



TOWN OF AMESBURY

SUPPORT DOCUMENTATION  
FOR THE  
FISCAL YEAR 2012  
OPERATING BUDGET

JULY 1, 2011 THROUGH JUNE 30, 2012

PRESENTED TO:

**MUNICIPAL COUNCIL**

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**MAYOR**

THATCHER W. KEZER III

**MAY 2012**

**SUPPORTING DOCUMENTATION  
FISCAL YEAR 2012  
OPERATING BUDGET  
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# Amesbury

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May 10, 2012

Dear Municipal Councilors,

Pursuant to the city's Charter Section 5-2 Submission of Operating Budget, I am pleased to submit the Fiscal Year 2012 Operating Budget. The budget was prepared in consultation with the Chief Financial Officer and the heads of divisions and departments.

The fiscal management of the budget is the cornerstone of our success as a municipality. This budget reflects our on-going efforts, through strategic planning and deliberate decision-making, to manage declining revenues while preserving the services our residents have come to expect.

As with every budget, we are meeting challenges and taking advantage of opportunities in order to maintain the appropriate balance between our ability to deliver excellent municipal services and controlling our costs. As I have stated many times, delivering services and controlling costs can be opposing objectives and we cannot achieve one of the two objectives at the expense of the other. We must find a way to navigate a balance that achieves stability over the long term. This budget maintains that balance in what is expected to be the most challenging fiscal year for Massachusetts.

For FY 2011, we were able to see a decrease in the total residential property taxes for the first time in over 15 years despite the loss of about \$486,000 in net local aid from the state. This was achieved as a result of significant cost cutting, excellent contract management, regionalization efforts and health care savings through an agreement with the collective bargaining units. In addition, we saw an increase in personal property taxes due to the construction of the National Grid electrical substation.

As a result, we were able to create \$1.2 million in excess levy capacity, property taxes that we did not use despite being allowed under Proposition 2-1/2. We were able to certify just over \$1 million in Free Cash and leave untouched the \$1.1 million in our Stabilization Fund accounts. This success puts Amesbury's balance sheet in a strong financial position to weather the financial challenges of FY 2012.

FY 2012 brings a new significant challenge, primarily the loss of \$1.9 million in school revenue through the loss of Federal ARRA funds. In addition, the Governor and House of Representatives have both agreed to cut municipal local aid by just over 7%. After three years of holding the school budget to the same bottom line and decreasing the municipal budget the last two fiscal years, there has to be an adjustment to account for the increase in non-discretionary costs if we are to maintain the current level of services.

To meet this challenge, the budget being submitted maintains significant cost control for discretionary spending and provides additional investment where there is a return on efficiency or an increase in non-tax revenues. For example, we are meeting the increase cost in providing ambulance services of the Fire Department through the increase in ambulance receipts revenue created by the additional activity and through improved efficiency to collect insurance receipts.

As a result of the significant impact of the loss of Federal ARRA monies on the school side, it was necessary to increase the allocation to the school side of the budget by \$900,000 over last year's appropriation in an attempt to fill the \$2.8 million gap to maintain current level of school services. Despite this increase in revenue, the schools are required to cut \$1.9 million from their current level services budget. Therefore, \$900,000 of the \$1.1 million in new property tax revenue is being allocated to the school budget. This represents a tax increase of \$852,378 and \$300,000 of new growth. Though much less than the average of \$1.5 to \$2 million over the past ten years, this represents a choice imposed on the community by the loss of state and federal aid of either raising our own taxes or eliminating essential local services. The fact that this budget does not use any of the \$1.2 million in levy capacity achieved this fiscal year represents finding that balance once again of maintaining services and controlling costs.

Despite the continued economic downturn, our efforts to both control costs and build revenue persist. The city's calculated spending, designed to increase the commercial tax base and bolster revenues, reflects our efforts in competing for funding from both the federal and state governments. This is an important indicator on the course to implementing our comprehensive revitalization plan for the Lower Millyard, an essential component of Amesbury's future. In addition, we continue to join with other municipal advocates to encourage the Governor and Legislature to empower municipal officials with the authority to design health insurance plans. Changing the health plan design law alone would produce significant cost-savings for an otherwise quickly escalating expense.

Finally, I would like to express my appreciation to the members of the Council who have supported and advanced our efforts to create fiscal sustainability for our municipality. I would also like to thank the members of our staff, whom without their contributions and daily commitment we would be unable to achieve success in providing for our citizens. The financial position of the city represents an organizational culture of innovation and a staff that challenges itself to deliver excellent municipal services at a cost that is affordable to the residents of our city.

