

**TOWN OF SOUTHAMPTON**  
**FINANCE COMMITTEE**  
**FISCAL MESSAGE**  
**MAY 2006**

The Finance Committee is pleased to present you with a spreadsheet identifying individual Department and Committee requests as well as preliminary revenue projections for Fiscal Year 2007 (FY07).

**Based upon information available at the time of this message we are not anticipating any reductions in work force for FY07 and are projecting marginal increases in wage and expense lines. We do NOT foresee the ability to restore services in Town to the levels of prior to the 2004 budget when we were forced to make significant cuts.**

Although the economy is improving overall and the stability of finances in Massachusetts has significantly improved, the Finance Committee will propose another year of modest increases. We would like to recommend that all services be improved in Town through increased financing, and FY07 revenue projections do appear to include increases, but once again we will not be able to fully meet all the Department and Committee budget requests.

## **FY06 Recap**

We are pleased to highlight a number of positive developments in FY06:

- We congratulate the Treasurer Collector's Office and all those involved in the collection of significant back taxes that allowed Southampton to allocate \$400,000 in one-time revenues to our Stabilization Fund. This has been a multi-year effort that is now bearing fruit and we commend the Board of Selectmen for requesting aggressive actions against properties in arrears and the Treasurer for creating a plan and following through.
- We commend the Community Preservation Committee for recently preserving over 100 acres on Glendale Road from development while simultaneously collecting over \$70,000 in back taxes owed to Southampton. The Finance Committee will be recommending that those funds too be added to our Stabilization Fund as they are realized through the free cash certification process later this year.
- Although the Town Administrator position has not been filled to date, we are encouraged by the strength of the job description created by a sub-committee appointed by the Selectmen and look forward to a speedy hiring process in the coming months. The funds not spent on the Administrator position in FY06 will result in Free Cash later this year, and the Administrator position will be fully funded in the Finance Committee's FY07 budget recommendation.
- We commend the Departments and Committees for generating enough Free Cash last year through savings to see us through significant increases in energy costs this fiscal year. At a Special Town Meeting earlier this year we were able to allocate \$100,000 to the Reserve Fund to hedge against those fuel increases not anticipated in the budget. We will know in the next few weeks the total winter impact of the fuel increases with the close of the heating season and hope to be able to pass some of those dollars on to next year's Free Cash – although recent spikes in energy costs may make that more difficult.
- We are happy to see the hiring of a full time Chief for the Fire Department and look forward to any savings that hiring a full time manager for the Department may bring.

- The development of a long-term plan for Southampton is a worthy goal and the Finance Committee looks forward to actively participating in the creation and/or financing of that plan as necessary. We will look forward to the new Administrator's experience and wisdom in guiding us through this process. We firmly believe that a well thought out master plan complete with attainable goals, thoughtful input from Departments and Committees, plenty of opportunity for public input resulting in public support, and a strong management team to lay out the roadmap and execution of the plan will lead to increased efficiencies in our government and a better use of your tax dollars.

## **FY07 Budget Notes**

The spreadsheet printouts following this summary reflect our estimates of revenues for FY07 and are based on information known to date. The deadlines required for making our required Annual Fiscal Message fall squarely in the middle of the budgeting season and State revenue forecasts are changing almost daily. The following paragraphs highlight the Finance Committee's current approach to the FY07 Budget.

### **Revenue**

- Revenue forecasts are based on estimates provided by a number of sources
  - Chapter 70 (school aid) and Lottery distribution funds are based on the House Ways and Means Budget recommendation submitted to the House last month. On April 28<sup>th</sup> the House of Representatives was to pass their version of the Budget and the State Senate is expected to pass theirs soon after. Obviously, the revenue figures in the following sheets are not yet firm and likely won't be until mid to late June when the House, Senate and Governor agree on a State budget.
  - Excise tax revenues listed are our forecast based on recent history.
  - Free Cash is an estimate based on evaluation of the current spending levels against the FY06 Budget and an accounting of any one-time revenue realizations including the tax collections previously discussed. We will not have a strategy for Free Cash usage in FY07 until we have a better understanding of the revenue projections from the State later this month and next.
  - New Growth is a forecast agreed upon by the Assessor's Office and the Finance Committee. Although there has been a significant increase in the number of building permits issued in FY06, New Growth estimates for FY07 is based on the number of projected housing starts and occupancy permits projected for the year.
  - Fees collected and Department revenue projections are based upon forecasts provided by the various Departments and/or historical patterns.
  - By State law, Southampton is permitted to raise its tax limit by 2.5% yearly – the Finance Committee will recommend that we raise our tax collections by the full 2.5%, as we have in the past.

- Southampton has been growing at a rapid rate and for years has been operating our budget with a so-called “structural deficit” (meaning that the Town has been assisting its operating budget using one-time revenues and monies formerly used to build savings). Department and Committee Budget requests are significantly greater than the sum of anticipated revenue based on numbers available to date.

