

Expenditure Summary

Detailed explanations for all budgeted expenditure increases and decreases are outlined in the pages which follow.

Budget appropriation orders for the General Fund and the Sewer, Water and Solid Waste Enterprise Funds are included in the Appendix of this document. Revolving Fund reauthorizations are also included in the Appendix.

EXPENDITURE SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Proposed Budget FY2012	\$Change FY 11-12	% Change FY11-12
GENERAL GOVERNMENT						
City Council	61,972	61,002	64,030	66,632	2,602	4.1%
Mayor	299,536	249,210	251,943	261,170	9,227	3.7%
Auditor	294,878	275,138	276,277	280,331	4,054	1.5%
Assessors	279,554	275,386	254,236	282,113	27,877	11.0%
Treasurer	139,533	131,586	111,935	113,150	1,215	1.1%
Collector	358,961	317,835	343,788	369,268	25,480	7.4%
Legal Services	186,773	222,538	95,665	95,665	0	0.0%
Human Resources	186,043	185,129	207,940	209,957	2,017	1.0%
Management Info. Systems	283,608	423,258	477,349	442,841	(34,508)	-7.2%
City Clerk	256,068	289,014	262,716	264,133	1,417	0.5%
License Commission	190,582	20,408	21,530	22,332	802	3.7%
Planning & Development	295,263	224,518	262,334	282,669	20,335	7.8%
Community and Economic Dev.	0	0	6,086	6,146	60	1.0%
Central Services	1,096,860	911,650	979,602	1,127,039	147,437	15.1%
	3,929,633	3,586,672	3,615,431	3,823,446	208,015	5.8%
PUBLIC SAFETY						
Police	4,638,527	4,609,400	4,740,508	5,055,745	315,237	6.6%
Parking Division - Enforcement	168,021	167,939	177,563	155,663	(21,900)	-12.3%
Public Safety Comm. Center	465,333	449,818	477,901	555,031	77,130	16.1%
Fire	3,581,843	3,497,251	3,424,865	3,360,965	(63,900)	-1.9%
Ambulance	566,199	1,203,518	1,563,552	1,730,702	167,150	10.7%
Building Inspector	327,745	310,505	345,012	348,612	3,600	1.0%
Emergency Management	3,656	3,318	4,050	4,050	0	0.0%
Parking Division - Maintenance	354,777	429,727	501,488	495,744	(5,744)	-1.1%
	10,106,101	10,671,477	11,234,939	11,706,512	471,573	4.2%
EDUCATION						
Smith Vocational & Agricultural High School	5,863,580	5,715,472	5,825,366	5,998,735	173,369	3.0%
School Department	22,422,081	22,881,500	23,157,544	23,942,953	785,409	3.4%
	28,285,661	28,596,972	28,982,910	29,941,688	958,778	3.3%
PUBLIC WORKS						
Engineering	442,530	402,809	437,995	441,959	3,964	0.9%
Administration & Purchasing	299,556	299,139	282,971	285,064	2,093	0.7%
Streets / General Highway	1,170,512	1,203,403	1,274,579	1,282,087	7,508	0.6%
Streets / Snow & Ice	667,077	486,403	326,350	326,350	0	0.0%

Storm Drains	373,836	477,105	402,240	402,966	726	0.2%
Sewer Surface Water	42,240	57,005	45,625	45,625	0	0.0%
Cemeteries	131,107	137,878	147,196	147,763	567	0.4%
DPW Parks and Recreation	212,782	199,427	223,453	224,774	1,321	0.6%
	3,339,641	3,263,168	3,140,409	3,156,588	16,179	0.5%
HUMAN SERVICES						
Board of Health	172,832	155,328	185,904	191,702	5,798	3.1%
Council on Aging	123,492	168,544	160,006	196,604	36,598	22.9%
Committee on Disabilities	0	0	0	0	0	0.0%
Veterans Services	525,894	711,464	252,774	630,721	377,947	149.5%
	822,218	1,035,336	598,684	1,019,027	420,343	70.2%
CULTURE & RECREATION						
Forbes Library	1,085,926	1,068,660	1,072,658	1,091,082	18,424	1.7%
Lilly Library	242,489	239,749	268,165	271,812	3,647	1.4%
Recreation	195,948	190,494	195,562	198,143	2,581	1.3%
First Night Celebration	7,000	6,160	6,160	6,160	0	0.0%
Arts Council	38,524	32,684	32,777	32,777	0	0.0%
	1,569,887	1,537,747	1,575,322	1,599,974	24,652	1.6%
DEBT SERVICE						
Long-Term Bonds Principal	4,128,784	4,448,412	3,840,664	4,033,000	192,336	5.0%
Long-Term Bonds Interest	1,459,260	1,418,287	1,166,566	1,292,562	125,996	10.8%
Capital Leases	79,591	59,524	114,318	23,067	(91,251)	-79.8%
Temp. Bonds Principal/Paydowns	74,920	7,000	273,169	166,788	(106,381)	-38.9%
	5,742,555	5,933,222	5,394,717	5,515,417	120,700	2.2%
EMPLOYEE BENEFITS						
Contributory Retirement System	3,665,262	3,842,388	3,989,570	4,198,899	209,329	5.2%
Pensions Non-Contributory	36,731	36,299	48,617	49,690	1,073	2.2%
Workers' Compensation	356,033	190,647	247,225	253,406	6,181	2.5%
Workers' Compensation - Police & Fire	49,019	107,097	121,800	124,845	3,045	2.5%
Unemployment Compensation	48,454	85,972	32,375	32,375	0	0.0%
Group Medical Insurance	9,060,367	9,201,927	9,716,187	9,543,707	(172,480)	-1.8%
Life Insurance	41,476	41,610	46,250	46,250	0	0.0%
Payroll Taxes	517,948	522,517	512,700	536,533	23,833	4.6%
Other Benefits	167,774	174,351	174,000	174,000	0	0.0%
	13,943,063	14,202,808	14,888,724	14,959,705	70,981	0.5%
CAPITAL PROJECTS & MISCELLANEOUS						
Capital Projects	175,000	175,000	175,000	175,000	0	0.0%
General Liability Insurance	48,581	40,700	47,411	49,450	2,039	4.3%

