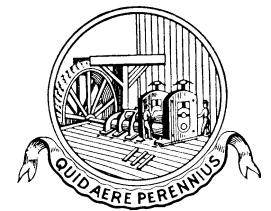


*City of Waterbury
Three Year Plan
For Fiscal Years 2011-2014*



As Submitted on November 8, 2010

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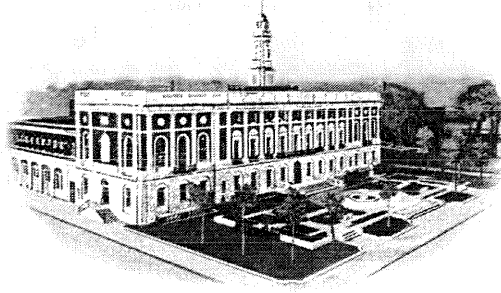
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MICHAEL J. JARJURA
MAYOR



JOSEPH A. GEARY
DIRECTOR OF OPERATIONS

OFFICE OF THE MAYOR
THE CITY OF WATERBURY
CONNECTICUT

TO: The Honorable Members of the Board of Aldermen
FROM: Mayor Michael J. Jarjura 
DATE: November 5, 2010
SUBJECT: Three-Year Financial Plan: Fiscal Years 2011 to 2014

Attached please find the proposed three-year financial plan related to the City's General Fund as well as the operating funds of the Water and Sewer Enterprises.

This plan continues to be one of the most important planning tools for decision-making in the City of Waterbury as we continue to face uncertainty because of the State of Connecticut's continued fiscal problems and its potential impact on local aid.

As is customary, the base year of the plan is the City's adopted budget for the current fiscal year 2010-11. I cannot stress enough that this document is a planning tool that we all must use to chart the city's future course. It is not a definitive statement of future financial position, tax rates or expenses.

I urge you to review it carefully and keep it in mind as you begin work on the fiscal 2011-2012 budget that Budget Director Ofelia Matos and I will submit to you next year.

Although these future year projections are used for planning purposes only, they have proven to be a fairly accurate picture of initial budget version compiled from the Department Head requests.

The considered use of this plan is one of the components of our financial success over the last ten years. The mill rate in the City was 54.856 in January of 2002 when I took office. Without actively monitoring and adjusting our expenses in response to this plan, the mill rate in Waterbury today would be far higher than its current level.

Typically this plan has been an essential part of working to bridge the gap between fixed costs and anticipated revenue. The City has been successful in finding ways to mitigate those increases needed in the mill rate, in part, by adhering to the plan.

I also wish to thank the Board of Aldermen members who partnered with my Administration to make the last two budgets, in particular, successful ones that delivered modest surpluses that were returned to the taxpayers largely in the form of tax relief and infrastructure improvements.

Together, we have been addressing most of the critical issues necessary to improve the City's financial position. As the national economic climate improves, Waterbury will be well positioned to take advantage of new opportunities on the basis of thoughtful and conservative fiscal planning.

As always, I thank the citizens of Waterbury who have bestowed upon me the great responsibility of leading this City. It will be my honor to continue to serve as your Mayor.

Three-Year Plan – Executive Summary

The City of Waterbury develops a three-year plan on an annual basis using its most recently Adopted Budget as the base year. The three-year plan uses documented assumptions to project the revenues and appropriations of the City for the next three years. The plan provides an outline of the challenges that the City and the Boards may face in the near future. The Mayor's Office and the City's Budget and Finance staff utilize the plan to assist in developing strategies to mitigate potential fiscal challenges.

As has been the case in previous plans, the City avoids the utilization of unreasonable assumptions regarding cost savings or new revenue sources. The City hopes that efforts to find additional savings and increased revenues will continue to be successful but it does not include speculative savings and revenue projections in this plan.

All the assumptions used in this plan can be found in the Assumptions section. In summary they are:

- Grand list includes a .5% growth factor in all three years of the plan
- Current tax collection rate which was set at 96.0% for revenue realization purposes in FY11 remains at same level in all three years of plan
- Delinquent taxes were budgeted at \$3.8 million in FY11 but are decreased by \$100,000 from that level in all three years of the plan
- State Aid is reflected at State Adopted Budget numbers for FY11 and those remain relatively level in three years of plan
- ECS grant is also kept at FY11 level for all three years of plan – although the State has used Federal funds to keep it level in the past 2 years
- Use of Fund Balance for purposes of balancing the budget is not included in the three year plan, but may be considered at budget development time – FY11 Adopted Budget utilized \$3 million for this purpose
- Plan includes current Actuarially Required Contributions to the Pension Fund and principal and interest amounts to pay pension obligation bonds
- Plan includes Actuarially Recommended Contributions to Internal Service Funds for Workers Compensation; Heart & Hypertension; and General Liability and cures any existing unfunded liabilities within 10 years
- Plan assumes 9% growth in health insurance costs per year and includes approximately \$2 million in each of the out years to address OPEB Normal cost recommendations for employees hired after June 30, 2004
- Plan includes existing debt schedules plus projections for new debt issuances as forwarded by Finance Department
- Plan assumes General Fund contribution to Capital Improvements of \$500,000 in FY12 and increasing by \$250,000 in FY13 and FY14
- Plan assumes General Fund contribution to Central Vehicle Replacement Fund of \$700,000 in FY11 and then growing to \$1 million in FY12 and increasing at \$250,000 per year in FY13 and FY14
- Plan increases \$1 million contingency in FY11 to \$1.25 million in all three years of plan to account for any further economic vulnerabilities

- Plan utilizes a maximum of 2% increase on Salary lines to account for both bargaining unit increases and step movements – plan does not include service enhancements in any departments and no personnel reductions
- Education projections fund current services, plus addition of \$250,000 for new programs
- It is assumed that three planned elementary schools will become operational one in each September of the three out years of the plan with one of those being an additional school to the system

Three-Year Plan Challenges – Summary

The three-year plan points to several challenges. One of the most significant challenges in the next three years is projected to be stagnant growth in revenue. The City’s budget is comprised of revenue received in the following categories:

- General property tax – 58%
- State Aid – 37%
- Reimbursement from other funds and Use of Fund Balance – 2%
- All other revenue – 3%

Below we will describe in greater detail, but as may be seen above, the difficult economic conditions of the time are affecting taxes by creating minimal grand list growth and severely limiting the amount of money the State has to spend on municipal aid. These two categories of revenue account for 95% of all receipts to Waterbury and the plan assumes minimal growth patterns for the next three years of the plan.

The City of Waterbury’s General Fund has an adopted budget of \$380.7 million in expenditures in FY11. For purposes of this plan, FY11 is considered the base to which these documented assumptions for growth are applied. These projections create summary expenditure general fund numbers which are as follows:

- Expenses of \$401.7 million in FY12; a 5.5% growth of \$21.0 million
- Expenses of \$422.2 million in FY13; a 5.1% growth of \$20.5 million
- Expenses of \$442.1 million in FY14; a 4.7% growth of \$19.8 million

The greatest challenges in the expenditure area are described below but generally can be summarized as: health insurance plan trend rate increases of 9% per year, potential pay increases on \$185 million worth of personal service accounts, increased debt service payments of \$2 to \$3 million for infrastructure improvements and the operating costs associated with one new school and additional classrooms for the renovated facilities.

The accompanying narrative identifies the areas with the greatest potential for expenditure growth. These are areas that this plan tracks every year and numbers indicate that these prove to be the greatest challenges for budgetary balance. Wherever possible, the City tries to identify and pursue cost containment solutions.

This table reflects the three-year plan estimated costs for the specific budgeted categories.

Costs	FY11	FY12	FY13	FY14
Health Insurance	\$62,638,824	\$69,518,419	\$76,415,109	\$83,954,697
Education Payroll	\$120,726,487	\$124,716,022	\$128,145,990	\$130,708,909
General Gov. Payroll	\$64,324,503	\$66,747,359	\$68,077,989	\$69,435,233
Pension Contribution	\$44,059,444	\$44,968,793	\$44,985,653	\$45,139,829
Workers' Compensation	\$9,000,000	\$9,900,000	\$10,890,000	\$11,979,000
Heart & Hypertension	\$1,700,000	\$1,870,000	\$2,057,000	\$2,262,700
General Liability	\$1,300,000	\$1,500,000	\$1,750,000	\$2,000,000
Debt Service	\$14,500,000	\$16,500,000	\$19,000,000	\$22,000,000
Total Cost of Listed Items	\$318,249,258	\$335,720,593	\$351,321,741	\$367,480,368
Total Projected Expenditures	\$380,708,343	\$401,747,838	\$422,214,861	\$442,051,675
Listed Items as % of Total	84%	84%	83%	83%

As can be seen from the information included in the table seen above payroll and employee related benefit costs in addition to the general liability costs and debt service payments account for 84% of the total budget and most of all projected budget increases.

The table seen below reflects the estimated annual cost increases for the same expenditure categories mentioned above during the three years of the plan. The City's largest increase in expenditures continues to be associated with the cost of providing health coverage to active employees and retirees and general wage increases for the current workforce. General wage increases are subject to the collective bargaining process. Health cost increases are less controllable as they are driven by industry trend increases for medical services and prescription drugs. City officials and managers remain cognizant of this fact as they plan for future budgets, negotiate employee contracts and propose modifications to employee benefit packages.

Changes in Cost	FY12	FY13	FY14
Health Insurance	\$6,879,595	\$6,896,690	\$7,539,588
Education Payroll	\$3,989,535	\$3,429,967	\$2,562,920
Gen. Gov. Salaries increases	\$2,422,856	\$1,330,631	\$1,357,243
Pension Contribution	\$909,349	\$16,860	\$154,176
Workers' Compensation	\$900,000	\$990,000	\$1,089,000
Heart & Hypertension	\$170,000	\$187,000	\$205,700
General Liability	\$200,000	\$250,000	\$250,000
Debt Service	\$2,000,000	\$2,500,000	\$3,000,000
Total	\$17,471,335	\$15,601,148	\$16,158,627

The table also shows that the City has achieved relative budgetary stability in the amounts necessary to fund the Heart and Hypertension and General Liability internal service funds. The City continues to make inroads into the Workers Compensation Fund, the only internal service fund left with a deficit at this time. The City's Administration and Boards approved comprehensive infrastructure improvements that will increase debt service payments in future years. More detailed information on these items follows under the applicable headings.

Three-Year Plan Detail – Expenditures

Health Insurance

The City is self-insured for the cost of providing health insurance benefits to approximately 12,000 active employees, retirees, and eligible dependents. The City pays the actual cost of the claims associated with the participants in the plan and utilizes Anthem Blue Cross/Blue Shield as the administrator of health claims and Medco as the provider of prescription drug claims. The City has stop-loss insurance for any single claim in excess of \$750,000. The City also employs Milliman as an advisor on matters regarding annual renewal, plan design, and information related to industry standards and trends as well budget and future plan projections.

The City utilizes an Internal Service Fund mechanism to mitigate significant one-time fluctuations in General Fund contributions. If fund surpluses are projected at the end of a fiscal year those monies are kept in the fund and are used in subsequent years to lessen the impact on General Fund required contributions. Surplus funds are considered to be any monies available in the Fund in excess of those necessary to cover incurred but not reported (IBNR) claim costs. To protect the City against excessive uses of reserves in the fund, the ordinance and policies of the Internal Service Fund direct that only 33% of existing Fund Balance can be used in any one year to lessen the impact of increases on the General Fund contribution. Any potential fund deficits would be amortized over a ten-year period. The fund currently maintains a positive reserve position.

The three-year plan continues to indicate that the rising costs of providing health insurance benefits is one of the greatest challenges the City faces. In FY11 the contribution necessary from the General Fund to providing these benefits is budgeted to be \$62.6 million; these costs are projected to incur an approximate 9% inflation rate in every year of this plan. This report includes exhibits on the development of the numbers included in the General Fund for contributions to the Health Insurance Internal Service Fund. The contributions made by the City's General Fund are based on Gross expenses minus any contributions from employees as well as other miscellaneous revenue to the Health Insurance Fund.

In FY10 the City paid \$70.9 million in health insurance claims and prescription drug costs on behalf of active employees and retired participants. The City also made a \$2.2 million contribution to the OPEB fund described below. The total expenses of the fund were \$73.1 million and there were premium co-shares and other revenues in the amount of \$14.5 million. Expenditure analysis of the \$73.1 million indicates that 52.71% of costs were related to active employees and 47.29% on behalf of retired employee claims.

The City has also performed the Other Post Employment Benefit (OPEB) valuation. This valuation indicates that the City has an outstanding OPEB liability of approximately \$770.4 million. Although the OPEB regulations do not mandate the funding of these liabilities, the City included a \$2.3 million contribution to the Health Insurance Fund for this purpose when the FY11 budget was developed. This is roughly the amount computed by Hooker & Holcomb as required to fund the Normal Cost portion of the post

employment health benefits for all employees hired after 2004. The City intends to continue to pay the cost of providing post employment health care to current retirees from General Fund contributions on the pay-as-you-go-basis.

OPEB payments and other information on health costs can be seen in detail in Exhibit B included in this plan.

Retiree Health Costs

Based on the analysis mentioned above, in FY10 the amount paid on behalf of retirees and their dependents was \$34.5 million or 47.29% of the total health, prescription claims, and administration costs. This amount included approximately \$3 million in Medicare supplement premiums paid by the City for retirees over the age of 65 who utilize Medicare coverage. It also included the \$2 million contribution to the OPEB Fund.

Most current retirees separated employment at a time when the City was requiring none or little contribution from them towards the cost of providing this benefit. In FY10, retirees contributed through premium co-shares a total of \$571,000 towards this expense. The State of Connecticut contributed \$1.64 million on behalf of retired education personnel. Cost containment in this area is difficult since current laws prevent or limit the ability of the City to increase those co-share contributions or change the benefit levels of those who have already retired.

The OPEB valuation indicates that the Unfunded Actuarial Accrued Liability (UAAL) as of July 1, 2008 is \$770.4 million. The annual recommended contributions for FY10 and FY11 were \$65.2 million and \$65.8 million respectively.

Active Employee Health Costs

In FY10 the cost of providing health insurance to active employees and their dependents was \$38.5 million. Active employees contributed \$6.9 million through premium co-shares. All current employees of the City are now assisting with the cost of health insurance. In summary, the City offers a choice of three plans and active employees pay 20%; 12.5%; or 5% of the annual cost of their chosen plan. Although the contributing percentage of cost remains the same based on chosen plan, the employees' contribution increases annually based on the claims expense inflation rate.

In Connecticut, the provision of health insurance benefits is a matter of collective bargaining agreements and cannot be changed unilaterally by the employer. The City had existing bargaining agreements with most of its unions expiring on 6/30/11. The City will soon be in the negotiation process for most contracts.

This plan projects that the contribution from the General Fund will grow from the current year budget level of \$62.6 million to \$69.5 million in FY12; \$76.4 million in FY13; and \$83.9 million in FY14. The assumptions used to arrive at these figures are seen below:

- Medical claims increase at 9% per year
- Prescription claims increase at 9% per year

- Dental claims increase at 9% per year
- Employee contribution increases are reflected at an annual growth of 5%
- Use of Fund Balance is assumed at \$2 million in FY11 increasing by 5% thereafter

As can be seen from table 2 included in page 4, this is the City's fastest growing expense in the three-year plan. This line item alone require additional increases of \$6 to \$7 million in each of the three years of the plan.

Personnel Costs

The expenditure line items associated with Personal Services in the departments assumes a projected growth factor of 2%. This percentage accounts for potential bargaining unit wage increases and the cost of step movements. The City will soon start the process of negotiations with several bargaining units with contracts expiring on June 30, 2011 and may seek lower levels of general wage increases than are projected here as this document projects a significant budgetary gap in all three years of the plan. The impact of these assumptions is seen below.

Dept	FY11	FY12	FY13	FY14
Mayor	\$585,111	\$596,813	\$608,749	\$620,924
BOA	\$48,000	\$64,000	\$64,000	\$64,000
Legal	\$1,036,111	\$1,056,813	\$1,077,929	\$1,099,467
City Clerk	\$220,691	\$225,097	\$229,591	\$234,174
Town Clerk	\$404,746	\$412,841	\$421,098	\$429,520
Human Resources	\$746,945	\$761,894	\$777,121	\$792,653
Registrar of Voters	\$318,430	\$324,745	\$331,185	\$337,755
Sheriff	\$11,931	\$11,931	\$11,931	\$11,931
Finance	\$1,242,936	\$1,267,706	\$1,292,972	\$1,318,743
Assessment	\$815,869	\$832,086	\$848,626	\$865,498
Revenue Collection	\$1,012,656	\$1,032,838	\$1,053,423	\$1,074,420
Purchasing	\$220,630	\$225,533	\$230,033	\$234,624
Internal Audit	\$142,538	\$145,389	\$148,297	\$151,262
Budget Control	\$166,594	\$169,926	\$173,324	\$176,791
Information Technology	\$732,586	\$747,228	\$762,162	\$777,395
Police Services	\$22,996,899	\$24,285,937	\$24,770,356	\$25,264,463
Fire Services	\$17,660,858	\$18,314,058	\$18,680,322	\$19,053,911
Public Works	\$10,139,654	\$10,333,962	\$10,539,984	\$10,750,126
City Planning	\$356,990	\$364,130	\$371,412	\$378,841
Inspections	\$747,985	\$762,875	\$778,063	\$793,555
Public Health	\$3,203,979	\$3,268,771	\$3,333,890	\$3,400,311
Silas Bronson Library	\$1,512,364	\$1,542,788	\$1,573,520	\$1,604,866
Total	\$64,324,503	\$66,747,359	\$68,077,989	\$69,435,233
Diff. from previous Yr - \$		\$2,422,856	\$1,330,631	\$1,357,243
Diff. from previous Yr - %		3.8%	2.0%	2.0%

The Plan does not include projections for additional staff in non-education departments. The Plan does assume the filling of several positions left vacant in FY11 in the public safety departments. This increase in funds for the purpose of filling vacant positions increases the 2% payroll cost assumption to 3.8% in FY12. The departments of Town Clerk, Human Resources, Finance and other departments had reductions in personnel in the FY11 budget which are not funded in the FY12 payroll cost assumption or beyond in this plan. These decisions could be revisited at budget development time based on the assessment of staffing requirements for FY12.

The City is now in the negotiation process with the Police Union. Several other contracts will expire at 6/30/11 and the City will soon start the negotiation process with those bargaining units. Below we have printed a table showing the expiration dates of all of the City's labor contracts.

City Employee Bargaining Organizations

<u>Employees</u>	<u>Bargaining Organization</u>	<u>Number of Employees</u>	<u>Current Contract Expiration Date</u>
<i>General Government</i>			
Inspectors, Secretaries, Clerks	City of Waterbury Employee Association	767	6/30/11
Public Works, School Maintenance	AFSCME, AFL-CIO Local 353	464 ¹	6/30/11
Police	Waterbury Police Union Local 1237	282	6/30/09
Fire	Waterbury Fire Fighters Local 1339	245	6/30/11
Nurses	CT Health Care Association	39	6/30/12
Management	Waterbury Municipal Administrators Association	70	6/30/11
<i>Board of Education</i>			
Teachers	Waterbury Teachers Assoc.	1,518	6/30/12
School Administrators	School Admin. of Waterbury	85	6/30/12
School Crossing Guards	SEIU AFL-CIO	50	6/30/12
Cafeteria Aides, Library Pages, Office Aides	Cafeteria Union, CSEA, Inc./ SEIU, AFL-CIO, Local 760	221	6/30/12
Employees of Federal Grant Programs (2 units)	Local 760 Service Employee International Union/ AFL-CIO	110	6/30/11

¹ Includes all school custodians

The table seen below illustrates the number of employees assigned to the different functions of non-education departments and how those numbers have changed in the past

seven (7) years. The numbers show that during this period, the City has decreased its non-education work force by a total of 37 positions. This was accomplished through attrition or retirements and through restructuring of City government; no lay offs have been instituted.

City of Waterbury Full Time Position Count	FY11	FY10	FY09	FY08	FY07	FY06	FY05
General Government	58	59	59	58	56	54	52
Finance	83	83	84	84	83	77	78
Public Safety	636	644	633	630	628	655	691
Public Works	190	192	192	193	186	184	192
Planning & Inspections	21	21	21	21	19	16	16
Health & Library	115	115	114	112	113	112	111
Total Non-Education	1103	1114	1103	1098	1085	1098	1140
FY11 less than FY05 in #s	37						
FY11 less than FY05 in %	3.25%						

The table shown below illustrates the costs associated with payroll expenses included in the FY11 budget – these include regular salaries; part-time salaries; overtime; holiday pay; longevity and other lesser miscellaneous line items.

Costs	FY11	2% Growth	4% growth	Difference
Education Payroll	\$120,726,487	\$2,414,530	\$4,829,059	\$2,414,530
General Gov. Salaries	\$64,324,503	\$1,929,735	\$2,572,980	\$643,245
Total Payroll Related Costs	\$185,050,990	\$4,344,265	\$7,402,040	\$3,057,775

As is reflected above, since a large part of the City’s expenditures are related to personnel services, even an assumption of 4% significantly adds to a bottom line budget impact of \$7.4 million.

The above seen data is for illustrative purposes only, since the City’s largest union, the Teachers Union has a contract in place thru 2012. The Department of Education has included those more accurate numbers in the Department’s projections page.

Pension Contributions

The Pension Trust Fund and its Unfunded Actuarial Liability have been a significant challenge for the City of Waterbury. The City had been in the process of studying the savings impact of issuing Pension Obligation Bonds (POBs) in a manner as to achieve a 70% funding at time of issuance. The City issued those bonds in early September 2009 resulting in a \$311 million contribution to the Pension Trust Fund.

The issuance of the pension obligation bonds significantly reduced the amount the City needs to contribute going forward to amortize the remaining Unfunded Liability. The City will be paying the principal and interest on the bonds for the 30 years that the bonds will be outstanding.

The Valuation performed as of July 1, 2009, dated May 6, 2010, shows that the City has 2,100 retirees receiving a pension with another 1,800 employees to receive retirement benefits at a future date. The actuarial accrued present value of the benefits liability was reported to be \$628.4 million. As of the same date the City had assets with an actuarial value of \$381.6 million including the pension bond proceeds; the plan was funded at an actuarial level of 70.4%. This leaves the City with an unfunded actuarial accrued liability of \$160.4 million. The City's Annual Required Contribution (ARC) for FY11 was \$15,865,930; but the City also incurs the principal and interest cost on the outstanding pension obligation bonds for the 30 years.

The table seen below illustrates the costs associated with the Normal Cost, Unfunded Accrued Liability, and Principal and Interest payments on the POB issuance.

General Fund Pension Contributions	FY11	FY12	FY13	FY14
City Normal Cost	\$2,208,977	\$2,308,381	\$2,412,258	\$2,520,274
Amortization of Unfunded Accrued Liability	\$13,656,953	\$14,693,458	\$14,864,601	\$15,057,406
Amount City contributing in ARC	\$15,865,930	\$17,001,839	\$17,276,859	\$17,577,680
POB Debt Service	\$28,193,514	\$27,966,954	\$27,708,794	\$27,562,149
Total Cost of Pension Benefits	\$44,059,444	\$44,968,793	\$44,985,653	\$45,139,829

The table seen above also illustrates the dangers of not funding the pension plan on an actuarially recommended manner. In pension terms the "normal cost" is the amount that if deposited today and allowed to accumulate interest would provide enough funds to cover the future pensions of current employees. When a pension plan is fully funded this is usually the only amount needed for deposit. The table indicates that if the City did not have to make the large contributions to pay down the Unfunded Accrued Liability and the Debt Service on the bonds the contribution to the pension plan would be \$2.2 million instead of the \$44 million budgeted in FY11.

Debt Service

The City utilizes a Debt Service Reserve Fund. The City budgets for annual debt service as contributions from the General Fund to the Reserve Fund. Most of the City's existing debt had been subject to a tax intercept, which is administered by a trustee agreement with payment of the City's debt service being made by the trustee on the City's behalf. The latest debt issued by the City has not been subject to this intercept activity.

As an added security for certain bonds previously sold under the oversight of the State called the "deficit financing bonds" are also backed by the full faith and credit of the State. The State requires that the highest amount of annual principal and interest for the State backed bonds be kept in restricted reserve. Should the City ever default, payment to the investors would come from that reserve and the State would replenish such reserves with monies from the State's grants to the City. The State's guarantee associated with the issuance of Deficit Financing Bonds will end in 2017 upon full redemption of the State's guaranteed portion of the Deficit Bonds.

The Plan includes information on debt service schedules as Exhibits D. At June 30, 2010, after the debt service payments made in FY10, the City had \$143.7 million of outstanding bonds. In addition, the City just issued \$45 million of Bonds in September of 2010. The debt service payments budgeted in FY11 was \$14.5 million which is 3.81% of the General Fund's \$380.7 million budget.

For planning purposes the City has included in the out years of the plan amounts forwarded by the Finance Department as the amounts needed to fund projected debt service payments during the next three years. The calculation includes: existing debt service payments; amounts necessary for new debt to be issued; and any potential costs necessary for short-term borrowings.

The City has been in the process of issuing approximately \$191.4 million of previously authorized bonds and will continue bond issuances within the next few years for the ongoing capital improvement projects.

The financing of these projects began in September 2009 with the issuance of \$28 million in general obligation bonds and again in September of 2010 with an issuance of \$45 million to permanently finance current project costs.

The list of projects authorized or under consideration for debt issuance is as follows:

City Bonding Requirements	
City Hall	\$35,900,000
Elem. Schools	\$22,330,000
Alt. Ed School	\$4,000,000
Allied School	\$14,365,000
Wilby High	\$1,475,000
Carrington School	\$7,635,000
Health Dept. Site	\$5,000,000
Police Projects	\$3,490,000
Library HVAC	\$2,405,000
Road Projects	\$15,030,000
Buckingham Garage	\$282,000
Underground Tanks	\$282,000
Division Street	\$1,200,000
Chase Avenue	\$8,205,000
Pearl Lake Road	\$7,000,000
Golf Equipment	\$751,000
DPW Facility	\$42,000,000
Potential Chase Bldg.	\$20,000,000
Total - All Projects	\$191,350,000
Sept 2009 Issuance	(\$28,000,000)
Sept 2010 Issuance	(\$45,000,000)
Bonds Issued	(\$73,000,000)
Balance to be issued	\$118,350,000

The debt schedules and graphs are attached as Exhibit D. The Finance Department will continue to work with those project managers to obtain information regarding the cash flow needs of those projects. City officials will also continue to work with the boards and the financial advisors to follow through on the eventual issuance of this debt.

Three-Year Plan Detail – Revenues

Grand List

The plan utilizes a grand list growth factor of .5% in each of the three years of the plan for the grand list (this is seen in Exhibit A). This growth factor equates to approximately \$26 million per year.

The City went through revaluation on October 1, 2007 that caused the grand list to grow by nearly 50%. Since then, however, the October 1, 2008 grand list posted growth of only \$14 million or .26% as may be seen in the table included below, and the October 1, 2009 grand list posted net growth of only \$1.7 million. There was approximately \$60 million in personal property increases which are subject to Enterprise and ITZ Zone exemptions but these exemptions will decrease on annual basis in the next several years thus adding growth to the list.

GL Changes -- 4 YR History Taxable Category	Grand List as of 1-Oct-06	Grand List as of 1-Oct-07	Grand List as of 1-Oct-08	Grand List as of 1-Oct-09
Real Estate - Net	\$2,900,976,548	\$4,625,710,480	\$4,626,325,530	\$4,627,898,550
Personal Property - Net	\$287,147,907	\$274,468,043	\$300,548,234	\$303,247,966
Motor Vehicles - Net	\$349,972,118	\$365,331,728	\$352,387,041	\$349,827,472
Total Grand List - Net	\$3,538,096,573	\$5,265,510,251	\$5,279,260,805	\$5,280,973,988
Grand List Growth	\$59,200,958	\$1,727,413,678	\$13,750,554	\$1,713,183
Grand List Growth Percentage	1.70%	48.82%	0.26%	0.03%

The numbers reflected above are from the initial valuation signed by the City's Assessor prior to the assessment appeal process, which process is usually not completed at the time of budget development. City includes projections for grand list erosion through the appeals process. The plan utilizes an erosion factor of .25% in all three years of plan. The attached Exhibit A includes information on Grand List growth and the impact on current year taxes, mill rate changes, current tax collection rates and the loss through appeals process.

Current Tax Collections

The City's rate of collection for current taxes included in the FY11 budget, the base year for the plan, is 96.0%. The percentage of collection on Current Taxes included is also 96.0% in all three years of the plan.

While we are awaiting results of the audit, it appears that the City collected approximately 97.0% of the adjusted levy at year-end in FY10. The Charter recommends

that the three-year average collection rate be used. The three-year average for the City of Waterbury is as follows:

<u>Audited</u> 2007	<u>Audited</u> 2008	<u>Audited</u> 2009	<u>3 YEAR</u> <u>Average</u>	<u>Adopted</u> FY10	<u>Projected</u> 2010	<u>Adopted</u> FY11
96.68%	96.42%	97.06%	96.72%	96.00%	97.00%	96.00%

Source: City's Audited Financial Statements

The City has been very successful in increasing the current tax collection rate in the recent past but the plan keeps collection projections at FY11 budget level of 96.0% because this is a more conservative level. In FY11 Revenues from all taxes are budgeted at \$220.0 million which amounts to 58% of the budget. The City will continue to monitor current tax collection rates in the current year and adjust projections as needed.

The City's Office of Budget Control monitors and reports to the Boards on tax collection progress on a monthly basis. The Director of Budget meets with the Director of Finance and the Revenue Collector at least once a month to discuss budgetary collection goals for the upcoming month. The Director also requests and discusses strategies for reaching the goals and facilitates with the Mayor's Office, the Boards, and Corporation Counsel on any resource allocation and Administration or legal decisions which may be needed to meet budget.

Prior Year Tax Collections

The City is finding that the amounts collected from prior year tax levies have been decreasing. As current year collection rates continue to increase, the collections associated with that levy decrease in subsequent years.

The City has been adjusting the budget for more appropriate levels of collection in this area. In FY10 the City had a budget amount of \$6.3 million (as may be seen below) and was able to achieve collections in amount of \$6.1 million. The FY11 Adopted Budget was kept at the \$6.3 million. In the three out years of the plan, however, the City is decreasing the amount projected for prior year taxes by \$100,000 each to reach a budget level of \$3.5 million in FY14 which is more in keeping with the City's collections in the past two years.

Revenue Description	FY10 Budget	FY10 Actual	FY11 Proposed Budget	FY10/ FY11 Budget Decrease
Prior Year Taxes	\$3,800,000	\$3,464,627	\$3,800,000	\$0
Current Year Interest	\$1,000,000	\$1,119,842	\$1,000,000	\$0
Prior Year Interest	\$1,500,000	\$1,527,448	\$1,500,000	\$0
Total	\$6,300,000	\$6,111,917	\$6,300,000	\$0

The City pursues the collection of prior year delinquencies through all statutory tools available to the municipality. In the past three years the City has increased the use of

demand letters, alias tax warrants, tax auctions, and the pursuit of foreclosure wherever appropriate.

State Aid

In the current adopted budget, State Aid accounts for approximately 37% or \$139.1 million of the budget (see table below). The City's budget was adopted after the State Budget was approved by the General Assembly and final numbers printed by the State are virtually the same as expected.

The State has a process of adopting biennial budgets, the FY11 was the last year of the State's adopted biennial budget. The next State Budget which should be presented to the General Assembly by the Governor in early February 2011 will encompass the fiscal years 2012 and 2013. These budgets are expected to be very lean in terms of revenues for municipalities in view of the State's own fiscal restrictions and the lack of improvement in economic conditions.

The three-year plan reflects the State grants in the three years of the plan at the same level as the FY11 budget. The table seen below is an illustration of the State Aid figures included in the FY11 City's Adopted Budget.

STATE AID FORMULA GRANTS	FY11 CITY ADOPTED BUDGET
STATE AID - FORMULA GRANTS	
P.I.L.O.T. -- STATE OWNED REAL PROPERTY	\$4,130,420
P.I.L.O.T. -- COLLEGES & HOSPITALS	\$6,790,092
PEQUOT -- STATE PROPERTIES GRANT	\$3,012,162
Subtotal	\$13,932,674
EDUCATION EQUALIZATION (ECS)	\$113,617,182
EDUCATION EQUALIZATION (ARRA)	\$0
NON-PUBLIC SCHOOL TRANSPORTATION	\$416,552
PUBLIC SCHOOL TRANSPORTATION	\$2,035,653
SPECIAL EDUCATION REIMBURSEMENTS	\$3,000,000
Subtotal	\$119,069,387
Subtotal	\$133,002,061
STATE AID - REIMBURSEMENTS	
EXEMPTIONS FOR ELDERLY	\$855,000
VETERANS ADDITIONAL EXEMPTION	\$135,000
ABATEMENT FOR ELDERLY HOUSING	\$200,000
MANUFACTURING EQUIPMENT INCENTIVE	\$2,700,000
DISTRESSED MUNICIPALITIES	\$250,000
BOARD OF BLIND SERVICES GRANT	\$220,000
NON-PUBLIC SCHOOL SERVICE (NURSES)	\$650,000
SPECIAL EDUCATION - MEDICAID GRANT	\$985,000
STATE GRANT - OTHER	\$145,000
Subtotal	\$6,140,000
Total	\$139,142,061

Education Cost Sharing grant (ECS) – The plan projects that the ECS grant will not grow in the three years of the plan. The amount reflected in the ECS grant for Waterbury has remained the same for three years. In addition to these factors, the State used Federal Stimulus funds to balance its budget and it is uncertain what may happen when such funds are no longer available. The Federal portion of the ECS grant is approximately \$16.2 million.

Uses of Fund Balance

The City’s deficit financing bonds issued in 2002 contain a covenant stating that if at year-end the City has more than 5% of prior year expenditures as available cash as “working capital”, the excess would necessitate an advance pay down of the outstanding deficit financing debt. The City considers this covenant when doing the study of how much cash is available at fiscal year end and how much money should be kept in General Fund balance. This determination is made by the Finance Department with the assistance of the City’s auditing firm. The City has been operating under a general belief that paying down debt in advance isn’t the most prudent strategy while so many capital improvements went unattended and are now in need of being addressed.

The City has also been utilizing a small portion of fund balance in budget development for the purpose of mitigating tax increases. The City’s Board of Alderman have adopted a policy that commits to use Fund Balance infusions for budgetary relief in amounts less than 1% of the budget so as not to cause structural budgetary imbalance. In FY11 an amount of \$3 million was included in the budget for this purpose. The plan does not include any use of fund balance in the out years of the plan but positive results of operations in future years could be used for this purpose.

