36%	645,018	(44,982)	-6.52%
Total Capital	7,384,193	7,962,918	578,725	7.84%	7,877,799	(85,119)	-1.07%	8,461,284	583,485	7.41%	8,239,442	(221,842)	-2.62%	8,412,971	173,529	2.11%
C. Pensions	5,936,350	6,345,069	408,719	6.89%	6,598,872	253,803	4.00%	6,862,827	263,955	4.00%	7,137,340	274,513	4.00%	7,422,833	285,494	4.00%
D. Insurance	10,422,985	12,259,672	1,836,687	17.62%	13,117,849	858,177	7.00%	14,036,098	918,249	7.00%	15,018,625	982,527	7.00%	16,069,929	1,051,304	7.00%
E. State Assessments	2,756,877	2,554,604	(202,273)	-7.34%	2,552,846	(1,758)	-0.07%	2,552,846	0	0.00%	2,552,846	0	0.00%	2,552,846	0	0.00%
F. Offset Aid - Library & School	450,584	449,614	(970)	-0.22%	449,614	0	0.00%	449,614	0	0.00%	449,614	0	0.00%	449,614	0	0.00%
G. Overlay Reserve	591,196	584,602	(6,594)	-1.12%	800,000	215,398	36.85%	600,000	(200,000)	-25.00%	600,000	0	0.00%	800,000	200,000	33.33%
H. Other	772,159	395,000	(377,159)	-48.84%	200,000	(195,000)	-49.37%	200,000	0	0.00%	200,000	0	0.00%	200,000	0	0.00%
I. Warrant Articles	339,326	277,230	(62,096)	-18.30%	401,498	124,268	44.82%	365,998	(35,500)	-8.84%	365,998	0	0.00%	400,998	35,000	9.56%
J. TOTAL APPROPRIATIONS	87,756,072	93,069,983	5,313,911	6.06%	96,631,006	3,561,023	3.83%	100,722,995	4,091,989	4.23%	104,465,966	3,742,971	3.72%	109,152,377	4,686,410	4.49%
OVERRIDE BALANCE	(0)	2,064,529			1,409,482			0			0			(0)		

<b>Reserve Balances</b>						
Free Cash	3,228,310	1,614,155		721,644		600,000
Stabilization Fund		2,215,051		2,303,653		2,395,799
Override Stabilization Fund	715,051	2,064,529		3,556,592		3,369,275
Tip Fee Stabilization Fund	2,394,000	2,089,760		1,593,350		1,157,084
Municipal Building Trust Fund	2,131,605	549,105		513,346		513,255
TOTAL:	8,468,966	8,532,600		8,688,585		8,035,414
% of General Fund Revenue	10%	9%		9%		8%
						7%
						4%

Notes:

1. Symmes - Finance \$2 million at 5% over 10 yrs.
2. State Aid - FY 2006 increase local aid by House 1 & thereafter by \$800,000
3. Minimum Free cash - \$600,000.
4. Investment return on reserves - 4%
5. Ottoson reimbursement (\$437,717) beginning in FY 2008.
6. Symmes building permits - FY 2007 - \$800,000

# Five Year Financial Plan without Override

## I REVENUE

A. State Aid	15,389,872	15,870,086	480,214	3.12%	16,670,086	800,000	5.04%	17,470,086	800,000	4.80%	18,270,086	800,000	4.58%	19,070,086	800,000	4.38%
B. Local Receipts	8,235,844	8,489,210	253,366	3.08%	9,339,210	850,000	10.01%	9,389,210	50,000	0.54%	9,439,210	50,000	0.53%	9,489,210	50,000	0.53%
C. Free Cash	1,414,803	1,614,155	199,352	14.09%	957,077	(657,077)	-40.71%	600,000	(357,077)	-37.31%	600,000	0	0.00%	600,000	0	0.00%
D. Stabilization Fund	1,000,000	0	(1,000,000)	-100.00%	0	0	0	0	0	0	0	0	0	0	0	0
E. Overlay Reserve Surplus	500,000	400,000	(100,000)	-20.00%	400,000	0	0.00%	200,000	(200,000)	-50.00%	200,000	0	0.00%	200,000	0	0.00%
F. Property Tax	60,653,870	62,850,490	2,196,620	3.62%	64,783,124	1,932,633	3.07%	67,064,338	2,281,214	3.52%	69,310,233	2,245,895	3.35%	71,293,211	1,982,978	2.86%
Symmes debt to be paid		(89,429)	(89,429)		(259,009)	(169,580)	189.63%	(259,009)	0	0.00%	(259,009)	0	0.00%	(259,009)	0	0.00%
G. Use of prior years funds(Coll. Barg.)	403,525	0	(403,525)	-100.00%	0	0	0	0	0	0	0	0	0	0	0	0
H. Other Revenues (Ottoeson in 2008)	158,158	0	(158,158)	-100.00%	0	0	0	437,717	437,717		437,717	0		437,717	0	
TOTAL REVENUES	87,756,072	89,134,512	1,378,440	1.57%	91,890,488	2,755,976	3.09%	94,902,342	3,011,854	3.28%	97,998,237	3,095,895	3.26%	100,831,214	2,832,978	2.89%

