	Annual Town Meeting Special Articles		Action Required
2	Fiscal Year 2015 Municipal Department Operating Budget	$	44,612,618.00
	Fiscal Year 2015 School Department Operating Budget	$	26,975,250.00
	Total	$	71,587,868.00
3	Fiscal Year 2014 Supplemental Appropriation		
	Transfer from existing Fiscal Year 2014 Appropriation	$	404,550.00
	Transfer from Fiscal Year 2013 Free Cash Certification	$	855,400.00
		$	1,259,950.00
4	Fiscal Year 2014 Water Enterprise Fund Supplemental Appropriation		Indefinitely Postpone
5	Fiscal Year 2014 Sewer Enterprise Fund Supplemental Appropriation		Indefinitely Postpone
6	Fiscal Year 2015 Water Enterprise Fund Operating Budget	$	5,777,771.00
7	Fiscal Year 2015 Sewer Enterprise Fund Operating Budget	$	4,091,892.00
8	Reauthorize Youth & Recreation Revolving Fund		Reauthorize
9	Reauthorize Cross Connection Revolving Fund		Reauthorize
10	Reauthorize Council on Aging Programs & Activities Revolving Fund		Reauthorize
11	Reauthorize Council on Aging Lunch Program Revolving Fund		Reauthorize
12	Authorize a Compost Facility Revolving Fund Transfer from Free Cash to establish positive cash flow - $28,000.00		Authorize
13	Chapter 90 Authorization	$	640,281.00
14	MWRA Local Pipeline Assistance Loan Program - $662,100.00		Loan Authorization
15	Water Rate Increase		
16	Sanitary Sewer Abatement Program - ACO - $2,615,000.00		Loan Authorization
17	Fiscal Year 2014 Unpaid Bills	$	6,100.00
18	Purchase of DPW Vehicle - Highway Division Funded from insurance claim proceeds of $25,500 Balance to be funded from Free Cash of $30,700	$	56,200.00
19	Establish Stabilization Fund for Healthcare Costs		Establish
20	Transfer to Stabilization Fund for Healthcare Costs		Indefinitely Postpone

----FUND---- 3700 YOUTH & RECREATION REV ACCT

ACCOUNT		BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
	ASSETS				
	CURRENT ASSETS:				
3700.1040.0000	POOLED CASH	18,651.30	2,454.39CR	5,627.11CR	13,024.19
	TOTAL CURRENT ASSETS:	18,651.30	2,454.39CR	5,627.11CR	13,024.19
	TOTAL ASSETS:	18,651.30	2,454.39CR	5,627.11CR	13,024.19
	LIABILITIES AND FUND BALANCE				
	CURRENT LIABILITIES:				
3700.2010.0000	WARRANTS PAYABLE	620.50CR	0.00	0.00	620.50CR
	TOTAL CURRENT LIABILITIES:	620.50CR	0.00	0.00	620.50CR
	TOTAL LIABILITIES:	620.50CR	0.00	0.00	620.50CR
	FUND BALANCE:				
3700.3200.3211	FUND BAL - RSVE FOR ENCUMB.	0.00	0.00	704.00CR	704.00CR
3700.3200.3212	ENCUMBRANCE CONTROL	0.00	0.00	704.00	704.00
3700.3500.3590	UNRESERVED FUND BALANCE	18,030.80CR	0.00	0.00	18,030.80CR
3700.3800.3815	ESTIMATED REV&OTHER FIN SRCS	0.00	0.00	0.00	0.00
3700.3800.3830	APPROP & OTHER FIN USES CNTL	0.00	0.00	0.00	0.00
3700.3800.3890	BUDGETARY CONTROL	0.00	0.00	0.00	0.00
3700.3900.3910	REVENUE CONTROL	0.00	1,020.00CR	39,936.00CR	39,936.00CR
3700.3900.3930	EXPENDITURE CONTROL	0.00	3,474.39	45,563.11	45,563.11
	TOTAL FUND BALANCE:	18,030.80CR	2,454.39	5,627.11	12,403.69CR
	TOTAL LIABILITIES AND FUND BALANCE:	18,651.30CR	2,454.39	5,627.11	13,024.19CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

----FUND---- 3703 CROSS CONNECTION FEES

ACCOUNT		BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
	ASSETS				
	CURRENT ASSETS:				
3703.1040.0000	POOLED CASH	50,421.01	0.00	15,110.00	65,531.01
	TOTAL CURRENT ASSETS:	50,421.01	0.00	15,110.00	65,531.01
	TOTAL ASSETS:	50,421.01	0.00	15,110.00	65,531.01
	LIABILITIES AND FUND BALANCE				
	CURRENT LIABILITIES:				
3703.2010.0000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00
	TOTAL CURRENT LIABILITIES:	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES:	0.00	0.00	0.00	0.00
	FUND BALANCE:				
3703.3200.3211	FUND BAL - RSVE FOR ENCUMB.	0.00	0.00	0.00	0.00
3703.3200.3212	ENCUMBRANCE CONTROL	0.00	0.00	0.00	0.00
3703.3500.3590	UNRESERVED FUND BALANCE	50,421.01CR	0.00	0.00	50,421.01CR
3703.3800.3815	ESTIMATED REV&OTHER FIN SRCS	0.00	0.00	0.00	0.00
3703.3800.3830	APPROP & OTHER FIN USES CNTL	0.00	0.00	0.00	0.00
3703.3800.3890	BUDGETARY CONTROL	0.00	0.00	0.00	0.00
3703.3900.3910	REVENUE CONTROL	0.00	0.00	23,240.00CR	23,240.00CR
3703.3900.3930	EXPENDITURE CONTROL	0.00	0.00	8,130.00	8,130.00
	TOTAL FUND BALANCE:	50,421.01CR	0.00	15,110.00CR	65,531.01CR
	TOTAL LIABILITIES AND FUND BALANCE:	50,421.01CR	0.00	15,110.00CR	65,531.01CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

----FUND---- 3705 COG - PROGRAMS & ACTIVITIES

ACCOUNT		BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
	ASSETS				
	CURRENT ASSETS:				
3705.1040.0000	POOLED CASH	39,766.32	1,891.88CR	170.21	39,936.53
	TOTAL CURRENT ASSETS:	39,766.32	1,891.88CR	170.21	39,936.53
	TOTAL ASSETS:	39,766.32	1,891.88CR	170.21	39,936.53
	LIABILITIES AND FUND BALANCE				
	CURRENT LIABILITIES:				
3705.2010.0000	WARRANTS PAYABLE	782.00CR	0.00	0.00	782.00CR
	TOTAL CURRENT LIABILITIES:	782.00CR	0.00	0.00	782.00CR
	TOTAL LIABILITIES:	782.00CR	0.00	0.00	782.00CR
	FUND BALANCE:				
3705.3200.3211	FUND BAL - RSVE FOR ENCUMB.	0.00	0.00	1,834.25CR	1,834.25CR
3705.3200.3212	ENCUMBRANCE CONTROL	0.00	0.00	1,834.25	1,834.25
3705.3500.3590	UNRESERVED FUND BALANCE	38,984.32CR	0.00	0.00	38,984.32CR
3705.3800.3815	ESTIMATED REV&OTHER FIN SRCS	0.00	0.00	0.00	0.00
3705.3800.3830	APPROP & OTHER FIN USES CNTL	0.00	0.00	0.00	0.00
3705.3800.3890	BUDGETARY CONTROL	0.00	0.00	0.00	0.00
3705.3900.3910	REVENUE CONTROL	0.00	1,324.60CR	20,339.28CR	20,339.28CR
3705.3900.3930	EXPENDITURE CONTROL	0.00	3,216.48	20,169.07	20,169.07
	TOTAL FUND BALANCE:	38,984.32CR	1,891.88	170.21CR	39,154.53CR
	TOTAL LIABILITIES AND FUND BALANCE:	39,766.32CR	1,891.88	170.21CR	39,936.53CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