Summary of Fund Balance Uses by Category	
Audited Fund Balance at June 30, 2002	\$14,050,000
Audited Results of Operations at June 30, 2003	\$11,060,000
Audited Results of Operations at June 30, 2004	\$5,222,000
Audited Results of Operations at June 30, 2005	\$4,590,000
Audited Results of Operations at June 30, 2006	\$10,370,000
Audited Results of Operations at June 30, 2007	\$7,617,000
Audited Results of Operations at June 30, 2008	\$3,873,000
Audited Results of Operations at June 30, 2009	\$5,062,874
Projected Results of Operations at June 30, 2010	\$1,407,682
Prior 9 year Surpluses	\$63,252,556
Investment in Special Projects	(\$2,500,000)
General Fund Budget Relief	(\$16,658,000)
Investment in Capital Improvements & Other Projects	(\$25,980,874)
Amount spent or appropriated for specific purposes	(\$45,138,874)
Fund Balance Remaining Undesignated	\$18,113,682

The table shown above illustrates a history of positive results of operations for the past nine years and the uses of General Fund Balance during that period. As may be seen above, the City has utilized most of its surpluses to maintain an Undesignated Fund Balance at 5% and to assist with many of the previously deferred capital improvement needs.

The City is in the process of finalizing the audit for FY10 but has reported a budgetary surplus of approximately \$1.4 million in positive results of operations for FY10. Because the City was very near the 5% working capital figure the Administration developed a plan to transfer \$1.3 million into Capital Improvement Fund and other special projects.

Capital Budget Planning

The City's Charter requires a five-year capital plan. The multi-year capital improvement plan is another critical planning tool for the City. The City employs a Capital Budget Technical Review Committee which reviews all the requests for capital funding. The Office of Budget Control is the lead agent in working with the Mayor's Office and the appropriate Boards on approval of the Capital Budget and five year Capital Plan.

The FY11 Capital Budget adopted in the amount of approximately \$19.5 million covered capital funding available to the City from the General Fund, existing and proposed bond funds, State and Federal grants, and the City's enterprise funds.

The Adopted Capital budget for fiscal year 2010-11 is appropriated as seen in the table printed below:

<u>Department</u>	<u>Budget Gross</u>	<u>Project Grants & Loans</u>	<u>Proposed Bond Issuance</u>	<u>Net Local Budget</u>
Public Works	\$14,452,715	\$5,902,715	\$8,175,000	\$375,000
Vehicle Replacement Fund	\$1,312,200	\$0	\$0	\$1,312,200
Information Technology	\$86,700	\$0	\$0	\$86,700
Police Department	\$235,675	\$0	\$0	\$235,675
Fire Department	\$0	\$0	\$0	\$0
Department of Education	\$717,500	\$552,475	\$0	\$165,025
Silas Bronson Library	\$30,000	\$0	\$0	\$30,000
Water Pollution Control	\$1,413,860	\$0	\$0	\$1,413,860
Bureau of Water	\$1,260,000	\$0	\$0	\$1,260,000
TOTAL FY11 BUDGET	\$19,508,650	\$6,455,190	\$8,175,000	\$4,878,460

For reading ease of the table shown above the description of the Headings are as follows:

- Gross Budget – the appropriations for the department from all sources of funds
- Project Grants & Loans– those projects which are funded from grants of any source, and state or federal loans

- Proposed Bond Issuance – includes recommendations for city bonds to be issued
- Net Budget – the appropriations for the departments which must be covered by City generated funds

In summary the FY11 Capital Budget will fund the following improvements:

- \$14,452,715 - Improvements to streets, sidewalks, parks, and other infrastructure
- \$717,500 - School Construction and Rehabilitation of existing facilities
- \$352,375 - Miscellaneous Improvement to other facilities or equipment
- \$1,312,200 - Vehicle Replacement in several departments
- \$1,413,860 - Water Pollution Control plant, sewer lines, and pumping station improvements
- \$1,260,000 - Bureau of Water cleaning, lining and rehabilitation of water mains and dam infrastructure improvements

The table shown below indicates the needs the City has identified for projects it may be looking to fund over the next five years.

Description	FY 2011	FY 2012-2015	TOTAL PLAN
Department of Public Works	\$14,452,715	\$59,835,000	\$74,287,715
DPW – Central Vehicle Replacement	\$1,312,200	\$6,618,800	\$7,931,000
Information Technology	\$86,700	\$320,000	\$406,700
Police Department	\$235,675	\$2,780,000	\$3,015,675
Fire Department	\$0	\$2,757,000	\$2,757,000
Silas Bronson Library	\$30,000	\$19,414,000	\$19,444,000
Education Department	\$717,500	\$14,475,000	\$15,192,500
<i>Total City Funds</i>	\$16,834,790	\$106,199,800	\$123,034,590
Water Pollution Control	\$1,413,860	\$40,530,000	\$41,943,860
Bureau of Water	\$1,260,000	\$11,035,000	\$12,295,000
<i>Total Enterprise Funds</i>	\$2,673,860	\$51,565,000	\$54,238,860
<i>Total All Funds</i>	\$19,508,650	\$157,764,800	\$177,273,450

As may be seen above the City has a significant list of infrastructure projects it would like to see addressed in the next five years. The City tries to apply for any grants that may be available. Projects with a high degree of priority for the City are recommended to the Board of Alderman as potential bond resolutions. If approved by the Board those bond issuances affect the operating budget of the City by increasing the debt service fund contributions for future years.

Budget Management

The City and the Board of Alderman continue to monitor the measures instituted to strengthen budget management and tracking.

The Office of Budget Control has review and approval power over requests for personnel requisitions and purchase and contract requisitions. The Office also reviews and forwards to the Mayor and Boards for approval all requests for budget transfers and amendments.

The City's Office of Budget Control produces a monthly financial report that reflects year-to-date expenditures and revenues and makes projections for the balance of the fiscal year. This report is shared and reviewed by the Department Heads and local boards. The City's Finance Department produces a quarterly report which reflects actuals vs. budget for all capital and special revenue funds in the City.

The Board of Aldermen convenes a Budget Subcommittee that meets and deliberates on the budget prior to approval, and a Finance Subcommittee that continues to monitor budgetary issues such as proposed budget transfers, changes after adoption, and the review of the monthly financial report.

In addition, the City Charter created the Finance Audit and Review Commission which committee is staffed by the City's Internal Auditor. The City's Internal Auditor and the staff accountant are able to study any issue the Committee finds under its purview.

FISCAL YEAR 2009-10 – Report of Activities
Projected Results of Operations-Fiscal Year 2010

The City's Finance Department is in the process of working with the outside auditors to finalize the Audited Financial Statements for June 30, 2010. Issuance and delivery of the audit is necessary by December 31st to the State's Office of Policy and Management. The City has issued preliminary budgetary results of operations while waiting official numbers.

The monthly financial report issued for June 30, 2010 projected a \$1.4 million surplus at fiscal year end. While these projections were preliminary, and subject to review by the City's external auditors, it appears that revenue was received at approximately \$368.3 million with \$366.9 million worth of expenditures. This was the ninth year in a row that the City finished its operations with a surplus.

The table included below is a summary of operations for the past fiscal year.

Description	<u>FY10</u> <u>Adopted</u> <u>Budget</u>	<u>FY10</u> <u>Actuals**</u> <u>As of 6/30/10</u>	<u>Variance</u> <u>Over/(Under)</u>
Revenue Collector - Taxes	\$210,335,512	\$211,264,898	\$929,386
Payments by Other Jurisdictions	\$18,074,057	\$17,408,562	(\$665,495)
Transfers from other Funds	\$3,766,974	\$3,571,142	(\$195,832)
Finance Use of Fund Balance*	\$3,000,000	\$0	(\$3,000,000)
Finance Dept.--Other	\$10,220,000	\$9,696,342	(\$523,658)
Dept. of Education	\$122,094,403	\$121,542,072	(\$552,331)
Other Departments	\$6,436,650	\$4,817,649	(\$1,619,001)
TOTAL	\$373,927,596	\$368,300,665	(\$5,626,931)

<u>Description</u>	<u>FY10 Approved Budget</u>	<u>FY10 Actuals** As of 6/30/10</u>	<u>Variance Over/(Under)</u>
General Government	\$4,999,793	\$4,874,073	(\$125,720)
Finance	\$5,254,773	\$4,991,344	(\$263,429)
Public Safety	\$45,380,644	\$44,257,585	(\$1,123,059)
Public Works	\$19,852,189	\$18,550,511	(\$1,301,678)
Planning & Development	\$1,201,754	\$1,140,801	(\$60,953)
Human Services	\$5,701,504	\$5,306,648	(\$394,856)
Education	\$155,625,000	\$154,033,678	(\$1,591,322)
Operating Charges*	\$104,955,127	\$102,847,278	(\$2,107,849)
Retirement Board	\$30,956,812	\$30,891,065	(\$65,747)
TOTAL GENERAL FUND	\$373,927,596	\$366,892,983	(\$7,034,613)
RESULTS OF OPERATION	\$0	\$1,407,682	\$1,407,682
* Highlighted fields indicate where City decided to leave savings from POB in unspent contingency instead of using the \$3 million Use of Fund Balance included in the FY10 Budget and thus leaving it available for FY11			

Because of the City's issuance of Deficit Bonds in 2002, the City works under a provision where it must not keep more than 5% working capital reserve. Since the 5% of budget is approximately \$18.3 million and that amount of fund balance had been reached at the end of FY09, any projected surplus in FY10 would have to be utilized. Working with the Finance Office it was identified that in addition to the \$3 million slated for potential use in the FY11 budget, an additional minimum amount of \$1.3 million needed to be transferred to be in compliance with the 5% working capital. As was previously stated, the extra funds were transferred for capital improvement projects and other one time special project appropriations.

BASE YEAR – ADOPTED BUDGET FISCAL YEAR 2011

As previously stated, projections for the three out years of this plan are based on the City's Adopted Budget for fiscal year 2010-11. The assumptions used to develop the Mayor's Proposed budget for FY11 are attached to this executive summary so the reader can review the major changes proposed in the current budget. Below are some of FY11 Budget most significant expenditure line items.

Current Budget	FY11
Health Insurance	\$62,638,824
Pension Contribution	\$44,059,444
Workers' Comp.; H&H; & GL	\$12,000,000
Debt Service	\$14,500,000
Police Services	\$25,537,609
Fire Services	\$18,956,913
Public Works	\$19,064,020
Education	\$155,625,000
Total	\$352,381,810
Total Budget	\$380,708,343

As may be seen above, the FY11 Adopted Budget contained Appropriations in the amount of \$380.7 million. The FY11 budget was less than was \$6.8 million or roughly 1.8% larger than the previous year's \$373.9 million budget. The table seen above also illustrates that approximately \$352 million or 93% of the budget is allocated for benefits related expenses as well as costs associated with the areas of education, public safety and public works.

A further analysis of the City's General Fund budget indicates that certain fixed expenditure comprise a large part of the City's appropriations. In the FY 11 adopted budget, the categories that are fixed costs of the municipality involve \$133.2 million or 35% percent of the overall budget, as may be seen below:

Current Budget	FY11
Health Insurance	\$62,638,824
Pension Contribution	\$44,059,444
Workers' Comp.; H&H; & GL	\$12,000,000
Debt Service	\$14,500,000
Total	\$133,198,268
Total Budget	\$380,708,343

Although early in the year, the data seen below, culled from the Monthly Financial Status Report as of August 31, 2010, indicates that the Office of Budget Control is projecting a potential deficit of approximately \$455,000 in FY11. Below is a summary of the report.

DESCRIPTION	CURRENT BUDGET FY11	CURRENT PROJECTIONS FY11	FY11 RESULTS OF OPERATION
REVENUE			
GENERAL PROPERTY TAX	\$220,031,869	\$219,735,361	(\$296,508)
PAYMENTS BY OTHER JURISDICTIONS	\$17,370,174	\$17,370,174	\$0
OTHER FINANCE DEPARTMENT REVENUE	\$9,470,000	\$9,470,000	\$0
USE OF FUND BALANCE	\$3,000,000	\$3,000,000	\$0
REIMB. FROM FUNDS OR AUTHORITIES	\$3,435,763	\$3,435,763	\$0
EDUCATION GRANTS & OTHER REVENUE	\$121,994,387	\$121,994,387	\$0
ALL OTHER DEPARTMENTS	\$5,406,150	\$5,361,063	(\$45,087)
TOTAL REVENUES	\$380,708,343	\$380,366,748	(\$341,595)
EXPENDITURES			
GENERAL GOVERNMENT	\$4,625,253	\$4,632,551	\$7,298
FINANCE	\$5,504,574	\$5,488,885	(\$15,689)
PUBLIC SAFETY	\$44,494,522	\$44,736,431	\$241,909
PUBLIC WORKS	\$19,064,020	\$19,034,382	(\$29,638)
PLANNING AND DEVELOPMENT	\$1,195,494	\$1,174,733	(\$20,761)
HUMAN SERVICES	\$5,365,017	\$5,405,347	\$40,330
EDUCATION	\$155,625,000	\$155,556,683	(\$68,317)
OPERATING CHARGES	\$100,653,019	\$100,610,019	(\$43,000)
RETIREMENT BOARD	\$44,181,444	\$44,181,444	\$0
TOTAL EXPENDITURES	\$380,708,343	\$380,820,475	\$112,132
Projected Surplus - (Deficit)		(\$453,727)	(\$453,727)

The Office of Budget Control and the Mayor’s Office are working with the various departments to manage the replacement of the city’s personnel vacancies to try to achieve savings. In the past the City has found the delay of hiring and the judicious review of other expense requests to prove successful in creating savings.

FISCAL YEARS 2012, 2013, and 2014

The City will continue to be involved in efforts to address the structural issues affecting the City’s finances identified in this three-year plan. As was discussed above, the City will use this plan to seek additional savings and improvements in a number of the identified categories.

Additional Amounts to be Raised/ Savings to be Achieved

The plan utilizes the current year mill rate for all three years of the plan. Doing the exercise in this manner illustrates the potential shortfalls that might develop. This table identifies the projected difference between Revenues and Appropriations in the three years of the plan:

THREE YEAR PROJECTED PLAN	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
APPROPRIATIONS	\$401,747,838	\$422,214,861	\$442,051,675
REVENUES	\$377,680,947	\$379,038,715	\$380,453,197
DIFFERENCE	(\$24,066,891)	(\$43,176,146)	(\$61,598,478)

The proposed three-year plan identifies estimated shortfalls of approximately \$24.1 million in FY12, \$43.2 million in FY13 and \$61.6 million in FY14 that will have to be addressed in the budget development process through revenue enhancement and or expenditure reductions/savings in the budget.

The City seeks to find savings and non-current tax revenue enhancements to mitigate the impact on taxpayers. Only after these efforts have been fully exhausted does the City contemplate adjustments in the tax rate. While additional savings and revenue enhancements will be achieved, as a rule the plan does not include those efforts until they can be documented or reasonably assumed to occur.

To the extent that these efforts do not fully address the additional amounts needed, the tax rate would need to be set so as to ensure a balanced budget. It is worth noting, that if the above-mentioned shortfalls cannot be reduced, the mill rate would have to be increased by 4.75 mills in FY12; 8.48 mills in FY13; and 12.04 mills in FY14 compared to the FY10 mill rate.

The assumptions used in developing this three-year financial plan are further explained and included in the section that follows this narrative. Since the base year of this plan is the City of Waterbury’s Adopted Budget for FY10, we are attaching a list of the major changes reprinted here from the FY10 Mayor’s Proposed Budget. Also included are Exhibits on:

- Grand List & Current Tax Collection Rates
- Health Insurance Fund Three-Year Budget Projections
- Pension Plan Contribution Schedule
- Debt Schedules

We caution readers of this document that any changes made in the early years of this plan would impact the projections for the out years. For example if the mill rate were raised by 4.75 mills in FY12 the requirement in FY13 would be an additional increase of 3.73 mills. The three-year plan serves as an internal planning tool which identifies very early on in the budget planning process areas of concern so that City officials and managers may start to identify and research potential solutions.

NO USE OF THIS DATA OTHER THAN THE INTERPRETATIONS UTILIZED HERE ARE CONDONED BY THE CITY'S OFFICE OF BUDGET CONTROL.

Readers may direct any questions or requests for additional information to the Office of Budget Control at Omatos@waterburyct.org or 203-574-6730.

**CITY OF WATERBURY
FY 2010-11 PROPOSED BUDGET
MAJOR ISSUES/CHANGES**

REVENUE

GENERAL PROPERTY TAXES

- Current Taxes current tax receipt computations are a factor of Grand List data, adopted mill rate, and collection rate used.
 - The GL grew by \$1.7 million or a factor of .03% in the last year. As of 10/1/09 the city's GL is approximately \$5.281 billion.
 - The Mayor's proposed budget changed the mill rate to 42.7288
 - The budget assumes a current collection rate 96.0% - the audited three-year average is 96.72% on adjusted levy at year-end. This is the same level as used in the FY10 budget.
- Prior Years' Taxes reflects current history of activity in prior year tax collection efforts. Budgeted amount is \$3.8 million, which is unchanged from FY10
- Supplemental Motor Vehicle – the Mayor's proposed budget in FY11 is an amount of \$1.6 million
- Interest on Current and Prior Years' Taxes amounts are decreased by an aggregate \$300,000 to reflect FY09 actual collections and projections for current year receipts. FY09 included projections of \$1.8 million in this category while in FY10 the budget is proposing that \$1.5 million be budgeted.

PAYMENTS BY OTHER JURISDICTIONS

- State aid projections reflect, where estimates are available, amounts published in the Office of Policy and Management's Estimates of State Aid published in February 2010.

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

- Income from Investments Budgeted line item is \$1.5 million – this is \$600,000 less than FY10 budget of \$2.1 million. Revenue decrease is needed based on current receipts and conditions affecting interest rates
- Fringe Benefit Contribution Proposed budget increases line item by \$550,000 to \$7.5 million based on FY09 actual receipts. This line item accounts for the fringe recovery costs that are billed back to grants for health insurance and other employee benefit costs related to employees hired under those grants. In FY09 the city experienced income of \$7.3 million in this line item.

REIMBURSEMENTS FROM OTHER FUNDS OR AUTHORITIES

- Transfer-Water Fund – Indirect Service Charges based on indirect cost study. Budgeted line item is \$722,000.

FY11 REVENUE SUMMARY

- Transfer-Sewerage Treatment Fund – Indirect Service Charges based on indirect cost study. Budgeted line item is \$461,250.
- Water Fund and Sewer Treatment Pension & Fringe Benefits — Payments from the enterprise funds for Pension Contributions reflect actuarial valuation requirements. Payments are also made to the City's General Fund for FICA, Unemployment Compensation, and Life Insurance for the employees of the Enterprises Funds. The pension and fringe amounts in FY11 are proposed to be \$1.25 million for the Water Fund and \$800,000 for the Sewer Fund.
- Water Fund and Sewer Treatment Health Insurance Fund Contributions — Payments from the Enterprise Funds for health insurance costs will, in accordance with risk management policies, be made directly to the Health Insurance Internal Service Fund. These deposits made directly into the Health Insurance Internal Service Fund result in a decreased amount needed from the General Fund for those purposes. The contribution from the Water Fund is \$1,195,000. The contribution from the Sewer Fund is \$872,000.
- Water Fund and Sewer Treatment Workers' Compensation Fund Contributions — Payments from the Enterprise Funds for Workers' Compensation costs will, in accordance with risk management policies, be made directly to the Workers Compensation Internal Service Fund. These deposits made directly into the Workers' Compensation Internal Service Fund result in a decreased amount needed from the General Fund for those purposes. The contribution from the Water Fund is \$453,000. The contribution from the Sewer Fund is \$217,500.
- Golf Course Contributions — The Golf Courses reimburse the General Fund for the full cost of health insurance and other benefits as well as pension benefits for their current full time employees in the amount of approximately \$235,000. Golf Course operations have been difficult and the FY11 General Fund budget proposes that an annual subsidy to the fund at the level of \$100,000 to assist with this payment of benefits.

TOWN CLERK

- Deed Recording and Other Fees reflects FY10 projections by decreasing \$50,000 from FY10 level based on current year activity. Revenue is proposed at \$350,000 in FY11 from current level of \$400,000.
- Real Estate Conveyance reflects current year projections. FY10's projections may reach \$900,000. The amount budget for FY11 is \$1 million which is a decrease of \$500,000 based on current year budget of \$1.5 million.

POLICE DEPARTMENT

- Parking Violations line item budgeted at \$550,000. This is same level as current year.
- Parking Fees revenues are decreased by \$125,000. Current year revenue receipts have been impacted by the loss of some long term parking accounts.

FY11 REVENUE SUMMARY

FIRE DEPARTMENT

- Proposed budget reflects decrease of \$20,000 in fees or recoveries for services provided by the department. These increases are based on current projections for activity at year-end.

PUBLIC WORKS

- Northend Landfill: Refuse Disposal Charges amount has been decreased to \$215,000 from FY10 level of \$225,000 based on current year collections.
- Miscellaneous Fees this line item has been increased by \$100,000 to reflect current year receipts.
- Recreational Program fees have been budgeted at FY10 level of \$35,000.

INSPECTIONS

- In the aggregate, revenue for the department is budgeted at \$1,175,500 in FY11. Fees have been decreased by \$350,000 from current year level. This is based on current diminished activity in this area.

HEALTH DEPARTMENT

- Fees have been decreased by approximately \$5,000 from current year level. This is based on current activity.

DEPARTMENT OF EDUCATION

- Education Equalization reflects amount published in the Office of Policy and Management's Estimates of State Aid published in February 2010. Governor's Proposal utilized monies from the Federal Stimulus package to keep the ECS grant in FY10 and FY11 at FY09 levels of funding.
- Special Education/Excess Cost reflects budget of \$3 million in FY11. This is the same level as included in FY10 Budget.
- Other Education Specific Grants – all other grants are included as printed in the Estimates of State Aid of February 2010
- Reimbursements from Other Towns reflects a \$85,000 increase to \$785,000 in FY11 based on FY09 actual collections and current year projections.

**CITY OF WATERBURY
FY 2010-11 PROPOSED BUDGET
MAJOR ISSUES/CHANGES**

APPROPRIATIONS

GENERAL GOVERNMENT

- Office of the Mayor – Proposed budget increases mayoral salary by charter requirement as well as 2.5% increases for rest of appointed personnel. Budget decreases by half the professional services line item.
- Board of Alderman – Proposed budget includes \$500 to provide some funds for education opportunities and materials available to the members of the Board of Alderman.
- Legal Department – Proposed budget increases office by one part time position. Proposal has line item for outside legal counsel services at level of \$700,000.
- Office of the City Clerk – budget makes no changes to position count, adjusts salary of elected official to 50% of charter-mandated salary of position of Mayor.
- Office of Town Clerk – Proposal eliminates funding for vacancy in one of the two deputy positions. Salary of elected official is also 50% of charter-mandated salary of position of Mayor.
- Department of Human Resources – Proposed budget eliminates funding for 2 vacant positions.
- Office of the Sheriff – Salary of elected official is 10% of charter-mandated salary of position of Mayor.
- Office of Probate – budget funds rent for the office at an outside location and some additional cost for telephone and security systems.

FINANCE

- Finance Department – The proposed budget reflects the following:
 - Office of Finance/Comptroller– No position increases. Keeps the credit for reimbursement of CDBG funds for grant monitoring at the Finance Department where the grant oversight activities are now residing
 - Assessor's Office – Proposed budget makes no changes to this department.
 - Revenue Collector – Proposed budget makes no changes to department's requested position count.
 - Purchasing – Proposed budget makes no changes to this department
- Internal Audit – The proposed budget makes no changes to this department.
- Office of Budget Control – Proposal eliminates third position in the budget for which funding had been removed in FY10.
- Information Technology – Proposed budget makes no changes to department's requested position count.

FY11 APPROPRIATION SUMMARY

PUBLIC SAFETY

- Police Department – Proposal eliminates funding for 3 positions that are vacant, 12 uniformed personnel will also remain vacant in FY11 as the City pursues federal funding. The Department's request was for 381 positions in the amount of \$20.96 million. The FY11 Proposed budget funds 378 positions in the amount of \$20.11 million for a savings of \$845,000. This amount does not include any increases for the uniformed personnel, which contract is in the midst of negotiations. The City's budget includes a centrally controlled Salary Adjustment contingency account for contracts not settled at budget development time.
- Fire Department – Proposal eliminates funding for 7 positions most of which are vacant. The Department's request was for 265 budgeted positions in the amount of \$16.02 million. The FY11 Proposed budget funds 258 positions in the amount of \$15.72 million for savings of \$650,000.

PUBLIC WORKS

In its FY10 Budget submission package the Department requested four additional personnel. In his proposal the Mayor has not included any additional positions and proposes to eliminate funding for three positions now vacant.

- Department of Public Works – The requested budgets for each of the bureaus within the Department of Public Works are collapsed to reflect a consolidated department with all the public works functions. For ease of reading, the budget includes the program budgets associated with the separate Bureaus. The appropriation, however, remains at the Department level to provide the Administration with the ability to transfer funds within the programs of the Department of Public Works (the bureaus) without the need for further legislative action.
 - Office of Director– The proposed budget leaves the position count unchanged. Some requests for other expenses were deemed to be related to public buildings and thus moved to that cost center.
 - Engineering – The position count for this Bureau remains unchanged. Funding was eliminated for three new positions requested.
 - Bureau of Parks – The proposed budget eliminates funding for three of four vacancies now in existence.
 - Public Buildings – The proposed budget increases the position count by one. This reflects the movement of one maintainer into this Bureau from the Department of Health.
 - Bureau of Leisure Services – The proposed budget leaves the position count unchanged. An inflation factor of approximately 3% was used to fund existing seasonal recreation services at current levels.

FY11 APPROPRIATION SUMMARY

- Central Vehicle Maintenance – The proposed budget leaves the position count unchanged. An additional position had been requested but was not funded in the proposal.
- Refuse Collection – The proposed budget leaves the position count unchanged.
- The Waste line item reflects tipping fees charged by the Connecticut Resource Recovery Authority (CRRRA). The proposed budget for this line item is \$2.9 million and should cover potential costs based on information available regarding next year's rates.
- Bureau of Streets - The department did not request additional personnel. The FY11 proposed budget makes no changes to the position count but assumes savings from existing vacancy.
- Mark Lane Facility (formerly Northend Landfill) – The FY11 proposed budget makes no changes to the position count.

HUMAN SERVICES

- Department of Public Health – The proposed budget adds one full time nurse position for an additional site. Proposed budget excludes funding for rental expenditures and utility costs at current facility on an effort to move department to city owned facility prior to beginning of fiscal year.
- Silas Bronson Library – The proposed budget for the Library keeps the same number of budgeted positions as FY10 funded levels. The budget decreases the library pages line item to accommodate 5 positions only. It also includes a decrease of \$35,000 in the account used to purchase books and other library materials to the level of \$300,000 in FY11.

DEPARTMENT OF EDUCATION

- General Fund Appropriation for Education – The Board of Education's budget request is funded with a direct Appropriation of \$157,625,000; this is a recommendation of a \$2 million increase compared to current levels. This is a decrease of \$2.3 million from the department's request.
- Education Benefit Costs – The City is also beginning to show the allocation of pension, health insurance, and other benefit costs paid by the City on behalf of this department. This is the second year we have done so. The Office of Budget Control projects these costs to be an additional \$62.5 million that increases to \$220 million the amount the City will spend on behalf of Education in FY11.

OPERATING CHARGES

The Operating Charges section of the budget at \$100.9 million is approximately 26.3% of the entire budget. In FY11 this reflects an increase of 9.4% or \$8.67 million more than the previous year's budget of \$92.2 million. This increase is attributable mostly to health insurance and debt service fund contributions as seen below.

FY11 APPROPRIATION SUMMARY

- Debt Service Fund Contribution – The debt service contribution reflects an increase of \$1.6 million from the current year level; this is a 12.4% increase from previous levels. Debt service payments are increasing to \$14.5 million from current level of \$12.2 million. The FY11 proposal is reflective of the use of a \$1.5 million fund balance available in the fund.
- Health Benefits – The FY11 budget is based on an inflation rate of 9%; this is less than the 11% recommended by the consultants. It is an increase of \$6.8 million or 12.26% from the previous years contribution. Net of employee contributions, the amount needed from the City's general fund is 62.6 million. More detail on the health insurance budget may be found in Exhibit F.
- Health Benefits – Active Employees - Of the \$62.6 million total, approximately \$24.9 million will be spent on behalf of current employees. The use of \$2 million in available fund balance is applied to the active employee part of the expense thus netting out to a contribution of \$22.9 million needed in the FY11 budget.
- Health Benefits – Retirees - Of the \$62.6 million total, approximately \$39.6 million will be spent on behalf of retired employees and dependents. Part of that money is in support of the actuarially required contribution for the normal cost of OPEB benefits in the amount of \$2.3 million.
- Contribution to General Liability Internal Service Fund – This line item is budgeted to receive a \$1.3 million contribution from the City's General Fund in FY11. This is a decrease of \$200,000 from the current year. In addition this Fund will see contributions from the Water and Sewer Funds in the amount of \$50,000 each. This fund is showing a surplus; Internal Service Fund policies allow for the use of one third of existing fund balance in subsequent years to decrease the amount needed from the General Fund.
- Contribution to Heart & Hypertension Internal Service Fund – This line item is budgeted at \$1.7 million, which is a decrease of \$200,000 from current year levels. This fund is now showing a surplus and we are proposing the use of fund balance in FY10 in the amount of \$250,000. The position of this fund continues to improve since this fund is closed to new claims coming from any public safety personnel hired after 7/1/96.
- Contribution to Workers' Compensation Internal Service Fund – This line item is budgeted at \$9.0 million. This is a decrease of \$500,000 from the current year. There are also contributions from the Water and Sewer Funds in the approximate aggregate amount of \$670,000 deposited directly to the Fund.
- Economic Development – The FY10 budget increases the General Fund contribution to the Waterbury Development Corporation (WDC) to \$715,000.
- Funding for a pass through grant to Loyola Development Corporation is not included in the FY11 budget proposal.
- Contingency – The contingency account is kept at level amount of \$1 million. This is to enable the City to account for any potential shortfalls that may occur during the year.
- Salary Adjustment/Restructure Account – Departmental budgets include the appropriate salary costs for settled agreements. This line item reflects funds for potential raises related to unsettled agreements at budget development time and any other salary adjustments affected during the fiscal year.
- Capital Reserve/Equipment – The proposed budget funds this line item with \$250,000 as a transfer to the non-lapsing Capital Improvement Fund. This line

FY11 APPROPRIATION SUMMARY

item funds certain projects appropriated by the City's Capital Budget for which there are no grant monies that can be applied.

- Capital Reserve/Equipment – City Hall – The proposed budget funds this line item with \$600,000 as a transfer to the non-lapsing Capital Improvement Fund. This line item for the most part funds the rent associated with the dislocation of certain departments because of the improvements to City Hall.
- Vehicle Replacement Fund – The proposed budget decreased this line item to \$700,000 from the current year level of \$1 million. These funds are to be transferred into the non-lapsing vehicle replacement account. These monies will be officially appropriated to specific purchases of vehicles and apparatus through the Capital Budget process.

RETIREMENT BOARD

- Pension Contribution – The City's cost on behalf of employee pensions is nearly \$45.1 million in FY11. This is approximately \$920,000 more than FY10. In September 2009 the City issued approximately \$311 million in Pension Obligation Bonds, which brought the pension plan funding to approximately 70%. The FY11 proposed budget includes principal and interest payments in the amount of \$28.2 million. An additional amount of \$16.8 million will be contributed to the pension trust to continue to fund the significantly lower unfunded pension liability still in existence.

PLAN ASSUMPTIONS

The “three year financial plan” is a forecast based on certain projections, past practices, qualified estimates, and a compilation of opinions and predictions. Use of this document in any other venue or for external purpose other than what it is intended for is strongly discouraged.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL REVENUE ASSUMPTIONS

GENERAL PROPERTY TAX

The current property tax collection rate assumption included in the City's Adopted Budget for fiscal year 2011 is 96.0%. The plan keeps the Current Tax collection rate level at 96.0% in all three years of the plan. Mill rate remains the same in the calculation for all three years at current level of 41.8184.

Grand List growth is assumed at .5% in each year of the plan, based on most recent experience and slow growth in the economy. The Grand List growth applicable to the FY11 budget was only .03%.

Prior Year's Taxes were budgeted at \$3.8 million in FY11; there is a decrease of \$100,000 per year in each of the three years of the plan. This is based on recent collection amounts in this area.

The Supplemental Automobile list is decreased by \$100,000 then kept level at \$1.5 million for the three years of the plan.

Amounts budgeted for interest & penalties on current years' taxes are increased by \$125,000 in FY12 and kept at that level thereafter, based on actual collections in FY10. Interest and penalties on prior year's taxes remain at the \$1.5 million for the three years of the plan.

\$24,066,891 This is a projected amount which in FY12 would have to be raised in revenues or found in departmental savings to achieve a balanced budget.

\$43,176,146 This is a projected amount which in FY13 would have to be raised in revenues or found in departmental savings to achieve a balanced budget. FY12 and 13 figures are cumulative.

\$61,598,478 This is a projected amount which in FY14 would have to be raised in revenues or found in departmental savings to achieve a balanced budget. FY13 and 14 figures are cumulative.

The additional amounts needed to balance the budgets in these three fiscal years if not achieved through further savings or enhanced revenues would require mill rate increases.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL REVENUE ASSUMPTIONS

DEPARTMENT OF FINANCE

The "Payments from Other Jurisdictions" amounts are mainly revenue received from State Aid appropriations. Estimates for State Aid in the three years of the plan have mostly been kept at FY11 levels given the recent reports of the State's economic challenges.

For fiscal years 2012 thru 2014 most formula grants, including ECS, are reflected at FY11 levels.

Interest Income is budgeted at \$1.5 million in FY11. We have decreased the expectation in FY12 to \$1.25 million and kept at that level for FY13 and FY14.

Fringe benefit recoveries from grants and other special revenue accounts is reflected in the FY11 Adopted Budget at a level of \$7.5 million. The plan increases this number by roughly \$500,000 in the three years of the plan with FY14 reflected at the \$8 million figure.