The Finance Committee will propose a balanced budget, as required, and any amendments to that Budget will require a corresponding reduction elsewhere or an override to re-balance the Budget. We look forward to the potential savings that central management will provide and will urge the new Town Administrator to find the savings necessary to bring our services in line with our growing needs.

## **Expenses**

Recently, Departments and Committees were requested to make their annual budget requests to the Finance Committee. The expense summary sheets attached reflect the requests of the Department and Committees and have not been edited by the Finance Committee. At this point in the budget cycle, we find it more effective to let the State revenue number become less fluid before we make recommendations for the expense lines.

The Finance Committee will present our budget recommendations for public review as early as possible before Annual Town Meeting and will post our recommendations at the Town’s website on the Minutes page at [www.southampton.ma.us](http://www.southampton.ma.us)

It is important to recognize that in recommending next year’s budget, less than 50% of our total budget is controllable. The remainder is comprised of expenses that we cannot fully control including insurance, special education, regional school charges, vocational education, debt principal, interest, and software maintenance, etc. Any revenue reductions are therefore spread over a smaller base, with a greater impact to all departments.

The Finance Committee will continue to advocate fiscal responsibility and commends the Departments and Committees for continuing to operate within our means.

## **Finance Committee Recommendations**

Every year in our Fiscal Message, the Finance Committee highlights a few of our general recommendations and financial related wishes for Southampton.

**Capital Plan** – As discussed above, the Stabilization Fund had a healthy refortification this year. A Capital Committee exists in Town but has been dormant for a number of years. We will continue to fund the line item created last year for Technology expenses, but urge the Board of Selectmen to actively engage the Capital Committee to create a plan to effectively maintain and/or replace and to safeguard Town owned equipment and properties.

**Savings** – We will continue to look for every opportunity to fortify our Stabilization, Free Cash and Reserve accounts so that someday Southampton will be able to financially withstand unexpected increases in expenses or shortfalls in revenue. We look forward to the day where our savings accounts consist of funds with a minimum of 10% of our operating budget. Right now, we are happy to put away the collected back taxes – but look forward to a time when a portion of our revenues is systematically appropriated to savings at a consistent level.

**Aggressive Capturing of New Growth** – For the past few years, the Assessors office has done a commendable job of capturing building projects as they go through the various stages of development and increasing the value of property as improvements occur. We urge the Assessor's to continue this practice diligently as Southampton continues to grow. We thank the Assessor's and the Building Inspector for working closely and look forward to the benefits of their continued cooperation.

**Website Adoption** - We urge all departments and Committees to keep the public informed via all the usual means, but ask that adoption of the Town's website by Departments and Committees as a means of communication with the public is implemented immediately.

**Technology and Communications** - We believe it is important for efficiency that technologies be adopted that allow for increased productivity – we supported the purchase of updated computers for Town Hall employees and believe that a Town-wide multi-line phone system with voice mail should be considered as a means to increase the ability of residents to contact Town Hall and be directed to the appropriate party with one call.

**Fee Review** – We believe that the Select Board should consider increases in the Towns fees. Existing departmental permit and inspection fees should be revisited for potential increases and new fees considered for example: burning permits. In our opinion, reasonable increased fees will provide only a limited increase in the Town's revenue.

**DOR Recommendations Review** – Over one year after issue, we recommend that the DOR Report of March 2005 be formally revisited and progress against their recommendations be measured. For those recommendations deemed worthy and not already addressed, we recommend that action plans be created for implementation and that the Board of Selectmen conducts regular progress reviews.

We thank you in advance for your support and urge Town voters to adopt the recommendations as provided at the Annual Town Meeting.

Finance Committee

Peter Valinski, Chairman  
John Fitzpatrick, Vice Chairman  
James Fleming  
John O. Martin  
Tim Huber