----FUND---- 3704 SENIOR CTR LUNCH PROGRAM

ACCOUNT		BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
	ASSETS				
	CURRENT ASSETS:				
3704.1040.0000	POOLED CASH	21,550.48	92.00	635.75CR	20,914.73
	TOTAL CURRENT ASSETS:	21,550.48	92.00	635.75CR	20,914.73
	TOTAL ASSETS:	21,550.48	92.00	635.75CR	20,914.73
	LIABILITIES AND FUND BALANCE				
	CURRENT LIABILITIES:				
3704.2010.0000	WARRANTS PAYABLE	120.00CR	0.00	0.00	120.00CR
	TOTAL CURRENT LIABILITIES:	120.00CR	0.00	0.00	120.00CR
	TOTAL LIABILITIES:	120.00CR	0.00	0.00	120.00CR
	FUND BALANCE:				
3704.3200.3211	FUND BAL - RSVE FOR ENCUMB.	29,649.69	0.00	0.00	29,649.69
3704.3200.3212	ENCUMBRANCE CONTROL	29,649.69CR	0.00	0.00	29,649.69CR
3704.3500.3590	UNRESERVED FUND BALANCE	21,430.48CR	0.00	0.00	21,430.48CR
3704.3800.3815	ESTIMATED REV&OTHER FIN SRCS	0.00	0.00	0.00	0.00
3704.3800.3830	APPROP & OTHER FIN USES CNTL	0.00	0.00	0.00	0.00
3704.3800.3890	BUDGETARY CONTROL	0.00	0.00	0.00	0.00
3704.3900.3910	REVENUE CONTROL	0.00	92.00CR	2,207.05CR	2,207.05CR
3704.3900.3930	EXPENDITURE CONTROL	0.00	0.00	2,842.80	2,842.80
	TOTAL FUND BALANCE:	21,430.48CR	92.00CR	635.75	20,794.73CR
	TOTAL LIABILITIES AND FUND BALANCE:	21,550.48CR	92.00CR	635.75	20,914.73CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE GOVERNOR
State House, Room 360, Boston, MA 02133
(617) 725-4005 FAX (617) 727-9725

RECEIVED
APR 02 2014
OFFICE OF THE TOWN MANAGER
SAUGUS, MA 01906

April 1, 2014

DEVAL L. PATRICK
GOVERNOR

TEL: (617) 725-4005
FAX: (617) 727-9725
http://www.mass.gov/governor

Mr. Scott Crabtree, Chairperson
Town of Saugus
298 Central Street
Saugus, MA 01906

Dear Mr. Crabtree:

We are pleased to inform you that the Chapter 90 local transportation aid funding for Fiscal Year 2015 will total $200 million statewide. While the $200 million is provisional based on the passage of the pending transportation bond bill, the Fiscal Year 2015 apportionment reflects a level funding from the previous fiscal year and continues to represent the highest level of funding apportioned for local transportation aid in the past decade.

This letter certifies that the **Town of Saugus's** Chapter 90 apportionment for Fiscal Year 2015 is provisionally **$640,281**, based on the passage of the transportation bond bill. Once the transportation bond bill authorizing the Chapter 90 Program is passed into law, this apportionment is automatically incorporated in your existing 10-Year Chapter 90 contract, available on the MassDOT website **http://www.massdot.state.ma.us/chapter90**. Prior to the enactement of the transportation bond bill municiaplities may not obligate the provisional funds identified in this letter.

We look forward to working closely with your community to ensure the continuing success of the Chapter 90 program in the years to come.

Please feel free to contact Maria Conti at (857) 368-9144 or Paul Jay at (857) 368-9150 with any questions you may have regarding the Chapter 90 program.

Sincerely,

Governor

Annual Town Meeting

Warrant Article 12 – Compost Facility Revolving Fund

This fund has been established since as early as Fiscal Year 2003 however not formally adopted. This fund is used to report the revenue, expenditures, and fund balance to operate the compost facility. Revenue is generated from the sale of stickers purchased for authorized use of the facility and the expenditures are the salary of the staff manning the facility on Saturdays. Over the last five years the revenue has been sufficient to support the expenditures however, the majority of revenue comes in the latter half of the fiscal year when the facility opens for the new spring/summer season. Under the new MUNIS system expenditures cannot be made from any fund that does not have sufficient revenue and/or fund balance to support the expenditure.

By appropriating the sum of $28,000 under Article 12 will provide positive cash flow in this Compost Facility Revolving Fund during times when expenditures need to be made when revenues come in at a later time.

The recommendation will be made to have the Recycling Coordinator and DPW Director review the fee charged for the purchase of a facility use sticker to try and resolve this cash flow problem going forward. If there is no increase in revenue this cash flow problem will not be resolved. This appropriation requested for Fiscal Year 2015 can be reserved in the fund balance of the Compost Facility Revolving Fund and when the revenue is sufficient to support positive cash flow, Town Meeting could vote to transfer funds to a different purpose.

The balance in the revolving fund at the end of this fiscal year will not be sufficient future expenditures in Fiscal Year 2015.

The following is a list of fund balances is this fund at fiscal year

end:

2013	$3,365.11
2012	$2,572.71
2011	$325.56
2010	($1,500.12)
2009	($.09)

Report Selection:

Inclusions Ranges: Begin (thru) End
Fund & Account... 3702 3702

Approval Plan..... thru

Fiscal Start Year..... 07 01 2013

Start Date..... 07 01 2013

Start Detail Date..... 07 01 2013

End Date..... 05 31 2014

Level to Page Break..... 1.0

Suppress Summary?..... Y

Detail Description?..... N

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ACCOUNT DATE	VENDOR/CUST/EXPLANATION	SRC	JE-ID	REF	PO	CLAIM	OPEN ENCUMBRANCE	DEBIT	CREDIT	BALANCE
3702	COMPOSTE SITE									
3702.1040	POOLED CASH									
3702.1040.0000	POOLED CASH									
07/01/13	--- Beginning Balance ---							3,365.11		3,365.11
07/11/13	PAYROLL INTERFACE	P	07/11/2013 526	071113					859.80	2,505.31
07/18/13	PAYROLL INTERFACE	P	07/18/2013 582	071813					860.60	1,644.71
07/25/13	PAYROLL INTERFACE	P	07/25/2013 650	072513					823.82	820.89
07/31/13	DUE FROM FUND OFFSET	R	07/31/2013 695					1,500.00		
07/31/13	DUE FROM FUND OFFSET	R	07/31/2013 699					750.00		3,070.89
08/01/13	PAYROLL INTERFACE	P	08/01/2013 671	080113					860.92	2,209.97
08/08/13	PAYROLL INTERFACE	P	08/08/2013 694	080813					860.04	1,349.93
08/15/13	PAYROLL INTERFACE	P	08/15/2013 723	081513					896.02	453.91
08/22/13	PAYROLL INTERFACE	P	08/22/2013 738	082213					585.94	132.03CR
08/29/13	PAYROLL INTERFACE	P	08/29/2013 800	082913					931.12	1,063.15CR
08/31/13	DUE FROM FUND OFFSET	R	08/31/2013 728					375.00		
08/31/13	DUE FROM FUND OFFSET	R	08/31/2013 862					775.00		86.85
09/05/13	PAYROLL INTERFACE	P	09/05/2013 831	090513					824.38	737.53CR
09/12/13	PAYROLL INTERFACE	P	09/12/2013 861	091213					859.80	1,597.33CR
09/19/13	PAYROLL INTERFACE	P	09/19/2013 887	091913					824.38	2,421.71CR
09/26/13	PAYROLL INTERFACE	P	09/26/2013 909	092613					896.34	3,318.05CR
09/30/13	DUE FROM FUND OFFSET	R	09/30/2013 885					175.00		
09/30/13	DUE FROM FUND OFFSET	R	09/30/2013 896					50.00		
09/30/13	DUE FROM FUND OFFSET	R	09/30/2013 946					375.00		2,718.05CR
10/03/13	PAYROLL INTERFACE	P	10/03/2013 947	100313					859.80	3,577.85CR
10/10/13	PAYROLL INTERFACE	P	10/10/2013 968	101013					823.82	4,401.67CR
10/17/13	PAYROLL INTERFACE	P	10/17/2013 009	101713					591.78	4,993.45CR
10/24/13	PAYROLL INTERFACE	P	10/24/2013 044	102413					860.36	5,853.81CR
10/31/13	DUE FROM FUND OFFSET	R	10/31/2013 012					75.00		
10/31/13	TRANSFER	T	10/31/2013 025	J025					305.44	
10/31/13	DUE FROM FUND OFFSET	R	10/31/2013 039					150.00		
10/31/13	PAYROLL INTERFACE	P	10/31/2013 068	103113					860.36	6,794.61CR
11/07/13	PAYROLL INTERFACE	P	11/07/2013 079	110713					860.36	7,654.97CR
11/14/13	PAYROLL INTERFACE	P	11/14/2013 085	111413					931.12	8,586.09CR
11/21/13	PAYROLL INTERFACE	P	11/21/2013 120	112113					931.12	9,517.21CR
11/27/13	PAYROLL INTERFACE	P	11/27/2013 138	112713					902.20	10,419.41CR
11/30/13	DUE FROM FUND OFFSET	R	11/30/2013 134					400.00		10,019.41CR
12/05/13	PAYROLL INTERFACE	P	12/05/2013 146	120513					895.14	10,914.55CR
12/12/13	PAYROLL INTERFACE	P	12/12/2013 181	121213					931.12	11,845.67CR
12/19/13	PAYROLL INTERFACE	P	12/19/2013 201	121913					859.72	12,705.39CR
04/03/14	PAYROLL INTERFACE	P	04/03/2014 464	040314					274.10	12,979.49CR
05/01/14	PAYROLL INTERFACE	P	05/01/2014 543	050114					877.71	13,857.20CR
	TOTAL	POOLED CASH					0.00	7,990.11	21,847.31	13,857.20CR
	TOTAL	POOLED CASH					0.00	7,990.11	21,847.31	13,857.20CR
3702.2010	WARRANTS PAYABLE									
3702.2010.0000	WARRANTS PAYABLE									
07/01/13	--- Beginning Balance ---								870.68	870.68CR