Sincerely,



Thatcher W. Kezer III  
Mayor

# BUDGET SUMMARY

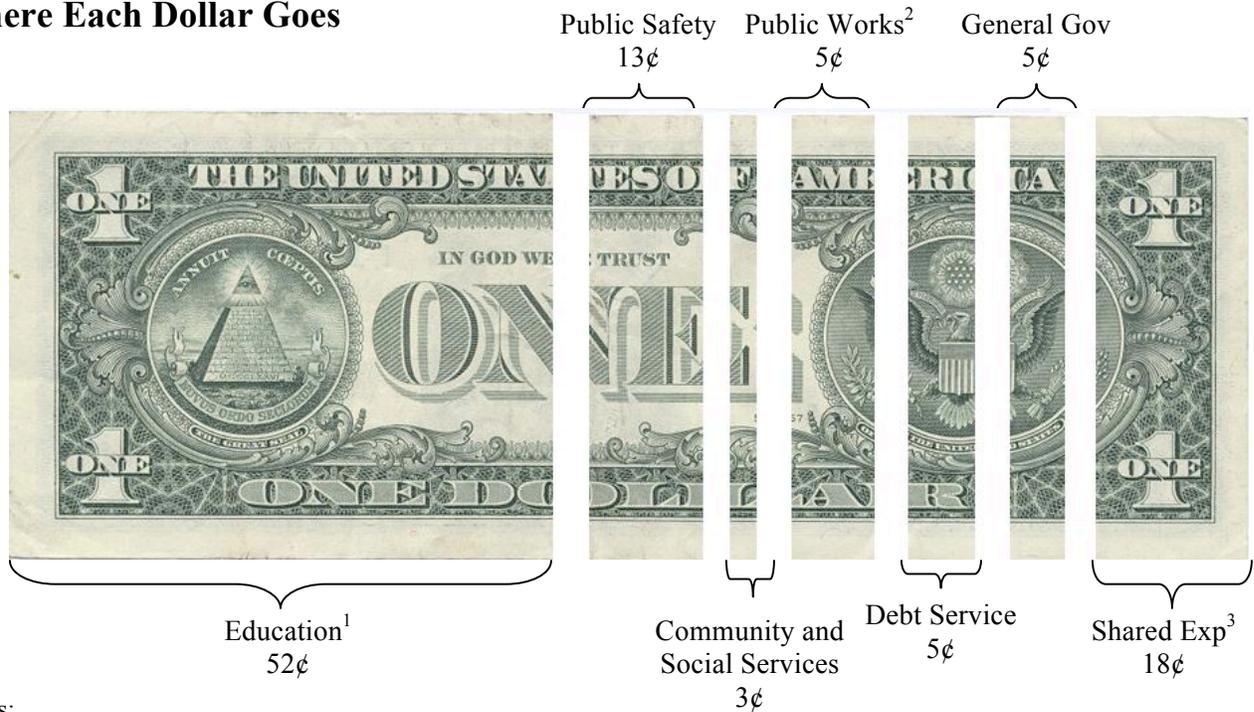
## Where Each Dollar Comes From



Notes:

1. Excludes Enterprise Funds: Water, Sewer and Landry Stadium.

## Where Each Dollar Goes



Notes:

1. Includes regional school assessments, charter schools, school choice and special education.

2. Excludes Enterprise Fund expenses: Water and Sewer.

3. Includes employee benefits, retired teachers' benefits, state, county and other assessments.

## Fiscal Year 2012 Budget Summary

### Summary

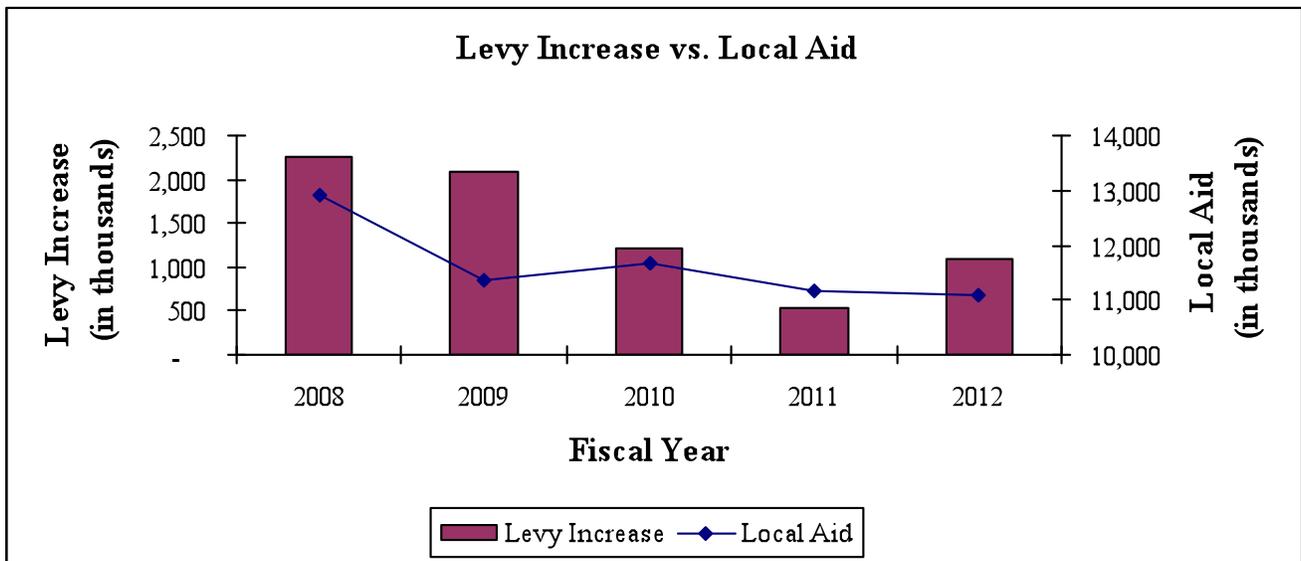
Recognizing that the city exists to provide high quality services to its residents, this budget reflects this as a key financial priority. The city is well positioned to withstand the remainder of the economic downturn primarily because of early and aggressive budget actions taken by the Mayor and Municipal Council, and this year's budget continues implementing this responsible plan. However, at a time when state aid continues to decline, the city anticipates increases in non-discretionary expenses and various other additional fiscal pressures.

The FY 2012 General Fund operating budget is \$50,114,847, representing an increase of \$1,489,874 from the previous year's adjusted budget. When including the enterprise funds for Sewer, Water, and Landry Stadium, the FY 2012 operating budget is \$56,723,554. The total budget, inclusive of enterprise funds is up \$2,489,933.

### Revenues

As the impact of the sour economic climate persists, the city continues to face challenges in the form of decreasing state and federal revenues. With the increase in the allowed 2-1/2% increase plus new growth and approximately \$389,000 in non-tax sources, the General Fund operating revenues are budgeted at \$50.1 million, a 3.1% increase over FY 2011.

State investment in local aid will once again be reduced as the anticipated reductions from state aid come primarily from the reduction of Lottery Aid. Funding from the Lottery Aid has been reduced by \$118,975, or 7.2%, for FY 2012. Despite the fact that the American Recovery and Reinvestment Act funds helped to alleviate the impact of reductions in state funding for FY 2011, the rollback of ARRA funds in FY 2012 creates a significant budget shortfall. In an attempt to offset the loss of \$1.9 million of federal stimulus dollars that have supported education, the state has tentatively committed a modest \$45,000 more dollars to Chapter 70 education aid.



Using a conservative figure, it is anticipated that new growth will increase \$300,000 for FY 2012. Furthermore, we based the budget on local receipts estimates including motor vehicles excise tax, licenses, fees, and other revenue remaining unchanged.

This budget predicated on leveraging \$340,000 of the city's Free Cash fund. This revenue source results from the calculation of the city's remaining, unrestricted funds from operations of the previous fiscal year. The Massachusetts Department of Revenue recommends communities generate free cash in an amount equal to 3% to 5% of its annual budget in order to maintain a positive bond rating. Amesbury's free cash fund totals \$1,009,160, which represents 2% of the city's operating budget. However, in order to maintain the current level of services on the municipal side without further increasing taxes we have decided to use a portion of our available free cash for stability. Our conservative estimate is that it is highly probable we will replenish our Free Cash account on the next certification.

Amesbury has been diligent in building excess levy capacity over the past few years, at a time when so few communities have been able to achieve this task. Consider that in 2009, 276 municipalities, nearly 80 percent of all communities in Massachusetts, had no excess capacity. That the city achieved the lowest levy increase in over ten years, with a reduction in the total residential property taxes in FY 2011, is a testament to the fact that the city is committed to building capacity and responsibly managing increases. The city was able to increase its levy capacity to \$1.2 million in FY 2011 and leaves that capacity unused in building the FY 2012 Budget. This represents the disciplined approach necessary to maintain a strong balance sheet for the future.

