



Brockton, Massachusetts
"City of Champions"
James E. Harrington – Mayor

May 5, 2009

Members of the City Council
45 School Street
Brockton, MA 02301

Ladies and Gentlemen:

In accordance with Chapter 44 of the General Laws, I hereby recommend the following annual budget for the fiscal year ending June 30, 2010, with recommended appropriations totaling \$311,548,659. To meet these expenses, I recommend appropriations from the Estimated Receipts – Ordinary Revenue of the Fiscal Year 2010 amounting to \$253,939,472; from the Fiscal Year 2010 Estimated Receipts – Enterprise Revenues, appropriations of \$39,585,183; from Certified Free Cash, appropriations of \$14,490,670; from Water Enterprise Fund Retained Earnings, total appropriations of \$1,714,493; from Refuse Enterprise Fund Retained Earnings, total appropriations of \$1,152,744; from Renewable Energy Enterprise Retained Earnings, an appropriation of \$84,458; from the Recreation Enterprise Fund Retained Earnings, an appropriation of \$35,000; from Available Receipts Reserved for Appropriation of the Parking Authority, total appropriations of \$528,962; from Weights and Measures Fines Receipts Reserved Funds, total appropriations of \$17,627. I would request that these appropriations be made in the manner as detailed on the attached form of budget order. Accompanying this budget request is a letter from the City Auditor attesting to sufficient balances in Free Cash, Retained Earnings, Water Enterprise Fund Retained Earnings, Recreation Enterprise Fund Retained Earnings; Renewable Energy Retained Earnings, Refuse Enterprise Fund Retained Earnings, and the Receipts Reserved for Appropriation accounts.

When I made my presentation on the State of the City in February, before I had received all of the budget requests from the departments, I projected a potential deficit in FY2010 of \$28 million for the General Fund. When the various city departmental budgets were compiled in late February, this deficit had shrunk to \$25.6 million.

Since that time, I have worked to close this deficit to zero, and I have done so, with conservative assumptions.

**Comparison of Change in City General Fund Budget
FY2009 TO FY2010
(\$ in Millions)**

(↓ = trend down; ↑ = trend up) (+ = increase deficit; - = decrease deficit)

Category	State of the City Projection	Department Head Requests	Mayor's Budget Submission
State Aid	↓\$7.5 (+)	↓\$7.5 (+)	↓\$8.8 (+)
City Personal Services	↑ 2.0 (+)	↑ 4.3 (+)	↓(1.5) (-)
City Ord. Maintenance	↑ 0.75 (+)	↑ 0.8 (+)	↑ 0.8 (+)
Health Insurance	↑ 3.5 (+)	↑ 3.4 (+)	↓ (1.6) (-)
Debt Services	↑ 1.0 (+)	0	0
School Level Services*	↑ 8.0 (+)	↑ 8.0 (+)	↓ (7.1) (-)
Other Local Revenues (Property Tax, Free Cash, Etc.)	↓ 1.0 (+)	↑ 1.0 (-)	+ 4.1 (-)
Snow/Ice Deficits, State/ County Charges, Reserves, Etc.	↑ 4.25 (+)	↑ 3.5 (+)	↑ 4.7 (+)
Total Deficit	\$ 28.0	\$ 26.5	\$ 0

* Mayor's budget does not fund level services for schools

In examining the above trends, you will see that the estimate of reduced State Aid became worse over time. My budget uses the amount of State Aid to the City contained in the House Ways and Means budget. In all likelihood, this is the worst case, and the final State budget may be more generous by several million dollars.

The change in the city personnel services from my "State of the City" estimated increase of \$2.0 million to a requested increase as submitted by department heads of \$4.3 million was as a result of department heads requesting to fill vacancies. You will recall that in FY2009, there were 43.5 positions eliminated, 13 by outright layoff, then during the fiscal year I imposed a hiring freeze, creating more vacancies. However, in my FY2010 budget, the department heads' requested increase of \$4.3 million was transformed to a decrease of \$1.5 million to department requests. This reduction of \$5.8 million resulted from refusing to fund currently vacant positions, not funding new vacancies created by retirements in response to an offer of a one-time, non-pensionable bonus of \$10 thousand (15 employees accepted), then laying off of 26 additional employees (as of 5/1/09) plus a further 20 layoffs (as of 7/1/09).

As a result the personnel services budget for FY10 is \$1.5 million lower than it was in FY09. Those budgets now add up to a total of about what they were back in FY2007, having grown by only one-tenth of 1 percent in three (3) years. However, the work force is considerably smaller, with reductions in almost every department, including Police and Fire.