Fringe benefit recoveries from the Enterprise Funds have been increased by 2% in the three out years of the plan; these benefits are based on salaries which are estimated to increase by 2%

The City includes the use of \$3 million in the FY11 budget for mill rate reduction. The three years of the plan in FY11; FY12; and FY13 do not include revenues from additional Uses of Fund Balance but positive results of operations in prospective fiscal years could be considered partially for this purpose.

**LEGAL DEPARTMENT, CITY
CLERK, AND OTHER DEPTS.**

The amounts related to revenues generated by the departments in the three year plan are based on actual activity posted for FY10 and the current FY11 adopted budget levels.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL REVENUE ASSUMPTIONS

TOWN CLERK

The two largest sources of revenue are the real estate conveyance tax and the deed recording fees. These amounts generated by the department are derived mostly from activity in the real estate market. In FY12 the revenues for this department are increased by \$100,000. Revenue expectation for FY13 and FY14 remains level with aggregate amount of \$1.9 million for the department.

POLICE DEPARTMENT

The amounts related to revenues generated by the department in the three year plan are based on actual activity posted for FY10 and the current FY11 adopted budget levels. Revenue for this department is shown at the \$1.55 million for all three years of plan.

FIRE DEPARTMENT

The amounts related to revenues generated by the department in the three year plan are based on actual activity posted for FY10 and the current FY11 adopted budget levels.

**DEPARTMENT OF PUBLIC
WORKS**

The amounts related to revenues generated by the department in the three year plan are based on actual activity posted for FY10 and the current FY11 adopted budget levels.

**DEPARTMENT OF
INSPECTIONS**

The amounts related to revenues generated by the department in the three year plan are based on actual activity posted for FY10 and the current FY11 adopted budget levels. The City continues to ensure that future years' budgets reflect proposals to increase building and zoning fees comparable to other large cities in Connecticut. Trends and factors related to activity in this field will require further monitoring. Fees were increased to achieve comparability in FY09. The Revenue projections for this department have been decreased by nearly \$200,000 in FY12 and increased by \$100,000 in FY13 and additional \$100,000 in FY14.

HEALTH DEPARTMENT

The amounts related to revenues generated by the department in the three year plan are based on actual activity posted for FY10 and the current FY11 adopted budget levels.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL REVENUE ASSUMPTIONS

EDUCATION

The "Education Equalization" grant for fiscal year 2011 reflects the General Assembly's Adopted State Biennial Budget expiring at June 30, 2011. The State will develop a new FY12 and FY13 Biennial Budget in February 2011 under very difficult economic conditions.

The City's three year plan assumes no increases in the ECS grant in the next three years in view of the State challenges. The State has also used some federal funds to balance its budget which could prove problematic if future receipt of such funds are not continued.

Under normal circumstances, the Special Education grant would be expected to grow by an inflation rate of 3%. The General Assembly "uncapped" this grant in an effort to reimburse the municipalities for growing expenses in this area but then started to cut back again on the amounts it is able to reimburse municipalities. This grant budgeted at \$3 million in FY11 is decreased to \$2.5 million in the 3 out years of the plan. Most other grants line items are kept at FY11 budgeted levels in the out years of the plan.

The amounts related to other miscellaneous revenues generated by the department in the three year plan are based on actual activity posted for FY10 and the current FY11 adopted budget levels.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL APPROPRIATION ASSUMPTIONS

GENERAL GOVERNMENT

Regular Salary accounts reflect FY11 budget numbers increased by 2% to account for potential bargaining unit cost of living as well as step increases.

Other expense accounts include an inflationary increase of 2.5%. (This rate could be high based on current spending and plans to control these costs.)

No Additional staff is projected for departments under this heading. Town Clerk and Human Resources had reductions in staffing levels in FY11 which staffing may need to be enhanced as economic conditions improve but are not included in the plan.

FINANCE

Regular Salary accounts reflect FY11 budget numbers increased by 2% to account for potential bargaining unit cost of living as well as step increases.

Other expense accounts include an inflationary increase of 2.5%. (This rate could be high based on current spending and plans to control these costs.)

No Additional staff is projected for departments under this heading. The Department of Finance had reductions in personnel in FY11 which reductions are continued in this plan.

PUBLIC SAFETY

Police Department

Regular Salary accounts in the Police Department reflect FY11 budget numbers which are at FY09 levels since contract is still in negotiations at this time. No additional positions are included in this department, but the funding for the positions left vacant in the FY11 Budget is returned for the three years of the plan. The cost of filling the current vacancies is \$770,000. Potential salary increases are accounted for in a Salary Adjustment account under the Operating Expenses heading.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL APPROPRIATION ASSUMPTIONS

Police Department (Continued)

Other expense accounts include an inflationary increase of 2.5%. (This rate could be high based on current spending and plans to control these costs.) Utility accounts have been increased by 8%. Fuel accounts have also been increased by 8%.

PUBLIC SAFETY

Fire Department

Regular Salary accounts in the Fire Department reflect FY11 budget numbers increased by 2% to account for bargaining unit increases as well as step increases. No additional positions have been projected in the out years of the plan; reductions made in the FY11 budget are not returned to plan except for an increase of \$300,000 in the Overtime line item.

Other expense accounts include an inflationary increase of 2.5%. (This rate could be high based on current spending and plans to control these costs.) Utility accounts have been increased by 8%. Fuel accounts have also been increased by 8%.

Regular Salary accounts reflect FY11 budget numbers increased by 2% to account for potential bargaining unit cost of living as well as step increases.

PUBLIC WORKS

No Additional staff is projected for Bureaus under this heading.

Other expense accounts include an inflationary increase of 2.5%. (This rate could be high based on current spending and plans to control these costs.) Utility accounts have been increased by 8%. Fuel accounts have also been increased by 8%.

The Winter expense accounts for Sand and Salt as well as Snow Plowing contractor services have been increased only by the 2.5% inflation rate.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL APPROPRIATION ASSUMPTIONS

**PLANNING AND
DEVELOPMENT**

Regular Salary accounts reflect FY11 budget numbers increased by 2% to account for potential bargaining unit cost of living as well as step increases.

No Additional staff is projected for departments under this heading.

Other expense accounts include an inflationary increase of 2.5%. (This rate could be high based on current spending and plans to control these costs.)

HUMAN SERVICES

Regular Salary accounts reflect FY11 budget numbers increased by 2% to account for potential bargaining unit cost of living as well as step increases.

Other expense accounts include an inflationary increase of 2.5%. (This rate could be high based on current spending and plans to control these costs.)

No Additional staff is projected for departments under this heading.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL APPROPRIATION ASSUMPTIONS

EDUCATION

Regular Salary accounts reflect FY11 budget numbers increased by 2% to account for potential bargaining unit cost of living as well as step increases. Where bargaining unit contracts exist (such as WTA and SAW) those increases have been used in the computation of payroll costs for the out years of the plan.

Most Other Expense accounts include an inflationary increase of 2.5%. (This rate could be high based on current spending and plans to control these costs.) Exceptions are:

Utility Accounts are increased by an inflation rate of 8% year over year

Fuel Accounts are increased by an inflation rate of 8% year over year

School Transportation costs are increased in the amount of 3% year over year

Outside Professional Services for Special Education are increased by \$300,000 in FY12 then an inflation rate of 3% year over year

The plan includes only minimal additional amounts for new teachers and materials to account for projected increases in enrollment since there are additional resources being budgeted for the schools coming on board as seen below.

This plan assumes that three new schools slated for construction will become operational one in each September of the next three years. DOE reports that preliminary requests for funding have Duggan starting in FY12; Northend in FY13, and the renovated Carrington in FY14. At this time it is envisioned that the North End facility would be an additional site for the school system.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL APPROPRIATION ASSUMPTIONS

OPERATING CHARGES

DEBT SERVICE

Debt Service levels represents current schedules for principal and interest provided by City's Finance Director. It includes the additional amounts of principal and interest associated with the issuance of the Bonds needed to fund projects reflected in the currently issued City of Waterbury's Capital Plans. Detailed Debt Service schedules are included as Exhibit D.

HEALTH INSURANCE

Detailed assumptions regarding the Health Insurance Fund are attached as Exhibit B.

Expenses are increased based on inflation levels of approximately 9% per year. Revenue associated with Employee co-shares are increased by 5% year over year. The projection also includes the use of Fund Balance in this fund in the amount of \$2 million in FY11 and growing at a 5% rate in each of the two out years.

The plan makes a contribution of \$2.3 million in FY11 to address any unfunded liabilities for the Normal Cost of the City's Other Post employment Benefits (OPEB). OPEB contributions for the normal cost included in the three out years of the plan are FY11 recommended numbers increased by an annual factor of 5%.

INTERNAL SERVICE FUNDS

The sunset provisions of the state oversight board required that any unfunded liabilities in these funds be funded over a ten year period.

The funds for Heart & Hypertension and General Liability are in positive fund balance conditions; inflation factors of approximately 10% have been included.

General Fund contributions to the Worker's Compensation Internal Service Funds are based on projected annual costs plus amounts to fully fund plan in 10 years. For planning purposes, this plan estimates that contributions will increase by 10% per year.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL APPROPRIATION ASSUMPTIONS

OPERATING CHARGES

(Continued)

FICA & UNEMPLOYMENT

Projections used for FICA and Unemployment Compensation are increased in FY12 to account for FY10 shortfalls then then a growth factor of 2% to cover assumptions used for growth in payroll accounts plus any additional hires in FY13 and FY14

CONTINGENCY

The adopted budget for fiscal year 2011 includes a \$1.0 million contingency account, this line item is increased to a projected \$1.25 million per year to account for additional economic uncertainty.

SALARY ADJUSTMENTS

This is a Contingency account used to set aside potential increases for unsettled collective bargaining agreements at the time of budget creation. To the extent that these costs are in addition to the personnel costs reflected in the departments, this account is also subject to 2% increases used for payroll projections.

**CONTRIBUTIONS TO
CAPITAL RESERVE &
EQUIPMENT FUND**

The adopted budget for fiscal year 2011 includes a contribution of \$850,000 to the capital improvement fund \$600,000 of which is for swing space expenses of work on the City Hall project. This amount is increased to \$900,000 in FY12 with \$400,000 of that associated to City Hall.

In FY13 & 14 there would be no more costs associated with the City Hall project and the contributions of \$750,000 in FY13 and \$1 million in FY14 would be available for one-time expenses of a capital nature which do not lend themselves to bond issuance and for which no grants are available.

The Plan also includes contributions to the Central Vehicle Replacement Fund in the amount of \$1.0million in FY12 and growing by \$250,000 each in years 2013 and 2014. FY11's contribution was \$700,000 as some of the Fund's unspent balance was used to assist with a lesser general fund contribution at a difficult time. These monies are used to replace the large trucks ant other rolling stock of city equipment.

**CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FY 2011-2014**

BASE ASSUMPTIONS

For purposes of this report, the Fiscal Year 2011 Budget serves as the base year

GENERAL APPROPRIATION ASSUMPTIONS

**CONTRIBUTIONS TO
PENSION TRUST FUND**

In September 2009 the City issued approximately \$311 million in Pension Obligation Bonds (POBs). The funds were deposited into the Pension Trust Fund and will decrease the amount necessary from the City's General Fund as a Pension Plan Contribution. Upon deposit, the City's pension plan became 70% funded.

The POBs will be paid back over thirty (30) years. The Three Year Plan reflects these principal and interest payments under the Pension Fund heading so that meaningful comparisons to previous years' contributions can be made.

PLAN SUMMARIES

The “three year financial plan” is a forecast based on certain projections, past practices, qualified estimates, and a compilation of opinions and predictions. Use of this document in any other venue or for external purpose other than what it is intended for is strongly discouraged.

CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FOR FISCAL YEARS 2011-2014
SUMMARY

Description	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
REVENUE							
GENERAL PROPERTY TAX	\$198,573,434	\$211,286,707	\$211,270,477	\$220,031,869	\$220,810,258	\$221,772,936	\$222,740,927
PAYMENTS BY OTHER JURISDICTIONS	\$20,721,131	\$19,947,781	\$18,092,403	\$17,370,174	\$17,355,174	\$17,355,174	\$17,355,174
OTHER FINANCE DEPARTMENT REVENUE	\$10,446,658	\$9,435,370	\$9,012,502	\$9,470,000	\$9,385,000	\$9,485,000	\$9,635,000
USE OF FUND BALANCE	\$4,733,000	\$3,050,000	\$0	\$3,000,000	\$0	\$0	\$0
REIMB. FROM FUNDS OR AUTHORITIES	\$8,296,838	\$4,053,927	\$3,571,142	\$3,435,763	\$3,504,478	\$3,574,568	\$3,646,059
EDUCATION GRANTS & OTHER REVENUE	\$114,801,903	\$120,595,169	\$121,542,072	\$121,994,387	\$121,459,387	\$121,559,387	\$121,659,387
ALL OTHER DEPARTMENTS	\$8,746,305	\$5,638,955	\$4,812,070	\$5,406,150	\$5,166,650	\$5,291,650	\$5,416,650
TOTAL REVENUES	\$366,319,267	\$374,007,908	\$368,300,665	\$380,708,343	\$377,680,947	\$379,038,715	\$380,453,197

EXPENDITURES							
GENERAL GOVERNMENT	\$4,312,547	\$4,548,134	\$4,874,071	\$4,625,253	\$4,739,455	\$4,839,783	\$4,942,303
FINANCE	\$4,624,949	\$4,885,752	\$4,991,344	\$5,504,574	\$5,646,051	\$5,764,631	\$5,885,734
PUBLIC SAFETY	\$43,380,488	\$44,037,356	\$44,257,585	\$44,494,522	\$46,614,102	\$47,642,004	\$48,697,499
PUBLIC WORKS	\$17,910,256	\$19,285,583	\$18,550,511	\$19,064,020	\$19,630,872	\$20,230,707	\$20,857,420
PLANNING AND DEVELOPMENT	\$1,051,607	\$1,103,647	\$1,140,801	\$1,195,494	\$1,220,787	\$1,245,602	\$1,270,925
HUMAN SERVICES	\$5,193,792	\$5,219,546	\$5,306,648	\$5,365,017	\$5,589,384	\$5,716,489	\$5,847,237
EDUCATION	\$147,356,283	\$153,897,628	\$154,033,678	\$155,625,000	\$160,880,324	\$168,123,536	\$172,863,160
OPERATING CHARGES	\$94,873,920	\$91,386,723	\$102,847,278	\$100,653,019	\$112,333,019	\$123,538,280	\$136,416,188
RETIREMENT BOARD	\$44,051,636	\$44,528,665	\$30,891,065	\$44,181,444	\$45,093,843	\$45,113,829	\$45,271,210
TOTAL EXPENDITURES	\$362,755,477	\$368,893,034	\$366,892,980	\$380,708,343	\$401,747,838	\$422,214,861	\$442,051,675

Surplus - (Deficit)	\$3,563,790	\$5,114,874	\$1,407,686	\$0
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Amounts to be raised in revenue or savings to be achieved in subsequent budgets				(\$24,066,891)	(\$43,176,146)	(\$61,598,478)
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Value of 1 Mill with 1% Grand List growth and collection rate of 96.0%				\$5,043,949	\$5,064,165	\$5,089,576	\$5,115,115
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Change in mill rate needed in absence of additional savings					4.75	8.48	12.04
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CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FOR FISCAL YEARS 2011-2014
REVENUE SUMMARY

APPROPRIATION DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
Revenue Collector - Taxes	\$198,573,434	\$211,286,707	\$211,270,477	\$220,031,869	\$220,810,258	\$221,772,936	\$222,740,927
Payments by Other Jurisdictions	\$20,721,131	\$19,947,781	\$18,092,403	\$17,370,174	\$17,355,174	\$17,355,174	\$17,355,174
Tranfers from other Funds	\$8,296,838	\$4,053,927	\$3,571,142	\$3,435,763	\$3,504,478	\$3,574,568	\$3,646,059
Finance Dept.--Other	\$15,179,658	\$12,485,370	\$9,012,502	\$12,470,000	\$9,385,000	\$9,485,000	\$9,635,000
Legal Department	\$3,556	\$5,219	\$4,667	\$10,000	\$6,000	\$6,000	\$6,000
City Clerk	\$91	\$0	\$55	\$500	\$250	\$250	\$250
Town Clerk	\$2,300,963	\$1,914,305	\$1,673,467	\$1,839,000	\$1,939,000	\$1,964,000	\$1,989,000
Human Resources	\$28,275	\$160	\$48,950	\$5,250	\$5,250	\$5,250	\$5,250
Registrar of Voters	\$19,223	\$22,148	\$0	\$400	\$400	\$400	\$400
Assessment Department	\$3,288	\$1,179	\$1,364	\$5,500	\$3,000	\$3,000	\$3,000
Information Technology Dept.	\$0	\$0	\$297	\$250	\$250	\$250	\$250
Police Department	\$1,568,966	\$1,620,853	\$1,502,902	\$1,574,000	\$1,547,000	\$1,547,000	\$1,547,000
Fire Department	\$104,113	\$127,027	\$73,237	\$106,750	\$82,250	\$82,250	\$82,250
Dept. of Public Works	\$3,022,323	\$381,194	\$394,012	\$426,000	\$315,250	\$315,250	\$315,250
City Plan	\$126,419	\$211,253	\$101,901	\$102,000	\$126,500	\$126,500	\$126,500
Dept. of Inspection	\$1,418,891	\$1,204,688	\$857,996	\$1,175,500	\$980,500	\$1,080,500	\$1,180,500
Health Department	\$150,197	\$150,928	\$153,222	\$161,000	\$161,000	\$161,000	\$161,000
Dept. of Education	\$114,801,903	\$120,595,169	\$121,542,072	\$121,994,387	\$121,459,387	\$121,559,387	\$121,659,387
TOTAL	\$366,319,267	\$374,007,908	\$368,300,665	\$380,708,343	\$377,680,947	\$379,038,715	\$380,453,197

Revenue changes (\$3,027,396) \$1,357,768 \$1,414,482

CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FOR FISCAL YEARS 2011-2014
EXPENDITURE SUMMARY

APPROPRIATION DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
GENERAL GOVERNMENT							
MAYOR'S OFFICE	\$492,486	\$590,035	\$673,707	\$635,111	\$648,063	\$661,281	\$674,769
BOARD OF ALDERMAN	\$59,333	\$64,324	\$65,653	\$48,000	\$64,000	\$64,000	\$64,000
LEGAL DEPARTMENT	\$1,646,778	\$1,758,736	\$1,939,758	\$1,708,361	\$1,745,867	\$1,784,207	\$1,823,399
CITY CLERK	\$226,564	\$237,635	\$250,128	\$232,491	\$237,192	\$241,988	\$246,882
TOWN CLERK	\$585,412	\$560,032	\$558,505	\$583,496	\$596,060	\$608,897	\$622,014
DEPT OF HUMAN RESOURCES	\$766,513	\$792,122	\$827,755	\$852,183	\$869,760	\$887,682	\$905,975
REGISTRAR OF VOTERS	\$369,702	\$347,551	\$354,875	\$358,030	\$365,332	\$372,785	\$380,392
CITY SHERIFF	\$11,660	\$18,088	\$17,050	\$16,081	\$16,185	\$16,291	\$16,400
PROBATE	\$154,099	\$179,612	\$186,640	\$191,500	\$196,997	\$202,653	\$208,472
SUBTOTAL	\$4,312,547	\$4,548,134	\$4,874,071	\$4,625,253	\$4,739,455	\$4,839,783	\$4,942,303
FINANCE							
DEPARTMENT OF FINANCE	\$1,230,230	\$1,317,560	\$1,304,593	\$1,309,858	\$1,336,301	\$1,363,282	\$1,390,811
ASSESSMENT	\$837,755	\$832,898	\$861,952	\$870,269	\$907,846	\$926,280	\$945,094
TAX COLLECTOR	\$1,056,087	\$1,184,501	\$1,236,460	\$1,283,376	\$1,314,326	\$1,341,948	\$1,370,159
PURCHASING DEPT	\$223,433	\$233,902	\$239,411	\$243,830	\$250,813	\$255,945	\$261,183
AUDIT	\$131,637	\$139,029	\$141,606	\$145,038	\$147,951	\$150,923	\$153,955
BUDGET	\$162,831	\$169,056	\$171,285	\$169,594	\$173,001	\$176,476	\$180,022
INFORMATION SERVICES	\$982,977	\$1,008,807	\$1,036,036	\$1,482,609	\$1,515,814	\$1,549,775	\$1,584,511
SUBTOTAL	\$4,624,949	\$4,885,752	\$4,991,344	\$5,504,574	\$5,646,051	\$5,764,631	\$5,885,734

APPROPRIATION DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
PUBLIC SAFETY							
POLICE DEPARTMENT	\$25,229,306	\$25,816,915	\$25,278,350	\$25,537,609	\$26,945,562	\$27,556,299	\$28,184,668
FIRE DEPARTMENT	\$18,151,182	\$18,220,441	\$18,979,235	\$18,956,913	\$19,668,541	\$20,085,705	\$20,512,830
SUBTOTAL	\$43,380,488	\$44,037,356	\$44,257,585	\$44,494,522	\$46,614,102	\$47,642,004	\$48,697,499
PUBLIC WORKS							
DPW BREAKDOWN							
DIRECTOR OF DPW	\$454,401	\$533,831	\$839,188	\$625,811	\$638,839	\$652,141	\$665,722
ENGINEERING	\$1,066,460	\$1,169,820	\$1,187,246	\$1,217,551	\$1,246,956	\$1,277,341	\$1,308,756
BUREAU OF PARKS	\$2,127,884	\$2,142,144	\$2,082,579	\$2,143,755	\$2,199,200	\$2,265,175	\$2,334,189
PUBLIC BUILDINGS	\$1,532,271	\$1,451,160	\$1,461,414	\$1,801,060	\$1,878,380	\$1,960,443	\$2,047,596
BUREAU OF LEISURE SERVICES	\$900,005	\$1,050,904	\$1,001,794	\$975,482	\$995,019	\$1,014,949	\$1,035,280
CENTRAL VEHICLE MAINT.	\$1,744,650	\$1,763,467	\$1,700,305	\$1,719,324	\$1,757,082	\$1,795,680	\$1,835,137
REFUSE COLLECTION	\$5,313,141	\$5,395,514	\$5,133,036	\$5,510,310	\$5,635,309	\$5,763,181	\$5,893,994
BUREAU OF STREETS	\$4,407,222	\$5,360,557	\$4,759,405	\$4,651,455	\$4,851,465	\$5,063,612	\$5,288,780
NORTH END DISPOSAL	\$364,223	\$418,187	\$385,544	\$419,272	\$428,622	\$438,185	\$447,964
FY05 Auditor's Adjustments							
SUBTOTAL	\$17,910,256	\$19,285,583	\$18,550,511	\$19,064,020	\$19,630,872	\$20,230,707	\$20,857,420
PLANNING AND DEVELOPMENT							
CITY PLANNING	\$333,845	\$377,135	\$393,942	\$396,009	\$405,124	\$413,432	\$421,910
DEPT OF INSPECTIONS	\$717,762	\$726,513	\$746,859	\$799,485	\$815,663	\$832,170	\$849,015
SUBTOTAL	\$1,051,607	\$1,103,647	\$1,140,801	\$1,195,494	\$1,220,787	\$1,245,602	\$1,270,925
HUMAN SERVICES							
HEALTH DEPARTMENT	\$3,244,448	\$3,164,977	\$3,244,408	\$3,356,549	\$3,427,155	\$3,496,234	\$3,566,714
SILAS BRONSON LIBRARY	\$1,949,344	\$2,054,570	\$2,062,240	\$2,008,468	\$2,162,229	\$2,220,255	\$2,280,523
SUBTOTAL	\$5,193,792	\$5,219,546	\$5,306,648	\$5,365,017	\$5,589,384	\$5,716,489	\$5,847,237

APPROPRIATION DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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EDUCATION

BOARD OF EDUCATION	\$147,356,283	\$153,897,628	\$154,033,678	\$155,625,000	\$160,880,324	\$168,123,536	\$172,863,160
SUBTOTAL	\$147,356,283	\$153,897,628	\$154,033,678	\$155,625,000	\$160,880,324	\$168,123,536	\$172,863,160

OPERATING CHARGES

DEBT AND SUNDRY

CONTRACTUAL SERVICES	\$928,966	\$771,881	\$930,374	\$903,031	\$960,951	\$1,023,147	\$1,089,951
DEBT SERVICE	\$14,772,043	\$11,796,674	\$14,399,538	\$14,500,000	\$16,500,000	\$19,000,000	\$22,000,000
EMPLOYEE BENEFITS	\$4,932,856	\$5,324,005	\$5,948,290	\$5,635,424	\$6,324,815	\$6,487,195	\$6,655,692
HEALTH INSURANCE	\$53,340,066	\$54,550,000	\$58,300,000	\$62,638,824	\$69,518,419	\$76,415,109	\$83,954,697
GENERAL LIABILITY	\$1,720,000	\$1,000,000	\$1,500,000	\$1,300,000	\$1,500,000	\$1,750,000	\$2,000,000
HEART/HYPERTENSION	\$3,100,000	\$2,575,000	\$1,895,000	\$1,700,000	\$1,870,000	\$2,057,000	\$2,262,700
WORKERS COMPENSATION	\$9,500,000	\$9,500,000	\$14,500,000	\$9,000,000	\$9,900,000	\$10,890,000	\$11,979,000
MUNICIPAL GROUPS	\$620,488	\$684,163	\$799,225	\$793,740	\$813,584	\$833,923	\$854,771
WDC CONTRIBUTIONS	\$852,500	\$835,000	\$704,250	\$610,000	\$625,250	\$640,881	\$656,903
CONTINGENCY ACCOUNT	\$0	\$0	\$0	\$1,000,000	\$1,250,000	\$1,250,000	\$1,250,000
SALARY ADJUSTMENT ACCT	\$0	\$0	\$470,600	\$1,000,000	\$1,020,000	\$1,040,400	\$1,061,208
SALARY ADJUSTMENT SVNGS	\$0	\$0	\$0	(\$78,000)	\$0	\$0	\$0
TRANSFER TO GOLF COURSES	\$300,000	\$250,000	\$100,000	\$100,000	\$125,000	\$125,000	\$125,000
SPECIAL PROJECT FUNDS	\$60,000	\$90,000	\$25,000	\$0	\$25,000	\$25,625	\$26,266
CAPITAL RESERVE / EQUIPMENT	\$4,747,000	\$4,010,000	\$3,275,000	\$1,550,000	\$1,900,000	\$2,000,000	\$2,500,000
SUBTOTAL	\$94,873,920	\$91,386,723	\$102,847,278	\$100,653,019	\$112,333,019	\$123,538,280	\$136,416,188

RETIREMENT BOARD

PENSION CONT. & OTHER EXP.	\$44,051,636	\$44,528,665	\$30,891,065	\$44,181,444	\$45,093,843	\$45,113,829	\$45,271,210
SUBTOTAL	\$44,051,636	\$44,528,665	\$30,891,065	\$44,181,444	\$45,093,843	\$45,113,829	\$45,271,210

TOTAL GENERAL FUND BUDGET	\$362,755,477	\$368,893,034	\$366,892,980	\$380,708,343	\$401,747,838	\$422,214,861	\$442,051,675
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CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FOR FISCAL YEARS 2011-2014
REVENUE DETAIL

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
<u>GENERAL PROPERTY TAX</u>								
<u>COLLECTION OF TAX & ASSESSMENT PRINCIPAL</u>								
414000	CURRENT PROPERTY TAXES	\$187,734,949	\$202,439,244	\$202,484,012	\$210,936,869	\$211,775,258	\$212,837,936	\$213,905,927
414001	PRIOR YEAR'S PROPERTY TAXES	\$4,504,053	\$3,591,805	\$3,464,627	\$3,800,000	\$3,700,000	\$3,600,000	\$3,500,000
414002	SUPPLEMENTAL AUTOMOBILE LIST	\$2,373,862	\$1,631,435	\$1,464,523	\$1,600,000	\$1,500,000	\$1,500,000	\$1,500,000
<u>COLLECTION OF INTEREST, PENALTIES, ETC.</u>								
414004	CURRENT PROPERTY TAXES	\$1,014,851	\$1,010,073	\$1,119,842	\$1,000,000	\$1,125,000	\$1,125,000	\$1,125,000
414005	PRIOR YEARS' PROPERTY TAXES	\$1,658,013	\$1,419,371	\$1,527,448	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
<u>GANTS & CONTRIBUTIONS</u>								
425000	EXEMPTIONS FOR THE ELDERLY-PAID BY STATE	\$875,425	\$876,812	\$854,193	\$855,000	\$855,000	\$855,000	\$855,000
425001	ADDITIONAL VETERANS EXEMPTION	\$203,406	\$113,852	\$136,394	\$135,000	\$135,000	\$135,000	\$135,000
425002	GRANT ABATEMENT FOR ELDERLY HOUSING	\$198,730	\$201,440	\$213,858	\$200,000	\$215,000	\$215,000	\$215,000
<u>MISCELLANEOUS REVENUE</u>								
488005	MISCELLANEOUS	\$10,145	\$2,675	\$5,579	\$5,000	\$5,000	\$5,000	\$5,000
<u>TOTAL - GENERAL PROPERTY TAX</u>		\$198,573,434	\$211,286,707	\$211,270,477	\$220,031,869	\$220,810,258	\$221,772,936	\$222,740,927

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF FINANCE

PAYMENTS BY OTHER JURISDICTIONS

425005	P.I.L.O.T. -- VESSELS/BOAT	\$14,127	\$14,127	\$7,238	\$0	\$0	\$0	\$0
425006	P.I.L.O.T. -- STATE OWNED REAL PROPERTY	\$4,354,658	\$4,347,661	\$4,269,724	\$4,130,420	\$4,130,420	\$4,130,420	\$4,130,420
425007	P.I.L.O.T. -- PRIVATE TAX EXEMPT PROPERTY	\$8,384,088	\$8,160,622	\$7,409,672	\$6,790,092	\$6,790,092	\$6,790,092	\$6,790,092
425011	MANUFACTURING EQUIPMENT INCENTIVE	\$2,306,903	\$1,913,907	\$2,697,015	\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000
425012	PEQUOT -- STATE PROPERTIES GRANT	\$4,743,337	\$4,710,892	\$3,001,234	\$3,012,162	\$3,012,162	\$3,012,162	\$3,012,162
445018	P.I.L.O.T. - HOUSING AUTHORITY	\$39,304	\$19,318	\$23,678	\$10,000	\$20,000	\$20,000	\$20,000
445085	PROBATE COURT COSTS -- WOLCOTT &	\$48,619	\$30,945	\$36,688	\$25,000	\$25,000	\$25,000	\$25,000
461118	MARRIOTT RAMP GARAGE PAYMENT	\$0	\$1,234	\$13,108	\$2,500	\$2,500	\$2,500	\$2,500
485016	INDUSTRIAL INCENTIVE PROGRAM	\$262,167	\$280,840	\$225,918	\$250,000	\$225,000	\$225,000	\$225,000
485017	TELEPHONE ACCESS LINE TAX	\$567,928	\$468,236	\$408,127	\$450,000	\$450,000	\$450,000	\$450,000

TOTAL - PAYMENTS BY OTHER JURISDICTIONS		\$20,721,131	\$19,947,781	\$18,092,403	\$17,370,174	\$17,355,174	\$17,355,174	\$17,355,174
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INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

436000	INCOME FROM INVESTMENTS	\$2,957,456	\$1,863,855	\$574,867	\$1,500,000	\$1,250,000	\$1,250,000	\$1,250,000
441088	RENTAL OF CITY PROPERTY	\$61,800	\$62,727	\$157,713	\$245,000	\$160,000	\$160,000	\$160,000
445009	PROCEEDS -- OFF TRACK BETTING	\$174,351	\$197,952	\$199,066	\$200,000	\$200,000	\$200,000	\$200,000
472001	FRINGE BENEFIT CONTRIBUTION FROM GRANTS	\$7,212,378	\$7,285,843	\$8,012,850	\$7,500,000	\$7,750,000	\$7,850,000	\$8,000,000
480001	USE OF FUND BALANCE	\$1,958,000	\$1,000,000	\$0	\$3,000,000	\$0	\$0	\$0
480001	FUND BALANCE (Transfer to Capital Projects)	\$2,775,000	\$2,050,000	\$0	\$0	\$0	\$0	\$0
488005	MISCELLANEOUS	\$22,674	\$24,994	\$68,006	\$25,000	\$25,000	\$25,000	\$25,000
488016	MISCELLANEOUS SOURCES	\$17,998	\$0	\$0	\$0	\$0	\$0	\$0

TOTAL - INTEREST, RENT, SERVICES AND MISC. INCOME		\$15,179,658	\$12,485,370	\$9,012,502	\$12,470,000	\$9,385,000	\$9,485,000	\$9,635,000
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Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
<u>REIMBURSEMENT FROM OTHER FUNDS OR AUTHORITIES</u>								
490006	TRANSFERS IN FROM DEBT SERVICE FUND	\$3,812,346	\$0	\$165,690	\$0	\$0	\$0	\$0
499001	WATER FUND-INDIRECT SERVICE CHARGES	\$850,000	\$684,000	\$704,520	\$686,000	\$699,720	\$713,714	\$727,989
499003	SEWAGE TREATMENT FUND - INDIRECT SERVICE CHARGES	\$450,000	\$450,000	\$450,000	\$461,250	\$470,475	\$479,885	\$489,482
499007	GOLF COURSE FRINGE/PENSION RECOVERIES AND INDIRECT CHARGES	\$232,415	\$232,355	\$233,738	\$235,000	\$239,700	\$244,494	\$249,384
499008	WATER FUND -- PENSION/FRINGE BENEFITS	\$1,643,376	\$1,662,050	\$1,220,407	\$1,253,310	\$1,278,376	\$1,303,944	\$1,330,023
499009	SEWAGE TREATMENT - PENSION/FRINGE BENEFITS	\$1,308,701	\$1,025,522	\$796,787	\$800,203	\$816,207	\$832,531	\$849,182
<u>TOTAL - REIMBURSEMENT FROM OTHER FUNDS OR AUTHORITIES</u>		\$8,296,838	\$4,053,927	\$3,571,142	\$3,435,763	\$3,504,478	\$3,574,568	\$3,646,059
TOTAL -- FINANCE DEPARTMENT REVENUE		\$44,197,626	\$36,487,078	\$30,676,046	\$33,275,937	\$30,244,652	\$30,414,742	\$30,636,233
<u>LEGAL DEPARTMENT</u>								
<u>INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME</u>								
488005	MISCELLANEOUS	\$3,556	\$4,589	\$4,597	\$5,000	\$5,000	\$5,000	\$5,000
488017	LEGAL CLAIMS	\$0	\$630	\$70	\$5,000	\$1,000	\$1,000	\$1,000
TOTAL -- LEGAL DEPARTMENT		\$3,556	\$5,219	\$4,667	\$10,000	\$6,000	\$6,000	\$6,000