### **Expenses**

After two years of level-funding municipal operations, the city is expecting to absorb increases for a number of non-discretionary expenses. Even so, operating expenses are budgeted at \$50.1 million, only a 3.1% increase over FY 2011.

In order to fill some of the gap that decreased state aid and one-time ARRA funds have left, the School budget appropriation is up from the prior year's budget by \$900,000 or 3.6%. Expenses for employee healthcare are set to rise 12.9%, underscoring the significance for municipal officials across the state to be given the authority to make healthcare plan changes. Of particular note regarding the city's enterprise funds for FY 2012 is the anticipated \$876,425 increase for the Water Treatment Plant upgrade, when debt service for the project is expected to peak. Shown also in the operating budget is the expense for the first year lease-purchase of a new fire apparatus for the city's Fire Department, a purchase authorized by the Municipal Council in March of 2011.

For FY 2012, a few of the city's accounts provide relief to manage more demanding accounts. The city's debt service expense is down 5.4% as the debt service payments on projects begin to taper off. The Assessor's budget is down by 14% or \$30,966 over the FY 2011 budget primarily due to the costs of revaluation in FY 2011.

In an effort to control costs and challenge traditional service delivery methods the city:

- maintains its position in encouraging the Governor and Legislature to authorize local control of healthcare plan design;
- continues to seek alternative methods for service delivery through exploring the regionalization of appropriate services;
- manages its aging infrastructure and new asset purchases through sound financial investments;
- works with private and intergovernmental agencies to increase the reach and efficacy of building and development projects;
- builds staff proficiency by encouraging personal and professional development.

**Conclusion**

The coming fiscal year will be challenging, but with the right tools and resources, the city is well positioned to continue its strong record of success. This budget is a reflection of the city's commitment to continue to do the things that it does well and improve in the areas where it can do better. The FY 2012 budget invests in municipal operations that retain the level of services that our residents deserve and continues implementing a diligent plan to drive the undeniable progressive energy that will propel growth and characterize Amesbury for a new generation of residents.

**FY2012 BUDGET**

<b>REVENUE</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2012 Forecast</b>	<b>Dollar Variance</b>	<b>% Variance</b>
<b>Property Taxes</b>							
Personal Property Tax	539,181	618,527	637,533	1,143,570	1,193,570	50,000	4.4%
Real Estate Tax	29,414,225	31,207,293	32,385,212	33,025,263	34,075,263	1,050,000	3.2%
Tax Possessions	14,767	-	2,947	-	-	-	0.0%
Tax Title	282,414	317,791	453,330	-	-	-	0.0%
<b>Subtotal Property Taxes</b>	<b>30,250,587</b>	<b>32,143,611</b>	<b>33,479,022</b>	<b>34,168,833</b>	<b>35,268,833</b>	<b>1,100,000</b>	<b>3.2%</b>
<b>Local Receipts</b>							
<i>Motor Vehicle Excise</i>							
Motor Vehicle Excise	1,671,999	1,613,463	1,532,597	1,532,000	1,532,000	-	0.0%
<i>Other Excise</i>							
Hotel Room Tax	79,114	66,606	68,291	68,000	68,000	-	0.0%
Boat Excise	7,439	14,667	6,407	6,000	6,000	-	0.0%
Other Taxes	-	-	-	-	-	-	-
Farm Animal Excise	-	-	-	-	-	-	-
<i>Penalties &amp; Interest</i>							
Penalty/ Int. on Prop. Tax	86,864	95,627	103,216	96,000	96,000	-	0.0%
Penalty/ Int. on Tax Title	22,185	34,634	30,350	35,000	35,000	-	0.0%
Penalty Int on Excise	11,267	14,942	12,636	15,000	15,000	-	0.0%
<i>Payment in Lieu</i>							
Payment in Lieu of Taxes	2,744	-	-	-	-	-	0.0%
<i>Other Charges</i>							
Other Charges for Services	3,583	2,513	776	776	776	-	0.0%
<i>Fees</i>							
Treasurer Fee	42,530	34,018	58,757	59,000	59,000	-	0.0%
Fees	84,024	91,353	83,477	83,000	83,000	-	0.0%
<i>Other Receipts</i>							
Other Revenue	19,360	12,200	12,750	12,000	12,000	-	0.0%