REVENUE DETAIL	Account Number	FY'05 Actual	FY'06 Estimate	FY'07 Estimate
<b>PROPERTY TAXES</b>				
Personal Property Taxes	01-4-110	104,582	85,813	
Real Estate Taxes	01-4-120	5,324,852	5,713,081	
Levy Limit - FY06				6,048,310
Add 2.5%				151,208
New Growth		188,341	194,416	220,000
Total		5,617,775	5,993,310	6,419,518
<b>Debt Exclusions</b>				
Norris School		592,595	573,485	534,875
less State Construction Funds		510,600	510,600	275,485
Total - Norris School		81,995	62,885	259,390
Library		66,060	63,855	61,650
Hampshire Regional		552,331	491,428	426,176
Total Debt Exclusion		700,386	618,168	747,216
Prop. 2 1/2 Override				0
Overlay Provision				(55,000)
Tax Title Expense				0
Unused Levy Capacity				0
<b>TOTAL PROPERTY TAXES</b>		6,318,161	6,611,478	7,111,734
<b>OTHER TAXES AND EXCISES</b>				
Tax Liens Redeemed	01-4-142	0	0	0
Supplemental Tax Assessments	01-4-145	11,614	0	0
Motor Vehicle Excise	01-4-150	600,000	665,584	700,000
Boat Excise	01-4-161	1,500	2,400	2,600
Farm Animal Excise	01-4-162	1,700	1,800	6,000
Penalties & Interest on Taxes	01-4-170	24,000	30,000	40,000
Payments in Lieu of Taxes	01-4-180	30,000	34,000	35,000
<b>TOTAL OTHER TAXES AND EXCISES</b>		668,814	733,784	783,600
<b>CHARGES FOR SERVICES</b>				
Rentals	01-4-240	8,400	0	8,400
<b>DEPARTMENTAL REVENUE</b>				
Alcoholic Beverage Licenses	01-4-310	15,000	15,000	18,000
Other Licenses	01-4-315	7,300	7,300	7,300
Treasurer/Collector	01-4-320	10,000	10,000	10,000
Board of Health	01-4-325	9,977	14,000	16,000
Building Permits	01-4-330	16,000	16,000	16,000
Plumbing Inspections	01-4-335	3,000	3,000	3,200
Electrical Inspections	01-4-340	1,000	1,000	1,000
Police Department	01-4-345	4,700	5,000	5,000
Highway Department	01-4-355	300	12,000	20,000
Planning Board	01-4-365	900	900	500
Town Clerk	01-4-366	500	500	2,000
Board of Assessors	01-4-367	700	700	500
Other Departmental	01-4-370	0	0	0
<b>TOTAL DEPARTMENTAL REVENUE</b>		69,377	85,400	99,500
<b>FEDERAL REVENUE</b>				
Snow Emergency	01-4-580	0	0	0
Federal Aid	01-4-581	0	0	0
<b>TOTAL FEDERAL REVENUE</b>		0	0	0
<b>STATE REVENUE</b>				
Exemptions: Elderly	01-4-610	14,570	14,564	14,564
Exemptions: Other	01-4-611	7,525	8,425	9,138
School Construction	01-4-620	510,600	510,600	275,485
Chapter 70 - Local	01-4-622	2,267,762	2,294,612	2,321,362
Lottery	01-4-661	492,324	600,926	776,188
Additional Municipal Aid		71,826	0	0
State Owned Land	01-4-663	2,478	3,156	10,153
Veteran's Benefits	01-4-664	3,604	12,920	8,222
Extended Polling Hours	01-4-665	477	0	0
Police Career Incentives	01-4-667	17,221	17,607	20,150

	Account Number	FY'05 Actual	FY'06 Estimate	FY'07 Estimate
<b>REVENUE DETAIL</b>				
WPAT DebtSubsidy	01-4-670	13,169	12,593	
School Lunch		excluded	excluded	excluded
School Choice Receiving Tuition		excluded	excluded	excluded
Public Libraries		excluded	excluded	excluded
Other State Revenue	01-4-680		0	0
<b>Less Assessments</b>				
State/County Charges		(9,189)	(8,875)	(8,437)
School of Choice		(43,064)	(8,605)	(17,073)
<b>TOTAL STATE AID</b>		<b>3,349,303</b>	<b>3,457,923</b>	<b>3,409,752</b>
<b>OTHER REVENUES</b>				
Fines - District Court	01-4-771	10,000	10,000	10,000
Fines - Other	01-4-772	0	0	0
Earnings on Investments	01-4-820	15,000	15,000	30,000
School Revenues	01-4-830	19,011	0	0
Misc. Revenue	01-4-840	0	0	0
Transfer - Ambulance Fund	01-4-971	58,766	103,007	68,726
WPAT - Septic Betterments	01-4-973	10,400	10,400	
Transfer from Stabilization	01-4-974	0	0	0
Transfer from Workers Comp Reserve	01-4-975	41,269	0	0
Transfer - Water Fund	01-4-981	30,520	30,520	35,802
Transfer - Landfill Fund	01-4-982	18,356	20,000	20,000
Stabilization Fund	01-4-989	0	0	0
Continuing Appropriations	01-4-997	12,690	0	0
<b>TOTAL OTHER REVENUES</b>		<b>216,012</b>	<b>188,927</b>	<b>164,528</b>
Free Cash (Realized)	01-4-999	20,355	89,573	11,463
<b>ENTERPRISE FUNDS</b>				
Water Fund		559,728	565,348	565,996
Landfill Fund		211,132	217,288	225,388
<b>TOTAL ENTERPRISE FUNDS</b>		<b>770,860</b>	<b>782,636</b>	<b>791,384</b>
<b>TOTAL REVENUES</b>		<b>11,421,282</b>	<b>11,949,721</b>	<b>12,380,361</b>