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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CITY CLERK

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

488005	MISCELLANEOUS	\$91	\$0	\$55	\$250	\$250	\$250	\$250
488005	VARIOUS CITIZENS	\$0	\$0	\$0	\$250	\$0	\$0	\$0
TOTAL -- CITY CLERK		\$91	\$0	\$55	\$500	\$250	\$250	\$250

TOWN CLERK

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

422020	STATE GRANT - OTHER	\$10,679	\$2,880	\$0	\$0	\$0	\$0	\$0
441000	DEED RECORDING FEES	\$469,654	\$340,340	\$313,474	\$350,000	\$400,000	\$400,000	\$400,000
441001	DEED TRANSFERS	\$3,112	\$2,658	\$2,735	\$3,000	\$3,000	\$3,000	\$3,000
441010	REAL ESTATE CONVEYANCE	\$1,357,756	\$1,140,598	\$796,051	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
441014	VITAL STATISTICS FEES	\$232,240	\$214,950	\$322,740	\$250,000	\$300,000	\$325,000	\$350,000
441018	RECORD COPY & MAP REPRODUCTION FEES	\$105,578	\$108,621	\$102,875	\$110,000	\$110,000	\$110,000	\$110,000
441042	BURIAL AND TRANSIT PERMITS	\$5,529	\$5,811	\$5,430	\$6,000	\$6,000	\$6,000	\$6,000
441046	DOG LICENSES	\$5,851	\$8,073	\$14,665	\$7,000	\$7,000	\$7,000	\$7,000
441051	HUNTING AND ANGLING	\$11,658	(\$19,442)	\$0	\$5,000	\$5,000	\$5,000	\$5,000
441052	MARRIAGE	\$7,513	\$7,740	\$6,644	\$7,500	\$7,500	\$7,500	\$7,500
441084	OTHER TOWNS -- VITAL STATISTICS	\$2,010	\$2,348	\$2,460	\$3,000	\$3,000	\$3,000	\$3,000
488005	MISCELLANEOUS FEES	\$7,524	\$6,824	\$12,149	\$7,500	\$7,500	\$7,500	\$7,500
488014	DEPARTMENTAL CHARGES (Photostat Dept)	\$81,860	\$92,904	\$94,244	\$90,000	\$90,000	\$90,000	\$90,000
TOTAL -- TOWN CLERK		\$2,300,963	\$1,914,305	\$1,673,467	\$1,839,000	\$1,939,000	\$1,964,000	\$1,989,000

DEPARTMENT OF HUMAN RESOURCES

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

488005	MISCELLANEOUS	\$0	\$0	\$0	\$250	\$250	\$250	\$250
488014	DEPARTMENTAL CHARGES	\$28,275	\$160	\$48,950	\$5,000	\$5,000	\$5,000	\$5,000
TOTAL -- HUMAN RESOURCES REVENUE		\$28,275	\$160	\$48,950	\$5,250	\$5,250	\$5,250	\$5,250

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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REGISTRAR OF VOTERS

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

422020	STATE GRANT - OTHER	\$19,223	\$22,148	\$0	\$0	\$0	\$0	\$0
488005	MISCELLANEOUS	\$0	\$0	\$0	\$400	\$400	\$400	\$400
	TOTAL -- ROV REVENUE	\$19,223	\$22,148	\$0	\$400	\$400	\$400	\$400

ASSESSMENT DEPARTMENT

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

441089	RECORD COPIES	\$3,288	\$1,129	\$1,364	\$5,000	\$2,500	\$2,500	\$2,500
488005	MISCELLANEOUS	\$0	\$50	\$0	\$500	\$500	\$500	\$500
	TOTAL -- ASSESSMENT REVENUE	\$3,288	\$1,179	\$1,364	\$5,500	\$3,000	\$3,000	\$3,000

INFORMATION TECHNOLOGY DEPARTMENT

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

488005	MISCELLANEOUS	\$0	\$0	\$297	\$250	\$250	\$250	\$250
	TOTAL -- INFORMATION SERVICES REVENUE	\$0	\$0	\$297	\$250	\$250	\$250	\$250

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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POLICE DEPARTMENT

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

422020	STATE & FEDERAL GRANTS	\$36,956	\$31,215	\$23,037	\$32,000	\$30,000	\$30,000	\$30,000
441002	DOG POUND	\$10,789	\$11,664	\$8,550	\$12,000	\$12,000	\$12,000	\$12,000
441003	FALSE ALARMS -- FINES	\$59,425	\$61,650	\$47,110	\$65,000	\$50,000	\$50,000	\$50,000
441008	PARKING VIOLATIONS	\$478,043	\$526,195	\$569,730	\$550,000	\$550,000	\$550,000	\$550,000
441018	RECORD COPIES	\$14,205	\$15,605	\$13,117	\$15,000	\$15,000	\$15,000	\$15,000
441063	MISCELLANEOUS LICENSES & PERMITS	\$28,446	\$30,288	\$41,162	\$30,000	\$40,000	\$40,000	\$40,000
441110	SPRING STREET GARAGE	\$135,865	\$165,554	\$143,304	\$145,000	\$145,000	\$145,000	\$145,000
441114	PROSPECT STREET GARAGE	\$35,941	\$32,034	\$21,705	\$25,000	\$25,000	\$25,000	\$25,000
441115	BUCKINGHAM STREET GARAGE	\$453,024	\$439,156	\$350,999	\$375,000	\$375,000	\$375,000	\$375,000
441116	SURFACE PARKING LOTS	\$75,631	\$71,663	\$51,772	\$80,000	\$65,000	\$65,000	\$65,000
441117	ON STREET PARKING METERS	\$228,504	\$227,236	\$222,279	\$230,000	\$225,000	\$225,000	\$225,000
488005	MISCELLANEOUS	\$12,137	\$8,592	\$10,137	\$15,000	\$15,000	\$15,000	\$15,000
TOTAL -- POLICE DEPARTMENT		\$1,568,966	\$1,620,853	\$1,502,902	\$1,574,000	\$1,547,000	\$1,547,000	\$1,547,000

FIRE DEPARTMENT

LICENSES AND PERMITS

422020	STATE & FEDERAL GRANTS	\$0	\$9,873	\$378	\$0	\$0	\$0	\$0
422025	LOCAL AID	\$0	\$0	\$0	\$500	\$500	\$500	\$500
441003	FALSE ALARM FINES	\$0	\$0	\$0	\$5,000	\$500	\$500	\$500
441070	STORAGE -- EXPLOSIVES	\$0	\$0	\$0	\$500	\$500	\$500	\$500
441071	STORAGE -- LIQUID INFLAMMABLES	\$0	\$0	\$0	\$500	\$500	\$500	\$500
441118	HAZ-MAT BILLING	\$33,369	\$57,960	\$23,292	\$50,000	\$30,000	\$30,000	\$30,000
441119	FIRE MARSHALL PERMITS	\$70,329	\$59,068	\$49,703	\$50,000	\$50,000	\$50,000	\$50,000
488005	MISCELLANEOUS	\$415	\$127	(\$137)	\$250	\$250	\$250	\$250
TOTAL -- FIRE DEPARTMENT		\$104,113	\$127,027	\$73,237	\$106,750	\$82,250	\$82,250	\$82,250

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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PUBLIC WORKS DEPARTMENT

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

441018	RECORD COPY FEES	\$660	\$195	\$60	\$500	\$250	\$250	\$250
441062	REFUSE DISPOSAL CHARGE	\$195,212	\$203,599	\$160,353	\$215,000	\$175,000	\$175,000	\$175,000
441068	SEWER PERMITS	\$95,912	\$28,030	\$31,575	\$0	\$25,000	\$25,000	\$25,000
441088	BUILDING RENTAL FEES	\$0	\$0	\$6,000	\$0	\$6,000	\$6,000	\$6,000
441092	EVICCTIONS	\$0	\$8,780	\$5,871	\$7,500	\$6,000	\$6,000	\$6,000
441109	RECYCLING REVENUE	\$9,439	\$6,463	\$6,253	\$7,500	\$7,500	\$7,500	\$7,500
488004	INSURANCE CARRIER REFUND	\$3,046	\$58,685	\$33,218	\$25,000	\$25,000	\$25,000	\$25,000
488005	MISCELLANEOUS	\$28,525	\$40,442	\$149,010	\$135,000	\$35,000	\$35,000	\$35,000
488012	REFUNDS RECEIVED (CRRRA & STREET LIGHTS)	\$2,689,529	\$0	\$0	\$0	\$0	\$0	\$0
488014	DEPARTMENT CHARGES	\$0	\$0	\$1,672	\$500	\$500	\$500	\$500
499007	RECREATIONAL PROGRAM FEES	\$0	\$35,000	\$0	\$35,000	\$35,000	\$35,000	\$35,000
TOTAL -- PUBLIC WORKS REVENUE		\$3,022,323	\$381,194	\$394,012	\$426,000	\$315,250	\$315,250	\$315,250

OFFICE OF THE CITY PLAN

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

441011	SALES -- CODE BOOKS	\$100	\$50	\$100	\$500	\$500	\$500	\$500
441017	ZONING APPEALS FEES	\$17,700	\$23,700	\$18,000	\$15,000	\$20,000	\$20,000	\$20,000
441021	ZONING FEES SURCHARGE	\$3,240	\$3,070	\$5,140	\$5,500	\$5,500	\$5,500	\$5,500
441021	ZONING CERTIFICATES OF COMPLIANCE	\$28,020	\$35,405	\$27,395	\$25,000	\$25,000	\$25,000	\$25,000
441138	CITY PLAN COMMISSION FEES	\$32,300	\$64,165	\$3,714	\$20,000	\$25,000	\$25,000	\$25,000
441139	ZONING COMMISSION FEES	\$10,035	\$48,875	\$8,200	\$10,000	\$15,000	\$15,000	\$15,000
441140	ZONING BOARD OF APPEALS FEES	\$25,350	\$29,770	\$24,650	\$20,000	\$30,000	\$30,000	\$30,000
441141	INLAND WETLAND FEES	\$7,000	\$3,400	\$8,390	\$5,000	\$5,000	\$5,000	\$5,000
488005	MISCELLANEOUS	\$2,674	\$2,818	\$6,312	\$1,000	\$500	\$500	\$500
TOTAL -- CITY PLAN		\$126,419	\$211,253	\$101,901	\$102,000	\$126,500	\$126,500	\$126,500

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF INSPECTION

INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME

441041	BUILDING	\$894,513	\$571,538	\$537,832	\$600,000	\$600,000	\$700,000	\$800,000
441045	DEMOLITION	\$7,175	\$12,325	\$6,025	\$15,000	\$10,000	\$10,000	\$10,000
441047	ELECTRICAL WORK	\$174,283	\$255,116	\$110,390	\$200,000	\$125,000	\$125,000	\$125,000
441049	HEATING PERMITS, ETC.	\$163,018	\$223,960	\$103,443	\$200,000	\$125,000	\$125,000	\$125,000
441054	OCCUPANCY	\$30,914	\$24,803	\$26,173	\$25,000	\$30,000	\$30,000	\$30,000
441057	PLUMBING PERMITS	\$129,838	\$98,368	\$62,875	\$110,000	\$75,000	\$75,000	\$75,000
441073	STREET SIGN	\$18,175	\$17,260	\$9,315	\$25,000	\$15,000	\$15,000	\$15,000
441083	STATE BUILDING FEE	\$472	\$710	\$1,173	\$0	\$0	\$0	\$0
488005	MISCELLANEOUS	\$503	\$610	\$771	\$500	\$500	\$500	\$500
TOTAL -- DEPARTMENT OF INSPECTION		\$1,418,891	\$1,204,688	\$857,996	\$1,175,500	\$980,500	\$1,080,500	\$1,180,500

HEALTH DEPARTMENT

LICENSES AND PERMITS

441059	PRIVATE SEWAGE DISPOSAL	\$1,650	\$500	\$499	\$1,500	\$1,500	\$1,500	\$1,500
441063	RESTAURANT LICENSES	\$121,700	\$127,700	\$119,809	\$130,000	\$130,000	\$130,000	\$130,000
441065	ROOMING HOUSE	\$4,300	\$4,200	\$5,400	\$5,000	\$5,000	\$5,000	\$5,000
441080	PUBLIC POOLS	\$4,800	\$4,400	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
441081	TEMP FOOD PERMITS	\$5,100	\$3,550	\$4,100	\$5,000	\$5,000	\$5,000	\$5,000
488005	MISCELLANEOUS	\$12,647	\$4,307	\$9,400	\$4,500	\$4,500	\$4,500	\$4,500
488014	DEPARTMENT CHARGES	\$0	\$6,272	\$9,015	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL -- HEALTH DEPARTMENT		\$150,197	\$150,928	\$153,222	\$161,000	\$161,000	\$161,000	\$161,000

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
DEPARTMENT OF EDUCATION								
STATE GRANTS IN AID OF SPECIFIC PROGRAMS								
422010	EDUCATION EQUALIZATION (STATE PORTION)	\$106,431,799	\$111,970,216	\$97,143,312	\$113,617,182	\$113,617,182	\$113,617,182	\$113,617,182
422011	EDUCATION EQUALIZATION (FEDERAL PORTION)	\$0	\$0	\$16,209,194	\$0	\$0	\$0	\$0
422013	BOARD OF EDUCATION & SERVICES FOR THE BLIND	\$263,548	\$216,713	\$150,197	\$220,000	\$150,000	\$150,000	\$150,000
422014	NON PUBLIC SCHOOL MEDICAL SERVICES	\$574,602	\$651,822	\$624,112	\$650,000	\$700,000	\$700,000	\$700,000
422017	SPECIAL EDUCATION - EXCESS COST & AGENCY PLACEMENTS	\$2,887,487	\$3,205,349	\$2,440,867	\$3,000,000	\$2,500,000	\$2,500,000	\$2,500,000
422016	SPECIAL EDUCATION - EXCESS COST EQUITY GRANT	\$0	\$0	\$940,080	\$0	\$0	\$0	\$0
422018	REIMBURSEMENTS	\$933,677	\$899,236	\$1,077,173	\$985,000	\$1,000,000	\$1,100,000	\$1,200,000
422020	STATE GRANTS - OTHER	\$121,708	\$145,699	\$151,969	\$145,000	\$150,000	\$150,000	\$150,000
422022	SCHOOL TRANSPORTATION - NON-PUBLIC	\$446,032	\$491,289	\$495,199	\$416,552	\$416,552	\$416,552	\$416,552
422023	SCHOOL TRANSPORTATION - PUBLIC	\$2,302,090	\$2,082,623	\$1,416,505	\$2,035,653	\$2,035,653	\$2,035,653	\$2,035,653
INTEREST, RENT, SERVICES AND MISCELLANEOUS INCOME								
472007	REIMBURSEMENT FROM OTHER TOWNS	\$706,876	\$784,293	\$744,331	\$785,000	\$750,000	\$750,000	\$750,000
488005	MISCELLANEOUS	\$39,652	\$52,260	\$49,418	\$50,000	\$50,000	\$50,000	\$50,000
488014	DEPARTMENTAL CHARGES	\$94,431	\$95,668	\$99,715	\$90,000	\$90,000	\$90,000	\$90,000
TOTAL DEPARTMENT OF EDUCATION		\$114,801,903	\$120,595,169	\$121,542,072	\$121,994,387	\$121,459,387	\$121,559,387	\$121,659,387
TOTAL GENERAL FUND		\$366,319,267	\$374,007,908	\$368,300,665	\$380,708,343	\$377,680,947	\$379,038,715	\$380,453,197

DEPARTMENT APPROPRIATIONS

The “three year financial plan” is a forecast based on certain projections, past practices, qualified estimates, and a compilation of opinions and predictions. Use of this document in any other venue or for external purpose other than what it is intended for is strongly discouraged.

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
OFFICE OF THE MAYOR								
DEPT.# 1010001								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$400,518	\$467,692	\$549,623	\$585,111	\$596,813	\$608,749	\$620,924
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533022	Professional Services	\$0	\$72,000	\$72,000	\$0	\$0	\$0	\$0
<u>PURCHASED PROPERTY SERVICES</u>								
543000	Service/Maintenance Contracts	\$539	\$0	\$265	\$1,000	\$1,025	\$1,051	\$1,077
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$2,136	\$1,443	\$1,984	\$1,500	\$1,538	\$1,576	\$1,615
559002	Printing Services	\$1,645	\$979	\$1,630	\$2,000	\$2,050	\$2,101	\$2,154
<u>SUPPLIES</u>								
561200	Office	\$8,114	\$6,175	\$11,250	\$5,000	\$5,125	\$5,253	\$5,384
<u>OTHER</u>								
589005	Municipal Groups	\$75,526	\$41,746	\$36,955	\$40,000	\$41,000	\$42,025	\$43,076
589012	Grants & Aid to Elderly Programs	\$3,800	\$0	\$0	\$0	\$0	\$0	\$0
589900	Dues/Subscriptions/Publications	\$208	\$0	\$0	\$500	\$513	\$525	\$538
TOTAL		\$492,486	\$590,035	\$673,707	\$635,111	\$648,063	\$661,281	\$674,769

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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BOARD OF ALDERMAN
DEPT.# 1030001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$59,333	\$64,000	\$65,653	\$48,000	\$64,000	\$64,000	\$64,000
<u>OTHER SERVICES</u>								
589800	Registration & Course Fees	\$0	\$324	\$0	\$0	\$0	\$0	\$0
TOTAL		\$59,333	\$64,324	\$65,653	\$48,000	\$64,000	\$64,000	\$64,000

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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LEGAL DEPARTMENT
DEPT.# 1070001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$818,206	\$951,595	\$993,841	\$1,000,101	\$1,020,103	\$1,040,505	\$1,061,315
511600	Temporary Salaries	\$64,437	\$0	\$0	\$35,000	\$35,700	\$36,414	\$37,142
511653	Longevity	\$1,010	\$1,010	\$1,010	\$1,010	\$1,010	\$1,010	\$1,010
511800	Vacation & Sick Term. Payout	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533011	Legal Supplies	\$8,267	\$7,733	\$5,661	\$8,000	\$8,200	\$8,405	\$8,615
533027	Financial	\$16,001	\$26,932	\$28,129	\$30,000	\$30,750	\$31,519	\$32,307
533029	Legal	\$709,214	\$734,833	\$873,034	\$585,000	\$599,625	\$614,616	\$629,981
<u>PURCHASED PROPERTY SERVICES</u>								
543020	Repair and Maintenance	\$0	\$0	\$0	\$400	\$410	\$420	\$431
543036	Maint. Contracts-Copy Equip.	\$1,032	\$2,406	\$3,674	\$4,000	\$4,100	\$4,203	\$4,308
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$2,445	\$2,581	\$2,761	\$2,750	\$2,819	\$2,889	\$2,961
<u>SUPPLIES</u>								
561206	Office Supplies	\$9,965	\$12,569	\$14,997	\$15,000	\$15,375	\$15,759	\$16,153
<u>OTHER</u>								
589200	Travel and Official Expenses	\$1,280	\$756	\$812	\$3,000	\$3,075	\$3,152	\$3,231
589500	Petty Cash Impress Fund	\$0	\$0	\$0	\$100	\$100	\$100	\$100
589900	Dues/Subscriptions/Publications	\$14,922	\$17,246	\$15,839	\$24,000	\$24,600	\$25,215	\$25,845
TOTAL		\$1,646,778	\$1,758,736	\$1,939,758	\$1,708,361	\$1,745,867	\$1,784,207	\$1,823,399

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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OFFICE OF THE CITY CLERK
DEPT.# 1100001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$184,284	\$199,770	\$212,730	\$211,286	\$215,512	\$219,822	\$224,218
511650	Overtime	\$28,173	\$23,823	\$25,714	\$9,000	\$9,180	\$9,364	\$9,551
511653	Longevity	\$405	\$405	\$405	\$405	\$405	\$405	\$405
<u>PURCHASED PROPERTY SERVICES</u>								
543033	Service/Maintenance Contracts	\$376	\$410	\$310	\$450	\$461	\$473	\$485
544007	Office Equipment Rent and Lease	\$894	\$1,223	\$2,923	\$2,500	\$2,563	\$2,627	\$2,692
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$1,199	\$1,000	\$806	\$1,100	\$1,128	\$1,156	\$1,185
559001	Advertising	\$6,205	\$7,586	\$3,276	\$4,000	\$4,100	\$4,203	\$4,308
559002	Printing and Binding	\$1,172	\$877	\$827	\$1,000	\$1,025	\$1,051	\$1,077
<u>SUPPLIES</u>								
561206	Office Supplies	\$3,856	\$2,541	\$3,137	\$2,500	\$2,563	\$2,627	\$2,692
<u>OTHER</u>								
589200	Travel and Official Expenses	\$0	\$0	\$0	\$250	\$256	\$263	\$269
TOTAL		\$226,564	\$237,635	\$250,128	\$232,491	\$237,192	\$241,988	\$246,882

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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OFFICE OF THE TOWN CLERK
DEPT.# 1130001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$387,710	\$378,098	\$397,494	\$397,746	\$405,701	\$413,815	\$422,091
511600	Temporary Salaries	\$0	\$3,793	\$0	\$4,000	\$4,080	\$4,162	\$4,245
511650	Overtime	\$2,150	\$3,755	\$1,949	\$3,000	\$3,060	\$3,121	\$3,184
<u>PURCHASED PROPERTY SERVICES</u>								
543033	Service/Maintenance Contracts	\$3,307	\$3,651	\$3,373	\$5,000	\$5,125	\$5,253	\$5,384
544007	Office Equipment-Rent/Lease	\$46,567	\$50,691	\$43,241	\$50,000	\$51,250	\$52,531	\$53,845
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$11,977	\$10,838	\$11,304	\$12,000	\$12,300	\$12,608	\$12,923
559001	Advertising	\$4,883	\$911	\$6,243	\$4,000	\$4,100	\$4,203	\$4,308
559002	Printing	\$93,982	\$72,850	\$71,013	\$80,000	\$82,000	\$84,050	\$86,151
<u>SUPPLIES</u>								
561206	Office Supplies	\$29,292	\$27,555	\$22,258	\$25,000	\$25,625	\$26,266	\$26,922
<u>PROPERTY</u>								
575200	Office Equipment	\$4,799	\$7,211	\$895	\$2,000	\$2,050	\$2,101	\$2,154
<u>OTHER</u>								
589206	Travel and Official Expenses	\$500	\$428	\$500	\$500	\$513	\$525	\$538
589900	Dues/Subscriptions/Publications	\$245	\$250	\$235	\$250	\$256	\$263	\$269
TOTAL		\$585,412	\$560,032	\$558,505	\$583,496	\$596,060	\$608,897	\$622,014

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF HUMAN RESOURCES
DEPT.# 1160001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$611,057	\$633,559	\$723,409	\$744,940	\$759,839	\$775,036	\$790,536
511650	Overtime	\$833	\$864	\$1,248	\$1,500	\$1,530	\$1,561	\$1,592
511653	Longevity	\$505	\$505	\$505	\$505	\$525	\$525	\$525
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533022	Professional Services	\$37,027	\$53,708	\$35,735	\$30,000	\$30,750	\$31,519	\$32,307
539002	Pre-Employment Physicals	\$40,883	\$43,053	\$18,545	\$30,000	\$30,750	\$31,519	\$32,307
539003	Training Fees	\$32,407	\$17,272	\$13,764	\$10,000	\$10,250	\$10,506	\$10,769
<u>PURCHASED PROPERTY SERVICES</u>								
543033	Service/Maintenance Contracts	\$3,094	\$3,155	\$3,048	\$3,750	\$3,844	\$3,940	\$4,038
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$18,704	\$16,405	\$15,538	\$15,000	\$15,375	\$15,759	\$16,153
559001	Advertising	\$13,291	\$14,158	\$8,636	\$10,000	\$10,250	\$10,506	\$10,769
559002	Printing Services	\$2,387	\$2,494	\$881	\$2,000	\$2,050	\$2,101	\$2,154
<u>SUPPLIES</u>								
561200	Office	\$4,705	\$4,909	\$4,932	\$3,000	\$3,075	\$3,152	\$3,231
<u>PROPERTY</u>								
575008	Furniture and Furnishings	\$987	\$571	\$1,005	\$400	\$410	\$420	\$431
<u>OTHER</u>								
589206	Travel and Official Expenses	\$442	\$981	\$254	\$438	\$449	\$460	\$472
589500	Petty Cash	\$0	\$0	\$0	\$100	\$100	\$100	\$100
589900	Dues/Subscriptions/Publications	\$193	\$488	\$255	\$550	\$564	\$578	\$592
TOTAL		\$766,513	\$792,122	\$827,755	\$852,183	\$869,760	\$887,682	\$905,975

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
REGISTRAR OF VOTERS								
DEPT.# 1190001								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$211,511	\$219,530	\$224,780	\$224,725	\$229,220	\$233,804	\$238,480
511600	Temporary Salaries	\$108,984	\$81,960	\$90,192	\$90,000	\$91,800	\$93,636	\$95,509
511650	Overtime	\$2,532	\$2,549	\$246	\$1,000	\$1,020	\$1,040	\$1,061
511653	Longevity	\$2,705	\$2,705	\$2,705	\$2,705	\$2,705	\$2,705	\$2,705
<u>EMPLOYEE BENEFITS</u>								
529003	Meal Allowance	\$192	\$491	\$588	\$600	\$615	\$630	\$646
<u>PURCHASE PROF.SERV.</u>								
539003	Training Fees	\$0	\$397	\$0	\$0	\$0	\$0	\$0
<u>PURCHASED PROPERTY SERVICES</u>								
543033	Service Contract	\$140	\$94	\$111	\$500	\$513	\$525	\$538
544007	Rent/Lease	\$3,450	\$2,335	\$3,500	\$3,500	\$3,588	\$3,677	\$3,769
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$5,303	\$6,396	\$5,211	\$3,000	\$3,075	\$3,152	\$3,231
553002	Telephone	\$6,626	\$3,498	\$4,664	\$5,000	\$5,125	\$5,253	\$5,384
559001	Advertising	\$216	\$731	\$512	\$1,000	\$1,025	\$1,051	\$1,077
559002	Printing Services	\$12,623	\$15,634	\$13,822	\$15,000	\$15,375	\$15,759	\$16,153
559009	Transportation	\$6,400	\$4,000	\$5,000	\$6,000	\$6,150	\$6,304	\$6,461
<u>SUPPLIES</u>								
561206	Office Supplies	\$7,278	\$5,726	\$2,427	\$3,000	\$3,075	\$3,152	\$3,231
<u>OTHER</u>								
589200	Travel and Official Expenses	\$1,438	\$1,201	\$915	\$1,500	\$1,538	\$1,576	\$1,615
589500	Petty Cash	\$100	\$100	\$0	\$100	\$100	\$100	\$100
589900	Dues/Subscriptions/Publications	\$204	\$204	\$204	\$400	\$410	\$420	\$431
TOTAL		\$369,702	\$347,551	\$354,875	\$358,030	\$365,332	\$372,785	\$380,392

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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OFFICE OF THE SHERIFF
DEPT.# 1220001

	<u>PERSONAL SERVICES</u>							
511500	Regular Salaries	\$7,740	\$10,991	\$11,217	\$11,931	\$11,931	\$11,931	\$11,931
	<u>EMPLOYEE BENEFITS</u>							
529001	Car Allowance	\$3,920	\$7,097	\$5,833	\$4,150	\$4,254	\$4,360	\$4,469
	TOTAL	\$11,660	\$18,088	\$17,050	\$16,081	\$16,185	\$16,291	\$16,400

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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OFFICE OF PROBATE
DEPT.# 1250001

<u>PURCHASED PROPERTY SERVICES</u>								
544002	Rent/Lease-Building	\$112,136	\$128,288	\$141,900	\$141,900	\$146,157	\$150,542	\$155,058
544007	Rent/Lease-Office Equipment	\$9,587	\$6,774	\$6,688	\$8,000	\$8,200	\$8,405	\$8,615
545009	Monitor/Detection Services	\$0	\$5,724	\$6,522	\$6,300	\$6,458	\$6,619	\$6,784
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$13,538	\$12,625	\$11,786	\$11,500	\$11,788	\$12,082	\$12,384
553002	Telephone	\$0	\$7,549	\$2,878	\$4,400	\$4,510	\$4,623	\$4,738
559108	Insurance	\$6,486	\$3,637	\$4,400	\$6,400	\$6,560	\$6,724	\$6,892
<u>SUPPLIES</u>								
561200	Office	\$9,864	\$13,182	\$12,464	\$12,000	\$12,300	\$12,608	\$12,923
<u>PROPERTY</u>								
575200	Office Equipment	\$2,489	\$1,833	\$2	\$1,000	\$1,025	\$1,051	\$1,077
TOTAL		\$154,099	\$179,612	\$186,640	\$191,500	\$196,997	\$202,653	\$208,472

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
DEPARTMENT OF FINANCE								
DEPT.# 2010001								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$1,156,906	\$1,232,047	\$1,225,510	\$1,231,021	\$1,255,641	\$1,280,754	\$1,306,369
511650	Overtime	\$11,277	\$2,129	\$7,197	\$7,500	\$7,650	\$7,803	\$7,959
511653	Longevity	\$4,880	\$4,415	\$4,920	\$4,415	\$4,415	\$4,415	\$4,415
511800	Vacation & Sick Term. Payout	\$10,834	\$6,834	\$4,051	\$0	\$0	\$0	\$0
<u>PROFESSIONAL SERVICES</u>								
533022	Professional Services- Misc.	\$5,334	\$7,357	\$1,100	\$5,000	\$5,125	\$5,253	\$5,384
539009	Training-Misc	\$0	\$603	\$1,000	\$2,000	\$2,050	\$2,101	\$2,154
539009	Annuity Payment	\$0	\$0	\$8,000	\$10,000	\$10,250	\$10,506	\$10,769
<u>PURCHASED PROPERTY SERVICES</u>								
543034	Service/Maintenance Contracts	\$2,349	\$2,252	\$1,908	\$2,750	\$2,819	\$2,889	\$2,961
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$10,198	\$19,767	\$13,184	\$20,000	\$20,500	\$21,013	\$21,538
559001	Advertising	\$1,500	\$2,645	\$731	\$2,000	\$2,050	\$2,101	\$2,154
559002	Printing Services	\$977	\$5,715	\$4,080	\$1,000	\$1,025	\$1,051	\$1,077
<u>SUPPLIES</u>								
561206	Office Supplies	\$14,080	\$15,587	\$16,209	\$14,000	\$14,350	\$14,709	\$15,076
<u>PROPERTY</u>								
575200	Office Equipment	\$7,540	\$12,698	\$8,877	\$1,000	\$1,025	\$1,051	\$1,077
<u>OTHER</u>								
589200	Travel and Official Expense	\$2,891	\$3,733	\$5,453	\$7,500	\$7,688	\$7,880	\$8,077
589900	Dues/Subscriptions/Publications	\$1,463	\$1,780	\$2,373	\$1,672	\$1,714	\$1,757	\$1,801
TOTAL		\$1,230,230	\$1,317,560	\$1,304,593	\$1,309,858	\$1,336,301	\$1,363,282	\$1,390,811

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
OFFICE OF ASSESSMENT								
DEPT.# 2040001								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$735,659	\$771,501	\$789,563	\$804,829	\$820,926	\$837,344	\$854,091
511550	Hourly Payroll	\$4,473	\$2,870	\$1,808	\$1,000	\$1,020	\$1,040	\$1,061
511650	Overtime	\$28,246	\$5,442	\$3,687	\$5,000	\$5,100	\$5,202	\$5,306
511653	Longevity	\$4,795	\$5,040	\$5,040	\$5,040	\$5,040	\$5,040	\$5,040
<u>EMPLOYEE BENEFITS</u>								
529001	Car Allowance	\$13,697	\$16,441	\$14,045	\$16,500	\$16,913	\$17,335	\$17,769
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533000	Professional	\$28,391	\$5,299	\$21,540	\$5,000	\$25,125	\$25,753	\$26,397
533000	Training Fees	\$0	\$0	\$2,193	\$5,000	\$5,125	\$5,253	\$5,384
<u>PURCHASED PROPERTY SERVICES</u>								
543000	Service/Maintenance Contracts	\$1,840	\$2,971	\$2,841	\$3,500	\$3,588	\$3,677	\$3,769
543020	Repair and Maintenance	\$1,499	\$1,229	\$841	\$2,000	\$2,050	\$2,101	\$2,154
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$6,327	\$6,738	\$8,287	\$7,500	\$7,688	\$7,880	\$8,077
559001	Advertising	\$253	\$260	\$267	\$300	\$308	\$315	\$323
559002	Printing Services	\$4,030	\$7,000	\$7,241	\$8,000	\$8,200	\$8,405	\$8,615
<u>SUPPLIES</u>								
561206	Office Supplies	\$5,874	\$5,992	\$2,641	\$4,000	\$4,100	\$4,203	\$4,308
<u>OTHER</u>								
589500	Petty Cash	\$100	\$95	\$35	\$100	\$103	\$105	\$108
589900	Dues/Subscriptions/Publications	\$2,572	\$2,023	\$1,922	\$2,500	\$2,563	\$2,627	\$2,692
TOTAL		\$837,755	\$832,898	\$861,952	\$870,269	\$907,846	\$926,280	\$945,094