ACCOUNT DATE	VENDOR/CUST/EXPLANATION	SRC	JE-ID	REF	PO	CLAIM	OPEN ENCUMBRANCE	DEBIT	CREDIT	BALANCE
	TOTAL	WARRANTS PAYABLE					0.00	0.00	870.68	870.68CR
	TOTAL	WARRANTS PAYABLE					0.00	0.00	870.68	870.68CR
3702.3500		UNRESERVED FUND BALANCE								
3702.3500.3590		UNRESERVED FUND BALANCE								
07/01/13 ---	Beginning Balance	---							2,494.43	2,494.43CR
	TOTAL	UNRESERVED FUND BALANCE					0.00	0.00	2,494.43	2,494.43CR
	TOTAL	UNRESERVED FUND BALANCE					0.00	0.00	2,494.43	2,494.43CR
3702.3900		CONTROL ACCOUNTS								
3702.3900.3910		REVENUE CONTROL								
07/01/13 ---	Beginning Balance	---								0.00
07/01/13 ---	July Summary	---							2,250.00	2,250.00CR
08/01/13 ---	August Summary	---							1,150.00	3,400.00CR
09/01/13 ---	September Summary	---							600.00	4,000.00CR
10/01/13 ---	October Summary	---							225.00	4,225.00CR
11/01/13 ---	November Summary	---							400.00	4,625.00CR
	TOTAL	REVENUE CONTROL					0.00	0.00	4,625.00	4,625.00CR
3702.3900.3930		EXPENDITURE CONTROL								
07/01/13 ---	Beginning Balance	---								0.00
07/01/13 ---	July Summary	---						2,544.22		2,544.22
08/01/13 ---	August Summary	---						4,134.04		6,678.26
09/01/13 ---	September Summary	---						3,404.90		10,083.16
10/01/13 ---	October Summary	---						4,301.56		14,384.72
11/01/13 ---	November Summary	---						3,624.80		18,009.52
12/01/13 ---	December Summary	---						2,685.98		20,695.50
04/01/14 ---	April Summary	---						274.10		20,969.60
05/01/14 ---	May Summary	---						877.71		21,847.31
	TOTAL	EXPENDITURE CONTROL					0.00	21,847.31	0.00	21,847.31
	TOTAL	CONTROL ACCOUNTS					0.00	21,847.31	4,625.00	17,222.31
	TOTAL	COMPOSTE SITE					0.00	29,837.42	29,837.42	0.00

ACCOUNT DATE	VENDOR/CUST/EXPLANATION	SRC	JE-ID	REF	PO	CLAIM	OPEN ENCUMBRANCE	DEBIT	CREDIT	BALANCE
	GRAND TOTAL						0.00	29,837.42	29,837.42	0.00

Report Selection:

Inclusions Ranges: Begin (thru) End
Fund & Account... 3702 3702

Approval Plan..... thru

Fiscal Start Year..... 07 01 2012

Start Date..... 07 01 2012

Start Detail Date..... 07 01 2012

End Date..... 06 30 2013

Level to Page Break..... 1.0

Suppress Summary?..... Y

Detail Description?..... N

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L		01		P3	Y	S	6	066	10		

ACCOUNT DATE	VENDOR/CUST/EXPLANATION	SRC	JE-ID	REF	PO	CLAIM	OPEN ENCUMBRANCE	DEBIT	CREDIT	BALANCE
3702		COMPOSTE SITE								
3702.1040		POOLED CASH								
3702.1040.0000		POOLED CASH								
07/01/12	--- Beginning Balance	---						2,572.71		2,572.71
07/12/12	PAYROLL INTERFACE	P	07/12/2012 117	071212					1,103.19	1,469.52
07/19/12	PAYROLL INTERFACE	P	07/19/2012 176	071912					1,060.63	408.89
07/26/12	PAYROLL INTERFACE	P	07/26/2012 216	072612					567.10	158.21CR
07/31/12	DUE FROM FUND OFFSET	R	07/31/2012 288					1,975.00		1,816.79
08/02/12	PAYROLL INTERFACE	P	08/02/2012 250	080212					568.30	1,248.49
08/09/12	PAYROLL INTERFACE	P	08/09/2012 273	080912					799.60	448.89
08/16/12	DUE TO FUND OFFSET	D	08/16/2012 279						40.00	
08/16/12	PAYROLL INTERFACE	P	08/16/2012 305	081612					870.04	461.15CR
08/23/12	DUE TO FUND OFFSET	D	08/23/2012 311						40.00	
08/23/12	PAYROLL INTERFACE	P	08/23/2012 320	082312					838.65	1,339.80CR
08/30/12	PAYROLL INTERFACE	P	08/30/2012 347	083012					870.04	2,209.84CR
08/31/12	DUE FROM FUND OFFSET	R	08/31/2012 304					375.00		
08/31/12	DUE FROM FUND OFFSET	R	08/31/2012 308					125.00		
08/31/12	DUE FROM FUND OFFSET	R	08/31/2012 377					600.00		1,109.84CR
09/06/12	PAYROLL INTERFACE	P	09/06/2012 375	090612					838.33	1,948.17CR
09/13/12	PAYROLL INTERFACE	P	09/13/2012 392	091312					799.60	2,747.77CR
09/20/12	PAYROLL INTERFACE	P	09/20/2012 441	092012					839.21	3,586.98CR
09/27/12	PAYROLL INTERFACE	P	09/27/2012 458	092712					839.21	4,426.19CR
09/30/12	DUE FROM FUND OFFSET	R	09/30/2012 401					475.00		
09/30/12	DUE FROM FUND OFFSET	R	09/30/2012 447					150.00		
09/30/12	DUE FROM FUND OFFSET	R	09/30/2012 505					225.00		3,576.19CR
10/04/12	PAYROLL INTERFACE	P	10/04/2012 498	100412					838.65	4,414.84CR
10/11/12	DUE TO FUND OFFSET	D	10/11/2012 474						20.00	
10/11/12	PAYROLL INTERFACE	P	10/11/2012 516	101112					803.95	5,238.79CR
10/18/12	PAYROLL INTERFACE	P	10/18/2012 567	101812					869.48	6,108.27CR
10/25/12	DUE TO FUND OFFSET	D	10/25/2012 537						20.00	
10/25/12	PAYROLL INTERFACE	P	10/25/2012 594	102512					869.48	6,997.75CR
10/31/12	DUE FROM FUND OFFSET	R	10/31/2012 546					12.00		
10/31/12	DUE FROM FUND OFFSET	R	10/31/2012 606					125.00		
10/31/12	DUE FROM FUND OFFSET	R	10/31/2012 658					250.00		6,610.75CR
11/01/12	PAYROLL INTERFACE	P	11/01/2012 612	110112					839.21	7,449.96CR
11/08/12	PAYROLL INTERFACE	P	11/08/2012 637	110812					834.22	8,284.18CR
11/15/12	PAYROLL INTERFACE	P	11/15/2012 651	111512					869.48	9,153.66CR
11/21/12	PAYROLL INTERFACE	P	11/21/2012 668	112112					869.48	10,023.14CR
11/29/12	PAYROLL INTERFACE	P	11/29/2012 684	112912					869.48	10,892.62CR
11/30/12	TRANSFER	T	11/30/2012 721	TRANS					120.00	
11/30/12	TRANSFER	T	11/30/2012 721	TRANS					12.00	
11/30/12	DUE FROM FUND OFFSET	R	11/30/2012 734					225.00		10,799.62CR
12/06/12	PAYROLL INTERFACE	P	12/06/2012 722	120612					869.48	11,669.10CR
12/13/12	PAYROLL INTERFACE	P	12/13/2012 770	121312					867.48	12,536.58CR
04/18/13	PAYROLL INTERFACE	P	04/18/2013 176	041813					568.30	13,104.88CR
04/25/13	PAYROLL INTERFACE	P	04/25/2013 197	042513					568.30	13,673.18CR
04/30/13	DUE FROM FUND OFFSET	R	04/30/2013 215					8,025.00		
04/30/13	DUE FROM FUND OFFSET	R	04/30/2013 258					3,225.00		2,423.18CR
05/02/13	PAYROLL INTERFACE	P	05/02/2013 224	050213					568.30	2,991.48CR