## II APPROPRIATIONS

A. Operating Budgets																
School	32,288,213	34,280,903	1,992,690	6.17%	35,652,139	1,371,236	4.00%	37,078,225	1,426,086	4.00%	38,561,354	1,483,129	4.00%	40,103,808	1,542,454	4.00%
Minuteman	2,140,851	2,573,834	432,983	20.22%	2,676,787	102,953	4.00%	2,783,859	107,071	4.00%	2,895,213	111,354	4.00%	3,011,022	115,809	4.00%
Town Personnel Services	18,539,482	19,220,087	680,605	3.67%	19,988,890	768,803	4.00%	20,788,446	799,556	4.00%	21,619,984	831,538	4.00%	22,484,783	864,799	4.00%
Expenses	9,959,848	7,951,933	(2,007,915)	-20.16%	8,335,614	383,681	4.82%	8,542,337	206,723	2.48%	8,884,030	341,693	4.00%	9,239,392	355,361	4.00%
Offsets	1,288,762	1,385,483	96,721	7.50%	1,440,902	55,419	4.00%	1,498,538	57,636	4.00%	1,558,480	59,942	4.00%	1,620,819	62,339	4.00%
Tip Fee Stabilization Fund	2,537,230	400,000	(2,137,230)	-84.23%	580,000	180,000	45.00%	500,000	(80,000)	-13.79%	500,000	0	0.00%	375,000	(125,000)	-25.00%
Net Town Budget	24,673,338	25,386,537	713,199	2.89%	26,303,602	917,065	3.61%	27,332,245	1,028,643	3.91%	28,445,534	1,113,290	4.07%	29,728,356	1,282,821	4.51%
B. Capital budget																
Exempt Debt Service	2,963,090	3,235,354	272,264	9.19%	2,834,918	(400,436)	-12.38%	2,748,750	(86,168)	-3.04%	2,533,477	(215,273)	-7.83%	2,449,378	(84,099)	-3.32%
Non-Exempt Service	3,795,103	4,020,454	225,351	5.94%	4,296,923	276,469	6.88%	4,991,076	694,153	16.15%	5,015,965	24,889	0.50%	5,318,575	302,610	6.03%
Cash	626,000	707,110	81,110	12.96%	745,958	38,848	5.49%	721,458	(24,500)	-3.28%	690,000	(31,458)	-4.36%	645,018	(44,982)	-6.52%
Total Capital	7,384,193	7,962,918	578,725	7.84%	7,877,799	(85,119)	-1.07%	8,461,284	583,485	7.41%	8,239,442	(221,842)	-2.62%	8,412,971	173,529	2.11%
C. Pensions	5,936,350	6,345,069	408,719	6.89%	6,598,872	253,803	4.00%	6,862,827	263,955	4.00%	7,137,340	274,513	4.00%	7,422,833	285,494	4.00%
D. Insurance	10,422,985	12,259,672	1,836,687	17.62%	13,117,849	858,177	7.00%	14,036,098	918,249	7.00%	15,018,625	982,527	7.00%	16,069,929	1,051,304	7.00%
E. State Assessments	2,756,877	2,554,604	(202,273)	-7.34%	2,552,846	(1,758)	-0.07%	2,552,846	0	0.00%	2,552,846	0	0.00%	2,552,846	0	0.00%
F. Offset Aid - Library & School	450,584	449,614	(970)	-0.22%	449,614	0	0.00%	449,614	0	0.00%	449,614	0	0.00%	449,614	0	0.00%
G. Overlay Reserve	591,196	584,602	(6,594)	-1.12%	800,000	215,398	36.85%	600,000	(200,000)	-25.00%	600,000	0	0.00%	800,000	200,000	33.33%
H. Other (snow & ice and court judgements)	772,159	395,000	(377,159)	-48.84%	200,000	(195,000)	-49.37%	200,000	0	0.00%	200,000	0	0.00%	200,000	0	0.00%
I. Warrant Articles	339,326	277,230	(62,096)	-18.30%	401,498	124,268	44.82%	365,998	(35,500)	-8.84%	365,998	0	0.00%	400,998	35,000	9.56%
J. TOTAL APPROPRIATIONS	87,756,072	93,069,983	5,313,911	6.06%	96,631,006	3,561,023	3.83%	100,722,995	4,091,989	4.23%	104,465,966	3,742,971	3.72%	109,152,377	4,686,410	4.49%
BALANCE	(0)	(3,935,471)			(4,740,518)			(5,820,654)			(6,467,730)			(8,321,162)		

Reserve Balances						
Free Cash	3,228,310	1,614,155	721,644	150,509	500,000	500,000
Stabilization Fund	715,051	2,215,051	2,303,653	2,395,799	2,491,631	2,591,297
Tip Fee Stabilization Fund	2,394,000	2,089,760	1,593,350	1,157,084	703,368	356,503
Municipal Building Trust Fund	2,131,605	549,105	513,346	513,255	523,473	544,412
TOTAL:	8,468,966	6,468,071	5,131,993	4,216,648	4,218,472	3,992,211
% of General Fund Revenue	9.65%	7.26%	5.58%	4.44%	4.30%	3.96%

### Notes:

1. Symmes - Finance \$2 million at 5% over 10 yrs.
2. State Aid - FY 2006 increase local aid by House 1
3. Minimum Free cash - \$600,000.
4. Investment return on reserves - 4%
5. Ottoeson reimbursement (\$437,717) beginning in FY 2008.
6. Symmes building permits - FY 2007 - \$800,000