Property & Auto Insurance	172,116	187,994	232,877	242,759	9,882	4.2%
Public Emps Liability Insurance	84,888	64,473	80,958	84,439	3,481	4.3%
Reserve for Personnel	91,961	165,886	254,825	200,000	(54,825)	-21.5%
Transfer to Stabilization Fund	0	0	100,000	150,000	50,000	50.0%
	572,547	634,053	891,071	901,648	10,577	1.2%
GENERAL FUND APPROPRIATIONS	68,311,306	69,461,456	70,322,207	72,624,005	2,301,798	3.3%
NON-APPROPRIATED USES						
OVERLAY RESERVE FOR						
ABATEMENTS	450,855	412,448	388,923	400,000	11,077	2.8%
OVERLAY DEFICITS TO BE RAISED	0	0	0	0	0	0.0%
OTHER AMOUNTS TO BE RAISED	0	470,552	0	0	0	0.0%
PVTA SPECIAL ROUTE						
ASSESSMENT	0	0	5,500	5,500	0	0.0%
COUNTY LOCK-UP ASSESSMENT	26,418	16,418	26,418	26,418	0	0.0%
OFFSET RECEIPTS-CHERRY SHEET	1,248,627	1,247,313	1,318,429	1,251,821	(66,608)	-5.1%
STATE ASSESSMENTS-CHERRY SHEET						
Air Pollution Districts	6,848	7,088	7,229	7,546	317	4.4%
RMV Non-Renewal Surcharge	103,280	103,280	95,620	92,300	(3,320)	-3.5%
Regional Transit Assessment (PVTA)	311,376	316,186	330,238	360,619	30,381	9.2%
Special Education (Ch. 71B, ss. 10, 12)	14,285	14,810	35,443	33,326	(2,117)	-6.0%
Charter School Sending Tuition	1,432,011	1,633,028	1,808,773	2,079,197	270,424	15.0%
School Choice Sending Tuition	418,667	413,667	516,906	451,182	(65,724)	-12.7%
Sub-total State Assessments	2,286,467	2,488,059	2,794,209	3,024,170	229,961	8.2%
TOTAL NON-APPROPRIATED USES	4,012,367	4,634,790	4,533,479	4,707,909	174,430	3.8%
TOTAL BUDGET PLAN - GENL FUND	72,323,673	74,096,245	74,855,686	77,331,914	2,476,228	3.3%
ENTERPRISE FUNDS						
SEWER ENTERPRISE FUND						
Sewer General Sanitary	417,259	430,128	410,200	510,200	100,000	24.4%
Sewer Treatment	1,927,145	2,138,766	2,243,745	2,274,875	31,130	1.4%
Sewer Debt	320,686	323,235	388,000	595,000	207,000	53.4%
Sewer Interest	133,239	127,119	239,703	354,143	114,440	47.7%
Sewer Direct & Indirect Costs	1,546,261	1,569,971	1,638,743	1,756,160	117,417	7.2%
Sewer Reserve for Capital Projects	0	0	30,000	60,000	30,000	100.0%
Sewer Reserve	30,000	30,000	30,000	30,000	0	0.0%
TOTAL SEWER ENTERPRISE FUND	4,374,590	4,619,219	4,980,391	5,580,378	599,987	12.0%

WATER ENTERPRISE FUND

Water General	1,697,896	1,092,941	2,088,878	2,293,772	204,894	9.8%
Water Treatment	523,682	654,153	1,119,823	1,368,842	249,019	22.2%
Water Debt	1,751,511	1,882,451	1,877,821	1,925,008	47,187	2.5%
Water Interest	789,755	804,670	809,177	753,194	(55,983)	-6.9%
Water Direct & Indirect Costs	611,595	609,461	660,366	680,560	20,194	3.1%
Water Reserve for Capital Projects	30,000	30,000	60,000	60,000	0	0.0%
Water Reserve	500,000	500,000	30,000	30,000	0	0.0%

TOTAL WATER ENTERPRISE FUND	5,904,439	5,573,676	6,646,065	7,111,376	465,311	7.0%
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SOLID WASTE ENTERPRISE FUND

Solid Waste Landfill	3,424,405	1,669,580	1,409,787	1,882,269	472,482	33.5%
Solid Waste Other Waste Mgt	98,316	175,557	278,212	203,999	(74,213)	-26.7%
Solid Waste Debt	239,000	235,000	233,000	233,000	0	0.0%
Solid Waste Interest	73,468	83,652	56,478	48,700	(7,778)	-13.8%
Solid Waste Closure & Post-Closure Fund	752,146	752,146	752,146	752,146	0	0.0%
Solid Waste Direct & Indirect Costs	343,080	343,080	350,483	363,434	12,951	3.7%
Solid Waste Host Community Fee	468,000	468,000	234,000	0	(234,000)	-100.0%

TOTAL SOLID WASTE ENTERPRISE FUND	5,398,415	3,727,016	3,314,106	3,483,548	169,442	5.1%
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TOTAL ALL FUNDS	88,001,117	88,016,156	89,796,248	93,507,216	3,710,968	4.1%
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