ACCOUNT DATE	VENDOR/CUST/EXPLANATION	SRC	JE-ID	REF	PO	CLAIM	OPEN ENCUMBRANCE	DEBIT	CREDIT	BALANCE
05/09/13	PAYROLL INTERFACE	P	05/09/2013 266	050913					839.21	3,830.69CR
05/16/13	PAYROLL INTERFACE	P	05/16/2013 301	051613					869.16	4,699.85CR
05/23/13	PAYROLL INTERFACE	P	05/23/2013 341	052313					834.86	5,534.71CR
05/30/13	PAYROLL INTERFACE	P	05/30/2013 366	053013					834.86	6,369.57CR
05/31/13	DUE FROM FUND OFFSET	R	05/31/2013 334					4,250.00		
05/31/13	DUE FROM FUND OFFSET	R	05/31/2013 335					375.00		
05/31/13	DUE FROM FUND OFFSET	R	05/31/2013 381					875.00		
05/31/13	DUE FROM FUND OFFSET	R	05/31/2013 382					1,325.00		
05/31/13	DUE FROM FUND OFFSET	R	05/31/2013 427					1,100.00		1,555.43
06/06/13	PAYROLL INTERFACE	P	06/06/2013 390	060613					835.74	719.69
06/13/13	PAYROLL INTERFACE	P	06/13/2013 426	061313					834.86	115.17CR
06/20/13	PAYROLL INTERFACE	P	06/20/2013 456	062013					834.86	950.03CR
06/27/13	PAYROLL INTERFACE	P	06/27/2013 476	062713					834.86	1,784.89CR
06/28/13	DUE FROM FUND OFFSET	R	06/28/2013 451					1,850.00		
06/28/13	DUE FROM FUND OFFSET	R	06/28/2013 533					700.00		
06/28/13	PAYROLL INTERFACE	P	06/28/2013 509	070313					870.68	105.57CR
06/29/13	DUE FROM FUND OFFSET	R	06/29/2013 468					1,900.00		
06/29/13	DUE FROM FUND OFFSET	R	06/29/2013 491					700.00		2,494.43
06/30/13	JUNE PAYROLL	J	06/30/2013 936	J936				870.68		3,365.11
	TOTAL POOLED CASH						0.00	32,305.39	28,940.28	3,365.11
	TOTAL POOLED CASH						0.00	32,305.39	28,940.28	3,365.11
3702.2010	WARRANTS PAYABLE									
3702.2010.0000	WARRANTS PAYABLE									
07/01/12	--- Beginning Balance ---									0.00
06/30/13	JUNE PAYROLL	J	06/30/2013 936	J936					870.68	870.68CR
	TOTAL WARRANTS PAYABLE						0.00	0.00	870.68	870.68CR
	TOTAL WARRANTS PAYABLE						0.00	0.00	870.68	870.68CR
3702.3500	UNRESERVED FUND BALANCE									
3702.3500.3590	UNRESERVED FUND BALANCE									
07/01/12	--- Beginning Balance ---								2,572.71	2,572.71CR
06/30/13	REVENUE YEAR END CLOSING	C	06/30/2013 194						28,610.00	
06/30/13	EXPEND. YEAR END CLOSING	C	06/30/2013 194					28,688.28		2,494.43CR
	TOTAL UNRESERVED FUND BALANCE						0.00	28,688.28	31,182.71	2,494.43CR
	TOTAL UNRESERVED FUND BALANCE						0.00	28,688.28	31,182.71	2,494.43CR
	TOTAL COMPOSTE SITE						0.00	60,993.67	60,993.67	0.00

ACCOUNT DATE	VENDOR/CUST/EXPLANATION	SRC	JE-ID	REF	PO	CLAIM	OPEN ENCUMBRANCE	DEBIT	CREDIT	BALANCE
	GRAND TOTAL						0.00	60,993.67	60,993.67	0.00

Report Selection:

Inclusions Ranges: Begin (thru) End
Fund & Account... 3702 3702

Approval Plan..... thru

Fiscal Start Year..... 07 01 2011

Start Date..... 07 01 2011

Start Detail Date..... 07 01 2011

End Date..... 06 30 2012

Level to Page Break..... 1.0

Suppress Summary?..... Y

Detail Description?..... N

Run Instructions:

Jobq	Banner	Copies	Form	Printer	Hold	Space	LPI	Lines	CPI	CP	SP
L		01		P3	Y	S	6	066	10		

