

**TOWN OF ARLINGTON
MASSACHUSETTS**

**REPORT OF THE
FINANCE COMMITTEE**

**TO THE
SPECIAL TOWN MEETING
MONDAY, APRIL 27, 2009**

Warrant Articles

Unless otherwise indicated, the following recommendations were by unanimous vote; exceptions are noted in parentheses following the text of the recommended vote. Under Finance Committee procedures, the Chairman votes only when the recommendation of the Committee will be affected.

The Finance Committee recommends the passage of the following votes as noted:

ARTICLE 3 **TRANSFER FUNDS /200TH ANNIVERSARY COMMITTEE**
To see if the Town will vote to transfer \$1,500 from the 200th Anniversary Committee Account (#2600) to establish a Robbins Library Local History Trust Fund to be used for supporting research, publication and promotion of the history of the Town of Arlington and that the remaining balance of the 200th Anniversary Account (#2600) be transferred to a celebrations account to be used for celebration activities related to the 25th Anniversary of the Town's Sister City relationship with the City of Nagaokakya, Japan, or take any action related thereto.

(Inserted by the Board of Selectmen)

VOTED: That no action be taken under this article.

COMMENT: Action on this article will be taken under article 35 of the Annual Town Meeting.

ARTICLE 4 **AMENDMENTS TO FY2009 BUDGETS**
To see if the Town will vote to appropriate and or transfer funds between various FY2009 appropriations and various stabilization funds, as previously voted by the 2008 Annual Town Meeting, or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTE: SEE END OF THIS REPORT

COMMENT: In January of this year the Governor, in response to falling State revenues due to the economic recession, reduced State assistance to cities and towns. The Department of Revenue, Division of Local Services requires the Town to designate how the Town will account for these reductions.

ARTICLE 5

APPROPRIATION / WHITTEMORE-ROBBINS HOUSE REPAIR

To see if the Town will vote to appropriate a sum of money from the Municipal Building Insurance Fund for the cost of emergency repairs to the Whittemore-Robbins House, or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the sum of \$60,500 be and hereby is appropriated from the Municipal Building Insurance Fund for the cost of emergency repairs to the Whittemore-Robbins House in accordance with G.L. c. 40, section 13.

COMMENT: The soffits and gutters on the Whittemore-Robbins House needed immediate repairs last fall to prevent further damage over the winter. These repairs were completed and this transfer will reimburse the general fund from which the money was temporarily borrowed.

ARTICLE 6

CAPITAL BUDGET/FIRE STATIONS

To see if the Town will vote to appropriate a sum of money for remodeling, reconstructing or making extraordinary repairs to the Central Fire Station and/or Highland Fire Station, including design, original equipment and landscaping, paving and other site improvements incidental or directly related to such remodeling, reconstruction or repair and determine whether such appropriations shall be raised by taxation, transferred from available funds, borrowed or provided by any combination of the foregoing, or take any action related thereto.

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

VOTED: that the sum of \$10,000,000 be and hereby is appropriated to fund the remodeling, reconstructing or making of extraordinary repairs to the Central Fire Station and/or Highland Fire Station, including design, original equipment and landscaping, paving and other site improvements incidental or directly related to such remodeling, reconstruction or repair; that to raise this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$10,000,000 under and pursuant to Chapter 44, Section 7 of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefor; that the Board of Selectmen is authorized to contract for and expend any federal or state aid or other grants or funds available for each such project; and that the Board of Selectmen is authorized to take any other action necessary to carry out the projects; provided, however, that no funds shall be expended or borrowed pursuant to the vote for either of such projects, unless the Board of Selectmen determines (which determination shall be conclusive) that the Town has received firm commitments for federal or state aid or other grants or funds in an amount at least to 50 percent of the total estimated cost of such project;

And furthermore that funds appropriated under Article 54, Section 3, Item 2 of the 2008 Annual Town Meeting for the Central Station is hereby amended so that these funds may be used for either the Central or Highland Stations.

COMMENT: This vote allows the Town to take advantage of any "stimulus" funds that might become available from the State or Federal government. If no funds become available, this vote will be rescinded next year and a new vote taken within that year's Capital Budget.