**FY2012 BUDGET**

<b>REVENUE</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2012 Forecast</b>	<b>Dollar Variance</b>	<b>% Variance</b>
<i>Licenses/ Permits</i>							
Liquor License	18,514	22,580	30,213	30,000	30,000	-	0.0%
Other License	2,340	26,417	26,594	27,000	27,000	-	0.0%
Permits	202,608	219,344	204,214	204,000	205,745	1,745	0.9%
Rentals	190	160	535	-	-	-	0.0%
<i>Fines/ Forfeits</i>							
Non-Criminal Violations	37,367	59,484	28,119	28,000	28,000	-	0.0%
Court Fines	100,449	93,291	85,381	85,000	85,000	-	0.0%
<i>Investment Income</i>							
Interest- General	197,038	65,007	30,290	30,000	30,000	-	0.0%
<i>Misc. Recurring</i>							
Medicare Reimbursement	215,315	142,204	194,481	194,000	194,000	-	0.0%
<b>Subtotal Local Receipts</b>	<b>2,804,930</b>	<b>2,608,510</b>	<b>2,509,084</b>	<b>2,504,776</b>	<b>2,506,521</b>	<b>1,745</b>	<b>0.1%</b>
<b>Intergovernmental - State</b>							
<b>Cherry Sheet</b>							
Loss of Tax Vets/ Blind/Widow	36,744	35,157	-	32,728	32,728	-	0.0%
Loss of Tax Elderly	25,602	21,586	21,586	24,015	24,410	395	1.6%
Police Career Incentive	136,994	133,155	26,139	13,259	-	(13,259)	(100.0%)
Lottery Aid	2,421,239	2,185,299	1,714,037	1,645,476	1,526,501	(118,975)	(7.2%)
Additional Lottery	-	-	-	-	-	-	0.0%
Veterans Benefits	37,859	101,309	98,567	249,648	255,390	5,742	2.3%
Chapter 70 Aid	8,706,827	8,124,385	8,897,607	8,377,810	8,422,786	44,976	0.5%

**FY2012 BUDGET**

<b>REVENUE</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2012 Forecast</b>	<b>Dollar Variance</b>	<b>% Variance</b>
Charter School	117,551	7,881	67,158	51,387	49,786	(1,601)	(3.1%)
Transportation Aid	-	-	-	-	-	-	0.0%
School Building Assistance	1,416,754	766,765	1,297,614	766,765	766,765	-	0.0%
<b>Subtotal Intergovernmental – State</b>	<b>12,899,570</b>	<b>11,375,537</b>	<b>12,122,708</b>	<b>11,161,088</b>	<b>11,078,366</b>	<b>(82,722)</b>	<b>(0.7%)</b>
<b>Interfund Operating Transfers</b>							
Transfer from Youth	150,000	180,400	236,376	236,376	265,627	29,251	12.4%
Transfer from Waterways Improvement	-	-	7,500	7,500	7,500	-	0.0%
Transfer from Sale of Cemetery Lots	24,100	11,800	11,800	2,900	9,000	6,100	210.3%
Transfer from Ambulance	489,000	450,000	624,000	450,000	550,000	100,000	22.2%
Transfer from Sewer	84,800	-	-	-	-	-	0.0%
Transfer from Water Enterprise	157,200	-	-	-	-	-	0.0%
Transfer from Cemetery Trust	16,000	12,500	12,500	12,500	8,000	(4,500)	(36.0%)
Transfer from Regional Health	-	-	20,000	50,000	50,000	-	0.0%
<b>Subtotal Interfund Operating Transfers</b>	<b>921,100</b>	<b>654,700</b>	<b>912,176</b>	<b>759,276</b>	<b>890,127</b>	<b>130,851</b>	<b>17.2%</b>
<b>Miscellaneous Revenue</b>							
Free Cash	315,000	-	-	-	340,000	340,000	0.0%
Miscellaneous Revenue	51,230	133,213	98,272	-	-	-	0.0%
Bond Prem.	5,007	-	-	-	-	-	0.0%
Recycling	3,802	940	12,775	13,000	13,000	-	0.0%
Compost	30,250	25,542	17,800	18,000	18,000	-	0.0%
<b>Subtotal Miscellaneous Revenue</b>	<b>405,289</b>	<b>159,695</b>	<b>128,847</b>	<b>31,000</b>	<b>371,000</b>	<b>340,000</b>	<b>1096.8%</b>
<b>GENERAL FUNDS TOTAL</b>	<b>47,281,476</b>	<b>46,942,053</b>	<b>49,151,837</b>	<b>48,624,973</b>	<b>50,114,847</b>	<b>1,489,874</b>	<b>3.1%</b>