ACCOUNT DATE	VENDOR/CUST/EXPLANATION	SRC	JE-ID	REF	PO	CLAIM	OPEN ENCUMBRANCE	DEBIT	CREDIT	BALANCE
3702		COMPOSTE SITE								
3702.1040		POOLED CASH								
3702.1040.0000		POOLED CASH								
07/01/11	--- Beginning Balance ---							325.56		325.56
07/07/11	PAYROLL INTERFACE	P	07/07/2011 706	070711					756.75	431.19CR
07/14/11	PAYROLL INTERFACE	P	07/14/2011 746	071411					736.86	1,168.05CR
07/21/11	PAYROLL INTERFACE	P	07/21/2011 777	072111					728.18	1,896.23CR
07/28/11	PAYROLL INTERFACE	P	07/28/2011 817	072811					701.04	2,597.27CR
07/31/11	DUE FROM FUND OFFSET	R	07/31/2011 934					1,875.00		722.27CR
08/04/11	PAYROLL INTERFACE	P	08/04/2011 865	080411					772.36	1,494.63CR
08/11/11	PAYROLL INTERFACE	P	08/11/2011 909	081111					763.36	2,257.99CR
08/18/11	PAYROLL INTERFACE	P	08/18/2011 940	081811					728.18	2,986.17CR
08/25/11	PAYROLL INTERFACE	P	08/25/2011 962	082511					644.18	3,630.35CR
08/31/11	DUE FROM FUND OFFSET	R	08/31/2011 043					1,200.00		2,430.35CR
09/01/11	PAYROLL INTERFACE	P	09/01/2011 978	090111					763.68	3,194.03CR
09/08/11	PAYROLL INTERFACE	P	09/08/2011 001	090811					738.06	3,932.09CR
09/15/11	PAYROLL INTERFACE	P	09/15/2011 034	091511					736.86	4,668.95CR
09/22/11	PAYROLL INTERFACE	P	09/22/2011 057	092211					735.98	5,404.93CR
09/29/11	PAYROLL INTERFACE	P	09/29/2011 088	092911					763.68	6,168.61CR
09/30/11	DUE FROM FUND OFFSET	R	09/30/2011 155					475.00		5,693.61CR
10/06/11	PAYROLL INTERFACE	P	10/06/2011 114	100611					735.42	6,429.03CR
10/13/11	DUE TO FUND OFFSET	D	10/13/2011 113						2,000.00	
10/13/11	PAYROLL INTERFACE	P	10/13/2011 148	101311					763.12	9,192.15CR
10/20/11	PAYROLL INTERFACE	P	10/20/2011 175	102011					651.98	9,844.13CR
10/27/11	PAYROLL INTERFACE	P	10/27/2011 193	102711					735.98	10,580.11CR
10/31/11	DUE FROM FUND OFFSET	R	10/31/2011 270					275.00		10,305.11CR
11/03/11	PAYROLL INTERFACE	P	11/03/2011 225	110311					735.98	11,041.09CR
11/10/11	PAYROLL INTERFACE	P	11/10/2011 253	111011					1,067.98	12,109.07CR
11/17/11	PAYROLL INTERFACE	P	11/17/2011 280	111711					1,540.57	13,649.64CR
11/23/11	PAYROLL INTERFACE	P	11/23/2011 305	112311					735.98	14,385.62CR
11/30/11	DUE FROM FUND OFFSET	R	11/30/2011 389					150.00		14,235.62CR
12/01/11	PAYROLL INTERFACE	P	12/01/2011 332	120111					735.98	14,971.60CR
12/08/11	PAYROLL INTERFACE	P	12/08/2011 358	120811					735.98	15,707.58CR
12/15/11	PAYROLL INTERFACE	P	12/15/2011 382	121511					735.98	16,443.56CR
12/22/11	PAYROLL INTERFACE	P	12/22/2011 401	122211					735.98	17,179.54CR
12/31/11	DUE FROM FUND OFFSET	R	12/31/2011 469					25.00		17,154.54CR
01/19/12	DUE TO FUND OFFSET	D	01/19/2012 452						2,600.00	19,754.54CR
01/26/12	PAYROLL INTERFACE	P	01/26/2012 480	012612					147.12	19,901.66CR
02/23/12	PAYROLL INTERFACE	P	02/23/2012 564	022312					187.50	20,089.16CR
03/22/12	PAYROLL INTERFACE	P	03/22/2012 654	032212					221.13	20,310.29CR
03/31/12	DUE FROM FUND OFFSET	R	03/31/2012 756					2,453.00		17,857.29CR
04/30/12	DUE FROM FUND OFFSET	R	04/30/2012 844					12,350.00		5,507.29CR
05/31/12	DUE FROM FUND OFFSET	R	05/31/2012 841					2,550.00		
05/31/12	DUE FROM FUND OFFSET	R	05/31/2012 889					3,100.00		
05/31/12	DUE FROM FUND OFFSET	R	05/31/2012 925					175.00		317.71
06/14/12	DUE TO FUND OFFSET	D	06/14/2012 920						2,000.00	1,682.29CR
06/29/12	DUE FROM FUND OFFSET	R	06/29/2012 029					2,975.00		
06/29/12	DUE FROM FUND OFFSET	R	06/29/2012 099					1,280.00		2,572.71

ACCOUNT DATE	VENDOR/CUST/EXPLANATION	SRC	JE-ID	REF	PO	CLAIM	OPEN ENCUMBRANCE	DEBIT	CREDIT	BALANCE
	TOTAL POOLED CASH						0.00	29,208.56	26,635.85	2,572.71
	TOTAL POOLED CASH						0.00	29,208.56	26,635.85	2,572.71
3702.3200	RESERVED FUND BALANCE									
3702.3200.3211	FUND BAL - RSVE FOR ENCUMB.									
07/01/11	--- Beginning Balance ---									0.00
09/01/11	ENCUMBRANCE	J	09/01/2011 230 000001						6,000.00	6,000.00CR
10/13/11	ENCUMBRANCE LIQUIDATION	J	10/13/2011 230 000002					6,000.00		0.00
06/11/12	ENCUMBRANCE	J	06/11/2012 393 000001						600.00	600.00CR
06/14/12	ENCUMBRANCE LIQUIDATION	J	06/14/2012 393 000002					600.00		0.00
	TOTAL FUND BAL - RSVE FOR ENCUMB.						0.00	6,600.00	6,600.00	0.00
3702.3200.3212	ENCUMBRANCE CONTROL									
07/01/11	--- Beginning Balance ---									0.00
09/01/11	ENCUMBRANCE	J	09/01/2011 230 000001					6,000.00		6,000.00
10/13/11	ENCUMBRANCE LIQUIDATION	J	10/13/2011 230 000002						6,000.00	0.00
06/11/12	ENCUMBRANCE	J	06/11/2012 393 000001					600.00		600.00
06/14/12	ENCUMBRANCE LIQUIDATION	J	06/14/2012 393 000002						600.00	0.00
	TOTAL ENCUMBRANCE CONTROL						0.00	6,600.00	6,600.00	0.00
	TOTAL RESERVED FUND BALANCE						0.00	13,200.00	13,200.00	0.00
3702.3500	UNRESERVED FUND BALANCE									
3702.3500.3590	UNRESERVED FUND BALANCE									
07/01/11	--- Beginning Balance ---								325.56	325.56CR
06/30/12	REVENUE YEAR END CLOSING	C	06/30/2012 483						28,883.00	
06/30/12	EXPEND. YEAR END CLOSING	C	06/30/2012 483					26,635.85		2,572.71CR
	TOTAL UNRESERVED FUND BALANCE						0.00	26,635.85	29,208.56	2,572.71CR
	TOTAL UNRESERVED FUND BALANCE						0.00	26,635.85	29,208.56	2,572.71CR
	TOTAL COMPOSTE SITE						0.00	69,044.41	69,044.41	0.00

ACCOUNT DATE	VENDOR/CUST/EXPLANATION	SRC	JE-ID	REF	PO	CLAIM	OPEN ENCUMBRANCE	DEBIT	CREDIT	BALANCE
	GRAND TOTAL						0.00	69,044.41	69,044.41	0.00