ARTICLE 7

CAPITAL BUDGET- SCHOOL/MUNICIPAL BUILDINGS

To see if the Town will vote to appropriate a sum of money for remodeling, reconstructing or making extraordinary repairs to public buildings owned by the town, including original equipment and landscaping, paving and other site improvements incidental or directly related to such remodeling, reconstruction or repair and determine whether such appropriations shall be raised by taxation, transferred from available funds, borrowed or provided by any combination of the foregoing, or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the sum of \$_____ be and hereby is appropriated to fund a feasibility study and project manager relating to the remodeling, reconstructing or making of extraordinary repairs to the Thompson Elementary School located at 60 North Union Street, said sum to be expended under the direction of the Permanent Town Building Committee; that to raise this appropriation, \$_____ shall be transferred from the unspent and unencumbered sums listed under Article 54, Section 7, Paragraph 2 of the 2008 Annual Town Meeting; that the Town acknowledges that the Massachusetts School Building Authority's ("MSBA") grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town.

COMMENT: The appropriation amount will be finalized when the Town receives information from the Massachusetts School Building Authority. The estimated amount will be between \$150,000 and \$250,000.

ARTICLE 4

AMENDMENTS TO FY2009 BUDGETS

The Finance Committee recommends that the **FY2009 REVISED** sums be appropriated in place of amounts previously appropriated for FY2009 by the 2008 Annual Town Meeting to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2009, 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.

BOARD OF SELECTMEN	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Personnel Services	179,328	210,384	206,396	240,925	240,925	
Expenses	107,250	151,115	135,827	156,133	146,133	
Out of State Travel	3,000	3,000	1,500	1,500	1,500	
TOTAL	289,578	364,499	343,723	398,558	388,558	(10,000)
	-18.28%	25.87%	-5.70%	15.95%		
a. Administration and Licensing						
Personnel Services	159,908	163,884	171,412	193,045		
Expenses	23,700	26,315	23,700	23,200		
Out of State Travel	3,000	3,000	1,500	1,500		
TOTAL	186,608	193,199	196,612	217,745		
Detail of Personnel Services:						
Board Administrator	67,449	67,449	67,449	71,210		
Administrator Assistant	4,000	4,000	43,720	55,486		
Clerks	70,436	74,412	41,545	48,001		
Longevity	2,523	2,523	3,198	2,848		
TOTAL COLLECTIVE BARGAINING	144,408	148,384	155,912	177,545		
Chairman	3,500	3,500	3,500	3,500		
Members (4)	12,000	12,000	12,000	12,000		
TOTAL PERSONNEL SERVICES	159,908	163,884	171,412	193,045		
b. Elections and Town Meeting *						
Personnel Services	19,420	46,500	34,984	47,880	37,880	(10,000)
Expenses	27,550	68,800	56,127	76,933		
TOTAL	46,970	115,300	91,111	124,813		
c. Annual Report - Expenses	6,000	6,000	6,000	6,000		
d. Accounting and Auditing	50,000	50,000	50,000	50,000		
* 2 elections in FY2008, 3 elections in FY2009						

PERSONNEL	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Personnel Services	156,878	159,690	201,312	211,552	211,552	
Expenses	18,650	18,650	23,650	26,750	16,750	(10,000)
SUB TOTAL	175,528	178,340	224,962	238,302	228,302	
Water/Sewer Enterprise Fund	(5,545)	(5,767)	(5,998)	(6,238)	(6,238)	
Health insurance offset	0	0	(39,736)	(41,951)	(41,951)	
TOTAL	175,528	178,340	179,228	190,113	180,113	
	12.43%	1.60%	0.50%	6.07%		

Detail of Personnel Services:

Director of Personnel	75,006	77,818	79,318	82,156
Personnel Technician (2)(2)(3)(3)	79,472	79,472	119,208	125,853
BASE SALARY + STEPS	154,478	157,290	198,526	208,009
Longevity	2,400	2,400	2,786	3,543
TOTAL PERSONNEL SERVICES	156,878	159,690	201,312	211,552

COMPTROLLER	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Personnel Services	<i>New department organization</i>			319,236	319,236	
Expenses				109,584	84,584	(25,000)
SUB TOTAL				428,820	403,820	
Water/Sewer Enterprise Fund				(44,377)	(44,377)	
TOTAL				384,443	359,443	

Detail of Personnel Services:

Comptroller	101,021	101,021	102,521	108,237
Data Processing Admin Ass't *	21,358	21,358	21,358	22,549
Assistant Comptroller	51,392	53,318	55,318	60,886
Junior Accountant	39,841	39,841	39,841	42,223
Principal Account Clerk	36,387	36,387	36,387	38,416
Telephone Operator (2 PT)	48,637	48,637	37,436	40,043
BASE SALARY + STEPS	298,636	300,562	292,861	312,354
Overtime	1,000	1,000	1,000	0
Longevity & salary reserve	11,258	13,954	13,552	6,882
TOTAL PERSONNEL SERVICES	310,894	315,516	307,413	319,236

Note: the Comptroller's budget previously included staff now in the Information Technology Department

* 1/2 in this department, 1/2 in Information Technology

TREASURER-COLLECTOR	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Personnel Services	543,881	499,095	499,899	528,592	528,592	
Expenses	104,531	107,667	119,417	118,336	115,336	(3,000)
Out-of-State Travel	5,000	1,864	2,500	2,500	2,500	
SUB TOTAL	653,412	608,626	621,816	649,428	646,428	
Water/Sewer Enterprise Fund	(63,772)	(66,323)	(68,976)	(71,735)	(71,735)	
TOTAL	589,640	542,303	552,840	577,693	574,693	
	2.16%	-8.03%	1.94%	4.50%		

Detail of Personnel Services:

Treasurer	82,366	82,366	82,366	86,958
Ass't Treasurer/Collector	63,492	63,492	63,492	67,357
Analyst				48,000
Clerical (10)(9)(9)(7)	355,766	316,647	316,646	289,252
BASE SALARY + STEPS	501,624	462,505	462,504	491,567
Overtime	15,000	15,000	15,000	15,000
Deputy Tax Collection Program	15,000	15,000	15,000	15,000
Longevity	12,257	6,590	7,395	7,025
TOTAL PERSONNEL SERVICES	543,881	499,095	499,899	528,592

POSTAGE	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Personnel Services	26,409	23,848	24,270	25,696	25,696	
Expenses	138,936	139,548	142,724	150,899	148,899	(2,000)
SUB TOTAL	165,345	163,396	166,994	176,595	174,595	
Water/Sewer Enterprise Fund	(15,302)	(15,914)	(16,551)	(17,213)	(17,213)	
TOTAL	150,043	147,482	150,443	159,382	157,382	
	1.85%	-1.71%	2.01%	5.94%		

Detail of Personnel Services:

Output Media Handler	25,052	22,848	23,270	25,696
BASE SALARY + STEPS	25,052	22,848	23,270	25,696
Overtime	1,000	1,000	1,000	0
Longevity	357	0	0	0
TOTAL PERSONNEL SERVICES	26,409	23,848	24,270	25,696

PUBLIC WORKS	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
All Public Works						
Personnel Services	3,363,617	3,384,364	3,477,138	3,438,572	3,338,572	(100,000)
Expenses	4,035,189	4,199,374	4,270,109	4,465,717	4,465,717	
SUB TOTAL	7,398,806	7,583,738	7,747,247	7,904,289	7,804,289	
Water/Sewer Enterprise Fund	(902,000)	(927,216)	(941,265)	(978,915)	(978,915)	
Other offsets and transfers	(150,000)	(160,000)	(150,000)	(150,000)	(150,000)	
TOTAL	6,346,806	6,496,522	6,655,982	6,775,374	6,675,374	
	-0.27%	2.36%	2.45%	1.79%		

For fiscal year 2009, the Director of Public Works is hereby authorized to transfer funds within this budget.

a. Administration

Personnel Services	407,070	409,861	411,725	419,458	
Expenses	13,200	13,700	13,700	17,400	
SUB TOTAL	420,270	423,561	425,425	436,858	
Water/Sewer Enterprise Fund	(192,500)	(196,716)	(204,585)	(212,768)	
TOTAL	227,770	226,845	220,840	224,090	
	-1.05%	-0.41%	-2.65%	1.47%	

Detail of Personnel Services:

Director of Public Works	107,118	108,618	108,618	108,000	
Assistant Director of Public Works	72,846	72,845	72,845	76,906	
Office Manager	52,556	52,556	52,556	55,755	
Administrative Asst.	40,757	40,756	40,756	43,025	
Sr. Building Custodian	38,896	38,875	39,025	41,196	
Head bookkeeper	36,387	36,387	36,387	38,416	
Principal clerk / typist	33,805	35,072	36,387	40,145	
BASE SALARY + STEPS	382,365	385,109	386,574	403,443	
Longevity	3,851	4,152	4,551	4,615	
Overtime & Out of Grade Pay	20,854	20,600	20,600	11,400	
TOTAL PERSONNEL SERVICES	407,070	409,861	411,725	419,458	

b. Engineering

Personnel Services	224,085	230,746	258,165	269,256	219,256
Expenses	20,700	20,700	20,600	18,700	18,700
SUB TOTAL	244,785	251,446	278,765	287,956	237,956
Water/Sewer Enterprise Fund	(148,500)	(154,500)	(160,680)	(167,107)	(167,107)
Warrant Article Charges	0	0	0	0	0
TOTAL	96,285	96,946	118,085	120,849	70,849
	-16.28%	0.69%	21.80%	2.34%	

Detail of Personnel Services:

Town Engineer	67,450	67,449	84,960	86,454	
Junior Civil Engineer (2)(2)(2)(2)	104,099	105,943	107,856	115,964	65,964
Eng. Div. Mgr. / Sr. Civil Engineer	40,790	45,907	57,949	59,238	(50,000)
BASE SALARY + STEPS	212,339	219,299	250,765	261,656	
Longevity	5,746	5,447	1,400	1,600	
Overtime	6,000	6,000	6,000	6,000	
TOTAL PERSONNEL SERVICES	224,085	230,746	258,165	269,256	

c. Cemeteries	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Personnel Services	445,168	426,611	445,612	277,104		
Expenses	41,650	50,800	53,344	143,560		
SUB TOTAL	486,818	477,411	498,956	420,664		
Xfer from Lots & Graves Fund (Art.70)	(150,000)	(160,000)	(150,000)	(150,000)		
	336,818	317,411	348,956	270,664		
	4.69%	-5.76%	9.94%	-22.44%		

Detail of Personnel Services:

Supervisor	64,401	45,907	49,901	63,017
Working Foreman	44,491	44,491	44,662	
Motor Equip. Operator (4.5)(4.5)(4.5)(3.5)	172,522	180,572	157,582	150,158
Senior Clerk Typist	31,918	31,919	36,387	38,416
Laborers(3)(3)(3)(0)	102,774	96,677	131,447	0
BASE SALARY + STEPS	416,106	399,566	419,979	251,591
Longevity	6,517	4,500	3,088	1,713
Overtime & Out of Grade Pay	22,545	22,545	22,545	23,800
TOTAL PERSONNEL SERVICES	445,168	426,611	445,612	277,104

d. Properties/Natural Resources

Personnel Services	847,403	873,842	892,224	834,391
Expenses	312,500	337,200	340,700	324,857
Field maintenance	40,000	40,000	40,000	40,000
TOTAL	1,199,903	1,251,042	1,272,924	1,199,248
	5.40%	4.26%	1.75%	-5.79%

Detail of Personnel Services:

Operations Manager	49,176	68,632	68,632	
Forestry Supervisor	42,443	54,921	54,921	58,264
Working Foreman, Tree Climber	44,493	44,491	44,662	47,147
Parks Maint. Supervisor	54,921	54,921	54,921	58,264
Working Foreman	42,536	42,557	42,720	47,147
Motor Equip. Operator (4)(5)(6)(7)	146,107	185,245	217,632	269,811
Park Maint. Craftsman (6)(4)(4)(4)	235,161	148,574	156,121	164,784
Tree Climber (2)	75,525	76,211	78,700	85,524
Ground Maint Workers (3)(4)(3)(1)	102,774	137,028	103,104	36,289
BASE SALARY + STEPS	793,136	812,580	821,412	767,230
Longevity	8,146	13,762	13,312	9,661
Overtime & Out of Grade Pay	46,121	47,500	57,500	57,500
TOTAL PERSONNEL SERVICES	847,403	873,842	892,224	834,391