Budget Category	Actual Expenditures FY'2005	Budget Request FY'2006	FY'2006 Approved Budget	Budget Request FY'2007
<b>ARTICLE 3 - GENERAL GOVERNMENT</b>				
<b>A. MODERATOR</b>				
1. Salary	0	0	0	0
2. Expenses	260	150	150	150
TOTAL MODERATOR	260	150	150	150
<b>B. SELECTMEN</b>				
1. Salaries	0	0	0	0
2. Expenses				
Total Expenses	1,669	2,266	2,000	2,000
3. CDL Drug Testing	202	200	200	500
TOTAL SELECTMEN	3,821	2,466	2,200	2,500
<b>C. ADMINISTRATION</b>				
1. Wages				
Town Administrator		35,000	35,000	52,000
Administrative Secretary Wages	22,877	26,000	23,254	25,000
Assistant Administrative Secretary Wages	9,203	9,700	8,843	9,617
Total Wages	32,080	70,700	67,097	86,617
2. Expenses				
Total Expenses	880	3,350	1,000	1,200
3. Photocopier Lease and Supplies	3,866	4,200	4,000	4,000
4. Comp Maintenance	100			Moved
TOTAL ADMINISTRATION	36,926	78,250	72,097	91,817
<b>D. FINANCE COMMITTEE</b>				
TOTAL FINANCE COMMITTEE EXPENSES	214	240	225	250
<b>E. RESERVE ACCOUNT</b>				
	48,240	50,000	45,532	50,000
<b>F. TOWN ACCOUNTANT</b>				
1. Salary and Wages				
Town Accountant Salary	24,315	24,923	24,923	26,000
Asst Accountant Wages	15,624	16,286	15,723	15,723
Total Salary and Wages	39,939	41,209	40,646	41,723
2. Independent Audit	6,813	0	7,000	6,250
3. Expenses				
Total Expenses	1,110	1,110	1,110	1,110
4. Accounting Software Support	650	650	650	1,400
5. Accounting Software		10,000	0	8,900
TOTAL TOWN ACCOUNTANT	48,512	52,969	49,406	59,383
<b>G. BOARD OF ASSESSORS</b>				
1. Salary and Wages				
Assessors Salaries	0	4,500	0	4,500
Asst. Assessor Wages	43,050	30,000	25,924	27,846
Asst. Assessor Wages	24,002	27,490	24,985	23,168
Assistant Assessors Wages	67,052	57,490	50,909	51,014
Total Salary and Wages	67,052	61,990	50,909	55,514
2. Expenses				
Total Expenses	5,520	7,295	6,000	8,200
3. Assessors Software Support	9,800	9,800	9,800	3,900
4. Consultant	0	2,000	2,000	2,000
5. Town Maps	1,500	1,500	1,500	1,500

Budget Category	Actual Expenditures FY'2005	Budget Request FY'2006	FY'2006 Approved Budget	Budget Request FY'2007
TOTAL BOARD OF ASSESSORS	83,872	82,585	70,209	71,114
H. TREASURER/COLLECTOR				
1. Salary and Wages				
Treasurer/Collector Salary	39,703	39,703	40,696	41,713
Asst. Treasurer		22,639	21,797	23,480
Asst. Collector		25,163	24,322	25,918
MV Clerk		14,167	13,624	12,528
Assistants Wages	54,314	61,969	59,743	61,926
Total Salary and Wages	94,017	101,672	100,439	103,639
2. Expenses				
Total Expenses	14,700	14,300	14,300	17,200
3. Treasurer Software Support	5,958	6,088	6,088	6,150
TOTAL TREASURER/COLLECTOR	114,675	122,060	120,827	126,989
I. LEGAL				
TOTAL LEGAL	15,000	25,000	25,000	25,000
J. PERSONNEL POLICIES/PRACTICES BOARD				
TOTAL PERSONNEL POLICIES/PRACTICE BOARD	162	225	175	7,350
K. TAX TITLE	1,500	1,500	1,500	5,000
L. TOWN CLERK				
1. Salary and Wages				
Town Clerk Salary	28,099	28,801	28,801	29,521
Town Clerk Asst Wages	10,089	10,556	10,089	10,991
Total Salary and Wages	38,188	39,357	38,890	40,512
2. Expenses				
Total Expenses	1,060	1,605	1,200	1,595
TOTAL TOWN CLERK	39,248	40,962	40,090	42,107
M. ELECTIONS AND REGISTRATION				
1. Salary and Wages				
Salaries (3 Board of Registrars)	585	585	585	600
Wages (9 Elections Workers)	1,680	890	890	2,455
Total Salary and Wages	2,265	1,475	1,475	3,055
2. Expenses				
Total Expenses	3,889	4,200	4,100	8,500
TOTAL ELECTIONS AND REGISTRATION	6,154	5,675	5,575	11,555
N. CONSERVATION COMMISSION				
TOTAL CONSERVATION COMMISSION	1,560	3,725	2,400	4,200
O. PLANNING BOARD				
1. Expenses				
Total Expenses	799	1,000	850	1,000
2. PVPC	816	850	850	850
TOTAL PLANNING BOARD	1,615	1,850	1,700	1,850
P. ZONING BOARD OF APPEALS				
1. Clerical Wages	500	500	500	500
2. Expenses	500	1,000	600	600
TOTAL ZONING BOARD OF APPEALS	1,000	1,500	1,100	1,100
Q. MUNICIPAL BUILDING MAINTENANCE				
1. Custodian Wages	13,739	13,927	14,100	14,804