<b>REVENUE</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2012 Forecast</b>	<b>Dollar Variance</b>	<b>% Variance</b>
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<b>WATER/SEWER/LANDRY</b>							
Landry	6,787	6,620	5,608	5,000	5,000	-	0.0%
Sewer	2,477,798	2,471,951	2,496,377	2,619,652	2,740,786	121,134	4.6%
Water	2,602,874	2,548,639	2,647,312	2,983,996	3,862,921	878,925	29.5%
<b>Subtotal Water/Sewer/Landry</b>	<b>5,087,459</b>	<b>5,027,210</b>	<b>5,149,297</b>	<b>5,608,648</b>	<b>6,608,707</b>	<b>1,000,059</b>	<b>17.8%</b>
<b>GRAND TOTAL</b>	<b>\$52,368,935</b>	<b>51,969,263</b>	<b>54,301,134</b>	<b>54,233,621</b>	<b>56,723,554</b>	<b>2,489,933</b>	<b>4.6%</b>

**FY2012 BUDGET SUMMARY  
BY DIVISION**

<b>EXPENSE SUMMARY</b>	<b>FY08 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Approp</b>	<b>FY12 Request</b>	<b>Variance</b>	<b>% of General Gov</b>
<b>Mayor's Office</b>							
Mayor's Office	178,531	186,278	206,109	211,550	207,043	(4,507)	
Harbormaster	7,500	7,500	7,500	7,500	7,500	0	
Liquor Commission	991	915	1,000	-	-	0	
Legal	171,000	156,087	115,517	100,300	100,300	0	
<b>Subtotal Mayor's Office</b>	<b>358,022</b>	<b>350,780</b>	<b>330,126</b>	<b>319,350</b>	<b>314,843</b>	<b>(4,507)</b>	<b>0.6%</b>
<b>Municipal Council/Town Council</b>							
Municipal Council	69,917	63,819	71,568	87,516	88,850	1,334	
Town Clerk	147,892	155,100	161,193	167,285	167,511	226	
Election/Registration	30,341	25,636	35,598	33,789	33,789	0	
<b>Subtotal Municipal Council/Town Council</b>	<b>248,150</b>	<b>244,555</b>	<b>268,359</b>	<b>288,590</b>	<b>290,150</b>	<b>1,560</b>	<b>0.6%</b>
<b>Fire</b>							
Fire and Rescue Department	2,731,450	2,515,636	2,728,658	2,706,480	2,786,553	80,073	
Emergency Management	18,205	18,675	21,078	26,537	27,536	1,000	
<b>Subtotal Fire</b>	<b>2,749,655</b>	<b>2,534,311</b>	<b>2,749,736</b>	<b>2,733,016</b>	<b>2,814,089</b>	<b>81,073</b>	<b>5.6%</b>
<b>Police Department</b>	<b>3,410,850</b>	<b>3,168,577</b>	<b>3,598,570</b>	<b>3,208,550</b>	<b>3,303,241</b>	<b>94,691</b>	<b>6.6%</b>
<b>Public Safety Dispatch</b>	<b>-</b>	<b>482,622</b>	<b>500,870</b>	<b>537,079</b>	<b>532,109</b>	<b>(4,969)</b>	<b>1.1%</b>