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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OFFICE OF REVENUE COLLECTION
DEPT.# 2070001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$827,659	\$933,560	\$979,713	\$1,004,091	\$1,024,173	\$1,044,656	\$1,065,549
511650	Overtime	\$35,251	\$10,392	\$5,019	\$5,000	\$5,100	\$5,202	\$5,306
511653	Longevity	\$3,565	\$3,565	\$3,565	\$3,565	\$3,565	\$3,565	\$3,565
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533007	Data Processing	\$10,529	\$10,238	\$10,884	\$12,000	\$12,300	\$12,608	\$12,923
533029	Legal Services	\$19,663	\$40,631	\$41,273	\$40,000	\$45,000	\$46,125	\$47,278
<u>PURCHASED PROPERTY SERVICES</u>								
543033	Service/Maintenance Contracts	\$36,147	\$41,810	\$40,851	\$45,000	\$46,125	\$47,278	\$48,460
545009	Monitor/Detection	\$4,170	\$4,170	\$4,170	\$4,400	\$4,510	\$4,623	\$4,738
545013	Security/Safety Services	\$0	\$10,377	\$9,915	\$12,000	\$12,300	\$12,608	\$12,923
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$75,684	\$80,377	\$104,154	\$105,000	\$107,625	\$110,316	\$113,074
559001	Advertising	\$1,003	\$1,026	\$1,134	\$1,200	\$1,230	\$1,261	\$1,292
559002	Printing Services	\$31,363	\$36,094	\$29,167	\$40,000	\$41,000	\$42,025	\$43,076
<u>SUPPLIES</u>								
561206	Office Supplies	\$6,686	\$7,457	\$3,410	\$5,000	\$5,125	\$5,253	\$5,384
561510	Repair and Maintenance	\$1,200	\$810	\$0	\$1,000	\$1,025	\$1,051	\$1,077
<u>PROPERTY</u>								
575008	Furniture and Furnishings	\$920	\$740	\$652	\$1,000	\$1,025	\$1,051	\$1,077
575200	Office Equipment	\$932	\$2,700	\$1,725	\$2,500	\$2,563	\$2,627	\$2,692
<u>OTHER</u>								
589206	Travel and Official Expenses	\$961	\$204	\$477	\$1,000	\$1,025	\$1,051	\$1,077
589900	Dues/Subscriptions/Publications	\$354	\$350	\$350	\$620	\$636	\$651	\$668
TOTAL		\$1,056,087	\$1,184,501	\$1,236,460	\$1,283,376	\$1,314,326	\$1,341,948	\$1,370,159

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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OFFICE OF PURCHASING
DEPT.# 2100001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$199,074	\$209,017	\$214,127	\$220,125	\$224,528	\$229,018	\$233,598
511650	Overtime	\$125	\$0	\$0	\$0	\$500	\$510	\$520
511653	Longevity	\$505	\$505	\$505	\$505	\$505	\$505	\$505
<u>PURCHASED PROPERTY SERVICES</u>								
543033	Service/Maintenance Contracts	\$980	\$781	\$980	\$750	\$769	\$788	\$808
544007	Office Equipment Rent	\$0	\$1,960	\$1,568	\$2,000	\$2,050	\$2,101	\$2,154
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$7,995	\$7,377	\$7,863	\$7,500	\$7,688	\$7,880	\$8,077
559001	Advertising	\$9,894	\$9,187	\$9,788	\$10,000	\$10,250	\$10,506	\$10,769
559002	Printing Services	\$1,956	\$2,000	\$1,249	\$1,750	\$1,794	\$1,839	\$1,885
<u>SUPPLIES</u>								
561206	Office Supplies	\$1,197	\$1,390	\$1,512	\$1,200	\$1,230	\$1,261	\$1,292
<u>OTHER</u>								
589206	Travel	\$1,708	\$1,685	\$1,819	\$0	\$1,500	\$1,538	\$1,576
TOTAL		\$223,433	\$233,902	\$239,411	\$243,830	\$250,813	\$255,945	\$261,183

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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OFFICE OF INTERNAL AUDIT
DEPT.# 2130001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$130,562	\$137,101	\$140,942	\$142,538	\$145,389	\$148,297	\$151,262
<u>SUPPLIES</u>								
561200	Office Supplies	\$601	\$1,206	\$275	\$1,000	\$1,025	\$1,051	\$1,077
<u>PROPERTY</u>								
575200	Office Equipment	\$349	\$723	\$389	\$1,000	\$1,025	\$1,051	\$1,077
<u>OTHER</u>								
589200	Travel and Official Expenses	\$0	\$0	\$0	\$250	\$256	\$263	\$269
589900	Dues/Subscriptions/Publications	\$125	\$0	\$0	\$250	\$256	\$263	\$269
TOTAL		\$131,637	\$139,029	\$141,606	\$145,038	\$147,951	\$150,923	\$153,955

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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OFFICE OF BUDGET CONTROL
DEPT.# 2190001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$158,530	\$165,936	\$167,274	\$166,594	\$169,926	\$173,324	\$176,791
<u>PURCHASED OTHER SERVICES</u>								
559002	Printing Services	\$3,464	\$2,490	\$3,246	\$2,250	\$2,306	\$2,364	\$2,423
<u>SUPPLIES</u>								
561200	Office	\$837	\$270	\$766	\$500	\$513	\$525	\$538
<u>OTHER</u>								
589900	Dues/Subscriptions/Publications	\$0	\$360	\$0	\$250	\$256	\$263	\$269
TOTAL		<u>\$162,831</u>	<u>\$169,056</u>	<u>\$171,285</u>	<u>\$169,594</u>	<u>\$173,001</u>	<u>\$176,476</u>	<u>\$180,022</u>

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF INFORMATION TECHNOLOGY
DEPT.# 2220001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$624,903	\$629,744	\$659,292	\$730,081	\$744,683	\$759,576	\$774,768
511650	Overtime	\$1,029	\$1,020	\$1,854	\$2,000	\$2,040	\$2,081	\$2,122
511653	Longevity	\$505	\$505	\$505	\$505	\$505	\$505	\$505
511800	Early Incentive	\$0	\$0	\$10,856	\$0	\$0	\$0	\$0
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533000	Professional Services	\$0	\$0	\$0	\$2,500	\$2,563	\$2,627	\$2,692
539003	Training Fees	\$0	\$0	\$1,370	\$10,000	\$10,250	\$10,506	\$10,769
<u>PURCHASED PROPERTY SERVICES</u>								
543000	Service/Maintenance Contracts	\$1,305	\$1,465	\$2,446	\$8,000	\$8,200	\$8,405	\$8,615
543020	Repairs and Maint - Misc.	\$176	\$0	\$0	\$2,500	\$2,563	\$2,627	\$2,692
543031	Computer Equip-Maint. Contracts	\$250,592	\$276,366	\$247,303	\$259,069	\$265,546	\$272,184	\$278,989
<u>PURCHASED OTHER SERVICES</u>								
553002	Telephone	\$0	\$0	\$0	\$326,000	\$334,150	\$342,504	\$351,066
553005	Wide Area Network (SBC)	\$72,908	\$75,761	\$78,701	\$91,054	\$93,330	\$95,664	\$98,055
557000	Tuition Reimbursement	\$5,340	\$0	\$4,800	\$7,500	\$7,500	\$7,500	\$7,500
<u>SUPPLIES</u>								
561206	Office Supplies	\$11,184	\$2,948	\$2,908	\$5,000	\$5,125	\$5,253	\$5,384
<u>PROPERTY</u>								
570501	Hardware	\$6,903	\$11,308	\$4,942	\$15,000	\$15,375	\$15,759	\$16,153
570504	Software	\$4,998	\$4,163	\$2,340	\$4,000	\$4,100	\$4,203	\$4,308
575200	Office Equipment	\$1,069	\$2,537	\$15,504	\$15,900	\$16,298	\$16,705	\$17,123
<u>OTHER</u>								
589206	Travel	\$2,065	\$2,990	\$3,215	\$3,500	\$3,588	\$3,677	\$3,769
		\$982,977	\$1,008,807	\$1,036,036	\$1,482,609	\$1,515,814	\$1,549,775	\$1,584,511

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF POLICE SERVICES
DEPT.# 3010001

PERSONAL SERVICES

511500	Regular Salaries	\$19,393,740	\$19,587,965	\$19,684,217	\$19,878,999	\$21,061,979	\$21,483,219	\$21,912,883
511650	Overtime	\$2,002,270	\$2,136,088	\$2,004,324	\$1,970,000	\$2,009,400	\$2,049,588	\$2,090,580
511651	Holiday Pay	\$860,328	\$860,719	\$887,458	\$901,250	\$919,275	\$937,661	\$956,414
511653	Longevity	\$92,095	\$76,270	\$71,335	\$65,000	\$65,000	\$65,000	\$65,000
511654	Educational	\$51,100	\$46,300	\$48,000	\$56,650	\$57,783	\$58,939	\$60,117
511800	Early Incentives	\$156,140	\$243,467	\$102,490	\$65,000	\$86,300	\$88,026	\$89,787
511804	Seasonal Wages	\$140,673	\$118,583	\$95,548	\$60,000	\$86,200	\$87,924	\$89,682

EMPLOYEE BENEFITS

529002	Clothing	\$342,966	\$346,870	\$302,777	\$320,000	\$328,000	\$336,200	\$344,605
529003	Meal Allowance	\$478	\$494	\$650	\$650	\$667	\$684	\$701

PURCHASED PROFESSIONAL SERVICES

533000	Professional Services	\$34,405	\$39,003	\$40,407	\$40,000	\$41,000	\$42,025	\$43,076
539004	Towing	\$418	\$573	\$754	\$923	\$946	\$970	\$994
539009	Training	\$27,486	\$33,859	\$34,999	\$40,000	\$41,000	\$42,025	\$43,076

PURCHASED PROPERTY SERVICES

543000	Service/Maintenance Contracts	\$409,839	\$461,133	\$457,770	\$475,000	\$486,875	\$499,047	\$511,523
543020	Repairs and Maintenance	\$77,356	\$85,876	\$57,221	\$83,337	\$85,420	\$87,556	\$89,745
543022	Custodial	\$10,765	\$9,695	\$9,913	\$9,625	\$9,866	\$10,112	\$10,365
544004	Telephone Alarm System	\$1,065	\$998	\$1,130	\$1,160	\$1,189	\$1,219	\$1,249
545001	Sewer Usage	\$3,209	\$5,054	\$2,516	\$9,569	\$9,808	\$10,053	\$10,305
545002	Water Usage	\$2,699	\$5,436	\$3,857	\$6,000	\$6,150	\$6,304	\$6,461
545006	Electricity	\$443,904	\$390,078	\$426,229	\$485,000	\$523,800	\$565,704	\$610,960
545013	Security/Safety	\$71,458	\$73,963	\$81,967	\$90,000	\$92,250	\$94,556	\$96,920

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF POLICE SERVICES
DEPT.# 3010001

PURCHASED OTHER SERVICES

553001	Postage	\$13,452	\$9,864	\$10,506	\$10,000	\$10,250	\$10,506	\$10,769
553002	Telephone Services	\$35,735	\$38,809	\$31,907	\$32,611	\$33,426	\$34,262	\$35,118
557000	Tuition Reimbursement	\$24,966	\$21,650	\$12,442	\$25,000	\$25,625	\$26,266	\$26,922
559001	Advertising	\$1,008	\$962	\$1,707	\$3,750	\$3,844	\$3,940	\$4,038
559002	Printing Services	\$17,932	\$21,592	\$14,882	\$22,000	\$22,550	\$23,114	\$23,692

SUPPLIES

561200	Office	\$39,041	\$45,235	\$39,065	\$46,318	\$47,476	\$48,663	\$49,879
561204	Medical	\$45,045	\$42,284	\$41,048	\$30,000	\$30,750	\$31,519	\$32,307
561503	Fuel	\$400,729	\$595,880	\$350,331	\$399,000	\$430,920	\$465,394	\$502,625
561505	Natural Gas	\$89,078	\$78,511	\$91,791	\$123,200	\$133,056	\$143,700	\$155,197
561507	Janitorial	\$27,631	\$24,716	\$28,534	\$24,750	\$25,369	\$26,003	\$26,653
561510	Repair and Maintenance	\$2,372	\$2,782	\$0	\$1,375	\$1,409	\$1,445	\$1,481
569009	Photograph/Fingerprinting	\$13,838	\$21,850	\$21,799	\$22,000	\$22,550	\$23,114	\$23,692
569022	Operations	\$186,675	\$184,820	\$188,987	\$104,859	\$107,480	\$110,167	\$112,922

PROPERTY

571010	Operating equipment	\$67,889	\$39,493	\$38,894	\$37,000	\$37,925	\$38,873	\$39,845
575200	Office Equipment	\$131,499	\$149,826	\$81,820	\$85,000	\$87,125	\$89,303	\$91,536

OTHER

589000	Miscellaneous	\$841	\$755	\$809	\$1,015	\$1,040	\$1,066	\$1,093
589200	Travel and Official Expenses	\$4,976	\$4,932	\$5,041	\$5,253	\$5,384	\$5,519	\$5,657
589900	Dues/Subscription/Publications	\$4,205	\$4,023	\$5,226	\$6,315	\$6,473	\$6,635	\$6,801
591014	Transfer to Special Revenue Fund	\$0	\$6,512	\$0	\$0	\$0	\$0	\$0

TOTAL

\$25,229,306	\$25,816,915	\$25,278,350	\$25,537,609	\$26,945,562	\$27,556,299	\$28,184,668
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Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF FIRE SERVICES
DEPT.# 310001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$14,751,038	\$14,859,310	\$15,535,396	\$15,710,615	\$16,024,827	\$16,345,324	\$16,672,230
511650	Overtime	\$1,393,037	\$1,264,621	\$1,410,266	\$1,150,000	\$1,473,000	\$1,502,460	\$1,532,509
511651	Holiday Pay	\$629,288	\$651,768	\$723,948	\$724,388	\$738,876	\$753,653	\$768,726
511653	Longevity	\$855	\$855	\$855	\$855	\$855	\$855	\$855
511800	Vacation & Sick Term Payment	\$103,561	\$118,759	\$62,088	\$50,000	\$51,000	\$52,020	\$53,060
511802	Educational Incentive-College	\$16,575	\$17,175	\$24,300	\$25,000	\$25,500	\$26,010	\$26,530
<u>EMPLOYEE BENEFITS</u>								
529002	Clothing	\$128,044	\$92,834	\$11,961	\$92,000	\$94,300	\$96,658	\$99,074
529003	Meal Allowance	\$0	\$0	\$0	\$1,000	\$1,025	\$1,051	\$1,077
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533000	Professional Services	\$28,235	\$14,807	\$9,812	\$10,000	\$10,250	\$10,506	\$10,769
539003	Training	\$49,947	\$63,652	\$54,860	\$45,000	\$46,125	\$47,278	\$48,460
<u>PURCHASED PROPERTY SERVICES</u>								
543000	Service/Maintenance Contracts	\$99,117	\$99,102	\$112,451	\$145,000	\$148,625	\$152,341	\$156,149
543020	Repairs & Maintenance	\$89,460	\$74,749	\$79,557	\$75,000	\$76,875	\$78,797	\$80,767
544002	Building Rental	\$60,000	\$60,000	\$60,000	\$62,000	\$63,550	\$65,139	\$66,767
544004	Telephone Alarm System Rental	\$611	\$648	\$683	\$1,000	\$1,025	\$1,051	\$1,077
545001	Sewer	\$2,643	\$3,330	\$3,929	\$4,000	\$4,100	\$4,203	\$4,308
545002	Water	\$2,250	\$3,027	\$3,218	\$4,000	\$4,100	\$4,203	\$4,308
545006	Electricity	\$90,728	\$89,225	\$89,834	\$84,465	\$91,222	\$98,520	\$106,402
545014	Buildings and Grounds	\$50,901	\$40,012	\$49,095	\$40,000	\$51,250	\$52,531	\$53,845

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF FIRE SERVICES
DEPT.# 3100001

<u>PURCHASED OTHER SERVICES</u>								
553000	Communications	\$52,981	\$76,006	\$77,562	\$80,000	\$82,000	\$84,050	\$86,151
553001	Postage	\$2,530	\$1,680	\$1,722	\$2,000	\$2,050	\$2,101	\$2,154
553002	Telephone Services	\$21,124	\$14,241	\$14,333	\$17,000	\$17,425	\$17,861	\$18,307
559002	Printing Services	\$5,328	\$5,632	\$6,754	\$7,000	\$7,175	\$7,354	\$7,538
<u>SUPPLIES</u>								
561204	Medical Supplies	\$4,998	\$12,365	\$14,744	\$15,000	\$15,375	\$15,759	\$16,153
561206	Office	\$5,699	\$8,451	\$7,122	\$6,500	\$6,663	\$6,829	\$7,000
561501	Diesel	\$0	\$0	\$43,637	\$55,715	\$57,108	\$58,536	\$59,999
561503	Fuel	\$109,200	\$180,674	\$81,031	\$90,000	\$97,200	\$104,976	\$113,374
561505	Natural Gas	\$95,576	\$106,752	\$114,179	\$112,375	\$121,365	\$131,074	\$141,560
561507	Janitorial	\$5,628	\$3,502	\$4,347	\$6,000	\$6,150	\$6,304	\$6,461
561510	Repairs and Maintenance	\$8,577	\$12,425	\$9,437	\$15,000	\$15,375	\$15,759	\$16,153
569009	Photographic Supplies	\$4,904	\$24	\$2,338	\$2,500	\$2,563	\$2,627	\$2,692
569017	Fire Safety Materials	\$8,743	\$8,850	\$9,442	\$12,000	\$12,300	\$12,608	\$12,923
569022	Operations	\$74,887	\$91,953	\$74,130	\$75,000	\$76,875	\$78,797	\$80,767
569031	Auto Parts	\$131,186	\$122,587	\$133,070	\$130,000	\$133,250	\$136,581	\$139,996
<u>PROPERTY</u>								
575008	Furniture	\$3,930	\$2,702	\$5,847	\$7,000	\$7,175	\$7,354	\$7,538
575200	Office Equipment	\$2,242	\$3,612	\$3,529	\$4,000	\$4,100	\$4,203	\$4,308
575405	Operating Equipment	\$49,474	\$48,863	\$47,409	\$50,000	\$51,250	\$52,531	\$53,845
575501	Building Improvements	\$47,220	\$35,009	\$45,249	\$40,000	\$41,000	\$42,025	\$43,076
<u>OTHER</u>								
589200	Travel and Official Expenses	\$4,961	\$4,650	\$3,936	\$3,000	\$3,075	\$3,152	\$3,231
589900	Dues/Subscription/Publications	\$2,401	\$2,391	\$2,345	\$2,500	\$2,563	\$2,627	\$2,692
591014	Transfer to Special Revenue Fund	\$13,303	\$24,200	\$44,820	\$0	\$0	\$0	\$0
TOTAL		\$18,151,182	\$18,220,441	\$18,979,235	\$18,956,913	\$19,668,541	\$20,085,705	\$20,512,830

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
DEPARTMENT OF PUBLIC WORKS								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$7,333,508	\$7,955,503	\$8,158,152	\$8,664,730	\$8,838,025	\$9,014,785	\$9,195,081
511600	Temporary Payroll	\$168,558	\$165,800	\$192,224	\$221,650	\$226,083	\$230,605	\$235,217
511650	Overtime	\$879,523	\$875,307	\$715,569	\$685,500	\$699,210	\$713,194	\$727,458
511653	Longevity	\$38,400	\$36,260	\$32,650	\$30,525	\$32,850	\$32,850	\$32,850
511800	Vacation & Sick Term. Payout	\$23,693	\$57,046	\$40,312	\$20,000	\$10,200	\$10,404	\$10,612
511804	Seasonal Wages	\$439,384	\$505,667	\$481,351	\$517,249	\$527,594	\$538,146	\$548,909
<u>EMPLOYEE BENEFITS</u>								
529001	Car Allowance	\$7,158	\$12,761	\$13,154	\$12,000	\$12,300	\$12,608	\$12,923
529002	Clothing Allowance	\$39,765	\$45,107	\$44,525	\$47,493	\$48,680	\$49,897	\$51,145
529003	Meal Allowance	\$9,003	\$10,086	\$6,252	\$11,500	\$11,788	\$12,082	\$12,384
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533000	Professional Services	\$35,950	\$57,510	\$56,912	\$0	\$0	\$0	\$0
533016	Engineering Services	\$106,371	\$143,134	\$129,880	\$131,600	\$134,890	\$138,262	\$141,719
539009	Training materials/supplies	\$1,682	\$8,556	\$4,634	\$7,775	\$7,969	\$8,169	\$8,373
<u>PURCHASED PROPERTY SERVICES</u>								
543002	Extermination Services	\$2,885	\$2,405	\$1,184	\$3,540	\$3,629	\$3,719	\$3,812
543020	Repairs and Maintenance	\$291,836	\$278,320	\$260,531	\$273,150	\$279,979	\$286,978	\$294,153
543033	Service/Maintenance Contracts	\$48,260	\$46,535	\$52,591	\$65,525	\$67,163	\$68,842	\$70,563
544007	Rent	\$306,324	\$306,213	\$343,095	\$345,852	\$354,498	\$363,361	\$372,445
545001	Sewer	\$33,051	\$44,326	\$84,918	\$72,381	\$74,191	\$76,045	\$77,946
545002	Water	\$818	\$911	\$2,190	\$1,200	\$1,230	\$1,261	\$1,292
545003	Recycling Services	\$51,307	\$44,247	\$33,653	\$30,000	\$30,750	\$31,519	\$32,307
545004	Waste Removal Services	\$2,844,267	\$2,839,191	\$2,622,027	\$2,900,000	\$2,972,500	\$3,046,813	\$3,122,983
545005	Snow Removal Services	\$508,957	\$776,723	\$546,551	\$550,000	\$563,750	\$577,844	\$592,290
545006	Electricity	\$474,870	\$465,319	\$573,601	\$676,341	\$729,880	\$787,689	\$850,107
545013	Security/Safety	\$16,153	\$14,214	\$32,226	\$24,864	\$25,486	\$26,123	\$26,776
545014	Buildings and Grounds	\$12,996	\$10,884	\$8,994	\$11,300	\$11,583	\$11,872	\$12,169

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
DEPARTMENT OF PUBLIC WORKS								
<u>PURCHASED OTHER SERVICES</u>								
553000	Communications	\$84,859	\$87,708	\$92,263	\$91,549	\$93,838	\$96,184	\$98,588
553002	Telephone	\$503,130	\$279,617	\$320,961	\$1,200	\$1,230	\$1,261	\$1,292
559001	Advertising	\$197	\$325	\$340	\$360	\$369	\$378	\$388
559002	Printing Services	\$3,084	\$4,432	\$3,673	\$3,800	\$3,895	\$3,992	\$4,092
<u>SUPPLIES</u>								
561204	Medical Supplies	\$533	\$2,114	\$1,338	\$2,160	\$2,214	\$2,269	\$2,326
561206	Office	\$9,823	\$12,035	\$13,902	\$11,650	\$11,941	\$12,240	\$12,546
561501	Diesel	\$313,655	\$640,009	\$432,710	\$374,598	\$404,566	\$436,931	\$471,886
561503	Gasoline	\$56,013	\$83,290	\$75,175	\$55,138	\$58,693	\$62,511	\$66,613
561504	Heating Oil	\$116,155	\$146,459	\$55,211	\$88,876	\$95,986	\$103,665	\$111,958
561505	Natural Gas	\$306,915	\$365,658	\$214,160	\$345,884	\$373,555	\$403,439	\$435,714
561506	Street Lighting	\$1,212,836	\$1,262,091	\$1,233,017	\$1,202,100	\$1,298,268	\$1,402,129	\$1,514,300
561510	Building & Ground Supplies	\$80,260	\$68,483	\$61,710	\$62,500	\$64,063	\$65,664	\$67,306
569001	Sand & Salt	\$504,802	\$670,092	\$589,734	\$565,000	\$579,125	\$593,603	\$608,443
569004	Oils & Lubricants	\$33,750	\$33,555	\$34,661	\$37,000	\$37,925	\$38,873	\$39,845
569006	Agricultural and Horticultural	\$5,944	\$7,119	\$5,693	\$8,350	\$8,559	\$8,773	\$8,992
569010	Recreational	\$11,358	\$6,645	\$5,640	\$12,500	\$12,813	\$13,133	\$13,461
569017	Fire safety matls. & supplies	\$139	\$300	\$1,330	\$1,300	\$1,333	\$1,366	\$1,400
561507	Janitorial	\$24,568	\$14,249	\$20,085	\$24,955	\$25,579	\$26,218	\$26,874
569019	Janitorial-Blight	\$3,116	\$3,478	\$0	\$0	\$0	\$0	\$0
569022	Operations	\$423,921	\$340,196	\$388,624	\$337,720	\$346,163	\$354,817	\$363,688
569031	Auto Parts	\$423,555	\$409,540	\$419,996	\$417,580	\$428,020	\$438,720	\$449,688
<u>PROPERTY</u>								
571010	Specialized Equipment	\$1,975	\$3,039	\$2,239	\$4,900	\$5,023	\$5,148	\$5,277
575200	Office Equipment	\$5,532	\$3,474	\$2,315	\$2,500	\$2,563	\$2,627	\$2,692
<u>OTHER</u>								
589200	Travel and Official Expenses	\$3,909	\$1,453	\$3,480	\$3,600	\$3,688	\$3,777	\$3,869
589900	Dues/Subscriptions/publications	\$991	\$2,407	\$4,069	\$4,945	\$5,069	\$5,195	\$5,325
589023	Evictions	\$96,000	\$94,680	\$94,680	\$94,680	\$97,047	\$99,473	\$101,960
589016	Culture	\$8,515	\$9,936	\$6,325	\$5,000	\$5,125	\$5,253	\$5,384
599005	Accruals	\$0	\$31,179	\$30,000	\$0	\$0	\$0	\$0
TOTAL		\$17,910,256	\$19,285,583	\$18,550,511	\$19,064,020	\$19,630,872	\$20,230,707	\$20,857,420

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
PUBLIC WORKS DIRECTOR								
DEPT.# 4010001								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$352,135	\$431,035	\$496,128	\$517,462	\$527,811	\$538,367	\$549,135
511650	Overtime	\$2,147	\$837	\$358	\$500	\$510	\$520	\$531
511653	Longevity	\$1,605	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
<u>EMPLOYEE BENEFITS</u>								
529002	Clothing & Uniform Allowance	\$0	\$0	\$305	\$0	\$0	\$0	\$0
<u>PURCHASED PROF. SERVICES</u>								
539009	Training Misc. Services	\$174	\$588	\$394	\$1,000	\$1,025	\$1,051	\$1,077
<u>PURCHASED PROPERTY SERVICES</u>								
543033	Service Maintenance Contracts	\$0	\$285	\$508	\$1,200	\$1,230	\$1,261	\$1,292
544002	Buiding Rental	\$0	\$0	\$234,531	\$0	\$0	\$0	\$0
<u>PURCHASED OTHER SERVICES</u>								
553000	Communications	\$84,764	\$87,319	\$91,874	\$91,049	\$93,325	\$95,658	\$98,050
559002	Printing Services	\$0	\$1,264	\$1,422	\$500	\$513	\$525	\$538
<u>SUPPLIES</u>								
561206	Office	\$7,370	\$8,057	\$7,572	\$8,000	\$8,200	\$8,405	\$8,615
<u>PROPERTY</u>								
575200	Office Equipment	\$4,552	\$1,525	\$1,000	\$1,000	\$1,025	\$1,051	\$1,077
<u>OTHER</u>								
589200	Travel and Official Expenses	\$1,353	\$1,029	\$3,000	\$3,000	\$3,075	\$3,152	\$3,231
589900	Dues/Subscriptions/publications	\$300	\$793	\$995	\$1,000	\$1,025	\$1,051	\$1,077
TOTAL		\$454,401	\$533,831	\$839,188	\$625,811	\$638,839	\$652,141	\$665,722

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
BUREAU OF ENGINEERING								
DEPT.# 4040001								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$849,535	\$1,012,505	\$1,041,325	\$1,032,746	\$1,053,401	\$1,074,469	\$1,095,958
511600	Temporary Salaries	\$0	\$0	\$0	\$26,650	\$27,183	\$27,727	\$28,281
511650	Overtime	\$64,510	\$26,956	\$19,857	\$15,000	\$15,300	\$15,606	\$15,918
511653	Longevity	\$2,460	\$2,460	\$2,460	\$2,460	\$2,460	\$2,460	\$2,460
<u>EMPLOYEE BENEFITS</u>								
529002	Clothing	\$799	\$938	\$617	\$1,000	\$1,025	\$1,051	\$1,077
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533016	Engineering	\$9,778	\$6,834	\$2,930	\$5,000	\$5,125	\$5,253	\$5,384
539009	Training Misc. Services	\$410	\$4,326	\$1,396	\$1,000	\$1,025	\$1,051	\$1,077
<u>PURCHASED PROPERTY SERVICES</u>								
543020	Repairs and Maintenance	\$7,347	\$4,444	\$4,322	\$6,000	\$6,150	\$6,304	\$6,461
543033	Service/Maintenance Contracts	\$12,219	\$11,640	\$15,320	\$15,000	\$15,375	\$15,759	\$16,153
545006	Electricity - Traffic Signals	\$88,536	\$69,989	\$70,006	\$80,000	\$86,400	\$93,312	\$100,777
<u>PURCHASED OTHER SERVICES</u>								
559002	Printing Services	\$2,463	\$2,009	\$924	\$2,000	\$2,050	\$2,101	\$2,154
<u>SUPPLIES</u>								
561204	Medical Supplies	\$0	\$0	\$0	\$200	\$205	\$210	\$215
561206	Office	\$192	\$0	\$0	\$0	\$0	\$0	\$0
569017	Fire safety matls. & supplies	\$0	\$0	\$0	\$200	\$205	\$210	\$215
569019	Janitorial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569022	Operations	\$24,760	\$23,290	\$24,363	\$25,000	\$25,625	\$26,266	\$26,922
<u>PROPERTY</u>								
571010	Specialized Equipment	\$0	\$1,056	\$904	\$2,400	\$2,460	\$2,522	\$2,585
575200	Office Equipment	\$979	\$1,949	\$1,315	\$1,500	\$1,538	\$1,576	\$1,615
<u>OTHER</u>								
589200	Travel and Official Expenses	\$2,001	\$394	\$325	\$0	\$0	\$0	\$0
589900	Dues/Subscriptions/Publications	\$470	\$1,029	\$1,182	\$1,395	\$1,430	\$1,466	\$1,502
TOTAL		\$1,066,460	\$1,169,820	\$1,187,246	\$1,217,551	\$1,246,956	\$1,277,341	\$1,308,756

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
BUREAU OF PARKS								
DEPT.# 4070001								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$1,308,771	\$1,339,813	\$1,316,462	\$1,348,016	\$1,374,976	\$1,402,476	\$1,430,525
511650	Overtime	\$232,363	\$199,992	\$177,909	\$180,000	\$183,600	\$187,272	\$191,017
511653	Longevity	\$12,050	\$11,900	\$9,725	\$9,725	\$12,050	\$12,050	\$12,050
511800	Vacation & Sick Term Payout	\$0	\$20,799	\$15,115	\$10,000	\$0	\$0	\$0
511804	Seasonal Wages	\$57,486	\$28,950	\$60,525	\$59,716	\$60,910	\$62,129	\$63,371
<u>EMPLOYEE BENEFITS</u>								
529001	Car Allowance	\$126	\$347	\$0	\$0	\$0	\$0	\$0
529002	Clothing	\$8,489	\$7,612	\$7,288	\$7,400	\$7,585	\$7,775	\$7,969
529003	Meal Allowance	\$0	\$0	\$0	\$300	\$308	\$315	\$323
<u>PURCHASED PROPERTY SERVICES</u>								
543020	Repairs and Maintenance	\$31,024	\$29,625	\$21,048	\$33,150	\$33,979	\$34,828	\$35,699
543033	Service/Maintenance Contracts	\$2,792	\$365	\$3,226	\$5,350	\$5,484	\$5,621	\$5,761
545001	Sewer	\$31,814	\$34,530	\$57,143	\$43,000	\$44,075	\$45,177	\$46,306
545006	Electricity	\$177,493	\$171,699	\$186,037	\$205,000	\$221,400	\$239,112	\$258,241
545013	Security/Safety	\$4,980	\$5,649	\$5,960	\$6,168	\$6,322	\$6,480	\$6,642
545014	Buildings and Grounds	\$6,005	\$3,757	\$3,508	\$5,000	\$5,125	\$5,253	\$5,384
<u>SUPPLIES</u>								
561206	Office	\$0	\$0	\$3,244	\$0	\$0	\$0	\$0
561503	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
561504	Heating Oil	\$98,205	\$112,394	\$41,380	\$71,500	\$77,220	\$83,398	\$90,069
561505	Natural Gas	\$35,267	\$44,176	\$46,357	\$50,000	\$54,000	\$58,320	\$62,986
561507	Janitorial	\$4,921	\$1,591	\$5,650	\$6,000	\$6,150	\$6,304	\$6,461
561510	Building & Ground Supplies	\$59,498	\$37,220	\$44,535	\$45,500	\$46,638	\$47,803	\$48,999
569006	Agricultural and Horticultural	\$5,944	\$7,119	\$5,693	\$8,350	\$8,559	\$8,773	\$8,992
569010	Recreational Supplies	\$5,545	\$971	\$287	\$7,500	\$7,688	\$7,880	\$8,077
569019	Janitorial-Blight	\$3,116	\$3,478	\$0	\$0	\$0	\$0	\$0
569022	Operations	\$36,709	\$43,575	\$31,735	\$35,400	\$36,285	\$37,192	\$38,122
569031	Auto Parts	\$4,811	\$5,396	\$9,598	\$6,180	\$6,335	\$6,493	\$6,655
<u>OTHER</u>								
589200	Travel and Official Expenses	\$474	\$10	\$155	\$500	\$513	\$525	\$538
599005	Accruals	\$0	\$31,179	\$30,000	\$0	\$0	\$0	\$0
TOTAL		\$2,127,884	\$2,142,144	\$2,082,579	\$2,143,755	\$2,199,200	\$2,265,175	\$2,334,189