Budget Category	Actual Expenditures FY'2005	Budget Request FY'2006	FY'2006 Approved Budget	Budget Request FY'2007
2. Cust. Supplies/Expenses	767	850	800	800
3. Telephone				
Total Expenses	7,760	7,760	7,760	7,800
4. Town Hall - Gas & Electric				
5. Town Hall Bldg Expenses				
Total Expenses	18,216	20,000	19,000	26,000
6. Larrabee - Gas & Electric				
7. Larrabee Bldg Expenses				
Total Expenses	13,139	13,800	13,800	21,000
<b>TOTAL MUNICIPAL BUILDING MAINTENANCE</b>	<b>53,621</b>	<b>56,337</b>	<b>55,460</b>	<b>70,404</b>
<b>R. TOWN CLOCK</b>	<b>60</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>S. TOWN REPORT</b>	<b>2,014</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>
<b>T. TECHNOLOGY</b>				
Technology - Equipment		7,500	7,500	7,500
Technology - Services		2,500	2,500	2,500
Webpage Maintenance		500	500	500
Annual Internet Service		2,550	2,550	2,000
<b>TOTAL TECHNOLOGY</b>	<b>0</b>	<b>13,050</b>	<b>13,050</b>	<b>12,500</b>
<b>U. OTHERS</b>				
Emergency Management Expenses		5,000	3,000	3,000
Barnes Acquifer Protection	2,050	2,050	2,100	2,100
<b>TOTAL OTHERS</b>	<b>2,050</b>	<b>7,550</b>	<b>5,600</b>	<b>5,100</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>460,504</b>	<b>548,204</b>	<b>514,446</b>	<b>590,519</b>
<b>ARTICLE 4 - PROTECTION OF PERSONS AND PROPERTY</b>				
<b>A. POLICE DEPARTMENT</b>				
1. Salaries and Wages				
Chief's Salary	64,473	66,085	66,085	68,068
Police Salaries and Wages	337,274	398,600	376,000	506,800
Total Salaries and Wages	401,747	464,685	442,085	574,868
2. Expenses				
Total Expenses	33,247	52,200	40,000	64,000
3. DARE Program		3,000	3,000	3,000
4. Equipment Maintenance Contract	12,500	12,500	12,500	16,000
5. Copier Replacement	0	0	0	0
<b>TOTAL POLICE DEPARTMENT</b>	<b>447,494</b>	<b>532,385</b>	<b>497,585</b>	<b>657,868</b>
<b>B. COMMUNICATIONS</b>				
1. Salary and Wages				
Wages	121,099	130,040	129,000	144,300
Total Salary and Wages	121,099	130,040	129,000	144,300
2. Expenses				
Total Expenses	3,836	7,000	5,000	7,800
<b>TOTAL COMMUNICATIONS</b>	<b>124,935</b>	<b>137,040</b>	<b>134,000</b>	<b>152,100</b>
<b>C. FIRE DEPARTMENT</b>				
1. Salary and Wages				
Chief's Salary	25,295	27,862	50,000	52,500
Fire Salaries and Wages	85,106	92,050	92,050	96,965
Total Salary and Wages	110,401	119,912	142,050	149,465