e. Sanitation/Highway Division	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Personnel Services - Labor	1,145,170	1,147,079	1,170,201	1,304,552	1,254,552	
Sanitation expenses (detail below)	2,815,325	2,911,400	2,921,810	2,959,800	2,959,800	
Other expenses	341,740	366,500	411,455	483,400	483,400	
Removal of Ice & Snow	355,574	365,574	375,000	385,000	385,000	
SUB TOTAL	4,657,809	4,790,553	4,878,466	5,132,752	5,082,752	
Water/Sewer Enterprise Fund	(440,000)	(451,000)	(451,000)	(469,040)	(469,040)	
TOTAL	4,217,809	4,339,553	4,427,466	4,663,712	4,613,712	
	-1.54%	2.89%	2.03%	5.34%		
Sanitation expenses						
Curbside collection	1,995,325	2,097,400	2,119,935	2,185,000		
Rubbish Disposal (tip fee)	1,080,000	1,360,000	1,337,875	1,322,800		
Hazardous Waste (collection & disposal)	40,000	40,000	50,000	45,000		
Solid Fill Disposal	100,000	94,000	94,000	87,000		
SUB TOTAL (collection & disposal)	3,215,325	3,591,400	3,601,810	3,639,800		
Xfer from Tip Fee Stab. Fund (Art. 68)	(400,000)	(680,000)	(680,000)	(680,000)		
Recycling Grant	0	0	0	0		
TOTAL SANITATION EXPENSES	2,815,325	2,911,400	2,921,810	2,959,800		
Detail of Personnel Services:						
Operations Manager				82,280		
Sup. of Highway/Water/Sewer	76,076	67,449	59,306	63,017		
Supervisor of Highway	60,566	59,401	59,401	60,886		
Public Works Foreman	54,921	54,921	54,921	57,982		
Foreman (2)	91,604	91,604	91,956	93,647		
Working Foreman, Mason	42,557	42,556	42,720	45,101		
Mason	32,261	35,859	35,997	41,092		
Motor Equip Oper. (11)(12)(12)(12)	414,156	453,169	462,491	483,308	433,308	(50,000)
Sign Painter	40,352	40,352	40,507	42,762		
Carpenter	41,143	40,352	40,507	42,762		
Dispatcher	39,639	38,875	39,025	41,196		
Laborer (3)(2)(2)(2)	106,268	68,514	68,736	72,578		
Temporary/Seasonal Laborers	67,500	75,000	75,000	75,000		
BASE SALARY + STEPS	1,067,043	1,068,052	1,070,567	1,201,611		
Longevity	11,676	12,576	13,184	19,141		
Overtime	60,000	60,000	80,000	80,000		
Out of Grade Pay	6,451	6,451	6,450	3,800		
TOTAL PERSONNEL SERVICES	1,145,170	1,147,079	1,170,201	1,304,552		

f. Motor Equipment Repair	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Personnel Services	294,721	296,225	299,211	333,811		
Expenses	94,500	93,500	93,500	93,000		
SUB TOTAL	389,221	389,725	392,711	426,811		
Water/Sewer Enterprise Fund	(121,000)	(125,000)	(125,000)	(130,000)		
TOTAL	268,221	264,725	267,711	296,811		
	-2.27%	-1.30%	1.13%	10.87%		

Detail of Personnel Services:

Supervisor of Motor Equip. Repair	54,921	54,921	54,921	58,264
Working Foreman Motor Equip. Repair	45,811	45,802	45,978	48,546
Motor Equip Repairman (4)	173,953	173,805	176,915	186,771
BASE SALARY + STEPS	274,685	274,528	277,814	293,581
Longevity	3,896	4,697	4,397	4,230
Overtime & Out of Grade Pay	16,140	17,000	17,000	36,000
TOTAL PERSONNEL SERVICES	294,721	296,225	299,211	333,811

g. Street Lighting	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
TOTAL	250,000	441,175	409,000	418,893	393,893	(25,000)
	0.00%	76.47%	-7.29%	2.42%		

EDUCATION	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
a. Instructional Service Programs	16,009,220	17,020,018	17,372,540	17,891,053		
b. Special Education & Pupil Services	3,774,289	4,562,257	5,028,302	5,340,283		
c. Instructional Support Programs	2,668,536	1,027,735	1,085,067	1,115,449		
d. Management Services	4,031,269	3,619,074	3,658,884	3,721,000		
e. Operation/Maintenance Programs	4,312,696	5,447,673	5,460,865	5,497,585		
f. Student Out of Dist Tuition & Trans	3,484,891	3,685,986	4,169,945	4,313,501		
TOTAL	34,280,901	35,362,743	36,775,603	37,878,871	37,678,871	(200,000)
	6.01%	3.16%	4.00%	3.00%		