MWRA PHASE 2 LOCAL WATER SYSTEM ASSISTANCE PROGRAM
ALLOCATION AND FUND UTILIZATION BY COMMUNITY
THROUGH FEBRUARY 2014

Community	Community Total Allocation	Community Annual Allocation	Allocation To Date (Year 4)	Funds Distributed Thru Feb 14	Percent Distributed (Year 4)	Total Remaining Funds	Funds Currently Available
Arlington	$6,225,000	$622,500	$2,490,000	$550,000	22%	$5,675,000	$1,940,000
Bedford *	$2,418,000	$500,000	$2,000,000	$1,500,000	75%	$918,000	$500,000
Belmont	$3,477,000	$500,000	$2,000,000	$2,000,000	100%	$1,477,000	$0
Boston	$38,754,000	$3,875,400	$15,501,600	$15,164,051	98%	$23,589,949	$337,549
Brookline	$3,426,000	$500,000	$2,000,000		0%	$3,426,000	$2,000,000
Canton *	$3,216,000	$500,000	$2,000,000	$2,000,000	100%	$1,216,000	$0
Chelsea	$3,814,000	$500,000	$2,000,000	$741,200	37%	$3,072,800	$1,258,800
Dedham/Westwood *	$503,000	$503,000	$503,000	$503,000	100%	$0	$0
Everett	$4,672,000	$500,000	$2,000,000	$1,500,000	75%	$3,172,000	$500,000
Framingham	$7,357,000	$735,700	$2,942,800	$2,207,100	75%	$5,149,900	$735,700
Lexington	$3,024,000	$500,000	$2,000,000	$1,145,015	57%	$1,878,985	$854,985
Lynnfield Water Dist.	$1,396,000	$500,000	$1,396,000		0%	$1,396,000	$1,396,000
Malden	$7,272,000	$727,200	$2,908,800	$1,774,000	61%	$5,498,000	$1,134,800
Marblehead	$4,237,000	$500,000	$2,000,000		0%	$4,237,000	$2,000,000
Marlborough *	$1,917,000	$500,000	$1,917,000	$1,283,800	67%	$633,200	$633,200
Medford	$6,959,000	$695,900	$2,783,600		0%	$6,959,000	$2,783,600
Melrose	$3,988,000	$500,000	$2,000,000	$1,000,000	50%	$2,988,000	$1,000,000
Milton	$4,123,000	$500,000	$2,000,000	$850,000	43%	$3,273,000	$1,150,000
Nahant	$1,490,000	$500,000	$1,490,000	$884,000	59%	$606,000	$606,000
Needham *	$794,000	$500,000	$794,000		0%	$794,000	$794,000
Newton	$13,602,000	$1,360,200	$5,440,800	$4,080,600	75%	$9,521,400	$1,360,200
Northborough *	$1,048,000	$500,000	$1,048,000		0%	$1,048,000	$1,048,000
Norwood	$4,395,000	$500,000	$2,000,000	$2,000,000	100%	$2,395,000	$0
Peabody *	$1,089,000	$500,000	$1,089,000		0%	$1,089,000	$1,089,000
Quincy	$10,505,000	$1,050,500	$4,202,000	$4,202,000	100%	$6,303,000	$0
Reading	$4,146,000	N/A	$4,146,000	$4,146,000	100%	$0	$0
Revere	$5,034,000	$503,400	$2,013,600		0%	$5,034,000	$2,013,600
Saugus	$6,621,000	$662,100	$2,648,400	$2,648,400	100%	$3,972,600	$0
Somerville	$7,419,000	$741,900	$2,967,600	$682,234	23%	$6,736,766	$2,285,366
Southborough	$1,512,000	$500,000	$1,512,000		0%	$1,512,000	$1,512,000
Stoneham	$2,339,000	$500,000	$2,000,000	$1,000,000	50%	$1,339,000	$1,000,000
Stoughton*	$2,506,000	$500,000	$2,000,000		0%	$2,506,000	$2,000,000
Swampscott	$3,755,000	$500,000	$2,000,000	$249,468	12%	$3,505,532	$1,750,532
Wakefield *	$2,325,000	$500,000	$2,000,000	$1,400,000	70%	$925,000	$600,000
Waltham	$10,293,000	$1,029,300	$4,117,200	$1,320,000	32%	$8,973,000	$2,797,200
Watertown	$2,978,000	$500,000	$2,000,000	$1,500,000	75%	$1,478,000	$500,000
Wellesley *	$2,350,000	$500,000	$2,000,000	$241,569	12%	$2,108,431	$1,758,431
Weston	$1,625,000	$500,000	$1,625,000		0%	$1,625,000	$1,625,000
Wilmington *	$611,000	$500,000	$611,000		0%	$611,000	$611,000
Winchester *	$882,000	$500,000	$882,000		0%	$882,000	$882,000
Winthrop	$3,312,000	$500,000	$2,000,000	$1,025,000	51%	$2,287,000	$975,000
Woburn *	$2,591,000	$500,000	$2,000,000	$1,000,000	50%	$1,591,000	$1,000,000
SUBTOTAL	**$200,000,000**			**$58,597,437**		**$141,402,563**	**$44,431,963**
Chicopee	$7,153,000	$715,300	$2,861,200	$2,085,000	73%	$5,068,000	$776,200
South Hadley F.D. 1	$1,538,000	$500,000	$1,538,000		0%	$1,538,000	$1,538,000
Wilbraham	$1,309,000	$500,000	$1,309,000		0%	$1,309,000	$1,309,000
SUBTOTAL	**$10,000,000**			**$2,085,000**		**$7,915,000**	**$3,623,200**
TOTAL	**$210,000,000**			**$60,682,437**		**$149,317,563**	**$48,055,163**

* Partially Served Communities

Article 16

CDM Smith

50 Hampshire Street
Cambridge, Massachusetts 02139
tel: 617 452-6000
fax: 617 452-8000
cdmsmith.com

April 30, 2014

Ms. Wendy Hatch
Treasurer Collector
Saugus Town Hall
298 Central Street
Saugus, Massachusetts 01906

Subject: Calendar Year 2014 SSO Program Appropriation

Dear Ms. Hatch:

Calendar year 2014 will require a sewer appropriation to cover costs associated with the SSO Program to meet the Administrative Consent Order. Based on preliminary estimated costs we recommend that the appropriation be in the amount of $2.6 million to cover the following projects:

SSO Sewer Rehabilitation Program

This project is dictated by the Administrative Consent Order issued by the Massachusetts Department of Environmental Protection (MassDEP) in 2005. It includes comprehensive sewer rehabilitation in Subsystem 5. Subject to review of CCTV the project includes the lining of every sewer and manhole by trenchless methods in the subsystem and several spot repairs that will require excavation. It also includes service lateral connection lining for services connections leading to each property and a private inflow removal program that requires property owners to redirect their sump pumps to the exterior of their properties. Construction is expected to start in 2014. Estimated cost includes construction oversight and a 10% contingency as required by MassDEP. This project is eligible for SRF funding.

Estimated Cost: $2,300,000
(SRF Funded)

Engineering Allowance 2014 Program

Due to the mandated milestones dictated by the ACO, the design of each year's sewer rehabilitation project(s) must be started in the fall of the previous year. This requires that an appropriation be authorized by the town meeting in order to meet those mandated milestones. The negotiated amount for engineering will be determined once the scope of work is finalized.

Estimated Cost: $315,000
(Town Funded)

Total Estimated Appropriation Required $2,615,000

If you have any comments, questions or require further information, please do not hesitate to contact us.

Very truly yours,

Paul E. Ross, P.E., BCEE
Vice President
CDM Smith Inc.

Article 17

AQUATIC CONTROL TECHNOLOGY
POND AND LAKE MANAGEMENT SPECIALISTS
11 John Road
Sutton, MA 01590

Voice: 508-865-1000
Fax: 508-865-1220

Invoice

Michele Wendell
Saugus Conservation Commission
298 Central Street
Saugus, MA 01906

Invoice Date
Jun 14, 2013
Job #
C-13291-1
Invoice #
17511
PO #

Waterbody Name **State**
Golden Hill Ponds

Professional Services

RE: 2013 Aquatic Management Program
- Prepare and file MA DEP Pemrit - $200
- Per/Post Treatment Inspections and Year-end Report - $1000
- Griswold Pond - Treatment with Sonar - including all chemicals and labor for 2 applications and collection of FasTest immunoassays for control of fanwort, variable watermilfoil and thinning of floating leaf plants - $4900

* Total - $6100
*** Amount now due is 85% or $4350 of $6100 4,350.00

Subtotal	$4,350.00
Sales Tax	
Total Amount Due	**$4,350.00**

THANK YOU!

Payment due upon receipt. Please include invoice # on check.

Article 18

Place
t 35.
169

Liberty Chevrolet

Saugus Department of Public Works
515 Main Street
Saugus, MA 01906
Attn.: Seth Hatch, Mechanic

January 14, 2014

Dear Mr. Hatch,

Per your request, I am writing to offer a proposal to supply your department with a new Chevrolet per our contract #12-13-14 with the Plymouth County Commissioners. All vehicles offered under this contract come with a 5 year/100,000 mile powertrain warranty.