The final Ordinary Maintenance increase was about the same as originally projected. I have recommended increases for outside auditing expenses which will be required by new federal funding, for property revaluation services required for tri-annual certification, and for snow and ice removal. I've also provided appropriated funding of the state grant received to support development in our 40R Smart Zoning sections of the City.

City, School and Retiree Health Insurance Costs were reduced in this budget by \$1.6 million. This expense had been projected to increase by \$3.5 million, so the reduction represents a \$5.1 million swing, which was a major contributor to reducing the projected deficit to zero. This was made possible because an analysis of the balances in our health insurance trust fund led to the conclusion that the reserves contained in that fund were adequate to help pay for a reduction in health insurance rates of 5 percent rather than the projected increase of 8 percent.

The city has avoided the anticipated increase in debt service by postponing the permanent financing of the city's share of the construction costs of the Baker and George Schools until next May. By then, we will have received the final payment of State Assistance based on final, audited costs.

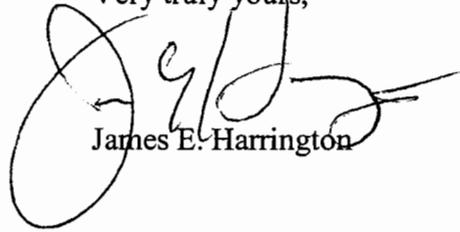
The level services budget for the school department would have required an increase of over \$8 million, compared to FY09. This would have resulted from an increase in Net School Spending of about \$6.5 million and an increase in Non-Net School Spending of about \$1.5 million. Instead, my budget reduces Brockton's Net School Spending by \$5.2 million and Non-Net School Spending by \$1.7, and it reduces the appropriation to Southeast Regional by \$0.2 million (per that District's budget request), from FY09 to FY10. For school costs, this equals a total year to year reduction of \$7.1 million. Rather than facing a year to year increase of \$8.0 million, this reduction represents a budgetary swing of \$15.1 million, which is a major contributor to eliminating the projected deficit. In determining the recommended level of support to the Brockton Schools, the city accounted as Net School Spending the amount of \$6.6 million in estimated health insurance costs for retired school employees in FY2010, plus \$1.8 million in estimated un-reimbursed mandated school bus transportation, and a 5% reduction in Minimum Local Contribution from FY09 to FY10, allowed by the governor's budget, which may not be allowed in the final state budget. The total of these components is \$10.1 million, contributing to the lower Net School Spending appropriation. The lower Non-Net School spending appropriation will mean fewer school buses and more students walking.

The final two categories in the above exhibit primarily summarize the net effect of reduced local receipts, increased property tax levy, increased state and county charges, the reserve for the anticipated snow and ice deficit, and appropriations to the Stabilization Fund. The City projects only a modest contribution of \$350 thousand in increased tax levy from new growth, plus the full use of the 2.5% increase. The city's estimates for local receipts reflect the anticipated significant reductions in investment earnings and motor vehicle excise taxes. However, the final amount of Certified Free Cash was greater than earlier projections, and this allowed a recommended increase to the Stabilization Fund of over \$2 million. The city anticipates the need to raise about \$2.8 million in snow/ice deficit from FY2009. State and County charges are projected to increase by about \$500 thousand.

Overall, the budget is conservatively constructed, and it demonstrates an actual reduction in year to year spending in the General Fund, with the total of all General Fund appropriations down about 3 percent compared to FY2009.

The Enterprise budgets have grown slightly, primarily due to infrastructure spending. These budgets will require no rate increases other than those already approved last year.

Very truly yours,

A handwritten signature in black ink, appearing to read 'JEH', with a large, stylized flourish on the left side.

James E. Harrington

JEH/amw



CITY OF BROCKTON

MASSACHUSETTS

FINANCE DEPARTMENT

John A. Condon
Chief Financial Officer

May 18, 2009

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James E. Harrington, Mayor
Members of the City Council
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Members of the School Committee
Crosby Administration Building
Brockton, MA. 02301

Ladies and Gentlemen:

I am writing to provide commentary on the FY2010 budget recommendation submitted for the City Council meeting of May 11, 2009 by the Mayor. By this letter **I also hereby certify, in accordance with Section 5 of Chapter 324 of the Acts of 1990, that it is my professional opinion, after an evaluation of all pertinent financial information reasonably available, that the financial resources of the city are no longer adequate to support the continuous provision of the existing level of municipal services; the level of services which is being financed by the FY2010 budget represents a significant reduction from the FY2009 level. In addition, even this reduced level of FY2010 is not sustainable into FY2011 without a significant infusion of new, permanent, discretionary revenues.**