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
BUREAU OF PUBLIC BUILDINGS								
DEPT.# 4070002								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$555,809	\$642,818	\$626,175	\$724,906	\$739,404	\$754,192	\$769,276
511650	Overtime	\$33,445	\$40,236	\$26,259	\$25,000	\$25,500	\$26,010	\$26,530
511653	Longevity	\$2,750	\$3,350	\$2,400	\$700	\$700	\$700	\$700
511800	Vacation & Sick Term Payout	\$0	\$11,530	\$6,033	\$0	\$0	\$0	\$0
<u>EMPLOYEE BENEFITS</u>								
529001	Car Allowance	\$7,033	\$12,309	\$13,154	\$12,000	\$12,300	\$12,608	\$12,923
529002	Clothing	\$3,825	\$3,568	\$3,692	\$3,600	\$3,690	\$3,782	\$3,877
<u>PURCHASED PROPERTY SERVICES</u>								
543002	Extermination Services	\$985	\$990	\$374	\$2,580	\$2,645	\$2,711	\$2,778
543020	Repairs and Maintenance	\$52,042	\$28,747	\$25,926	\$27,000	\$27,675	\$28,367	\$29,076
543033	Service/Maintenance Contracts	\$13,839	\$15,800	\$11,305	\$23,000	\$23,575	\$24,164	\$24,768
544002	Building Rental	\$0	\$0	\$0	\$255,852	\$262,248	\$268,805	\$275,525
545001	Sewer	\$347	\$8,942	\$27,297	\$29,381	\$30,116	\$30,868	\$31,640
545006	Electricity	\$153,982	\$156,500	\$247,515	\$370,861	\$400,530	\$432,572	\$467,178
545013	Security/Safety	\$0	\$0	\$0	\$6,971	\$7,145	\$7,324	\$7,507
545014	Building and Grounds Services	\$1,006	\$1,022	\$485	\$700	\$718	\$735	\$754
<u>PURCHASED OTHER SERVICES</u>								
553002	Telephone	\$503,130	\$279,204	\$320,422	\$0	\$0	\$0	\$0
<u>SUPPLIES</u>								
561505	Natural Gas	\$159,686	\$203,881	\$123,595	\$284,784	\$307,567	\$332,172	\$358,746
561507	Janitorial	\$14,550	\$10,552	\$11,226	\$16,905	\$17,328	\$17,761	\$18,205
561510	Building & Ground Supplies	\$17,292	\$27,285	\$13,627	\$11,500	\$11,788	\$12,082	\$12,384
569001	Sand & Salt Supplies	\$803	\$967	\$299	\$0	\$0	\$0	\$0
569022	Operations	\$11,749	\$3,461	\$1,629	\$5,320	\$5,453	\$5,589	\$5,729
TOTAL		\$1,532,271	\$1,451,160	\$1,461,414	\$1,801,060	\$1,878,380	\$1,960,443	\$2,047,596

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
BUREAU OF LEISURE SERVICES								
DEPT.# 4070003								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$438,510	\$448,652	\$467,992	\$479,334	\$488,921	\$498,699	\$508,673
511650	Overtime	\$13,445	\$24,023	\$23,353	\$20,000	\$20,400	\$20,808	\$21,224
511653	Longevity	\$4,310	\$3,525	\$2,615	\$2,615	\$2,615	\$2,615	\$2,615
561800	Vacation & Sick Term. Payout	\$11,153	\$22,793	\$0	\$0	\$0	\$0	\$0
511804	Seasonal Wages	\$381,898	\$476,716	\$420,827	\$457,533	\$466,684	\$476,017	\$485,538
<u>PURCHASE PROFESSIONAL SERVICE</u>								
529001	Car Allowance	\$0	\$105	\$0	\$0	\$0	\$0	\$0
533000	Professional Services	\$35,950	\$57,510	\$56,912	\$0	\$0	\$0	\$0
<u>PURCHASE PROPERTY SERVICE</u>								
545013	Security/Safety	\$0	\$0	\$18,236	\$5,000	\$5,125	\$5,253	\$5,384
<u>SUPPLIES</u>								
561204	Emergency Medical Supplies	\$0	\$994	\$0	\$500	\$513	\$525	\$538
561206	Office Supplies	\$410	\$976	\$182	\$500	\$513	\$525	\$538
569010	Recreational	\$5,814	\$5,674	\$5,353	\$5,000	\$5,125	\$5,253	\$5,384
<u>OTHER</u>								
589016	Culture	\$8,515	\$9,936	\$6,325	\$5,000	\$5,125	\$5,253	\$5,384
589200	Travel & Official Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$900,005	\$1,050,904	\$1,001,794	\$975,482	\$995,019	\$1,014,949	\$1,035,280

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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**BUREAU OF CENTRAL VEHICLE MAINTENANCE
DEPT.# 410001**

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$807,054	\$786,440	\$858,946	\$965,731	\$985,046	\$1,004,747	\$1,024,841
511650	Overtime	\$67,559	\$88,324	\$85,103	\$65,000	\$66,300	\$67,626	\$68,979
511653	Longevity	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870
511800	Vacation & Sick Ter. Payout	\$0	\$1,925	\$0	\$5,000	\$5,100	\$5,202	\$5,306
<u>EMPLOYEE BENEFITS</u>								
529002	Clothing	\$5,309	\$11,598	\$10,561	\$12,953	\$13,277	\$13,609	\$13,949
529003	Meal Allowance	\$876	\$990	\$432	\$1,000	\$1,025	\$1,051	\$1,077
<u>PROFESSIONAL SERVICES</u>								
539009	Training Misc. Services	\$275	\$1,490	\$1,478	\$2,000	\$2,050	\$2,101	\$2,154
<u>PURCHASED PROPERTY SERVICES</u>								
543002	Extermination Services	\$540	\$495	\$800	\$0	\$0	\$0	\$0
543020	Repairs and Maintenance	\$198,147	\$209,664	\$205,513	\$200,000	\$205,000	\$210,125	\$215,378
543033	Service/Maintenance Contracts	\$1,172	\$1,177	\$1,389	\$1,520	\$1,558	\$1,597	\$1,637
544007	Rent	\$104,211	\$103,155	\$8,606	\$0	\$0	\$0	\$0
545001	Sewer	\$890	\$854	\$478	\$0	\$0	\$0	\$0
545002	Water	\$0	\$0	\$775	\$0	\$0	\$0	\$0
545005	Snow Plowing	\$725	\$1,000	\$0	\$0	\$0	\$0	\$0
545006	Electricity	\$28,693	\$33,275	\$35,189	\$0	\$0	\$0	\$0
545013	Security/Safety	\$2,830	\$2,822	\$3,093	\$700	\$718	\$735	\$754
545014	Building and Grounds	\$4,789	\$4,914	\$4,858	\$5,000	\$5,125	\$5,253	\$5,384
<u>PURCHASED OTHER SERVICES</u>								
559002	Printing Services	\$495	\$889	\$995	\$1,000	\$1,025	\$1,051	\$1,077

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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BUREAU OF CENTRAL VEHICLE MAINTENANCE

<u>SUPPLIES</u>								
561204	Medical	\$233	\$461	\$591	\$600	\$615	\$630	\$646
561206	Office	\$508	\$961	\$957	\$1,000	\$1,025	\$1,051	\$1,077
561505	Natural Gas	\$57,876	\$66,020	\$23,314	\$0	\$0	\$0	\$0
561507	Janitorial	\$452	\$425	\$496	\$400	\$410	\$420	\$431
561510	Building & Ground Supplies	\$972	\$1,934	\$1,806	\$2,000	\$2,050	\$2,101	\$2,154
569004	Oils & Lubricants	\$33,750	\$33,555	\$34,661	\$37,000	\$37,925	\$38,873	\$39,845
569022	Operation	\$5,519	\$5,909	\$5,193	\$2,000	\$2,050	\$2,101	\$2,154
569031	Automotive Parts	\$417,746	\$400,788	\$410,368	\$410,000	\$420,250	\$430,756	\$441,525
<u>PROPERTY</u>								
571010	Specialized Equipment	\$1,975	\$1,982	\$1,335	\$2,500	\$2,563	\$2,627	\$2,692
<u>OTHER</u>								
589900	Dues/Subscriptions/publications	\$187	\$550	\$1,500	\$2,050	\$2,101	\$2,154	\$2,208
TOTAL		\$1,744,650	\$1,763,467	\$1,700,305	\$1,719,324	\$1,757,082	\$1,795,680	\$1,835,137

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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BUREAU OF REFUSE COLLECTION
DEPT.# 4100002

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$1,953,674	\$2,045,608	\$2,128,213	\$2,240,135	\$2,284,938	\$2,330,636	\$2,377,249
511600	Temporary Payroll	\$112,331	\$112,492	\$123,984	\$140,000	\$142,800	\$145,656	\$148,569
511650	Overtime	\$118,405	\$120,313	\$118,141	\$130,000	\$132,600	\$135,252	\$137,957
511653	Longevity	\$7,775	\$7,325	\$7,325	\$7,325	\$7,325	\$7,325	\$7,325
511800	Vacation & Sick Term. Payout	\$236	\$0	\$7,311	\$5,000	\$5,100	\$5,202	\$5,306
<u>EMPLOYEE BENEFITS</u>								
529002	Clothing	\$17,417	\$15,678	\$15,786	\$17,000	\$17,425	\$17,861	\$18,307
529003	Meal Allowance	\$744	\$1,272	\$780	\$1,200	\$1,230	\$1,261	\$1,292
<u>PURCHASED PROFESSIONAL SERVICES</u>								
539009	Training Materials/Supplies	\$628	\$1,794	\$476	\$2,000	\$2,050	\$2,101	\$2,154
<u>PURCHASED PROPERTY SERVICES</u>								
543002	Extermination Services	\$520	\$440	\$0	\$0	\$0	\$0	\$0
543033	Service/Maintenance Contracts	\$783	\$778	\$1,988	\$3,000	\$3,075	\$3,152	\$3,231
544002	Building Rental	\$112,113	\$113,058	\$9,094	\$0	\$0	\$0	\$0
545003	Recycling	\$51,307	\$44,247	\$33,653	\$30,000	\$30,750	\$31,519	\$32,307
545004	Waste	\$2,844,267	\$2,839,191	\$2,622,027	\$2,900,000	\$2,972,500	\$3,046,813	\$3,122,983
545006	Electricity	\$11,419	\$15,059	\$19,526	\$0	\$0	\$0	\$0
<u>SUPPLIES</u>								
561204	Medical Supplies	\$0	\$474	\$416	\$500	\$513	\$525	\$538
561206	Office Supplies	\$124	\$643	\$608	\$750	\$769	\$788	\$808
561504	Heating Oil	\$5,848	\$9,374	\$0	\$0	\$0	\$0	\$0
561505	Natural Gas	\$44,749	\$40,461	\$11,892	\$0	\$0	\$0	\$0
561507	Janitorial Supplies	\$3,084	\$555	\$1,569	\$400	\$410	\$420	\$431
561510	Building & Ground Supplies	\$2,010	\$1,045	\$1,742	\$2,500	\$2,563	\$2,627	\$2,692
569017	Fire Safety Matl and Supplies	\$0	\$0	\$991	\$500	\$513	\$525	\$538
569022	Operations	\$25,709	\$25,709	\$27,514	\$30,000	\$30,750	\$31,519	\$32,307
TOTAL		\$5,313,141	\$5,395,514	\$5,133,036	\$5,510,310	\$5,635,309	\$5,763,181	\$5,893,994

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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BUREAU OF STREETS
DEPT.# 4100003

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$873,125	\$1,047,409	\$1,031,668	\$1,142,409	\$1,165,257	\$1,188,562	\$1,212,334
511600	Temporary Payroll	\$56,228	\$53,307	\$68,240	\$55,000	\$56,100	\$57,222	\$58,366
511650	Overtime	\$339,919	\$367,688	\$262,709	\$245,000	\$249,900	\$254,898	\$259,996
511653	Longevity	\$4,225	\$3,375	\$3,800	\$3,375	\$3,375	\$3,375	\$3,375
511800	Vacation & Sick Term. Payout	\$12,304	\$0	\$11,852	\$0	\$0	\$0	\$0
<u>EMPLOYEE BENEFITS</u>								
529002	Clothing	\$3,926	\$5,300	\$5,883	\$5,100	\$5,228	\$5,358	\$5,492
529003	Meal Allowance	\$7,383	\$7,824	\$5,040	\$9,000	\$9,225	\$9,456	\$9,692
<u>PURCHASED PROFESSIONAL SERVICES</u>								
539009	Training materials/supplies	\$195	\$358	\$890	\$1,775	\$1,819	\$1,865	\$1,911
553000	Communications	\$0	\$0	\$0	\$500	\$513	\$525	\$538
<u>PURCHASED PROPERTY SERVICES</u>								
543002	Extermination Services	\$440	\$480	\$0	\$480	\$492	\$504	\$517
543020	Repairs and Maintenance	\$1,974	(\$59)	\$1,792	\$2,000	\$2,050	\$2,101	\$2,154
543033	Service/Maintenance Contracts	\$1,579	\$1,749	\$1,513	\$1,800	\$1,845	\$1,891	\$1,938
544007	Rent/Lease	\$90,000	\$90,000	\$90,865	\$90,000	\$92,250	\$94,556	\$96,920
545005	Snow Removal	\$508,232	\$775,723	\$546,551	\$550,000	\$563,750	\$577,844	\$592,290
545006	Electricity	\$8,170	\$10,155	\$8,681	\$10,155	\$10,967	\$11,845	\$12,792
545013	Security/safety	\$7,574	\$4,929	\$4,085	\$5,161	\$5,290	\$5,422	\$5,558
545014	Building and Grounds	\$1,196	\$995	\$142	\$0	\$0	\$0	\$0
<u>PURCHASED OTHER SERVICES</u>								
553000	Communications	\$95	\$388	\$389	\$0	\$0	\$0	\$0
559001	Advertising	\$197	\$325	\$340	\$360	\$369	\$378	\$388
559002	Printing Services	\$125	\$270	\$333	\$300	\$308	\$315	\$323

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
BUREAU OF STREETS								
<u>SUPPLIES</u>								
561204	Emergency/Medical Supplies	\$300	\$186	\$331	\$360	\$369	\$378	\$388
561206	Office	\$882	\$999	\$1,146	\$1,000	\$1,025	\$1,051	\$1,077
561501	Diesel	\$313,655	\$640,009	\$432,710	\$374,598	\$404,566	\$436,931	\$471,886
561503	Gasoline	\$36,218	\$63,371	\$58,281	\$39,576	\$42,742	\$46,161	\$49,854
561504	Heating Oil	\$12,102	\$24,691	\$13,832	\$17,376	\$18,766	\$20,267	\$21,889
561505	Natural Gas	\$9,337	\$11,120	\$9,002	\$11,100	\$11,988	\$12,947	\$13,983
561506	Street Lighting	\$1,212,836	\$1,262,091	\$1,233,017	\$1,202,100	\$1,298,268	\$1,402,129	\$1,514,300
561507	Janitorial	\$663	\$734	\$903	\$750	\$769	\$788	\$808
569001	Sand & Salt	\$504,000	\$669,124	\$589,435	\$565,000	\$579,125	\$593,603	\$608,443
569017	Fire Safety Matl & Supplies	\$139	\$300	\$339	\$600	\$615	\$630	\$646
569022	Operations	\$303,167	\$219,645	\$280,533	\$220,000	\$225,500	\$231,138	\$236,916
569031	Auto Parts	\$999	\$3,356	\$30	\$1,400	\$1,435	\$1,471	\$1,508
<u>OTHER</u>								
589023	Evictions	\$96,000	\$94,680	\$94,680	\$94,680	\$97,047	\$99,473	\$101,960
589200	Travel and Official Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589900	Dues/Subscriptions/Publications	\$35	\$35	\$392	\$500	\$513	\$525	\$538
TOTAL		\$4,407,222	\$5,360,557	\$4,759,405	\$4,651,455	\$4,851,465	\$5,063,612	\$5,288,780

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
BUREAU OF NEDA - MARK LANE FACILITY								
DEPT.# 4100004								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$194,896	\$201,223	\$191,244	\$213,991	\$218,271	\$222,636	\$227,089
511650	Overtime	\$7,730	\$6,938	\$1,880	\$5,000	\$5,100	\$5,202	\$5,306
511653	Longevity	\$1,355	\$1,355	\$1,355	\$1,355	\$1,355	\$1,355	\$1,355
511800	Vacation & Sick Term. Payout	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>EMPLOYEE BENEFITS</u>								
529002	Clothing	\$0	\$414	\$394	\$440	\$451	\$462	\$474
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533016	Engineering Services	\$96,593	\$136,300	\$126,950	\$126,600	\$129,765	\$133,009	\$136,334
<u>PURCHASED PROPERTY SERVICES</u>								
543002	Extermination Services	\$400	\$0	\$10	\$480	\$492	\$504	\$517
543020	Repairs and Maintenance	\$1,303	\$5,900	\$1,931	\$5,000	\$5,125	\$5,253	\$5,384
543033	Service/Maintenance Contracts	\$15,875	\$14,741	\$17,342	\$14,655	\$15,021	\$15,397	\$15,782
545002	Water Usage	\$818	\$911	\$1,415	\$1,200	\$1,230	\$1,261	\$1,292
545006	Electricity	\$6,577	\$8,643	\$6,648	\$10,325	\$10,583	\$10,848	\$11,119
545013	Security/Safety	\$769	\$815	\$851	\$864	\$886	\$908	\$930
545014	Building and Grounds	\$0	\$196	\$0	\$600	\$615	\$630	\$646
<u>PURCHASED OTHER SERVICES</u>								
553002	Telephone Services	\$0	\$414	\$539	\$1,200	\$1,230	\$1,261	\$1,292
<u>SUPPLIES</u>								
561206	Office	\$337	\$400	\$192	\$400	\$410	\$420	\$431
561503	Fuel	\$19,795	\$19,919	\$16,893	\$15,562	\$15,951	\$16,350	\$16,759
561507	Janitorial	\$898	\$392	\$242	\$500	\$513	\$525	\$538
561510	Building & Ground Supplies	\$489	\$1,000	\$0	\$1,000	\$1,025	\$1,051	\$1,077
569022	Operations	\$16,309	\$18,608	\$17,658	\$20,000	\$20,500	\$21,013	\$21,538
<u>OTHER</u>								
589200	Travel & Official Expenses	\$80	\$20	\$0	\$100	\$100	\$100	\$100
TOTAL		\$364,223	\$418,187	\$385,544	\$419,272	\$428,622	\$438,185	\$447,964

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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CITY PLANNING DEPARTMENT
DEPT.# 5010001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$286,174	\$329,643	\$346,247	\$351,990	\$359,030	\$366,210	\$373,535
511650	Overtime	\$10,620	\$7,027	\$3,188	\$5,000	\$5,100	\$5,202	\$5,306
511800	Vacation & Sick Term. Payout	\$0	\$557	\$0	\$0	\$0	\$0	\$0
<u>EMPLOYEE BENEFITS</u>								
529001	Car Allowance	\$2,536	\$2,494	\$1,664	\$2,500	\$2,563	\$2,627	\$2,692
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533000	Professional Services	\$100	\$273	\$189	\$1,000	\$1,025	\$1,051	\$1,077
539003	Training Fees	\$0	\$1,647	\$465	\$1,000	\$1,025	\$1,051	\$1,077
<u>PURCHASED PROPERTY SERVICES</u>								
543000	Service Maint. Contracts	\$4,525	\$3,250	\$4,013	\$4,000	\$4,100	\$4,203	\$4,308
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$2,970	\$3,038	\$2,849	\$3,500	\$3,588	\$3,677	\$3,769
553002	Telephone	\$0	\$2,273	\$1,556	\$0	\$1,000	\$1,025	\$1,051
559001	Advertising	\$16,558	\$16,087	\$17,983	\$14,000	\$14,350	\$14,709	\$15,076
559002	Printing and Binding Serv.	\$617	\$1,265	\$940	\$1,000	\$1,025	\$1,051	\$1,077
<u>SUPPLIES</u>								
561200	Office	\$3,499	\$2,827	\$3,354	\$2,500	\$2,563	\$2,627	\$2,692
<u>PROPERTY</u>								
575200	Office Equipment	\$2,434	\$3,348	\$3,532	\$2,579	\$2,643	\$2,710	\$2,777
<u>OTHER</u>								
589200	Travel and Official Expenses	\$29	\$128	\$163	\$500	\$513	\$525	\$538
589300	Payments to State	\$3,164	\$2,464	\$6,300	\$6,000	\$6,150	\$6,304	\$6,461
589900	Dues/Subscriptions/Publications	\$619	\$815	\$1,500	\$440	\$451	\$462	\$474
TOTAL		\$333,845	\$377,135	\$393,942	\$396,009	\$405,124	\$413,432	\$421,910

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF INSPECTIONS
DEPT.# 5040001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$659,204	\$672,213	\$703,504	\$742,510	\$757,360	\$772,507	\$787,958
511650	Overtime	\$1,281	\$1,377	\$927	\$2,000	\$2,040	\$2,081	\$2,122
511653	Longevity	\$4,575	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475	\$3,475
511800	Vacation & Sick Term Payout	\$6,595	\$0	\$0	\$0	\$0	\$0	\$0
<u>EMPLOYEE BENEFITS</u>								
529001	Car Allowance	\$33,874	\$34,797	\$29,167	\$30,500	\$31,263	\$32,044	\$32,845
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533000	Professional Services	\$1,052	\$1,278	\$513	\$1,500	\$1,538	\$1,576	\$1,615
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$2,210	\$1,708	\$2,124	\$2,000	\$2,050	\$2,101	\$2,154
559002	Printing Services	\$319	\$270	\$208	\$500	\$513	\$525	\$538
<u>SUPPLIES</u>								
561206	Office Supplies	\$2,176	\$2,602	\$1,866	\$2,500	\$2,563	\$2,627	\$2,692
561503	Gasoline	\$0	\$963	\$1,718	\$2,000	\$2,050	\$2,101	\$2,154
569022	Operations	\$2,276	\$2,661	\$141	\$2,500	\$2,563	\$2,627	\$2,692
<u>PROPERTY</u>								
575200	Office Equipment	\$1,627	\$2,413	\$881	\$5,000	\$5,125	\$5,253	\$5,384
<u>OTHER</u>								
589200	Travel and Official Expenses	\$1,800	\$1,891	\$2,050	\$3,000	\$3,075	\$3,152	\$3,231
589900	Dues/Subscription/Publications	\$774	\$865	\$284	\$2,000	\$2,050	\$2,101	\$2,154
		\$717,762	\$726,513	\$746,859	\$799,485	\$815,663	\$832,170	\$849,015

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF PUBLIC HEALTH
DEPT.# 6010001

PERSONAL SERVICES

511500	Regular Salaries	\$2,715,149	\$2,661,009	\$2,827,136	\$3,077,104	\$3,138,646	\$3,201,419	\$3,265,447
511600	Temporary Salaries	\$142,327	\$140,515	\$110,388	\$95,000	\$96,900	\$98,838	\$100,815
511650	Overtime	\$36,586	\$24,201	\$19,282	\$20,000	\$20,400	\$20,808	\$21,224
511653	Longevity	\$14,939	\$12,825	\$11,875	\$11,875	\$12,825	\$12,825	\$12,825
511800	Vacation & Sick Term Payout	\$0	\$0	\$19,659	\$0	\$0	\$0	\$0

EMPLOYEE BENEFITS

529001	Car Allowance	\$0	\$2,400	\$2,400	\$2,400	\$2,460	\$2,522	\$2,585
529002	Clothing	\$2,702	\$1,891	\$1,461	\$1,800	\$1,845	\$1,891	\$1,938

PURCHASED PROFESSIONAL SERVICES

533000	Professional Services	\$15,733	\$3,040	\$0	\$5,000	\$5,125	\$5,253	\$5,384
533031	Legal Services	\$8,438	\$8,446	\$1,720	\$5,000	\$5,125	\$5,253	\$5,384
539003	Training Fees	\$621	\$925	\$520	\$750	\$769	\$788	\$808

PURCHASED PROPERTY SERVICES

543000	Service/Maintenance Contracts	\$5,520	\$4,213	\$1,422	\$2,500	\$2,563	\$2,627	\$2,692
543020	Repairs and Maintenance	\$1,083	\$344	\$100	\$500	\$513	\$525	\$538
543034	Office Equip-Maintenance	\$0	\$2,646	\$1,718	\$2,000	\$2,050	\$2,101	\$2,154
544002	Rent/Lease	\$174,620	\$163,976	\$109,107	\$0	\$0	\$0	\$0
545004	Household Haz. Waste Collec.	\$7,383	\$8,065	\$8,683	\$10,000	\$10,250	\$10,506	\$10,769
545006	Electricity	\$44,571	\$60,339	\$48,340	\$0	\$0	\$0	\$0

PURCHASED OTHER SERVICES

553001	Postage	\$9,422	\$9,635	\$9,818	\$10,000	\$10,250	\$10,506	\$10,769
553002	Telephone	\$6,565	(\$71)	\$3,924	\$0	\$2,000	\$2,050	\$2,101
559002	Printing Services	\$1,815	\$2,489	\$2,571	\$2,500	\$2,563	\$2,627	\$2,692

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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DEPARTMENT OF PUBLIC HEALTH

<u>SUPPLIES</u>								
561100	Instructional Supplies	\$451	\$263	\$0	\$400	\$410	\$420	\$431
561204	Medical	\$18,289	\$18,302	\$10,854	\$20,000	\$20,500	\$21,013	\$21,538
561206	Office	\$10,342	\$10,121	\$5,533	\$7,000	\$7,175	\$7,354	\$7,538
561503	Gasoline	\$244	\$1,885	\$179	\$2,000	\$2,050	\$2,101	\$2,154
561507	Janitorial	\$2,198	\$2,145	\$1,917	\$0	\$0	\$0	\$0
561510	Repair and Maintenance	\$259	\$403	\$182	\$200	\$205	\$210	\$215
569017	Fire Safety	\$88	\$97	\$0	\$150	\$154	\$158	\$162
569022	Operations	\$4,951	\$2,431	\$5,681	\$10,000	\$10,250	\$10,506	\$10,769
<u>OTHER</u>								
589014	Area Health Systems	\$490	\$464	\$19,233	\$45,500	\$46,638	\$47,803	\$48,999
589200	Travel and Official Expenses	\$576	\$19	\$1,685	\$500	\$513	\$525	\$538
589201	Mileage Reimbursement	\$12,467	\$12,479	\$12,645	\$12,500	\$12,813	\$13,133	\$13,461
589700	Licenses & Certificates	\$2,440	\$2,990	\$2,070	\$4,320	\$4,428	\$4,539	\$4,652
589800	Registration & Course Fees	\$3,555	\$4,989	\$4,228	\$5,900	\$6,048	\$6,199	\$6,354
589900	Dues/Subscriptions/Publications	\$623	\$1,500	\$78	\$1,650	\$1,691	\$1,734	\$1,777
TOTAL		\$3,244,448	\$3,164,977	\$3,244,408	\$3,356,549	\$3,427,155	\$3,496,234	\$3,566,714

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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SILAS BRONSON LIBRARY
DEPT.# 7010001

<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$1,295,230	\$1,350,113	\$1,387,140	\$1,431,454	\$1,460,083	\$1,489,285	\$1,519,070
511650	Overtime	\$47,897	\$48,322	\$47,908	\$43,000	\$43,860	\$44,737	\$45,632
511652	Part-time Payroll	\$92,346	\$94,132	\$89,654	\$32,000	\$32,640	\$33,293	\$33,959
511653	Longevity	\$6,310	\$5,905	\$6,205	\$5,910	\$6,205	\$6,205	\$6,205
511800	Vacation & Sick Term Payout	\$0	\$4,383	\$849	\$0	\$0	\$0	\$0
<u>EMPLOYEE BENEFITS</u>								
529002	Clothing	\$999	\$699	\$1,020	\$1,050	\$1,076	\$1,103	\$1,131
<u>PURCHASED PROPERTY SERVICES</u>								
543000	Service/Maintenance Contracts	\$38,542	\$34,026	\$37,716	\$40,625	\$41,641	\$42,682	\$43,749
545001	Sewer	\$2,797	\$3,577	\$3,710	\$3,629	\$3,720	\$3,813	\$3,908
545006	Electricity	\$88,603	\$115,820	\$98,667	\$125,000	\$135,000	\$145,800	\$157,464
545013	Security/Safety	\$0	\$0	\$22,567	\$15,000	\$15,375	\$15,759	\$16,153
545014	Buildings and Grounds	\$846	\$0	\$0	\$500	\$513	\$525	\$538
<u>PURCHASED OTHER SERVICES</u>								
553001	Postage	\$2,528	\$2,342	\$3,255	\$2,500	\$2,563	\$2,627	\$2,692
559002	Printing Services	\$820	\$958	\$407	\$500	\$513	\$525	\$538
<u>SUPPLIES</u>								
561200	Office	\$7,940	\$11,841	\$12,645	\$6,000	\$6,150	\$6,304	\$6,461
561503	Gasoline	\$0	\$1,273	\$392	\$1,000	\$1,080	\$1,166	\$1,260
561504	Heating Oil	\$6,188	\$1,434	\$0	\$0	\$0	\$0	\$0
561505	Natural Gas	\$47,421	\$46,984	\$16,822	\$72,800	\$78,624	\$84,914	\$91,707
561507	Janitorial	\$10,439	\$6,935	\$6,669	\$8,000	\$8,200	\$8,405	\$8,615
561510	Repair and Maintenance	\$13,674	\$9,187	\$11,049	\$10,000	\$10,250	\$10,506	\$10,769
569022	Operations	\$6,362	\$7,626	\$7,636	\$9,500	\$9,738	\$9,981	\$10,230
<u>PROPERTY</u>								
571010	Operating Equipment	\$280,402	\$309,012	\$307,929	\$200,000	\$305,000	\$312,625	\$320,441
TOTAL		\$1,949,344	\$2,054,570	\$2,062,240	\$2,008,468	\$2,162,229	\$2,220,255	\$2,280,523

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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GENERAL FINANCIAL OPERATING CHARGES

<u>EMPLOYEE BENEFITS</u>								
520101	ER FICA-General	\$3,725,595	\$1,268,430	\$1,276,413	\$1,440,000	\$1,422,900	\$1,451,358	\$1,480,385
520102	ER FICA-Education	\$0	\$0	\$130,549	\$0	\$133,160	\$135,824	\$138,540
520103	ER Medicare-General	\$0	\$2,587,646	\$2,492,451	\$2,810,000	\$2,789,700	\$2,845,494	\$2,902,404
520104	ER Medicare-Education	\$0	\$0	\$241,479	\$0	\$246,309	\$251,235	\$256,260
520105	401(a) ER MATCH-General	\$158,762	\$150,566	\$169,348	\$182,000	\$185,640	\$189,353	\$193,140
520106	401(a) ER MATCH-Education	\$0	\$0	\$2,011	\$0	\$2,051	\$2,092	\$2,134
522001	Group Life Insurance-General	\$624,994	\$686,587	\$566,853	\$553,424	\$387,098	\$418,066	\$451,511
522002	Group Life Insurance-Education	\$0	\$0	\$195,324	\$0	\$210,950	\$227,826	\$246,053
522501	Health Insurance - Actives	\$53,340,066	\$22,140,086	\$26,690,031	\$22,951,835	\$26,436,026	\$29,306,402	\$32,852,527
522503	Health Insurance - Retirees	\$0	\$32,409,914	\$31,609,969	\$39,686,989	\$43,082,393	\$47,108,707	\$51,102,170
523001	Unemployment Benefits-General	\$423,506	\$630,777	\$385,423	\$650,000	\$448,800	\$457,776	\$466,932
523002	Unemployment Benefits-Education	\$0	\$0	\$488,438	\$0	\$498,207	\$508,171	\$518,334
525000	Heart and Hypertension	\$3,100,000	\$2,575,000	\$1,895,000	\$1,700,000	\$1,870,000	\$2,057,000	\$2,262,700
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533000	Professional Services	\$192,491	\$54,956	\$67,728	\$110,000	\$112,750	\$115,569	\$118,458
533100	Financial/Auditing Services	\$143,978	\$140,451	\$144,615	\$92,550	\$94,864	\$97,235	\$99,666
<u>PURCHASED OTHER SERVICES</u>								
559101	Contribution to General Liability	\$1,720,000	\$1,000,000	\$1,500,000	\$1,300,000	\$1,500,000	\$1,750,000	\$2,000,000
559105	Insurance (Property & Auto)	\$575,063	\$554,279	\$669,303	\$642,623	\$694,033	\$749,555	\$809,520
<u>OTHER</u>								
589005	Grants to Municipal Groups	\$445,739	\$520,711	\$488,286	\$412,466	\$422,778	\$433,347	\$444,181
589008	Grants to Holiday Programs	\$19,488	\$23,500	\$28,500	\$35,500	\$36,388	\$37,297	\$38,230
589012	Grants to Elderly Programs	\$73,400	\$58,400	\$88,400	\$125,000	\$128,125	\$131,328	\$134,611
589014	Grants to Health Programs	\$61,869	\$61,820	\$61,789	\$61,774	\$63,318	\$64,901	\$66,524
589016	Grant to Culture/Youth	\$19,993	\$19,732	\$107,250	\$134,000	\$137,350	\$140,784	\$144,303
589017	Mayor's Council on Culture	\$0	\$0	\$25,000	\$25,000	\$25,625	\$26,266	\$26,922
589026	Taxes to Other Towns	\$17,435	\$22,195	\$48,728	\$57,858	\$59,304	\$60,787	\$62,307
589042	Workers Compensation Costs	\$9,500,000	\$9,500,000	\$14,500,000	\$9,000,000	\$9,900,000	\$10,890,000	\$11,979,000

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
TRANSFERS								
591003	Transfer to Capital Improvement Fund & Non Recurring Expenditures	\$2,154,000	\$1,710,000	\$1,275,000	\$250,000	\$500,000	\$750,000	\$1,000,000
591003	Transfer to City Hall Project	\$1,000,000	\$800,000	\$1,000,000	\$600,000	\$400,000	\$0	\$0
591010	Transfer to Debt Service Fund	\$14,772,043	\$11,796,674	\$14,399,538	\$14,500,000	\$16,500,000	\$19,000,000	\$22,000,000
591013	Grant to WDC- Economic Development	\$852,500	\$835,000	\$704,250	\$610,000	\$625,250	\$640,881	\$656,903
591014	Transfer to Special Revenue Fund	\$60,000	\$90,000	\$25,000	\$0	\$25,000	\$25,625	\$26,266
591015	Transfer to Vehicle Replacement Fund	\$1,593,000	\$1,500,000	\$1,000,000	\$700,000	\$1,000,000	\$1,250,000	\$1,500,000
591017	Transfer to Golf Courses Fund	\$300,000	\$250,000	\$100,000	\$100,000	\$125,000	\$125,000	\$125,000
599001	Contingent Appropriation	\$0	\$0	\$0	\$1,000,000	\$1,250,000	\$1,250,000	\$1,250,000
599004	Salary Adjustment	\$0	\$0	\$470,600	\$1,000,000	\$1,020,000	\$1,040,400	\$1,061,208
599006	Salary Adjustment Savings	\$0	\$0	\$0	(\$78,000)	\$0	\$0	\$0
TOTAL		\$94,873,920	\$91,386,723	\$102,847,278	\$100,653,019	\$112,333,019	\$123,538,280	\$136,416,188

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	UNAUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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RETIREMENT BOARD
DEPT.# 10190001

EMPLOYEE BENEFITS

521001	G.F. Contribution to Pension Plan	\$43,973,874	\$44,475,000	\$16,443,768	\$15,865,930	\$17,001,839	\$17,276,859	\$17,577,680
591010	Transfer to Debt Service Fund	\$0	\$0	\$14,324,044	\$28,193,514	\$27,966,954	\$27,708,794	\$27,562,149
	Subtotal	\$43,973,874	\$44,475,000	\$30,767,812	\$44,059,444	\$44,968,793	\$44,985,653	\$45,139,829