<b>EXPENSE SUMMARY</b>	<b>FY08 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Approp</b>	<b>FY12 Request</b>	<b>Variance</b>	<b>% of General Gov</b>
<b>Health &amp; Human Services</b>							
Health Services	64,351	49,553	14,420	-	-	0	
Council on Aging	124,714	109,727	81,207	88,966	104,085	15,119	
Youth Services	198,932	216,357	234,273	236,376	265,627	29,251	
Veterans Services	170,776	238,065	339,743	340,652	372,649	31,997	
Animal Control	36,594	40,403	21,000	-	-	0	
Library	551,065	585,640	594,197	642,036	691,213	49,177	
<b>Subtotal Health &amp; Human Services</b>	<b>1,146,432</b>	<b>1,239,745</b>	<b>1,284,840</b>	<b>1,308,030</b>	<b>1,433,574</b>	<b>125,544</b>	<b>2.9%</b>
<b>Administration &amp; Finance</b>							
Administration & Finance	276,217	270,210	245,353	256,453	258,079	1,626	
Assessors	253,424	209,554	197,671	216,139	185,173	(30,966)	
Treasurer/Collector	199,176	215,631	195,180	207,742	202,481	(5,261)	
Management Information Systems	251,713	226,783	255,895	266,297	267,198	900	
<b>Subtotal Administration &amp; Finance</b>	<b>980,530</b>	<b>922,178</b>	<b>894,099</b>	<b>946,631</b>	<b>912,931</b>	<b>(33,701)</b>	<b>1.8%</b>
<b>Community &amp; Economic Development</b>							
Community & Economic Development	304,116	294,931	224,302	252,336	252,336	0	
Conservation Commission	29,751	25,254	22,600	35,369	32,442	(2,927)	
Planning Board	9,350	10,325	3,401	17,825	15,728	(2,098)	
Zoning Board of Appeals	5,057	6,486	2,408	5,891	5,891	0	
<b>Subtotal Community &amp; Economic Dev</b>	<b>348,274</b>	<b>336,996</b>	<b>252,711</b>	<b>311,421</b>	<b>306,397</b>	<b>(5,025)</b>	<b>0.6%</b>

<b>EXPENSE SUMMARY</b>	<b>FY08 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Approp</b>	<b>FY12 Request</b>	<b>Variance</b>	<b>% of General Gov</b>
<b>Inspectional Services</b>							
Inspectional Services	249,900	277,346	199,380	186,122	190,653	4,531	
Regional Services	-	-	-	149,154	152,961	3,807	
Weights & Measures	4,500	4,000	4,000	4,500	4,500	0	
<b>Subtotal Inspectional Services</b>	<b>254,400</b>	<b>281,346</b>	<b>203,380</b>	<b>339,776</b>	<b>348,114</b>	<b>8,338</b>	<b>0.7%</b>
<b>Public Works</b>							
Public Works	1,264,678	1,307,592	1,077,813	1,249,200	1,263,091	13,891	
Recycle & Refuse	822,216	1,001,862	834,772	966,707	979,118	12,411	
Snow & Ice	443,227	466,197	239,995	225,000	225,000	0	
<b>Subtotal Public Works</b>	<b>2,530,121</b>	<b>2,775,651</b>	<b>2,152,580</b>	<b>2,440,907</b>	<b>2,467,209</b>	<b>26,302</b>	<b>4.9%</b>
<b>Other</b>							
Employee Benefits	4,254,784	4,386,636	4,295,112	4,504,938	4,990,146	485,208	10.0%
Central Supply	68,949	60,631	55,110	72,500	72,500	0	
Municipal Buildings	131,361	131,915	117,304	134,340	134,120	(220)	
Outdoor Lighting	150,006	149,500	155,492	170,004	170,004	0	
Debt Service	2,333,436	2,308,598	2,548,739	2,448,187	2,317,094	(131,093)	4.6%
Insurance	358,300	270,269	255,015	278,300	278,300	0	
State & County Assessments	2,638,130	2,515,874	2,511,937	2,455,321	2,321,337	(133,984)	
Other Assessments	1,041,409	905,585	841,756	752,064	830,193	78,129	
Reserve Fund	50,000	-	50,000	50,000	50,000	0	

<b>EXPENSE SUMMARY</b>	<b>FY08 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Approp</b>	<b>FY12 Request</b>	<b>Variance</b>	<b>% of General Gov</b>
Overlay	496,672	411,631	430,585	392,472	395,000	2,528	
<b>Subtotal Other</b>	<b>11,523,047</b>	<b>11,140,639</b>	<b>11,261,050</b>	<b>11,258,126</b>	<b>11,558,694</b>	<b>300,568</b>	<b>23.1%</b>
School	24,200,719	23,837,690	24,933,496	24,933,496	25,833,496	900,000	51.5%
<b>GENERAL GOVERNMENT</b>	<b>47,750,200</b>	<b>47,315,090</b>	<b>48,429,817</b>	<b>48,624,972</b>	<b>50,114,846</b>	<b>1,489,874</b>	<b>2.9%</b>
Sewer (Enterprise)	2,475,019	2,475,691	2,573,671	2,619,652	2,740,786	121,134	4.8%
Water (Enterprise)	2,663,555	2,515,032	2,570,247	2,983,996	3,862,921	878,925	6.8%
Landry Stadium (Enterprise)	6,946	11,982	7,450	5,000	5,000	0	0.0%
<b>GRAND TOTAL</b>	<b>52,895,720</b>	<b>52,317,795</b>	<b>53,581,185</b>	<b>54,233,620</b>	<b>56,723,554</b>	<b>2,489,933</b>	