INTRODUCTION

The adverse budget trends which confront the city primarily consist of funding the: (1) rapid rate of increase in health insurance costs; (2) cost of unfunded long term liabilities, such as deferred capital and maintenance and the cost of employees after they retire, such as their pension and health costs; (3) labor wage settlements needed to offset consumer price inflation; (4) loss of revenue due to the continuing failure of the State to provide revenue assistance for the increasing costs of municipal services. These trends are compounded by the relatively fixed nature of the city's cost structure, making cost management difficult and adequate revenues crucial. However, state law severely restricts our local revenue options and limits our property tax revenues, and so the city is overly dependent on state aid. There are other factors at play, but these are the primary culprits which caused the reduction of services from FY2008 to FY2009 and now into FY2010, and which also jeopardize the city's ability to extend into FY2011 its present, reduced level of services.

We have seen over the past several years that the state has deeply curtailed its commitment to mitigate the Proposition 2 ½ revenue restrictions by providing stable and sustainable revenues to assist cities and towns to pay for increasing costs, other than for classroom education. Having failed to provide direct, real revenue assistance for the municipal side of local budgets, the state has compounded the problem by failing to provide municipalities with the means to solve their revenue problems on their own. We may levy no taxes other than property taxes and boat and automobile excise taxes, because the state will not allow it. Our property tax growth is legally constrained in state law by an inflation index of 2.5% which is unrelated to actual cost inflation trends.

Our fees for service are restricted to cost recovery. Even the governor's proposal of the last two years to allow a local option meals tax, and an expansion of the taxation of telecommunications, so far has made no progress in the legislature.

We not only lack revenue flexibility, we also lack flexibility in cost management. Because many of our costs are fixed in nature, they are not easily reduced without dire service consequences. For example, more than 75 percent of the city's spending in the General Fund is for costs which either may not be reduced, such as schools, pensions, debt service, the tax reserve for abatements/exemptions, and state and county charges, or costs which essentially are fixed for the short term, such as insurance benefits costs for employees and retirees. Of the city-side salary costs, which represent more than 17 percent of total General Fund expenditures, more than three quarters are for police and fire department employees. This means that nearly 90% of the city's budget is comprised by costs which are fixed, or difficult to control, or which support essential public safety services. The cost structures for other communities may differ in detail but not in the basic elements, and that is why so many communities in recent years have been forced to resort to Proposition 2½ voter referenda in order to balance budgets and maintain services.

GENERAL FUND

The comments above are reinforced by the following tables. A helpful way of examining a large budget, like that of the City of Brockton, with more than \$279.9 million in spending for the General Fund alone, is to focus on the major categories which have changed from one period to the next, and then to explain those changes. If the city's revenues from certain categories decrease, or fixed costs increase, or the city undertakes new spending initiatives, then the additional financing required must be funded by either increased revenues from other revenue categories or by decreased spending for other purposes. The following table portrays these kinds of changes in the General Fund on a "Sources and Uses of Financing" basis by broad revenue or spending category. These changes are portrayed for the FY2010 proposed budget as compared to the final FY2009 budget which existed at the time that the tax rate was set. Before examining the elements in the tables, it is important to set the overall context. Although the tax levy and "Free Cash" provided additional revenue, the loss of revenue from State Aid and Local Receipts was even greater, and so total estimated revenues declined from FY09 to FY10 by \$4,555,439. Accordingly, the city was forced to cut total spending by an equal amount to compensate for the net loss in revenue. This overall spending reduction had to be accomplished even as some spending categories increased. All of this is summarized in the tables on the following page.

**CHANGES IN GENERAL FUND BUDGET, FY2009 TO FY2010
SOURCES OF FUNDS TO PAY FOR INCREASED SPENDING OR LOSS
OF REVENUE**

<u>Category</u>	<u>\$ Value of Change</u>
Increased Tax Levy	2,823,087
Increase in appropriation of Free Cash	4,107,219
Decrease in Appropriation for Personal Services & Overtime	1,567,441
Decrease in Appropriations for Health Insurance + Benefits	1,608,301
Decrease in Total Appropriations to Brockton Public Schools & S. E. Regional School District	<u>7,094,969</u>
 Total Financing Sources	 \$ 17,201,017