PURCHASED PROFESSIONAL SERVICES

533022	Professional - Misc.	\$54,819	\$38,258	\$102,048	\$85,000	\$87,125	\$89,303	\$91,536
533030	Medical Consultations - Disabilities	\$22,943	\$15,408	\$21,005	\$35,000	\$35,875	\$36,772	\$37,691

OTHER

589800	Training Course Fees	\$0	\$0	\$200	\$1,000	\$1,025	\$1,051	\$1,077
589900	Dues/Subscriptions/Publications	\$0	\$0	\$0	\$1,000	\$1,025	\$1,051	\$1,077

TOTAL		\$44,051,636	\$44,528,665	\$30,891,065	\$44,181,444	\$45,093,843	\$45,113,829	\$45,271,210
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Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
EDUCATION								
PERSONAL SERVICES								
511101	Administrators	\$6,931,395	\$7,349,342	\$7,972,152	\$7,964,313	\$8,203,242	\$8,367,307	\$8,534,653
511102	Teachers	\$72,933,269	\$75,420,941	\$77,262,022	\$77,635,486	\$80,390,621	\$82,902,924	\$84,560,982
511104	Superintendent	\$161,055	\$164,556	\$174,604	\$171,397	\$174,825	\$178,321	\$181,888
511106	Early Incentive-Certified	\$2,873,765	\$2,628,920	\$681,982	\$460,266	\$469,471	\$478,861	\$488,438
511107	Certified Coaches	\$481,368	\$486,696	\$493,971	\$509,000	\$519,180	\$529,564	\$540,155
511108	School Psychologists	\$1,578,585	\$1,601,913	\$1,684,073	\$1,717,456	\$1,799,505	\$1,843,939	\$1,880,818
511109	School Social Workers	\$1,312,641	\$1,441,758	\$1,469,688	\$1,512,532	\$1,606,772	\$1,668,392	\$1,701,760
511110	Speech Pathologists	\$2,489,718	\$2,410,505	\$2,655,363	\$2,713,896	\$2,827,622	\$2,877,402	\$2,934,950
511111	Assistant Superintendent	\$250,270	\$256,334	\$275,832	\$268,738	\$274,113	\$279,595	\$285,187
511113	Extra Comp. Stipend	\$70,167	\$67,301	\$67,179	\$68,000	\$69,360	\$70,747	\$72,162
511201	Non-Certified Salaries	\$2,068,311	\$2,190,273	\$2,104,663	\$2,177,124	\$2,220,666	\$2,265,080	\$2,310,381
511202	Clerical Wages	\$819,970	\$881,703	\$1,031,977	\$1,079,975	\$1,101,575	\$1,123,606	\$1,146,078
511203	Nurses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
511204	Crossing Guards	\$272,972	\$254,994	\$260,874	\$305,580	\$311,692	\$317,925	\$324,284
511206	Educational Steps	\$831,422	\$747,684	\$815,378	\$200,000	\$204,000	\$208,080	\$212,242
511212	Substitute Teachers	\$2,406,299	\$2,146,954	\$2,144,528	\$2,166,350	\$2,209,677	\$2,253,871	\$2,298,948
511213	Interns	\$248,400	\$243,575	\$301,077	\$275,000	\$352,300	\$359,346	\$366,533
511215	Cafeteria Aides	\$56,661	\$61,614	\$68,400	\$62,000	\$63,240	\$64,505	\$65,795
511216	Library Pages	\$97,126	\$99,428	\$98,696	\$147,196	\$150,140	\$153,143	\$156,206
511217	Library Aides	\$83,664	\$117,299	\$144,046	\$145,793	\$148,709	\$151,683	\$154,717
511219	School Clerical	\$1,370,395	\$1,407,884	\$1,487,925	\$1,578,165	\$1,609,728	\$1,641,923	\$1,674,761
511220	Fiscal Administration	\$407,798	\$429,685	\$478,629	\$490,727	\$500,542	\$510,552	\$520,763
511222	Transportation Coordinator	\$73,827	\$75,672	\$77,564	\$80,199	\$81,803	\$83,439	\$85,108
511223	Office Aides	\$103,381	\$99,960	\$106,914	\$105,000	\$107,100	\$109,242	\$111,427
511225	School Maintenance Non-Cert.	\$1,816,655	\$1,949,571	\$1,976,928	\$2,172,583	\$2,216,035	\$2,260,355	\$2,305,562
511226	Custodians Non-Cert.	\$4,021,210	\$4,339,701	\$4,458,449	\$4,701,151	\$4,795,174	\$4,891,078	\$4,988,899
511227	Overtime-Outside Activities	\$120,454	\$159,770	\$116,522	\$150,000	\$153,000	\$156,060	\$159,181
511228	Paraprofessionals	\$8,240,038	\$8,872,945	\$9,432,529	\$8,997,895	\$9,177,853	\$9,361,410	\$9,548,638
511229	Bus Duty Payments	\$143,592	\$140,289	\$155,662	\$165,000	\$168,300	\$171,666	\$175,099
511232	Attendance Counselors	\$251,007	\$292,902	\$308,378	\$339,014	\$345,794	\$352,710	\$359,764
511233	ABA Behavioral Therapist	\$0	\$0	\$9,660	\$1,060,377	\$1,081,585	\$1,103,216	\$1,125,281
511234	Interpreters	\$0	\$0	\$0	\$122,934	\$125,393	\$127,901	\$130,459
511650	Non-Certified Overtime	\$901,141	\$1,021,858	\$794,611	\$790,000	\$805,800	\$821,916	\$838,354
511653	Non-Certified Longevity	\$64,865	\$62,755	\$60,070	\$58,340	\$59,507	\$60,697	\$61,911
511700	Extra Police Protection	\$287,677	\$288,935	\$340,668	\$335,000	\$341,700	\$348,534	\$355,505
511800	Vacation & Sick Term. Payout	\$0	\$39,848	\$63,358	\$0	\$50,000	\$51,000	\$52,020
Total Payroll		\$113,769,097	\$117,753,564	\$119,574,374	\$120,726,487	\$124,716,022	\$128,145,990	\$130,708,909

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
EDUCATION								
<u>EMPLOYEE BENEFITS</u>								
529001	Car Allowance	\$85,291	\$95,800	\$91,836	\$94,250	\$96,606	\$99,021	\$101,497
529003	Meal Allowance	\$538	\$90	\$111	\$750	\$769	\$788	\$808
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533009	Evaluation	\$75,027	\$47,125	\$69,023	\$75,000	\$76,875	\$78,797	\$80,767
533020	Consulting Services	\$205,285	\$508,189	\$182,551	\$292,000	\$299,300	\$306,783	\$314,452
533100	Auditing	\$58,988	\$60,000	\$60,892	\$75,000	\$76,875	\$78,797	\$80,767
539005	Sporting Officials	\$27,480	\$14,813	\$29,684	\$30,000	\$30,750	\$31,519	\$32,307
539007	Report Cards	\$15,987	\$21,999	\$21,877	\$22,000	\$22,550	\$23,114	\$23,692
539008	Messenger Service	\$31,920	\$33,180	\$30,940	\$32,000	\$32,800	\$33,620	\$34,461
<u>PURCHASED PROPERTY SERVICES</u>								
543000	General Repairs & Maint.	\$1,396,614	\$1,492,572	\$1,965,364	\$1,573,800	\$1,613,145	\$1,653,474	\$1,694,810
543011	Service Maint. Contracts	\$1,238,574	\$979,912	\$727,098	\$755,000	\$773,875	\$793,222	\$813,052
544002	Bldg. Rent/Lease	\$887,993	\$1,076,255	\$1,163,536	\$1,020,511	\$95,605	\$97,995	\$100,445
545002	Water	\$219,233	\$246,433	\$172,881	\$240,000	\$246,000	\$252,150	\$258,454
545006	Electricity	\$3,445,162	\$3,529,068	\$2,932,747	\$3,520,000	\$3,801,600	\$4,105,728	\$4,434,186
545012	Inspections-Lead/Asbestos	\$9,400	\$0	\$7,521	\$10,000	\$10,250	\$10,506	\$10,769
545013	Security/Safety	\$88,464	\$106,758	\$98,586	\$102,500	\$105,063	\$107,689	\$110,381
<u>PURCHASED OTHER SERVICES</u>								
551000	Pupil Transportation	\$9,671,052	\$10,005,303	\$10,342,193	\$10,841,341	\$11,166,581	\$11,501,579	\$11,846,626
553001	Postage	\$53,653	\$51,871	\$60,795	\$57,000	\$58,425	\$59,886	\$61,383
553002	Telephone	\$45,422	\$101,100	\$35,522	\$52,000	\$53,300	\$54,633	\$55,998
553005	Wide Area Network	\$63,226	\$98,000	\$58,209	\$83,600	\$85,690	\$87,832	\$90,028
556055	Tuition-Outside Services	\$8,132,788	\$8,985,999	\$8,610,856	\$8,385,697	\$8,946,268	\$9,214,656	\$9,491,096
557000	Tuition Reimbursement	\$5,300	\$2,200	\$1,050	\$6,000	\$6,150	\$6,304	\$6,461
558000	Travel Expenses	\$43,780	\$35,133	\$37,156	\$52,000	\$53,300	\$54,633	\$55,998
559001	Advertising	\$72,086	\$30,142	\$43,404	\$62,074	\$63,626	\$65,216	\$66,847
559002	Printing and Binding	\$69,139	\$58,014	\$89,591	\$92,300	\$94,608	\$96,973	\$99,397
559104	Insurance-Athletic	\$15,500	\$15,500	\$15,500	\$20,000	\$20,500	\$21,013	\$21,538

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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EDUCATION

SUPPLIES

561100	Instructional Supplies	\$2,506,569	\$2,387,596	\$2,497,037	\$2,029,680	\$2,080,422	\$2,132,433	\$2,185,743
561200	Office Supplies	\$90,591	\$85,928	\$78,642	\$81,840	\$83,886	\$85,983	\$88,133
561204	Emergency/Medical Sup.	\$0	\$14,692	\$10,349	\$15,000	\$15,375	\$15,759	\$16,153
561210	Intake Center Supplies	\$885	\$898	\$924	\$1,000	\$1,025	\$1,051	\$1,077
561211	Recruitment Supplies	\$29,544	\$32,681	\$44,944	\$38,000	\$38,950	\$39,924	\$40,922
561212	Medicaid Supplies	\$10,869	\$8,251	\$10,610	\$20,000	\$20,500	\$21,013	\$21,538
561501	Diesel Fuel	\$880,663	\$1,653,205	\$932,529	\$905,250	\$977,670	\$1,055,884	\$1,140,354
561503	Gasoline	\$66,404	\$79,149	\$55,068	\$64,920	\$70,114	\$75,723	\$81,781
561505	Natural Gas	\$2,940,450	\$2,944,123	\$2,757,020	\$3,030,000	\$3,272,400	\$3,534,192	\$3,816,927
561507	Janitorial Supplies	\$222,194	\$340,940	\$249,527	\$235,000	\$240,875	\$246,897	\$253,069
561510	Building & Grounds Sup.	\$341,881	\$318,402	\$369,573	\$345,000	\$353,625	\$362,466	\$371,527
567000	Clothing	\$16,473	\$37,639	\$38,218	\$40,000	\$41,000	\$42,025	\$43,076
567001	Crossing Guard Uniforms	\$2,500	\$2,442	\$2,500	\$2,500	\$2,563	\$2,627	\$2,692
569010	Recreational Supplies	\$19,519	\$19,949	\$19,999	\$20,000	\$20,500	\$21,013	\$21,538
569029	Athletic Supplies	\$49,326	\$29,831	\$47,420	\$75,000	\$76,875	\$78,797	\$80,767

PROPERTY

571007	Athletic Tools/Equip.	\$24,980	\$43,502	\$22,940	\$0	\$0	\$0	\$0
575008	Furniture-Misc.	\$50,290	\$34,672	\$36,843	\$75,000	\$76,875	\$78,797	\$80,767
575200	Office Equipment	\$168,807	\$251,924	\$202,844	\$188,500	\$193,213	\$198,043	\$202,994
575408	Plant Equipment	\$34,954	\$71,441	\$53,618	\$40,000	\$41,000	\$42,025	\$43,076

OTHER

589021	Mattatuck Museum	\$12,421	\$13,370	\$3,005	\$13,500	\$13,838	\$14,183	\$14,538
589034	BOE Comm. Stipends	\$20,855	\$20,701	\$20,701	\$20,700	\$21,218	\$21,748	\$22,292
589036	Emergency Fund	\$4,237	\$9,234	\$9,038	\$9,300	\$9,533	\$9,771	\$10,015
589201	Mileage Reimbursements	\$26,493	\$26,929	\$22,785	\$28,500	\$29,213	\$29,943	\$30,691
589205	Coaches Reimbursements	\$3,952	\$4,336	\$4,516	\$5,000	\$5,125	\$5,253	\$5,384
589900	Dues and Publications	\$44,429	\$51,772	\$54,731	\$55,000	\$56,375	\$57,784	\$59,229

Account Number	DEPARTMENT	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
EDUCATION								
TRANSFERS								
591004	Contribution to Athletic Fund	\$60,000	\$65,000	\$65,000	\$65,000	\$66,625	\$68,291	\$69,998
	Total Other Expenses	\$33,587,186	\$36,144,063	\$34,459,304	\$34,898,513	\$35,639,302	\$37,077,546	\$38,590,500
OTHER								
	New Teachers and Programs					\$250,000	\$350,000	\$450,000
	Gilmartin Grade Expansion (add 7th in FY12 and 8th in FY13)*					\$150,000	\$250,000	\$256,250
	Renovated Duggan add Staffing & Maintenance**					\$125,000	\$275,000	\$281,875
	New North End Elementary add Staffing & Maintenance***					\$0	\$2,025,000	\$2,075,625
	New Carrington Elementary PreK-8****					\$0	\$0	\$500,000
	Total New Programs	\$0	\$0	\$0	\$0	\$525,000	\$2,900,000	\$3,563,750
Total Appropriation		\$147,356,283	\$153,897,628	\$154,033,678	\$155,625,000	\$160,880,324	\$168,123,536	\$172,863,160

Three (3) New or Renovated Elementary Schools are expected to become operational during the period of this three year plan

*DOE proposes that New Gilmartin facility go from 16 classrooms in FY11 to 18 in FY12 and 20 in FY13 as 7th and 8th grades are added

**DOE proposal for the Renovated Duggan facility has the majority of staffing drawn from the expected closure of the Barnard and Brooklyn (St. Joseph) schools. Plan includes the school going from 18 classrooms in FY12 to 20 in FY13

***It is expected that the Reed facility in the North End will be operational in FY13; projections represent the cost of an additional school to the system but the City hopes that there might be consolidations in the future to create further savings

****DOE also proposes a New Carrington Elementary PreK-8 will become operational in FY14 but will draw the majority of its staffing from the existing Carrington School

Per State Statute local Budget Authority Boards determine the General Fund Contribution to Education but do NOT have line item authority over the Department of Education's Budget which is set by the local Boards of Education. This is the Line item budget entered into the financial system for fiscal monitoring purposes.

EXHIBITS

The “three year financial plan” is a forecast based on certain projections, past practices, qualified estimates, and a compilation of opinions and predictions. Use of this document in any other venue or for external purpose other than what it is intended for is strongly discouraged.

EXHIBIT A
CITY OF WATERBURY
THREE YEAR FINANCIAL PLAN
FOR FISCAL YEARS 2011-2014
CURRENT TAX COLLECTION

THREE YEAR PROJECTED PLAN	FY11* ADOPTED BUDGET	FY12 PROJECTED PLAN	FY13 PROJECTED PLAN	FY14 PROJECTED PLAN
GRAND LIST - NET OF EXEMPTIONS - @ .5% ANNUAL GROWTH	\$5,280,973,988	\$5,307,378,858	\$5,333,915,752	\$5,360,585,331
PROJECTION FOR LOSS THROUGH APPEALS (.25%)	(\$7,921,461)	(\$13,268,447)	(\$13,334,789)	(\$13,401,463)
ESTIMATE OF TAXABLE GRAND LIST (NET OF .25%)	\$5,273,052,527	\$5,294,110,411	\$5,320,580,963	\$5,347,183,868
FY10 ADOPTED MILL RATE - PLAN DOES NOT INCLUDE INCREASE	0.0418184	0.0418184	0.0418184	0.0418184
100% OF TAX LEVY AT 41.8184 MILLS	\$220,510,620	\$221,391,227	\$222,498,183	\$223,610,674
TAX CREDITS FOR ELDERLY & DISABLED	(\$792,000)	(\$792,000)	(\$792,000)	(\$792,000)
LEVY NET OF TAX CREDITS	\$219,718,620	\$220,599,227	\$221,706,183	\$222,818,674
COLLECTION RATE ASSUMPTIONS	96.00%	96.00%	96.00%	96.00%
PROJECTED COLLECTION RATE OF NET LEVY	\$210,929,875	\$211,775,258	\$212,837,936	\$213,905,927
FY10 BALANCED BUDGET ENTRY	\$6,994	\$0	\$0	\$0
TOTAL CURRENT TAX COLLECTION PROJECTIONS	\$210,936,869	\$211,775,258	\$212,837,936	\$213,905,927

MONETARY VALUE OF .5% INCREASE IN THE GRAND LIST	\$26,404,870	\$26,536,894	\$26,669,579
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VALUE OF 1 MILL @ 96.0% COLLECTION RATE	\$5,043,949	\$5,064,165	\$5,089,576	\$5,115,115
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*The City was the subject of a property revaluation as of 10/1/07 which affected the budget period of 7/1/08 through 6/30/09. Implementation of revaluation is believed to increase the number of appeals to property values. The FY11 Budget was based on a projection for loss of appeals factor of .15%. In FY12 thru FY14 that factor has been increased to .25% based on current year activity.

Scenarios shown above and included in the plan keep Mill Rate and Collection Rates stable for all three years of plan.

City of Waterbury
Health Insurance Cost Projections

EXHIBIT B

Revenue Projections	FY11	FY12	FY13	FY14
State of CT Teacher's Co-Pay	\$1,645,000	\$1,645,000	\$1,645,000	\$1,645,000
Health Ins. Co-Share - GF Plan Participants	\$7,975,000	\$8,054,750	\$8,457,488	\$8,880,362
Health Ins. Co-Share - Retiree Participants	\$555,000	\$560,550	\$588,578	\$618,006
Waste Treatment Contributions - Active & Retired	\$872,178	\$880,900	\$924,945	\$971,192
Water Bureau Contributions - Active & Retired	\$1,195,468	\$1,207,423	\$1,267,794	\$1,331,184
Medicare Reimbursement	\$630,000	\$636,300	\$668,115	\$701,521
Interest on Corpus	\$750,000	\$757,500	\$795,375	\$835,144
Insurance Rebates	\$796,486	\$804,451	\$844,673	\$886,907
Use of Available Fund Balance	\$2,000,000	\$2,020,000	\$2,121,000	\$2,227,050
TOTAL REVENUES	\$16,419,132	\$16,566,873	\$17,312,967	\$18,096,365
Expenditure Projections	FY11	FY12	FY13	FY14
Health Insurance Claims	\$55,872,128	\$60,900,620	\$66,381,675	\$72,356,026
Managed Drug Benefit	\$9,724,189	\$10,599,366	\$11,553,309	\$12,593,107
Dental Benefit	\$3,651,303	\$3,979,920	\$4,338,113	\$4,728,543
Network Access Fee	\$2,178,901	\$2,375,002	\$2,588,752	\$2,821,740
Anthem BC/BS Administration	\$1,234,627	\$1,345,743	\$1,466,860	\$1,598,878
Individual Stop Loss Premium	\$221,014	\$240,905	\$262,587	\$286,220
Fully Insured Medicare Premiums	\$3,153,794	\$3,437,635	\$3,747,023	\$4,084,255
Subtotal Cost of Insurance	\$76,035,956	\$82,879,192	\$90,338,319	\$98,468,768
Change in IBNR	\$400,000	\$453,000	\$499,000	\$547,000
Professional Services	\$325,000	\$341,250	\$358,313	\$376,228
Contribution to OPEB	\$2,297,000	\$2,411,850	\$2,532,443	\$2,659,065
TOTAL EXPENDITURES	\$79,057,956	\$86,085,292	\$93,728,074	\$102,051,061
Total General Fund Contribution Required	\$62,638,824	\$69,518,419	\$76,415,107	\$83,954,695

City of Waterbury
Health Insurance Cost Projections - FY11

EXHIBIT B-1

Revenue Projections	
State of CT Teacher's Co-Pay	\$1,645,000
Health Ins. Co-Share - GF Plan Participants	\$7,975,000
Health Ins. Co-Share - Retiree Participants	\$555,000
Waste Treatment Contributions - Active & Retired	\$872,178
Water Bureau Contributions - Active & Retired	\$1,195,468
Medicare Reimbursement	\$630,000
Interest on Corpus	\$750,000
Insurance Rebates	\$796,486
Use of Available Fund Balance	\$2,000,000
TOTAL REVENUES	\$16,419,132
Expenditure Projections	
Health Insurance Claims	\$55,872,128
Managed Drug Benefit	\$9,724,189
Dental Benefit	\$3,651,303
Network Access Fee	\$2,178,901
Anthem BC/BS Administration	\$1,234,627
Individual Stop Loss Premium	\$221,014
Fully Insured Medicare Premiums	\$3,153,794
Subtotal Cost of Insurance	\$76,035,956
Change in IBNR	\$400,000
Professional Services	\$325,000
Contribution to OPEB - Normal Cost*	\$2,297,000
TOTAL EXPENDITURES	\$79,057,956
Total General Fund Contribution Required	\$62,638,824

Active Int. Serv. Fund	OPEB Trust Fund*
\$0	\$1,645,000
\$7,975,000	\$0
\$0	\$555,000
\$654,134	\$218,045
\$896,601	\$298,867
\$0	\$630,000
\$750,000	\$0
\$393,624	\$402,862
\$2,000,000	\$0
\$12,669,359	\$3,749,774
Percentage of Total 49.42%	Percentage of Total 50.58%
\$27,612,006	\$28,260,122
\$3,683,523	\$6,040,667
\$1,804,474	\$1,846,829
\$1,076,813	\$1,102,088
\$610,153	\$624,474
\$109,225	\$111,789
\$0	\$3,153,794
\$34,896,193	\$41,139,764
\$400,000	\$0
\$325,000	\$0
\$0	\$2,297,000
\$35,621,193	\$43,436,764
\$22,951,835	\$39,686,990

City of Waterbury

Health Insurance Cost Projections - FY12

EXHIBIT B-2

Revenue Projections	
State of CT Teacher's Co-Pay	\$1,645,000
Health Ins. Co-Share - GF Plan Participants	\$8,054,750
Health Ins. Co-Share - Retiree Participants	\$560,550
Waste Treatment Contributions - Active & Retired	\$880,900
Water Bureau Contributions - Active & Retired	\$1,207,423
Medicare Reimbursement	\$636,300
Interest on Corpus	\$757,500
Insurance Rebates	\$804,451
Use of Available Fund Balance	\$2,020,000
TOTAL REVENUES	\$16,566,873
Expenditure Projections	
Health Insurance Claims	\$60,900,620
Managed Drug Benefit	\$10,599,366
Dental Benefit	\$3,979,920
Network Access Fee	\$2,375,002
Anthem BC/BS Administration	\$1,345,743
Individual Stop Loss Premium	\$240,905
Fully Insured Medicare Premiums	\$3,437,635
Subtotal Cost of Insurance	\$82,879,192
Change in IBNR	\$453,000
Professional Services	\$341,250
Contribution to OPEB - Normal Cost	\$2,411,850
TOTAL EXPENDITURES	\$86,085,292
Total General Fund Contribution Required	\$69,518,419

Active Int. Serv. Fund	OPEB Trust Fund*
\$0	\$1,645,000
\$8,054,750	\$0
\$0	\$560,550
\$660,675	\$220,225
\$905,567	\$301,856
\$0	\$636,300
\$374,357	\$383,144
\$304,726	\$499,725
\$2,020,000	\$0
\$12,320,074	\$4,246,799
Percentage of Total	Percentage of Total
49.42%	50.58%
\$30,097,086	\$30,803,533
\$4,015,040	\$6,584,327
\$1,966,877	\$2,013,044
\$1,173,726	\$1,201,276
\$665,066	\$680,677
\$119,055	\$121,850
\$0	\$3,437,635
\$38,036,851	\$44,842,342
\$453,000	\$0
\$266,250	\$75,000
\$0	\$2,411,850
\$38,756,101	\$47,329,192
\$26,436,026	\$43,082,393

City of Waterbury
Health Insurance Cost Projections - FY13

Revenue Projections	
State of CT Teacher's Co-Pay	\$1,645,000
Health Ins. Co-Share - GF Plan Participants	\$8,457,488
Health Ins. Co-Share - Retiree Participants	\$588,578
Waste Treatment Contributions - Active & Retired	\$924,945
Water Bureau Contributions - Active & Retired	\$1,267,794
Medicare Reimbursement	\$668,115
Interest on Corpus	\$795,375
Insurance Rebates	\$844,673
Use of Available Fund Balance	\$2,121,000
TOTAL REVENUES	\$17,312,967
Expenditure Projections	
Health Insurance Claims	\$66,381,675
Managed Drug Benefit	\$11,553,309
Dental Benefit	\$4,338,113
Network Access Fee	\$2,588,752
Anthem BC/BS Administration	\$1,466,860
Individual Stop Loss Premium	\$262,587
Fully Insured Medicare Premiums	\$3,747,023
Subtotal Cost of Insurance	\$90,338,319
Change in IBNR	\$499,000
Professional Services	\$358,313
Contribution to OPEB - Normal Cost	\$2,532,443
TOTAL EXPENDITURES	\$93,728,074
Total General Fund Contribution Required	\$76,415,107

Active Int. Serv. Fund	OPEB Trust Fund*
\$0	\$1,645,000
\$8,457,488	\$0
\$0	\$588,578
\$693,709	\$231,236
\$950,845	\$316,948
\$0	\$668,115
\$393,074	\$402,301
\$319,962	\$524,711
\$2,121,000	\$0
\$12,936,078	\$4,376,889
Percentage of Total	Percentage of Total
49.42%	50.58%
\$32,805,824	\$33,575,851
\$4,376,394	\$7,176,916
\$2,143,895	\$2,194,218
\$1,279,361	\$1,309,391
\$724,922	\$741,938
\$129,770	\$132,816
\$0	\$3,747,023
\$41,460,167	\$48,878,153
\$499,000	\$0
\$283,313	\$75,000
\$0	\$2,532,443
\$42,242,480	\$51,485,596
\$29,306,402	\$47,108,707

City of Waterbury
Health Insurance Cost Projections - FY14

EXHIBIT B-4

Revenue Projections	
State of CT Teacher's Co-Pay	\$1,645,000
Health Ins. Co-Share - GF Plan Participants	\$8,880,362
Health Ins. Co-Share - Retiree Participants	\$618,006
Waste Treatment Contributions - Active & Retired	\$971,192
Water Bureau Contributions - Active & Retired	\$1,331,184
Medicare Reimbursement	\$701,521
Interest on Corpus	\$835,144
Insurance Rebates	\$886,907
Use of Available Fund Balance	\$2,227,050
TOTAL REVENUES	\$18,096,365
Expenditure Projections	
Health Insurance Claims	\$72,356,026
Managed Drug Benefit	\$12,593,107
Dental Benefit	\$4,728,543
Network Access Fee	\$2,821,740
Anthem BC/BS Administration	\$1,598,878
Individual Stop Loss Premium	\$286,220
Fully Insured Medicare Premiums	\$4,084,255
Subtotal Cost of Insurance	\$98,468,768
Change in IBNR	\$547,000
Professional Services	\$376,228
Contribution to OPEB - Normal Cost	\$2,659,065
TOTAL EXPENDITURES	\$102,051,061
Total General Fund Contribution Required	\$83,954,695

Active Int. Serv. Fund	OPEB Trust Fund*
\$0	\$1,645,000
\$8,880,362	\$0
\$0	\$618,006
\$0	\$971,192
\$1,331,184	\$0
\$0	\$701,521
\$412,728	\$422,416
\$335,960	\$550,947
\$2,227,050	\$0
\$13,187,284	\$4,909,082
<u>Percentage of Total</u>	<u>Percentage of Total</u>
<u>49.42%</u>	<u>50.58%</u>
\$35,758,348	\$36,597,678
\$4,770,269	\$7,822,839
\$2,336,846	\$2,391,697
\$1,394,504	\$1,427,236
\$790,165	\$808,712
\$141,450	\$144,770
\$0	\$4,084,255
\$45,191,582	\$53,277,187
\$547,000	\$0
\$301,228	\$75,000
\$0	\$2,659,065
\$46,039,810	\$56,011,252
\$32,852,527	\$51,102,170

Exhibit IX
Projected Contribution Amounts
7/1/2009 Actuarial Valuation
Including Bond Proceeds

EXHIBIT C

Fiscal Year Ending 6/30	(1) Plan Assets at Beginning of Fiscal Year	(2) Unfunded Accrued Liability, Beginning of Fiscal Year	(3) Funded Ratio = Assets / Accrued Liability	(4) Retiree Payments for the Fiscal Year	(5) City Normal Cost	(6) Amortization Of Unfunded Accrued Liability	(7) Beginning of Year City Contribution = (5) + (6)	(8) Projected ARC *	(9) Employee Contribution	(10) Total Contribution = (9) + (10)
2006	41,621,064	465,812,685	8.20%	42,737,783	2,547,032	37,709,549	40,256,581	41,900,000	5,655,750	47,555,750
2007	50,025,001	463,955,096	9.73%	43,348,207	2,396,014	39,948,515	42,344,576	42,300,000	5,811,250	48,155,779
2008	59,934,531	462,242,370	11.48%	44,294,647	1,736,326	40,501,222	42,237,548	43,400,000	5,874,939	49,848,813
2009								16,443,768		
2010	381,606,192	160,353,683	70.41%	44,474,704	2,113,854	13,752,076	15,865,930	16,540,232	6,116,137	22,656,369
2011	391,297,104	160,451,831	70.92%	44,356,239	2,208,977	13,752,076	15,961,053	16,639,398	6,391,363	23,030,761
2012	402,325,547	160,508,290	71.48%	44,568,690	2,308,381	14,000,337	16,308,718	17,001,839	6,678,974	23,680,813
2013	414,747,607	160,777,008	72.06%	44,684,911	2,412,258	14,160,269	16,572,527	17,276,859	6,979,528	24,256,387
2014	428,704,417	161,101,378	72.69%	44,845,320	2,520,810	14,340,274	16,861,084	17,577,680	7,293,607	24,871,287
2015	444,321,363	161,059,697	73.40%	45,366,420	2,634,246	14,504,529	17,138,775	17,867,173	7,621,819	25,488,992
2016	461,366,460	160,655,999	74.17%	46,155,994	2,752,787	14,654,456	17,407,243	18,147,051	7,964,801	26,111,852
2017	479,686,591	159,552,901	75.04%	47,451,240	2,876,662	14,760,029	17,636,691	18,386,251	8,323,217	26,709,468
2018	498,836,653	158,507,489	75.89%	48,532,631	3,006,112	14,892,242	17,898,354	18,659,034	8,697,762	27,356,796
2019	519,161,961	157,752,808	76.70%	49,179,353	3,141,387	15,076,721	18,218,108	18,992,378	9,089,161	28,081,539
2020	541,296,256	155,309,437	77.70%	50,865,810	3,282,749	15,125,990	18,408,739	19,191,111	9,498,173	28,689,284
2021	564,187,410	152,499,282	78.72%	52,631,031	3,430,473	15,165,794	18,596,267	19,386,608	9,925,591	29,312,199
2022	587,833,457	148,378,055	79.85%	54,946,018	3,584,844	15,101,797	18,686,641	19,480,823	10,372,243	29,853,066
2023	611,639,898	143,669,507	80.98%	57,481,677	3,746,162	15,004,126	18,750,288	19,547,175	10,838,994	30,386,169
2024	635,382,222	139,655,804	81.98%	59,369,975	3,914,739	15,009,915	18,924,654	19,728,952	11,326,749	31,055,701
2025	659,872,080	134,209,679	83.10%	62,149,128	4,090,902	14,895,476	18,986,378	19,793,299	11,836,453	31,629,752
2026	684,144,757	128,722,065	84.16%	64,805,794	4,274,993	14,811,038	19,086,031	19,897,188	12,369,093	32,266,281
2027	708,374,619	124,308,352	85.07%	66,461,340	4,467,368	14,896,708	19,364,076	20,187,049	12,925,702	33,112,751
2028	733,820,558	118,679,629	86.08%	68,837,171	4,668,400	14,892,692	19,561,092	20,392,438	13,507,359	33,899,797
2029	759,773,092	113,134,962	87.04%	70,758,287	4,878,478	14,962,274	19,840,752	20,683,984	14,115,190	34,799,174
2030	786,866,430	106,458,193	88.08%	73,153,319	5,098,010	14,953,962	20,051,972	20,904,181	14,750,374	35,654,555
2031	814,657,616	99,467,556	89.12%	75,552,837	5,327,420	14,981,897	20,309,317	21,172,463	15,414,141	36,586,604
2032	843,281,215	92,986,422	90.07%	77,208,843	5,567,154	15,197,551	20,764,705	21,647,205	16,107,777	37,754,982
2033	873,829,468	85,640,407	91.07%	79,030,667	5,817,676	15,420,737	21,238,413	22,141,046	16,832,627	38,973,673
2034	906,345,557	78,532,599	92.03%	80,373,669	6,079,471	15,895,221	21,974,692	22,908,617	17,590,095	40,498,712
2035	941,815,286	69,721,110	93.11%	82,566,701	6,353,047	16,306,756	22,659,803	23,622,844	18,381,649	42,004,493
2036	979,583,483	61,123,356	94.13%	83,946,643	6,638,934	17,198,360	23,837,294	24,850,379	19,208,823	44,059,202
2037	1,021,265,422	51,865,084	95.17%	85,034,236	6,937,686	18,716,328	25,654,014	26,744,310	20,073,220	46,817,530
2038	1,068,232,067	40,520,082	96.35%	86,455,538	7,249,882	21,085,990	28,335,872	29,540,146	20,976,515	50,516,661
2039	1,121,565,514	25,927,066	97.74%	88,197,889	7,576,127	25,927,066	33,503,193	34,927,079	21,920,458	56,847,537
2040	1,184,215,841	0	100.00%							