Budget Category	Actual Expenditures FY'2005	Budget Request FY'2006	FY'2006 Approved Budget	Budget Request FY'2007
2. Expenses				
Total Expenses	22,661	34,989	25,000	34,998
3. Ambulance / EMS				
EMT Standby	18,000	18,000		18,000
EMS Training Wages	17,013	32,766		31,734
Ambulance Billing Clerk	3,448	3,586		3,992
EMT Licensing & Certifications		4,120		0
Ambulance/EMS Expenses	5,305	5,465		0
Total Ambulance / EMS	43,766	63,937	63,937	53,726
TOTAL FIRE DEPARTMENT	176,828	218,838	230,987	238,189
D. INSPECTION SERVICES				
1. Salary and Wages				
Bldg Inspector Salary	7,958	7,958	8,160	8,160
Asst Bldg Inspector	543	543	560	0
Total Salary and Wages	8,501	8,501	8,720	8,160
2. Expenses				
Total Expenses	1,009	1,009	1,050	1,240
TOTAL INSPECTION SERVICES	9,510	9,510	9,770	9,400
E. TREE WARDEN				
1. Salary and Wages				
Salary	0	0	0	0
Wages	1,747	1,747	1,800	3,888
Total Salary and Wages	1,747	1,747	1,800	3,888
2. Expenses	1,217	1,217	1,250	7,500
TOTAL TREE WARDEN	2,964	2,964	3,050	11,388
<b>TOTAL PROTECTION OF PERSONS AND PROPERTY</b>	<b>761,731</b>	<b>900,737</b>	<b>875,392</b>	<b>1,068,945</b>
<b>ARTICLE 5 - SOUTHAMPTON EDUCATION</b>				
A. Elementary School	3,223,145	3,433,981	3,394,612	3,645,666
Elementary Schools - Ch. 70 Portion	2,267,762	2,294,612	2,294,612	2,294,612
Elementary Schools - Town Contribution	955,383	1,139,369	1,100,000	1,351,054
B. Local School Transportation	230,000	199,000	199,000	199,000
C. Textbooks		18,000	18,000	18,000
TOTAL ELEMENTARY SCHOOL	3,453,145	3,650,981	3,611,612	3,862,666
D. School Choice	included	included	included	included
E. Voc. Transportation	29,000	27,324	27,324	27,324
F. Voc. School Tuition	444,533	521,688	440,000	700,300
TOTAL VOCATIONAL SCHOOL	473,533	549,012	467,324	727,624
<b>TOTAL SOUTHAMPTON EDUCATION</b>	<b>3,926,678</b>	<b>4,199,993</b>	<b>4,078,936</b>	<b>4,590,290</b>
<b>ARTICLE 6 - HAMPSHIRE REGIONAL EDUCATION</b>				
A. Regional Schools	2,503,236	2,684,842	2,655,000	2,913,181
B. Debt Service	552,331	491,428	491,428	426,176
<b>TOTAL REGIONAL SCHOOL EDUCATION</b>	<b>3,055,567</b>	<b>3,176,270</b>	<b>3,146,428</b>	<b>3,339,357</b>
<b>ARTICLE 7 - PUBLIC WORKS AND FACILITIES</b>				

Budget Category	Actual Expenditures FY'2005	Budget Request FY'2006	FY'2006 Approved Budget	Budget Request FY'2007
<b>A. GENERAL HIGHWAY</b>				
1. Wages	136,496	177,634	146,000	189,997
2. Expenses				
Total Expenses	63,196	133,200	70,000	225,180
3. Stormwater Permitting		3,000	3,000	
Total	199,692	313,834	219,000	415,177
<b>B. ROAD MACHINERY MAINTENANCE</b>				
Total Expenses	42,070	60,300	46,500	67,660
<b>C. WINTER ROADS</b>				
1. Wages				
Total Wages	105,600	133,849	117,000	137,462
2. Expenses				
Total Expenses	42,502	80,300	47,000	83,100
3. Snow Insurance	5,000	5,000	5,000	5,000
Total	153,102	219,149	169,000	225,562
<b>D. TOWN LIGHTING</b>	18,501	18,500	18,500	20,000
<b>E. CEMETERY COMMISSION</b>				
Total	4,884	8,424	5,400	16,564
<b>TOTAL PUBLIC WORKS AND FACILITIES</b>	418,249	620,207	458,400	744,963
<b>ARTICLE 8 - HUMAN SERVICES</b>				
<b>A. BOARD OF HEALTH</b>				
1. Salaries and Wages				
Health Agent	6,729	7,401	6,729	7,401
BOH Director	24,323	28,542	26,000	28,542
Total Salaries and Wages	31,052	35,943	32,729	35,943
2. Expenses				
Total Expenses	2,215	4,300	2,500	4,300
Total	33,267	40,243	35,229	40,243
<b>B. ANIMAL INSPECTOR</b>				
1. Salary	5,699	6,000	5,700	6,000
2. Expenses	0	345	345	345
Total	5,699	6,345	6,045	6,345
<b>C. COUNCIL ON AGING</b>				
1. Wages				
Total Wages	14,622	15,205	15,205	15,746
2. Expenses				
Total Expenses	1,000	1,000	1,000	1,000
Total	15,622	16,205	16,205	16,746
<b>D. VETERANS' SERVICES</b>				
1. Veterans' Agent Expenses		4,500	4,500	6,400
2. Veterans' Benefits		8,428	8,428	18,500
3. Mileage		720	360	720
Total	11,524	13,648	13,288	25,620
<b>TOTAL HUMAN SERVICES</b>	66,112	76,441	70,767	88,954