	2013 Four Wheel Drive Chassis, 13,200 LB GVWR	
	6.0 Liter, 312 HP V8 Gas Engine with Oil Cooler	
	Six Speed Automatic Transmission with Oil Cooler	
	Heavy Duty Handling/Trailering Suspension Package	
	Front Frame Mounted Recovery Hooks	
	125 Amp Alternator and 600 CCA Battery	
	(7) LT225/75R17E All Season Radials	
	Power 4 Wheel Disc Brakes with 4 Wheel ABS	
	Factory Air Conditioning	
	Tilt Steering Wheel and Cruise Control	
	AM/FM Stereo with CD Player and Digital Clock	
	Dual Fuel Tanks with 50 Gallon Capacity	
	Automatic Halogen Headlights with Daytime Running Lights	
	Vinyl 40/20/40 Split Bench Seat with Center Fold Down Armrest	
	Heavy Duty Vinyl Floor Mat	
	Full Factory Gauge Package with Tachometer	
	Interior Dome and Reading Lights	
	Driver and Front Passenger Airbags	
	2 Dash Mounted Auxiliary Power Outlets	
	Manual Windows and Door Locks	**$25,968.00**
1.01	On/Off Road Tread Radials for DRW Truck	$ 400.00
1.03	Limited Slip Rear Axle	$ 315.00
1.11	Factory Snow Plow Prep Package	$ 410.00
1.16	160 Amp Heavy Duty Alternator	$ 64.00
1.19	Factory Skid Plate Package	$ 128.00
2.09	Whelen Mini Liberty LED	$ 900.00
2.21	Electronic Back up Alarm	$ 179.00
3.11	Fisher 9' Snow Plow System	$ 5,176.00
4.02	2/3 Yard Electric Hydraulic Dump Body	$ 6,500.00
10.18	Reinforced Plate Mounted Pintel/Ball Hitch	$ 650.00
3.06	Whelen 4 Corner Hide-Away LED Flashers	$ 695.00
	Increase for 2014 Contract Year (est.5%)	$ 2,069.00

90 Bay State Road • Wakefield, MA 01880 • 781.246.1919 • FAX 781.245.8987 • www.libertychevy.com

01/14/2014 3:01 PM FAX +17812459290 LIBERTY CHEVROLET 0002/0003

Customer Requested Options:

Adder for Rear LED Flashers for Dump Body	$ 165.00
Extendable Camper Type OSRV Mirrors	$ 189.00
Trailer Wiring Harness and Plug for Chassis	$ 245.00
TOTAL DELIVERED PRICE	**$44,053.00**

Alternate:

Upgrade Dump Body to Stainless Steel Add	$ 3,780.00
Duramax 6.6 L Turbo Diesel V8, Allison Auto	$ 8,336.00

? $56,169

The contract pricing offered above is for the 2013 contract year that has expired. I have included and anticipated increase of 5%, for the 2014 model contract rollover.

Thank you for your consideration of Liberty Chevrolet. If you have any questions concerning our proposal, please don't hesitate to contact me at (781) 287-7541.

Sincerely,

Kevin Nugent
Fleet Sales Manager

January 16, 2014

ZURICH®

American Guarantee & Liability
7045 College Blvd
Overland Park, Kansas 66211

Total Loss Auto Claims

Telephone: 402-963-5000
Fax:

www.zurichna.com

FACSMILE:

ADJUSTMENT ADVISEMENT

Claim Number : 1340037803
Insured : Town of Saugus
Vehicle : 2006 Chevrolet SILVERADO K3500
VIN : 1GBJK34U46E276484
Date of Loss : 12/19/2013
Coverage Type : Comprehensive

Actual Cash Value = $24,000.00
TAX Due = $1,500.00 (6.25%)
Deductible = 0.00
TOTAL AMOUNT = $25,500.00

Upon receipt of approved paperwork, payment will be made.

FOR YOUR PROTECTION, IT IS A VIOLATION TO:

(A) Present or cause to be presented any false or fraudulent claim for the payment of a loss under a contract of insurance.

(B) Prepare, make or subscribe any writing, with intent to present or use the same, or to allow it to be presented or used in support of any such claim.

American Guarantee & Liability

Jimmy Van Eepoel

Jimmy Van Eepoel
Total Loss Specialist
800-228-9283 x 5061

January 16, 2014

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Total Loss Auto Claims
Telephone: 402-963-5000 ext 4229
Fax:
www.zurichna.com

Brenda O'Regan
Town of Saugus
298 Central St
Saugus, MA 01906

RE:	Our Claim Number	: 1340037803
	Our Insured	: Town of Saugus
	Policy Number	: BAP 9063261
	Vehicle	: 2006 Chevrolet SILVERADO K3500
	VIN	: 1GBJK34U46E276484
	Date of Loss	: 12/19/2013

Dear Ms. O'Regan,

After evaluating your vehicle, it has been declared a total loss. Please complete and return the following items to resolve your claim:

- ☒ Odometer Statement and Power of Attorney
- ☐ Letter of Guarantee with Title Mailing Instructions (this form needs to be completed by the lien holder)

You must return the **original** signed and notarized document along with lien free title. Please return all documents to the following:

Overnight Mail
Zurich Central Salvage
7045 College Blvd
Overland Park, KS 66211
Ph: 800-821-7803

All of the above checked items must be returned and approved by Central Salvage prior to your settlement check being issued.

Sincerely,

American Guarantee & Liability

Jimmy Van Eepoel

Jimmy Van Eepoel
Total Loss Specialist
800-228-9283 x 5061

Article 19

Massachusetts Department of Revenue *Division of Local Services*
Alan LeBovidge, Commissioner Gerard D. Perry, Acting Deputy Commissioner

Informational Guideline Release

Property Tax Bureau
Informational Guideline Release (IGR) No. 04-201
January 2004

CREATION OF MULTIPLE STABILIZATION FUNDS AND PROPOSITION 2½ OVERRIDES FOR STABILIZATION FUNDS

Chapter 46 §§14 and 50 and Chapter 140 §§19 and 137 of the Acts of 2003
(Amending G.L. Ch. 40 §5B and Ch. 59 §21C(g))

This Informational Guideline Release (IGR) informs local officials about new legislation that allows cities, towns and districts to create multiple stabilization funds for different purposes. The legislation also prohibits cities and towns from using the increased levy capacity resulting from a Proposition 2½ levy limit override approved for the purpose of making appropriations to any of those funds for any other spending purpose in a subsequent year without voter approval

Topical Index Key:

Accounting Policies and Procedures
Appropriations
Proposition 2½
Special Funds

Distribution:

Accountants/Auditors
Mayors/Selectmen
City/Town Managers/Exec. Secys.
Finance Directors
Finance Committees
City/Town Councils
City Solicitors/Town Counsels

Informational Guideline Release (IGR) No. 04-201
January 2004

CREATION OF MULTIPLE STABILIZATION FUNDS AND PROPOSITION 2½ OVERRIDES FOR STABILIZATION FUNDS

Chapter 46 §§14 and 50 and Chapter 140 §§19 and 137 of the Acts of 2003
(Amending G.L. Ch. 40 §5B and Ch. 59 §21C(g))

SUMMARY:

These guidelines explain new legislation that gives cities, towns and districts the flexibility to create multiple stabilization funds for different purposes. The legislation amends G.L. Ch. 40 §5B, which previously provided for a single stabilization fund into which cities, towns and districts could appropriate monies to be reserved for future appropriation for any lawful purpose. Under the amendment, a community may now establish one or more stabilization funds for different purposes by a two-thirds vote of its legislative body. It may amend the purposes of those funds at a later time in the same manner. Appropriations both into and from the funds require a two-thirds vote of the legislative body. Previously, appropriations to the stabilization fund only required a majority vote. Interest earned on all stabilization funds remains with the funds. The interest provision had been inadvertently omitted when the statute was amended, but it was restored by a recent technical amendment and applies retroactively. Ch. 140 §§19 and 137 of the Acts of 2003.