**FY2012 BUDGET SUMMARY  
BY LINE ITEM**

<b>EXPENSE SUMMARY</b>	<b>Mayor</b>	<b>Clerk</b>	<b>Fire</b>	<b>Police</b>	<b>Public Safety Dis</b>	<b>H&amp;HS</b>	<b>Admin &amp; Fin</b>	<b>OCED</b>	<b>ISD</b>	<b>PW</b>	<b>Other</b>	<b>TOTAL</b>	<b>% of Total</b>
<b>Personnel</b>													
Salaries	197,560	207,858	2,051,108	2,558,022	447,266	880,386	687,450	232,393	244,451	631,709	-	8,138,203	33.5%
Overtime	-	7,075	365,079	344,790	70,012	500	-	-	2,000	116,057	-	905,513	3.7%
Other Personnel	-	-	15,000	87,296	12,831	-	-	-	-	5,000	-	120,127	0.5%
<b>Subtotal Personnel</b>	<b>197,560</b>	<b>214,933</b>	<b>2,431,187</b>	<b>2,990,108</b>	<b>530,109</b>	<b>880,886</b>	<b>687,450</b>	<b>232,393</b>	<b>246,451</b>	<b>752,766</b>	<b>-</b>	<b>9,163,843</b>	<b>37.7%</b>
<b>Expenses</b>													
Advertising	200	4,500	-	-	-	-	-	2,450	600	1,098	-	8,848	0.0%
Building Maintenance	-	-	3,600	22,313	-	20,485	-	1,000	-	59,500	78,320	185,218	0.8%
Consultants	-	43,500	-	-	-	-	7,000	25,800	-	5,000	-	81,300	0.3%
Dues & Subscriptions	5,555	400	4,990	12,040	-	1,468	2,290	2,873	400	7,635	-	37,651	0.2%
Prof Dev & Training	1,580	3,088	2,750	8,000	-	2,800	8,750	3,100	5,900	1,500	-	37,468	0.2%
Supplies	1,500	6,658	92,550	27,740	-	12,249	5,800	3,825	3,700	230,612	52,500	437,134	1.8%
Travel	2,448	613	-	-	-	5,951	755	2,205	15,620	3,230	-	30,822	0.1%
Utilities	2,700	1,008	39,680	31,860	-	24,840	10,056	3,000	5,260	37,164	225,804	381,372	1.6%
Vehicles & Equipment	1,500	1,350	227,385	207,480	-	10,275	45,750	-	500	171,106	20,000	685,346	2.8%
Other	101,800	14,100	11,948	3,700	2,000	474,620	145,080	29,750	69,683	1,197,598	-	2,050,279	8.4%
<b>Subtotal Expenses</b>	<b>117,283</b>	<b>75,217</b>	<b>382,903</b>	<b>313,133</b>	<b>2,000</b>	<b>552,688</b>	<b>225,481</b>	<b>74,003</b>	<b>101,663</b>	<b>1,714,443</b>	<b>376,624</b>	<b>3,935,438</b>	<b>16.2%</b>
<b>Total Expenses</b>	<b>314,843</b>	<b>290,150</b>	<b>2,814,090</b>	<b>3,303,241</b>	<b>532,109</b>	<b>1,433,574</b>	<b>912,931</b>	<b>306,397</b>	<b>348,114</b>	<b>2,467,209</b>	<b>376,624</b>	<b>13,099,281</b>	
Total Personnel	9,163,843	37.7%											
Employee Benefits	4,990,146	20.6%											
<b>Subtotal Personnel Costs</b>	<b>14,153,989</b>	<b>58.3%</b>											
Expenses	3,935,438	16.2%											
Debt Service	2,317,094	9.5%											
Other Assessments	830,193	3.4%											
State & County Assmnts	2,321,337	9.6%											
Insurance	278,300	1.1%											
Reserve Fund	50,000	0.2%											
Overlay	395,000	1.6%											
<b>Subtotal Expenses</b>	<b>10,127,362</b>	<b>41.7%</b>											
<b>TOTAL</b>	<b>24,281,351</b>												
<b>Schools</b>	<b>25,833,496</b>												
<b>GRAND TOTAL</b>	<b>50,114,847</b>												