Budget Category	Actual Expenditures FY'2005	Budget Request FY'2006	FY'2006 Approved Budget	Budget Request FY'2007
<b>ARTICLE 9 - CULTURE AND RECREATION</b>				
<b>A. LIBRARY</b>				
1. Wages				
Total Wages	50,386	58,533	58,533	73,642
2. Expenses				
Total Expenses	28,372	31,467	27,000	43,664
Total	78,758	90,000	85,533	117,306
<b>B. PARK COMMISSION</b>				
1. Wages	3,554	3,900	3,900	4,290
2. Expenses				
Total Expenses	2,513	3,150	2,800	2,800
Total	6,067	7,050	6,700	7,090
<b>C. HISTORICAL COMMISSION</b>				
Total	911	1,800	1,100	1,580
<b>D. OLD HOME DAY</b>	600	1,000	1,000	1,200
<b>E. MEMORIAL DAY</b>	437	500	500	500
<b>F. HOLIDAY LIGHTS</b>	60	60	100	100
<b>TOTAL CULTURE AND RECREATION</b>	86,833	100,410	94,933	127,776
<b>ARTICLE 10 - DEBT SERVICE</b>				
<b>A. WPAT PEQUOT POND (Last Payment FY2020)</b>				
1. Principal	13,381	13,971	13,971	13,971
2. Interest	13,525	11,916	11,916	11,752
Total	26,906	25,887	25,887	25,723
<b>B. HIGHWAY TRUCK (Last Payment FY2010)</b>				
1. Principal	22,000	22,000	22,000	22,000
2. Interest	320	4,099	4,099	3,344
Total	22,320	26,099	26,099	25,344
<b>C. SCHOOL CONSTRUCTION (Last Payment FY2014)</b>				
1. Principal	390,000	390,000	390,000	390,000
2. Interest	202,595	183,485	183,485	144,875
Total	592,595	573,485	573,485	534,875
<b>D. LIBRARY CONSTRUCTION (Last Payment FY2013)</b>				
1. Principal	45,000	45,000	45,000	45,000
2. Interest	21,060	18,855	18,855	16,650
Total	66,060	63,855	63,855	61,650
<b>E. LAWN MOWER (Last Payment FY2011)</b>				
1. Principal				to be det.
2. Interest				to be det.
Total				10,000
<b>F. WPAT Bonds - Septic Betterments</b>	10,400		10,400	10,400
<b>G. SHORT-TERM BORROWING</b>	4,000	4,000	4,000	4,000

Budget Category	Actual Expenditures FY'2005	Budget Request FY'2006	FY'2006 Approved Budget	Budget Request FY'2007
<b>TOTAL DEBT SERVICE</b>	722,281	693,326	703,726	671,992
<b>ARTICLE 11 - MISCELLANEOUS EXPENSES</b>				
A. HAMP. COUNCIL GOV'T's	24,148	24,148	24,148	24,148
B. RETIREMENT CONTRIBUTORY	307,572	341,092	341,092	376,074
C. RETIREMENT NON-CONTRIBUTORY	3,643	3,752	3,752	3,865
D. WORKERS' COMPENSATION	21,000	22,000	22,000	28,000
E. UNEMPLOYMENT COMPENSATION	15,000	15,000	15,000	15,000
F. GROUP HEALTH INSURANCE	610,000	665,040	666,000	673,260
G. MEDICARE/FICA	55,000	60,000	60,000	51,000
H. GROUP LIFE INSURANCE	3,200	3,900	3,900	3,000
I. INSURANCE - GENERAL	82,000	88,000	88,000	92,000
<b>TOTAL MISCELLANEOUS</b>	1,121,563	1,222,932	1,223,892	1,266,347
<b>GRAND TOTAL ARTICLES 3-11</b>	10,619,518	11,538,520	11,166,920	12,489,143
<b>ENTERPRISE FUNDS</b>				
<b>A. WATER ENTERPRISE FUND - ARTICLE 12</b>				
1. Wages				
Superintendents Salary	54,482	56,000		56,000
Other Wages	27,518	28,000		28,000
Total Wages	82,000	84,000	84,000	84,000
2. Expenses				
Total Expenses	90,000	95,000	95,000	98,000
3. Capital Outlay				
Total Capital Outlay	61,000	59,620	59,620	51,986
4. Engineering				
5. New Truck				
4. Debt Service				
Total Debt Service	296,208	296,208	296,208	296,208
5. Transfer to General Fund	30,520	30,520	30,520	35,802
Total	559,728	565,348	565,348	565,996
<b>B. LANDFILL ENTERPRISE FUND - ARTICLE 13</b>				
1. Salary/Wages				
Superintendents Salary	2,800	2,800		2,800
Other Wages	39,200	39,200		39,200
Total Wages	42,000	42,000	42,000	42,000
2. Expenses				
Total Expenses	124,150	126,450	126,450	134,900
3. Testing - DEP	850	3,062	3,062	2,712
4. Debt Service				
Total Debt Service	25,776	25,776	25,776	25,776
5. Transfers to General Fund	18,356	20,000	20,000	20,000
Total	211,132	217,288	217,288	225,388
<b>GRAND TOTAL ENTERPRISE FUNDS</b>	770,860	782,636	782,636	791,384
<b>TOTAL ARTICLES 3 THROUGH 11 &amp; ENTERPRISE FUNDS EXCLUDING SPECIAL ARTICLES</b>	11,390,378	12,321,156	11,949,556	13,280,527