In addition, a new paragraph has been included in G.L. Ch. 59 §21C(g), which authorizes a property tax levy limit override under Proposition 2½. Under this new provision, a city or town that has an override approved by its voters for the purpose of making appropriations to any stabilization fund must now allocate or dedicate the additional levy capacity resulting from that override to the same purpose in subsequent years. Ordinarily, monies from an override are only earmarked for the stated purpose in the fiscal year the override is effective. Two-thirds of the selectmen, town council or city council, with the mayor's approval if required by law, must vote to "appropriate" the additional capacity for the same stabilization fund purpose each year after the override takes effect. If "appropriated," the assessors must raise the amount in the tax rate and the municipality's levy limit is increased accordingly for that year. Voters may approve a change in the purpose for which the additional levy capacity can be used in future years. Approval of any change is by majority vote at a referendum.

These changes became effective July 31, 2003. They apply to any appropriation voted and levy limit override approved for a stabilization fund after that date.

PROPERTY TAX BUREAU **DANIEL J. MURPHY, CHIEF**

GUIDELINES:

I. MULTIPLE STABILIZATION FUNDS

A. Creation of Funds

Stabilization funds may be created for one or more different purposes. G.L. Ch. 40 §5B. A fund may be created for a broad category of spending purposes, *e.g.*, any lawful purpose, capital budget purposes or purposes for which the community may borrow money. It may also be created for a specific purpose or project, *e.g.*, acquire a new fire truck or undertake a particular school construction project.

Creation of a fund requires a two-thirds vote of the legislative body of the city, town or district. The vote must clearly define the purpose(s) of the fund.

B. Pre-existing Fund

Any pre-existing stabilization fund balance should continue to be treated as a reserve for any lawful purpose, *i.e.* a "general" stabilization fund. The city, town or district can reallocate or earmark all or part of that balance to any new stabilization funds it creates by a vote to transfer monies from that "general" stabilization fund to the newly created fund. See Section I-D below.

C. Changing Fund Purpose

The purpose of a stabilization fund may be changed at any later time by a two-thirds vote of the legislative body. For example, if a community had established a fund in order to reserve monies to acquire a new fire truck and a balance remains after the purchase, the legislative body could vote to change the purpose to meet some new savings objective.

If a Proposition 2½ levy limit override was approved for the purpose of funding the particular stabilization fund, however, the city or town must also follow the referendum procedure explained in Section II-C below to be able to change the fund purpose and then continue using the additional levy capacity resulting from that override in future years.

D. Appropriations and Transfers

Appropriations into and from any stabilization fund require a two-thirds vote of the legislative body.

Monies may also be transferred from one stabilization fund to another by two-thirds vote. If the monies in the fund from which the transfer is made could not be appropriated directly for the purpose of the fund receiving the transfer, *e.g.*, a transfer of $50,000 from a fund for a particular school construction project to a fund to construct a new senior center, the vote also serves as a change in purpose to the extent of the amount appropriated.

E. Investment and Interest

The treasurer may invest stabilization funds in national, savings or cooperative banks, Massachusetts trust companies, federal savings and loans associations located in Massachusetts or securities that are legal investments for savings banks under Massachusetts law.

All interest earned on the investment of stabilization funds belongs to the funds. The treasurer may pool monies from all stabilization funds for investment purposes, but the accounting officer must account for them separately in the general ledger and allocate interest earned on the pooled monies proportionately to each stabilization fund.

F. Limits on Funds

1. Annual Appropriations

Total annual appropriations to all stabilization funds are limited to 10 percent of the prior year's tax levy. This includes "appropriations" of additional levy capacity resulting from Proposition 2½ overrides approved for the funds. See Section II-B below. The limit on total appropriations may be exceeded with approval of the Director of Accounts.

2. Balance

The total of all stabilization fund balances cannot exceed 10 percent of a community's equalized valuation.

II. STABILIZATION FUND OVERRIDES

A. Presentation and Approval of Override Referendum

Cities and towns may ask voters to approve a Proposition 2½ levy limit override referendum for the purpose of funding any of the stabilization funds it establishes.

If approved, the additional levy capacity is earmarked for the same stabilization fund in the fiscal year the override is effective and subsequent years. G.L. Ch. 59 §21C(g).

Therefore, the amount of any override for a stabilization fund must be clearly identified, preferably by presenting a separate override question for each stabilization fund being funded. For example:

> Shall the city/town of _____ be allowed to assess an additional $100,000 in real estate and personal property taxes for the purposes of funding the municipal capital stabilization fund for the fiscal year beginning July 1, ____?
>
> Shall the city/town of _____ be allowed to assess an additional $100,000 in real estate and personal property taxes for the purposes of funding the school capital stabilization fund for the fiscal year beginning July 1, ____?

If the amount is included in an override for multiple purposes, however, the exact amount allocated to the particular stabilization fund must be stated. For example:

> Shall the city/town of _____ be allowed to assess an additional $1,000,000 in real estate and personal property taxes for the purposes of funding the town and school operating budgets, the municipal capital stabilization fund ($100,000) and the school capital stabilization fund ($100,000) for the fiscal year beginning July 1, ____?

B. Appropriation of Override in Future Years

1. Annual Appropriation Procedure

In the year the override is effective, the appropriation of the funds generated by the override to the particular fund is made by the usual appropriation procedure, *i.e.*, a two-thirds vote of the legislative body.

Each year thereafter, however, the selectmen, town council or city council, with the mayor's approval if required by law, must decide whether to "appropriate" any of the additional capacity resulting from the override for the same stabilization fund purpose. A two-thirds vote is required to make any "appropriation".

2. Appropriation Amount

All or some of the additional levy capacity may be "appropriated." In the first year after the override is effective, the additional levy capacity that may be appropriated is 102.5 percent of the override amount. In subsequent years, it is 102.5 percent of the amount of additional levy capacity appropriated in the last year it was appropriated.

For example, a $100,000 override is approved for a school capital project stabilization fund for fiscal year 2005 and the legislative body appropriates the same amount from that year's tax levy for that purpose. In FY2006, $102,500 is available for "appropriation" by the selectmen, town council or city council, with the mayor's approval if required by law. That entire amount is "appropriated." In FY2007, $105,062 (1.025 x FY2006 appropriation of $102,500) is available, but only $80,000 is "appropriated." The amount available in FY2008 now becomes $82,000 (1.025 x FY2007 appropriation of $80,000). No appropriation is made in FY2008, however. The amount available in FY2009 is $82,000 (1.025 x last appropriation made, *i.e.*, FY2007 appropriation of $80,000).

3. Tax Rate

The assessors must raise the amount "appropriated" in the tax rate. This "appropriation" is reported on page two of the tax rate recapitulation under "Other Amounts to Be Raised" and documented by a certified copy of the "appropriation" vote, as explained in the annual tax rate recapitulation instructions issued by the Bureau of Accounts.

4. Levy Limit Calculation

The municipality's levy limit for any year is increased by the amount of additional levy capacity that is appropriated for the stabilization fund purpose. The new limit must still be within overall levy ceiling of 2½ percent of the full and fair cash value of taxable property.

C. Change in Override Purpose

1. Presenting Referendum

The selectmen, town council or city council, with the mayor's approval if required by law, may ask the voters to approve a change in the purpose of the override. This change can result in the additional levy capacity being allocated to another stabilization fund or to any other municipal purpose. A two-thirds vote is required to place the referendum before the voters.

2. Referendum Form

The following question form should be used to present a referendum to change the override purpose:

> Shall the city/town of _____ be allowed to change the purpose of a Proposition 2½ override referendum approved at an election held on _____, ____ for the (capital stabilization fund) to the following new purpose(s): _____ for the fiscal year beginning July 1, ____?

3. Referendum Approval

The referendum is approved if a majority of those voting on the question vote "yes."

4. Appropriation in Future Years

If the purpose of the override is changed to another stabilization fund, or other purpose, the additional levy capacity would have to be "appropriated" to the new purpose each year or the levy limit would be reduced. See Section II-B above.