* The projected ARCs are for the next fiscal year

City of Waterbury
Debt Issuance Debt Service Plan
(EXCLUDING PENSION OBLIGATIONS, BONDS & WATER ENTERPRISE DEBT)

EXHIBIT D

		Total Project Authorization	Bonding Requirement	TOTAL Issuance Plan	Bonded Sept. 2009	Projected Bonding Sept. 2010	Sept. 2011	Sept. 2012	Sept. 2013	Sept. 2014
PROJECTS APPROVED AND ANTICIPATED:										
School Facilities	6/25/2004	\$ 101,500,000	\$ 22,330,000	\$ 22,330,000	\$ 8,000,000	\$ 5,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,330,000	\$ 2,000,000
City Hall Improvements	5/24/2007	35,900,000	35,900,000	35,900,000	10,000,000	21,800,000	4,100,000			
Special Education School	11/19/2007	14,635,000	4,000,000	4,000,000			2,000,000	2,000,000		
Police Parking Garage	12/10/2007	2,671,000	2,671,000	2,671,000			1,000,000	1,671,000		
Police Facility Projects	12/10/2007	819,000	819,000	819,000		700,000	119,000			
Golf Course Equipment	12/10/2007	751,210	751,000	751,000	500,000	200,000	51,000			
Road Improvements	2/11/2008	8,930,000	8,930,000	8,930,000	7,500,000	600,000	830,000			
Allied Magnet School	6/9/2008	63,846,000	14,365,000	14,365,000			4,000,000	4,000,000	4,365,000	2,000,000
Wilby High School	6/9/2008	6,700,000	1,475,000	1,475,000			500,000	500,000	475,000	
Carrington Middle School	6/9/2008	34,700,000	7,635,000	7,635,000			1,500,000	1,500,000	2,635,000	2,000,000
Buckingham Garage Elevator	7/21/2008	282,000	282,000	282,000			282,000			
Division Street Drainage	7/21/2008	1,200,000	1,200,000	1,200,000	500,000	400,000	300,000			
Underground Tank Removal	7/21/2008	282,000	282,000	282,000			282,000			
Road Improvements II	8/11/2008	4,500,000	4,500,000	4,500,000		4,500,000				
Road Improvements III	3/22/2010	1,000,000	1,000,000	1,000,000		500,000	500,000			
Chase Ave Reconstruction	9/3/2008	8,205,000	8,205,000	8,205,000		5,600,000	1,000,000	1,000,000	605,000	
Sidewalk and Curb Improve	9/3/2008	600,000	600,000	600,000			300,000	300,000		
Library - HVAC System	10/6/2008	2,404,115	2,405,000	2,405,000	1,500,000	700,000	205,000			
Wachovia Property Acquisition	5/26/2009	5,000,000	5,000,000	5,000,000		5,000,000				
DPW Facility - WIC	7/19/2010	60,420,000	42,000,000	42,000,000			10,500,000	10,500,000	10,500,000	10,500,000
Chase Building Renovation	TBD		20,000,000	20,000,000				6,000,000	7,500,000	6,500,000
Pearl Lake Road	TBD		7,000,000	7,000,000				2,500,000	2,500,000	2,000,000
TOTAL		\$ 354,345,325	\$ 191,350,000	191,350,000	\$ 28,000,000	\$ 45,000,000	\$ 29,969,000	\$ 32,471,000	\$ 30,910,000	\$ 25,000,000

ANNUAL DEBT SERVICE AND GENERAL FUND CONTRIBUTION REQUIREMENT								
Purpose	Actual FY2010	Projected FY2011	Estimated FY2012	Estimated FY2013	Estimated FY2014	Estimated FY2015	Estimated FY2016	Estimated FY2017
Bond Principal & Int.	\$ 11,311,724	\$ 13,835,747	\$ 16,620,732	\$ 19,364,933	\$ 21,975,845	\$ 24,577,658	\$ 27,089,074	\$ 27,500,000
New Bond Int.	558,057	608,115	1,000,000	1,000,000	1,000,000	1,000,000		
BAN Int. & Issuance	1,048,760	100,000	500,000	500,000	500,000	500,000		
TOTAL	\$ 12,918,541	14,543,862	18,120,732	20,864,933	23,475,845	26,077,658	27,089,074	27,500,000
Estimated Use of Debt Service Fund Reserve		(43,862)	(1,620,732)	(1,864,933)	(1,475,845)	(1,077,658)	(1,289,074)	(2,500,000)
General Fund Debt Service Contribution		\$ 14,500,000	\$ 16,500,000	\$ 19,000,000	\$ 22,000,000	\$ 25,000,000	\$ 25,800,000	\$ 25,000,000
General Fund Contribution Increase (Decrease) for Debt Service			\$ 2,000,000	\$ 2,500,000	\$ 3,000,000	\$ 3,000,000	\$ 800,000	\$ (800,000)

DEBT SERVICE FUND PROJECTIONS								
	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	
Debt Service Fund - Unrestricted Fund Balance, July 1st	\$ 3,419,548	\$ 3,878,451	\$ 2,763,719	\$ 1,443,911	\$ 512,316	\$ 114,658	\$ 11,459	
Restricted Fund Balance - Special Capital Reserve Fund Reduction	252,765	246,000	280,125	274,250	405,000	905,875	4,467,750	*
Estimated Interest Income (Total Fund Balance)	250,000	260,000	265,000	270,000	275,000	280,000	285,000	
Projected Use of Unrestricted Fund Balance	(43,862)	(1,620,732)	(1,864,933)	(1,475,845)	(1,077,658)	(1,289,074)	(2,500,000)	
Debt Service Fund - Fund Balance Unrestricted, June 30th	\$ 3,419,548	\$ 3,878,451	\$ 2,763,719	\$ 1,443,911	\$ 512,316	\$ 114,658	\$ 11,459	\$ 2,264,209

* On April 17, 2017 the City will make the final payment on the Special Capital Reserve Funds which required the maintenance of a restricted reserve fund equal to the highest remaining annual debt service.

	FY11			FY11 Budget Impact			Existing & New Debt FY11 Total
	Principal	Existing Debt Interest	Total	Principal	Interest	Total	
2011	\$8,900,000	\$4,904,328	\$13,804,328	\$0	\$608,200	\$608,200	\$14,412,528
2012	\$8,960,000	\$4,511,791	\$13,471,791	\$1,925,000	\$1,196,980	\$3,121,980	\$16,593,771
2013	\$9,025,000	\$4,146,085	\$13,171,085	\$2,000,000	\$1,157,729	\$3,157,729	\$16,328,814
2014	\$9,070,000	\$3,753,685	\$12,823,685	\$2,000,000	\$1,112,729	\$3,112,729	\$15,936,414
2015	\$9,165,000	\$3,313,885	\$12,478,885	\$2,000,000	\$1,062,729	\$3,062,729	\$15,541,614
2016	\$9,155,000	\$2,883,472	\$12,038,472	\$2,000,000	\$1,016,345	\$3,016,345	\$15,054,817
2017	\$9,255,000	\$2,456,497	\$11,711,497	\$2,000,000	\$971,235	\$2,971,235	\$14,682,732
2018	\$9,377,400	\$2,025,577	\$11,402,977	\$2,000,000	\$921,510	\$2,921,510	\$14,324,487
2019	\$7,628,300	\$1,601,557	\$9,229,857	\$2,000,000	\$867,300	\$2,867,300	\$12,097,157
2020	\$7,638,500	\$1,270,700	\$8,909,200	\$2,000,000	\$813,570	\$2,813,570	\$11,722,770
2021	\$6,485,000	\$927,375	\$7,412,375	\$2,175,000	\$758,801	\$2,933,801	\$10,346,176
2022	\$6,460,000	\$635,550	\$7,095,550	\$2,500,000	\$694,902	\$3,194,902	\$10,290,452
2023	\$1,400,000	\$351,850	\$1,751,850	\$2,500,000	\$624,227	\$3,124,227	\$4,876,077
2024	\$1,400,000	\$295,850	\$1,695,850	\$2,500,000	\$550,802	\$3,050,802	\$4,746,652
2025	\$1,400,000	\$238,100	\$1,638,100	\$2,500,000	\$474,627	\$2,974,627	\$4,612,727
2026	\$900,000	\$188,663	\$1,088,663	\$2,500,000	\$395,702	\$2,895,702	\$3,984,365
2027	\$900,000	\$149,288	\$1,049,288	\$2,400,000	\$333,232	\$2,733,232	\$3,782,520
2028	\$900,000	\$108,000	\$1,008,000	\$2,500,000	\$287,662	\$2,787,662	\$3,795,662
2029	\$900,000	\$64,800	\$964,800	\$2,500,000	\$221,031	\$2,721,031	\$3,685,831
2030	\$900,000	\$21,600	\$921,600	\$2,500,000	\$133,581	\$2,633,581	\$3,555,181
2031	\$0	\$0	\$0	\$2,500,000	\$44,756	\$2,544,756	\$2,544,756
2032	\$0	\$0	\$0				
	\$109,819,200	\$33,848,653	\$143,667,853	\$45,000,000	\$14,247,650	\$59,247,650	\$202,915,503

September 2010 Issuance	2011 Bonds
City Hall	\$21,800,000
Elem. & Alt. Schools	\$5,000,000
Road Projects	\$5,600,000
Health Dept	\$5,000,000
Division Street	\$400,000
Library HVAC	\$700,000
Police Projects	\$700,000
Golf Course Equipment	\$200,000
Chase Ave. Reconstruction	\$5,600,000
Total	\$45,000,000

WATER POLLUTION FUND

The “three year financial plan” is a forecast based on certain projections, past practices, qualified estimates, and a compilation of opinions and predictions. Use of this document in any other venue or for external purpose other than what it is intended for is strongly discouraged.

REVENUE DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
WATER POLLUTION CONTROL							
436000 Investment Income	\$1,105,254	\$412,515	\$97,011	\$450,000	\$450,000	\$450,000	\$450,000
461120 Sludge Disposal Royalties-Synagro	\$1,275,648	\$1,303,365	\$1,419,634	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
461121 Septage Disposal Revenue	\$0	\$0	\$2,192	\$100,000	\$100,000	\$100,000	\$100,000
461122 Sewer Use Charges - Current Year	\$6,409,378	\$7,109,318	\$6,749,990	\$7,698,915	\$7,698,915	\$7,698,915	\$7,698,915
461124 Sewer Use Charges - CRC	\$6,668,165	\$7,064,753	\$6,422,626	\$7,298,822	\$7,298,822	\$7,298,822	\$7,298,822
461126 Sewer Charge-Watertown	\$655,000	\$575,000	\$715,057	\$650,000	\$650,000	\$650,000	\$650,000
461128 Sewer Charge-Wolcott	\$172,000	\$200,000	\$223,634	\$200,000	\$200,000	\$200,000	\$200,000
461130 Sewer Charge-Cheshire	\$600	\$300	(\$80)	\$300	\$300	\$300	\$300
461132 Sewer Charge - Prospect	\$7,590	\$4,500	\$11,221	\$10,000	\$10,000	\$10,000	\$10,000
461136 Interest & Penalties	\$557,765	\$640,371	\$419,100	\$600,000	\$600,000	\$600,000	\$600,000
461138 Sewer Permits WPC	\$253,199	\$186,704	\$167,525	\$175,000	\$175,000	\$175,000	\$175,000
461139 Nitrogen Credits from DEP	\$214,839	\$349,853	\$329,100	\$275,000	\$275,000	\$275,000	\$275,000
471010 Synagro Utilities	\$662,695	\$647,017	\$540,259	\$600,000	\$600,000	\$600,000	\$600,000
488005 Miscellaneous Sources	\$63,925	\$6,860	\$27,120	\$2,500	\$2,500	\$2,500	\$2,500
Use of Fund Balance	\$4,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0
TOTAL MEANS OF FINANCING	\$22,046,058	\$18,500,556	\$17,124,390	\$20,360,537	\$19,360,537	\$19,360,537	\$19,360,537
TOTAL APPROPRIATIONS	\$21,639,744	\$19,182,359	\$18,479,581	\$20,360,497	\$20,883,640	\$21,437,876	\$22,025,066
RESULTS OF OPERATIONS	\$406,314	-\$681,802	-\$1,355,192	\$40	-\$1,523,103	-\$2,077,339	-\$2,664,529
Non-Cash Audit Entries							
422020 State Grant - Other	\$551,184	\$553,941	\$556,752				
423001 Capital Grants & Contributions	\$0	\$770,351	\$0				
Total Revenue	\$22,597,242	\$19,824,848	\$17,681,142				

ACCOUNT NUMBER	APPROPRIATION DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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WATER POLLUTION CONTROL

PERSONAL SERVICES

511500 Regular Salaries	\$2,267,363	\$2,152,236	\$2,168,183	\$2,404,585	\$2,452,677	\$2,501,730	\$2,551,765
511600 Temporary Salaries	\$0	\$0	\$6,604	\$0	\$0	\$0	\$0
511650 Overtime	\$217,354	\$257,861	\$258,040	\$225,000	\$229,500	\$234,090	\$238,772
511653 Longevity	\$2,685	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315
511800 Vacation&Sick Term Payout	\$0	\$9,997	\$0	\$0	\$0	\$0	\$0

EMPLOYEE BENEFITS

520101 FICA/Medicare - General	\$42,274	\$46,108	\$51,989	\$48,472	\$49,441	\$50,430	\$51,439
521001 Pension Contribution	\$1,250,095	\$966,170	\$732,174	\$735,614	\$750,326	\$765,333	\$780,639
522001 Group Insurance - General	\$10,120	\$7,805	\$7,439	\$8,409	\$9,082	\$9,808	\$10,593
522501 Major Medical - General	\$814,663	\$746,445	\$556,831	\$872,178	\$941,952	\$1,017,308	\$1,098,693
522503 Major Medical - Pensioners	\$375,107	\$403,259	\$279,419	\$0	\$0	\$0	\$0
523001 Unemployment - General	\$6,212	\$5,439	\$5,185	\$7,708	\$7,862	\$8,019	\$8,180
523501 Fringe Other - General	\$161,975	\$78,791	\$234,231	\$217,500	\$221,850	\$226,287	\$230,813
529001 Car Allowance	\$0	\$0	\$5,200	\$4,800	\$4,800	\$4,800	\$4,800

PURCHASED PROFESSIONAL SERVICES

533007 Computer Services	\$0	\$0	\$5,988	\$51,000	\$52,275	\$53,582	\$54,921
533011 Legal	\$8,916	\$14,132	\$19,794	\$35,000	\$35,875	\$36,772	\$37,691
533016 Engineering Services	\$40,746	\$113,281	\$17,680	\$84,000	\$86,100	\$88,253	\$90,459
533032 Banking & Investment Services	\$0	\$0	\$0	\$48,000	\$49,200	\$50,430	\$51,691
533100 Auditing Fees	\$16,294	\$17,022	\$17,268	\$18,573	\$19,037	\$19,513	\$20,001
539003 Training	\$15,399	\$24,296	\$5,785	\$50,500	\$51,763	\$53,057	\$54,383
539012 Outside Services-Operations	\$137,115	\$439,181	\$442,741	\$522,656	\$535,722	\$549,115	\$562,843

REPAIRS AND MAINTENANCE

543001 Repairs & Maintenance Supplies	\$28,958	\$36,021	\$41,528	\$68,000	\$69,700	\$71,443	\$73,229
543003 HVAC	\$19,842	\$5,876	\$14,735	\$24,000	\$24,600	\$25,215	\$25,845
543004 Building and Grounds	\$9,359	\$11,624	\$12,649	\$22,500	\$23,063	\$23,639	\$24,230
543006 Plumbing	\$7,555	\$11,471	\$12,935	\$24,000	\$24,600	\$25,215	\$25,845
543013 Motor Vehicle Repair	\$44,939	\$31,987	\$49,380	\$80,500	\$82,513	\$84,575	\$86,690
543014 Maintenance-Equipment	\$116,038	\$152,028	\$112,131	\$186,000	\$190,650	\$195,416	\$200,302
543023 UV Repairs & Service	\$2,499	\$2,499	\$2,499	\$12,000	\$12,300	\$12,608	\$12,923
543024 Repairs-Generator	\$3,489	\$1,149	\$325	\$5,000	\$5,125	\$5,253	\$5,384
543025 Repairs -Pump	\$20,971	\$23,700	\$30,578	\$42,500	\$43,563	\$44,652	\$45,768
543026 SCADA Maintenance	\$11,338	\$16,785	\$8,054	\$15,000	\$15,375	\$15,759	\$16,153
543027 Outside Services-Maintenance	\$117,687	\$92,733	\$123,880	\$202,950	\$208,024	\$213,224	\$218,555

ACCOUNT NUMBER	APPROPRIATION DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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WATER POLLUTION CONTROL

PURCHASED PROPERTY SERVICES

545002 Water	\$184,233	\$189,494	\$169,137	\$215,250	\$220,631	\$226,147	\$231,801
545004 Waste/Sludge Disposal	\$1,872,311	\$1,967,059	\$1,922,973	\$2,445,084	\$2,506,211	\$2,568,866	\$2,633,088
545006 Electricity	\$2,176,918	\$2,076,897	\$1,830,615	\$2,500,000	\$2,700,000	\$2,916,000	\$3,149,280
545018 Erosion Control	\$691	\$4,303	\$633	\$5,000	\$5,125	\$5,253	\$5,384
545019 Natural Gas	\$169,975	\$249,251	\$188,750	\$272,000	\$293,760	\$317,261	\$342,642

PURCHASED OTHER SERVICES

553001 Postage	\$28,055	\$1,229	\$760	\$3,500	\$3,588	\$3,677	\$3,769
553002 Telephone	\$14,620	\$13,835	\$12,911	\$17,000	\$17,425	\$17,861	\$18,307
553003 Cell Phones	\$2,482	\$2,099	\$1,995	\$2,400	\$2,501	\$2,564	\$2,628
553004 Pagers	\$310	\$219	\$274	\$450	\$0	\$0	\$0
559002 Printing Services	\$3,002	\$168	\$65	\$6,500	\$6,663	\$6,829	\$7,000
559101 General Liability Contribution	\$50,000	\$50,000	\$50,000	\$102,100	\$104,653	\$107,269	\$109,951
559105 Property Insurance	\$202,613	\$196,433	\$185,743	\$211,536	\$228,459	\$246,736	\$266,474

SUPPLIES

561200 Office Supplies	\$13,433	\$8,279	\$4,185	\$11,750	\$12,044	\$12,345	\$12,653
561501 Diesel	\$45,416	\$53,102	\$44,977	\$86,500	\$93,420	\$100,894	\$108,965
561503 Gasoline	\$10,250	\$15,912	\$9,426	\$15,500	\$16,740	\$18,079	\$19,526
561507 Janitorial	\$1,357	\$2,348	\$1,411	\$7,600	\$7,790	\$7,985	\$8,184
561511 Propane	\$0	\$922	\$0	\$1,100	\$1,188	\$1,283	\$1,386
561512 Safety Equip & Supplies	\$18,821	\$16,718	\$15,718	\$26,850	\$27,521	\$28,209	\$28,915
567000 Clothing	\$7,249	\$12,143	\$18,751	\$19,830	\$20,326	\$20,834	\$21,355
569003 Expendable Supplies	\$65,246	\$64,938	\$54,726	\$100,750	\$103,269	\$105,850	\$108,497
569004 Oils & Lubricants	\$8,009	\$13,428	\$12,342	\$18,500	\$18,963	\$19,437	\$19,922
569007 Asphalt	\$3,642	\$6,969	\$12,116	\$15,000	\$15,375	\$15,759	\$16,153
569011 Stone Supplies	\$0	\$11,043	\$11,592	\$19,500	\$19,988	\$20,487	\$20,999
569016 Concrete Products	\$8,959	\$3,005	\$2,466	\$13,500	\$13,838	\$14,183	\$14,538
569020 Ground Cover	\$1,536	\$976	\$1,644	\$7,750	\$7,944	\$8,142	\$8,346
569024 Pipe	\$3,948	\$9,393	\$0	\$15,000	\$15,375	\$15,759	\$16,153
569028 Replacements	\$63,086	\$75,782	\$90,069	\$113,500	\$116,338	\$119,246	\$122,227
569501 Chemicals	\$66,653	\$160,085	\$102,960	\$256,000	\$262,400	\$268,960	\$275,684

ACCOUNT NUMBER	APPROPRIATION DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	FY11 ADOPTED BUDGET	FY12 3YR PLAN	FY13 3YR PLAN	FY14 3YR PLAN
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WATER POLLUTION CONTROL

PROPERTY

570500 Computer Equipment	\$9,999	\$19,929	\$6,564	\$36,500	\$37,413	\$38,348	\$39,307
571011 Equipment Rental	\$7,015	\$8,527	\$6,492	\$18,850	\$19,321	\$19,804	\$20,299
575200 Office Equipment	\$4,965	\$590	\$1,572	\$7,000	\$7,175	\$7,354	\$7,538
575408 Operating/Plant Equipment	\$13,216	\$7,570	\$72	\$33,400	\$34,235	\$35,091	\$35,968

OTHER OBJECTS

589028 Current YR Claims/Settlements	\$0	\$0	\$3,000	\$10,000	\$10,000	\$10,000	\$10,000
589040 Environmental Permits	\$10,858	\$6,495	\$4,785	\$7,670	\$7,862	\$8,058	\$8,260
589201 Mileage Reimbursements	\$297	\$196	\$43	\$800	\$800	\$800	\$800
589203 Meal Allowance	\$960	\$336	\$1,296	\$1,150	\$1,400	\$1,400	\$1,400
589700 Licenses/Subscriptions	\$7,657	\$8,551	\$2,250	\$19,270	\$19,752	\$20,246	\$20,752
589900 Dues & Subscriptions	\$6,597	\$6,761	\$403	\$1,400	\$1,435	\$1,471	\$1,508

TRANSFERS

591002 Transfer to Capital Sinking Fund	\$4,000,000	\$1,550,000	\$1,800,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
591009 Fund Payment - GF Indirect Costs	\$450,000	\$450,000	\$450,000	\$461,250	\$472,781	\$484,601	\$496,716
592002 Interest - General	\$1,413,600	\$1,307,967	\$1,200,345	\$1,104,992	\$999,080	\$890,763	\$780,176
592003 Principal - General	\$4,942,772	\$4,939,200	\$5,030,962	\$5,130,005	\$5,231,567	\$5,336,183	\$5,443,594
599005 Accruals	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOTAL	\$21,639,744	\$19,182,359	\$18,479,581	\$20,360,497	\$20,883,640	\$21,437,876	\$22,025,066
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WATER ENTERPRISE FUND

The “three year financial plan” is a forecast based on certain projections, past practices, qualified estimates, and a compilation of opinions and predictions. Use of this document in any other venue or for external purpose other than what it is intended for is strongly discouraged.

ACCOUNT NUMBER	REVENUE DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	ADOPTED BUDGET FY11	3YR PLAN FY12	3YR PLAN FY13	3YR PLAN FY14
BUREAU OF WATER								
436000	Income from Investments	\$150,912	\$4,607	\$0	\$3,000	\$3,000	\$3,000	\$3,000
436001	Dividend Income	\$0	\$0	\$468				
441086	Water Service Maintenance Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
441087	Water Service Repairs and Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
441108	Water Service Permits	\$164,872	\$64,539	\$85,201	\$70,000	\$70,000	\$70,000	\$70,000
441120	Lien Fees	\$0	\$105,199	\$95,880	\$100,000	\$100,000	\$100,000	\$100,000
441121	Reconnect Fees	\$0	\$96,390	\$79,995	\$80,000	\$80,000	\$80,000	\$80,000
445021	Sales Tax Collected	\$6,503	\$2,070	\$2,737	\$15,000	\$15,000	\$15,000	\$15,000
461106	Current Year's Water Rents	\$10,156,127	\$11,540,118	\$10,034,368	\$10,688,749	\$10,688,749	\$10,688,749	\$10,688,749
461108	Wolcott	\$0	\$0	\$144,756	\$154,142	\$154,142	\$154,142	\$154,142
461109	Watertown	\$0	\$0	\$311,331	\$454,621	\$454,621	\$454,621	\$454,621
461110	Fire District	\$0	\$0	\$2,621	\$3,315	\$3,315	\$3,315	\$3,315
461111	Middlebury	\$0	\$0	\$16,341	\$12,142	\$12,142	\$12,142	\$12,142
461112	CT Water	\$0	\$0	\$20,618	\$30,710	\$30,710	\$30,710	\$30,710
461128	Prior Year's Water Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461136	Interest & Penalties on Water Rents	\$726,718	\$373,670	\$226,497	\$425,000	\$425,000	\$425,000	\$425,000
472007	Reimbursement from Other Towns	\$0	\$0	\$0	\$0	\$0	\$0	\$0
487001	Sale of Capital Assets	-\$1,744	\$0	\$0	\$0	\$0	\$0	\$0
488005	Miscellaneous Revenue	\$29,561	\$641,198	\$370,765	\$110,000	\$110,000	\$110,000	\$110,000
488075	Gain on Disposal of Assets	\$1,744	\$0	\$0	\$0	\$0	\$0	\$0
490099	Use of Fund Balance	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0
499003	Inter Departmental Transfers WPC	\$68,550	\$0	\$411,392	\$429,856	\$400,000	\$400,000	\$400,000
TOTAL MEANS OF FINANCING		\$11,753,243	\$12,827,791	\$11,802,971	\$12,576,535	\$12,546,679	\$12,546,679	\$12,546,679
TOTAL APPROPRIATIONS		\$13,943,444	\$12,779,790	\$12,234,005	\$12,576,535	\$12,992,147	\$13,441,345	\$13,912,474
TOTAL RESULTS OF OPERATIONS		(\$2,190,201)	\$48,001	(\$431,034)	\$0	(\$445,468)	(\$894,666)	(\$1,365,795)

ACCOUNT NUMBER	APPROPRIATION DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	ADOPTED BUDGET FY11	3YR PLAN FY12	3YR PLAN FY13	3YR PLAN FY14
WATER ENTERPRISE FUND								
<u>PERSONAL SERVICES</u>								
511500	Regular Salaries	\$2,709,937	\$2,882,234	\$2,994,029	\$3,130,931	\$3,193,550	\$3,257,421	\$3,322,569
511650	Overtime	\$430,277	\$453,600	\$409,705	\$330,000	\$336,600	\$343,332	\$350,199
511600	Temporary	\$0	\$9,041	\$4,251	\$45,000	\$45,900	\$46,818	\$47,754
511653	Longevity	\$14,370	\$13,015	\$13,775	\$13,400	\$13,668	\$13,941	\$14,220
511800	Vacation and Sick Term Payout	\$0	\$46,929	\$16,841	\$0	\$0	\$0	\$0
<u>EMPLOYEE BENEFITS</u>								
521001	Benefits - Pension	\$1,551,713	\$1,563,300	\$1,150,819	\$1,223,728	\$1,248,203	\$1,273,167	\$1,298,630
521501	Benefits - Workers Comp	\$803,455	\$550,465	\$510,292	\$453,737	\$462,812	\$472,068	\$481,509
522001	Benefits - Life Insurance	\$0	\$10,629	\$10,010	\$11,664	\$12,014	\$12,374	\$12,746
522001	Contribution to Health Ins. Fund	\$1,250,862	\$1,609,629	\$1,516,373	\$1,121,529	\$1,211,251	\$1,308,151	\$1,412,804
523001	Unemployment-General	\$35,000	\$35,000	\$6,977	\$11,974	\$12,333	\$12,703	\$13,084
523501	Fringe Other-General	\$43,971	\$53,121	\$52,601	\$59,422	\$60,610	\$61,823	\$63,059
529001	Car Allowance	\$17,626	\$20,636	\$18,143	\$21,000	\$21,525	\$22,063	\$22,615
529002	Uniform Allowance	\$11,517	\$12,748	\$14,373	\$17,000	\$17,425	\$17,861	\$18,307
529003	Meal Allowance	\$5,670	\$3,786	\$3,382	\$4,500	\$4,613	\$4,728	\$4,846
<u>PURCHASED PROFESSIONAL SERVICES</u>								
533000	Professional	\$24,315	\$56,207	\$17,512	\$27,500	\$28,188	\$28,892	\$29,614
533007	Data Processing/Computer Services	\$6,123	\$4,400	\$3,350	\$5,000	\$5,125	\$5,253	\$5,384
533011	Legal	\$10,544	\$22,909	\$16,539	\$40,000	\$41,000	\$42,025	\$43,076
533016	Engineering	\$14,613	\$2,500	\$2,050	\$25,000	\$25,625	\$26,266	\$26,922
533018	Water-Contractual	\$1,130,649	\$1,399,103	\$1,300,961	\$1,392,000	\$1,440,720	\$1,491,145	\$1,543,335
533100	Auditing/Financial Services	\$11,315	\$11,702	\$12,725	\$14,427	\$14,788	\$15,157	\$15,536
539009	Training Misc. Services	\$6,589	\$19,602	\$6,103	\$30,000	\$30,750	\$31,519	\$32,307
<u>PURCHASED PROPERTY SERVICES</u>								
543000	General Repairs & Maintenance	\$20,448	\$13,707	\$20,491	\$46,000	\$47,150	\$48,329	\$49,537
543002	Extermination Services	\$480	\$480	\$575	\$600	\$615	\$630	\$646
543004	Building and Grounds	\$1,011	\$2,871	\$10,222	\$7,500	\$7,688	\$7,880	\$8,077
543011	Service/Maintenance Contracts	\$74,218	\$95,379	\$112,887	\$144,800	\$148,420	\$152,131	\$155,934
543014	Maint-Equipment	\$857	\$8,364	\$6,057	\$15,000	\$15,375	\$15,759	\$16,153
544003	Rent/Lease Hydrants	\$13,177	\$13,402	\$13,261	\$17,300	\$17,733	\$18,176	\$18,630
545001	Sewer	\$535	\$613	\$471	\$700	\$718	\$735	\$754
545013	Security/Safety	\$7,388	\$10,953	\$17,884	\$17,500	\$17,938	\$18,386	\$18,846

ACCOUNT NUMBER	APPROPRIATION DESCRIPTION	AUDITED ACTUALS FY08	AUDITED ACTUALS FY09	AUDITED ACTUALS FY10	ADOPTED BUDGET FY11	3YR PLAN FY12	3YR PLAN FY13	3YR PLAN FY14
WATER ENTERPRISE FUND								
<u>PURCHASED OTHER SERVICES</u>								
553000	Printing (Communications)	\$2,691	\$11,162	\$11,744	\$9,000	\$9,225	\$9,456	\$9,692
553001	Postage	\$36,331	\$57,902	\$62,652	\$42,190	\$43,245	\$44,326	\$45,434
553002	Telephone	\$21,579	\$22,522	\$27,406	\$37,000	\$37,925	\$38,873	\$39,845
558000	Travel and Official Expenses	\$2,035	\$2,321	\$1,747	\$4,500	\$4,613	\$4,728	\$4,846
559002	Printing Services	\$2,764	\$0	\$0	\$36,152	\$37,056	\$37,982	\$38,932
559101	General Liability Insurance	\$101,465	\$0	\$50,000	\$50,000	\$51,250	\$52,531	\$53,845
559105	Property Insurance	\$22,583	\$138,043	\$125,737	\$144,245	\$155,785	\$168,247	\$181,707
<u>SUPPLIES</u>								
561200	Office Supplies	\$11,477	\$13,325	\$24,294	\$21,500	\$22,038	\$22,588	\$23,153
561501	Diesel Fuel	\$50,294	\$91,056	\$55,990	\$74,760	\$80,741	\$87,200	\$94,176
561502	Electricity	\$601,527	\$674,744	\$686,084	\$752,072	\$812,238	\$877,217	\$947,394
561503	Gasoline	\$57,188	\$90,232	\$46,523	\$57,500	\$62,100	\$67,068	\$72,433
561504	Heating Oil	\$73,220	\$98,152	\$83,682	\$105,800	\$114,264	\$123,405	\$133,278
561505	Natural Gas	\$42,551	\$49,753	\$40,500	\$74,750	\$80,730	\$87,188	\$94,163
561507	Janitorial Supplies	\$2,703	\$2,919	\$3,579	\$5,000	\$5,125	\$5,253	\$5,384
561511	Propane	\$2,433	\$5,166	\$2,621	\$6,000	\$6,480	\$6,998	\$7,558
569000	Operations-Other Supplies	\$105,620	\$112,736	\$150,381	\$159,700	\$163,693	\$167,785	\$171,979
569031	Automotive Parts	\$3,810	\$8,878	\$16,823	\$24,000	\$24,600	\$25,215	\$25,845
<u>PROPERTY</u>								
571010	Operations Equip. Misc	\$2,875	\$8,269	\$4,420	\$6,000	\$6,150	\$6,304	\$6,461
575008	Furniture	\$314	\$7,141	\$7,101	\$16,300	\$16,708	\$17,125	\$17,553
575200	Office Equipment-computer equip	\$13,874	\$29,477	\$50,170	\$39,300	\$40,283	\$41,290	\$42,322
<u>OTHER OBJECTS</u>								
589022	Water System Extension & Renewal	\$678,484	\$605,456	\$705,328	\$746,565	\$765,229	\$784,360	\$803,969
589026	Taxes to Other Towns	\$436,413	\$468,257	\$477,413	\$527,839	\$541,035	\$554,561	\$568,425
589028	Current Year Claims/Settlement	\$50,000	\$10,000	\$10,000	\$10,000	\$10,250	\$10,506	\$10,769
589300	State Sales Tax	\$12,542	\$14,103	\$13,122	\$15,000	\$15,375	\$15,759	\$16,153
589500	Petty Cash	\$100	\$100	\$100	\$100	\$103	\$105	\$108
589900	Dues & Subscriptions	\$12,387	\$13,596	\$11,950	\$15,150	\$15,529	\$15,917	\$16,315
<u>OTHER USES</u>								
591002	Transfer to Water Sinking Fund	\$2,300,000	\$594,747	\$530,000	\$581,000	\$625,000	\$625,000	\$625,000
591007	Transfer to General Fund-Indirect	\$850,000	\$684,000	\$704,520	\$685,900	\$703,048	\$720,624	\$738,639
592002	Interest - Long Term	\$0	\$39,409	\$67,458	\$102,000	\$60,000	\$75,000	\$90,000
500000	Main Break West Main St 6/28/2008	\$249,525						
TOTAL		\$13,943,444	\$ 12,779,790	\$ 12,234,005	\$ 12,576,535	\$ 12,992,147	\$ 13,441,345	\$ 13,912,474