LIBRARIES	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Personnel Services	1,290,262	1,299,863	1,322,740	1,381,828	1,361,828	(20,000)
Expenses	444,000	466,300	488,350	517,160	517,160	
TOTAL	1,734,262	1,766,163	1,811,090	1,898,988	1,878,988	
	11.88%	1.84%	2.54%	4.85%		
Detail of Personnel Services:						
Library Director	86,223	87,722	87,722	92,613		
Ass't Director	65,193	65,193	66,497	66,497	46,497	(20,000)
Head of Adult Services	57,693	57,693	58,847	58,847		
Head of Children's Services	57,693	57,693	58,847	58,847		
Head of Technical Services	51,512	51,511	52,542	52,542		
Head of Circulation	44,820	46,500	48,244	52,843		
Branch Librarian/Technical Librarian (2)	103,024	103,022	97,070	105,084		
Adult Service Librarians (3)(3)(2)(2)	139,851	92,392	95,098	95,098		
Children's Librarian	46,617	46,617	47,549	47,549		
Adult Service Librarians (PT)(3)(4)(4)(4)	77,854	105,400	108,038	105,234		
Senior Library Ass'ts (8)(9)(9)(9)	280,149	322,125	327,900	350,881		
Senior Library Ass'ts (PT)(3)(2)(2)(2)	50,856	33,988	35,262	38,627		
Library Ass'ts (PT)(6)	73,301	72,331	74,184	81,263		
Principal Clerk/Bookkeeper	38,299	39,737	39,736	41,951		
Senior Clerk Typist (PT)	14,290	14,827	15,383	16,849		
Custodians (2 PT)	28,517	29,340	29,423	31,974		
Pages (PT)	47,041	47,041	54,009	55,744		
BASE SALARY + STEPS	1,262,933	1,273,132	1,296,351	1,352,443		
Overtime	10,800	10,800	10,800	10,800		
Night Time Differential	1,081	1,082	1,080	1,080		
Longevity	15,448	14,849	14,509	17,505		
TOTAL PERSONNEL SERVICES	1,290,262	1,299,863	1,322,740	1,381,828		

RETIREMENT	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Contributory Pensions	6,534,227	6,773,552	7,022,886	7,303,801	6,910,632	(393,169)
Water/Sewer Offset	(477,586)	(496,689)	(505,947)	(526,185)	(526,185)	
Non-Contributory Pensions	288,428	219,590	189,777	173,895	173,895	
TOTAL	6,345,069	6,496,453	6,706,716	6,951,511	6,558,342	
	6.89%	2.39%	3.24%	3.65%		

INSURANCE	2006	2007	2008	2009	2009 REVISED	"9C" REDUCTION
Personnel Services	0	0	0	0		
Total insurance costs	13,208,496	14,826,000	15,706,425	17,508,009	17,376,075	(131,934)
SUB TOTAL	13,208,496	14,826,000	15,706,425	17,508,009	17,376,075	
Water/Sewer Enterprise Fund	(399,990)	(400,000)	(532,000)	(545,354)	(545,354)	
Other offsets	(181,138)	(169,058)	(164,540)	(192,415)	(192,415)	
TOTAL	12,627,368	14,256,942	15,009,885	16,770,240	16,638,306	(131,934)
	17.04%	12.91%	5.28%	11.73%		
Group Health	11,840,000	13,385,000	14,100,000	15,849,484	15,732,550	(116,934)
Group Life	70,000	70,000	70,000	72,100		
Medicare	500,000	550,000	625,000	675,000		
Flexible Benefit Plan	800	1,000	800	800		
Workers' Compensation	367,696	390,000	490,000	490,000		
TOTAL GROUP HEALTH	12,778,496	14,396,000	15,285,800	17,087,384		
Liability insurance	55,000	55,000	50,000	50,000		
Indemnity insurance	275,000	275,000	270,625	270,625	255,625	(15,000)
Unemployment insurance	100,000	100,000	100,000	100,000		
TOTAL INSURANCE	13,208,496	14,826,000	15,706,425	17,508,009		
Insurance cost allocations						
Municipal Building Trust Fund	(82,500)	(41,250)	(20,625)	(20,625)		
Recreation Enterprise Fund	(31,274)	(41,289)	(50,677)	(46,361)		
Veteran's Memorial Rink Enterprise Fund	(33,953)	(53,108)	(44,500)	(48,407)		
Youth Services Enterprise Fund	(33,411)	(33,411)	(48,738)	(62,022)		
Contributory retirement	0	0	0	(15,000)		
SUB TOTAL	(181,138)	(169,058)	(164,540)	(192,415)		
TOTAL REDUCTION FOR "9C" CUTS:						(920,103)