STABILIZATION FUND

HISTORICAL DATA

DATE	ITEM	Total Budget	Increase	Decrease	Balance	Stabilization Fund as % of Budget
30-Jun-00	Balance end of FY00	\$9,177,881.00			\$268,478	
03-Jun-01	ATM - Police Cruiser w/Equipment			\$28,840.00	\$239,638	
30-Jun-01	FY01 Interest Earned	\$9,545,317.00	\$15,391.00		\$255,029	2.67%
01-Jun-02	ATM - Town Hall Roof Repairs			\$19,000.00	\$236,029	
01-Jun-02	ATM - Police Cruiser w/Equipment			\$30,000.00	\$206,029	
30-Jun-02	FY02 Interest Earned	\$10,202,997.00	\$9,728.87		\$215,758	2.11%
14-Jan-03	STM - Communications antenna			\$3,550.00	\$212,208	
14-Jan-03	STM - Radio Repeater and radios			\$11,785.00	\$200,423	
14-Jan-03	STM - Assessor's Software			\$5,188.00	\$195,235	
18-Feb-03	STM - Police Cruiser			\$12,000.00	\$183,235	
30-Jun-03	FY03 Interest Earned	\$10,953,143.00	\$5,591.63		\$188,827	1.72%
21-Oct-03	Communications Server			\$8,119.00	\$180,708	
04-May-04	STM - Fire Truck			\$25,000.00	\$155,708	
05-Jun-04	ATM - Pavilion ADA Accessibility			\$5,000.00	\$150,708	
05-Jun-04	ATM - Self Contained Breathing Apparatus			\$18,000.00	\$132,708	
05-Jun-04	ATM - Police Cruiser w/Equipment			\$30,000.00	\$102,708	
15-Jun-04	STM - Pequot Ponds Sewer Design			\$10,526.78	\$92,181	
30-Jun-04	FY04 Interest Earned	\$11,479,574.00	\$3,104.84		\$95,286	0.83%
02-Jun-05	FY05 Interest Earned thru 6/02/05	\$11,390,378.00	\$1,486.60		\$96,772	0.85%
04-Jun-05	ATM - Self Contained Breathing Apparatus			\$9,350.00	\$87,422	
04-Jun-05	Flooring in Town Hall			\$11,000.00	\$76,422	
30-Jun-05	FY05 Interest Earned	\$11,421,282.00	\$2,052.77		\$78,475	0.69%
29-Nov-05	STM Transfer from Free Cash		\$400,000.00		\$478,475	
31-Mar-06	FY06 Interest Earned	\$11,958,918.00	\$949.08		\$479,424	4.01%

**RESERVE FUND SPENDING**  
FY06

DATE	ITEM	DEPARTMENT	REQUEST	DECREASE	INCREASE	BALANCE
01-Jul-05	Starting Balance - FY06					\$45,532.00
23-Aug-05	Additional cost for American Rug	Town Hall	\$839.00	\$839.00		\$44,693.00
06-Sep-05	Asbestos sampling	Town Hall	\$4,650.00	\$4,650.00		\$40,043.00
06-Sep-05	STEP Increases	Town Hall	\$5,773.00	\$5,773.00		\$34,270.00
29-Nov-06	STM - Transfer				\$100,000.00	\$134,270.00
10-Jan-06	Technical Equipment	Technology	\$124.90	\$124.90		\$134,145.10
10-Jan-06	Technical Services	Technology	\$432.50	\$432.50		\$133,712.60
31-Jan-06	CDL Testing	Selectmen Expenses	\$224.00	\$224.00		\$133,488.60
28-Feb-06	Gravel	Highway Dept.	\$8,000.00	\$4,000.00		\$129,488.60
28-Feb-06	Bullet-proof vests	Police Department	\$8,181.78	\$8,181.78		\$121,306.82
28-Feb-06	Projector Bulb	Elementary School	\$321.21	\$321.21		\$120,985.61
28-Feb-06	File cabinets and ceiling fan	Town Accountant	\$649.90	\$649.90		\$120,335.71
11-Apr-06	Electric and Gas bills	Larrabee Expenses	\$6,700.00	\$6,700.00		\$113,635.71
25-Apr-06	Assessment fee	Hampshire Council of Govts.	\$15.00	\$15.00		\$113,620.71
25-Apr-06	Postage & Bank Charges	Treasurer Collector Expenses	\$2,500.00			\$113,620.71
25-Apr-06	Electric and Gas bills	Larrabee Expenses	\$2,848.53			\$113,620.71
25-Apr-06	Electric and Gas bills	Town Hall Building Expenses	\$1,278.00			\$113,620.71
						<b>Current Balance</b>
<b>SET-ASIDES</b>						
18-Oct-05	Additional cost for American Rug	Town Hall	\$477.00	\$477.00		\$113,143.71
28-Feb-06	Gravel	Highway Dept.	\$8,000.00	\$4,000.00		\$109,143.71
29-Nov-06	Cruiser laptop communications	Police Department	\$15,000.00	\$15,000.00		<b>\$94,143.71</b>
						<b>Balance w/set-asides</b>