**USES OF FUNDS FOR INCREASED SPENDING, DECREASED
REVENUE, AND OTHER REQUIREMENTS FOR FINANCING IN
GENERAL FUND**

<u>Category</u>	<u>\$ Value of Change</u>
Decrease in Local Receipts Estimate	\$ 2,316,934
Decrease in State Aid	8,774,013
Net Increase in Appropriations for Goods + Services	493,863
Increase in appropriations to Reserves	2,217,715
Increase in Deficits Raised (Snow + Ice)	2,239,768
Increase in State/County Assessments	502,256
Increase in Snow/Ice Removal Appropriation for FY10	350,000
Net Increase for all other increases/decreases	<u>306,468</u>
 Total Financing Requirements	 \$17,201,017

These tables show that the city confronted about \$11.1 million in state aid and local revenue losses plus about \$6.1 million in spending increases, creating about \$17.2 million in financing needs. Examine the "Uses" table above. The decrease in state aid reflects the House Ways & Means budget and therefore was hoped to be the worst case. However, the Senate Ways and Means budget, which only was published after the mayor's budget was submitted, reduced revenues to the city by an additional \$2.6 million for Schools and \$2.0 million for the municipal side, compared to the House Ways & Means budget.

Nonetheless, just as the final House budget provided nearly enough money to achieve the level of the governor’s state aid proposal, after the House voted a sales tax increase, there is a considerable chance that the full Senate will take revenue action to allow funding of state aid at least at the level of the House Ways & Means budget, if not the full House budget. In that case, the mayor’s revenue budget assumptions will stand. If the final revenue picture is worse than the mayor’s budget assumes, we will present recommended spending reductions.

The lower estimate for local receipts mainly is being driven by lower expectations for motor vehicle excise taxes and lower interest earnings. More than three-fourths of the additional spending, (\$4.75 million of \$6.1 million) was directed to the combination of paying for the FY2009 snow + ice deficit, increasing the FY2010 snow/ice appropriation, and adding to the city’s reserves. From the perspective of spending, this is a conservative budget.

The \$17.2 million financing requirement was paid for in part by spending reductions (60 Percent) and in part by the increase in the tax levy and increased use of Free Cash, for total added revenue of \$6.9 million, or 40 percent of the total need. The lowered spending came from reducing city staffing, reducing health insurance and other benefits costs, (net of unemployment cost increases), and reducing total appropriations to the School Department and Southeast Regional High School.

Here is another overview of the changes in the General Fund Spending FY09 to FY10, which shows the portion of the total spending in the General Fund as claimed by broad spending categories.

Percent Share of General Fund Budget

	FY09	FY10	Change in Share
City Personal Services/OT/Goods/Services	21.1%	21.0%	-0.1%
Total Pension/Benefits	19.4%	19.2%	-0.2%
Total BPS & Southeast Regional	49.6%	47.8%	-1.8%
Debt Service	3.5%	3.5%	0
State & County Charges	1.8%	2.0%	+0.2%
Snow & Ice Removal	0.6%	0.7%	+0.1%
Prior Year Deficits Raised	0.2%	1.0%	+0.8%
Additions to Reserves	-	0.9%	+0.9%
All Other Spending	3.8%	3.9%	+0.1%
Total	100.0%	100.0%	0
Total Spending in \$ Millions	\$284.3	\$279.7	

This shows that from FY09 to FY10, State and County charges, snow & ice removal budget, prior year snow removal spending deficits, and additions to reserves all claimed a greater share of the city’s spending. The largest share increases came from additions to reserves and deficits. These increased shares came at the expense of city departmental budgets, the budgets for the two school systems, and health insurance costs. Of this list, only the decreased share to health insurance is a good story. In total, overall city spending in the General Fund decreased by 1.6%, or the aforementioned \$4,595,440. The largest share decrease was for school finance.

The School Department's Net School Spending budget was constructed with the following assumptions. The School System is likely to receive a substantial amount of federal stimulus money, but how much, when, and how it may be used are currently not fully known. Chapter 70 assistance was assumed to be level funded, per the budgets of the Governor, the House Ways & Means, and the full House. The Senate Ways & Means budget contains \$2.6 million less money for Chapter 70 than the mayor's budget assumes. The required local contribution to Net School spending followed the amount established in the Governor's budget, which reduced the amount from FY09 to FY10. In calculating the anticipated Net School Spending costs contained in city budgets, the City has followed the Home Rule petition adopted by City Council, which would allow counting the cost of health insurance of retirees of the school system, worth about \$6.6 million, plus the cost of mandated school busing costs not reimbursed by the State, worth about \$1.8 million. These various assumptions develop a required Net School Spending appropriation for Brockton Public Schools of about \$126.9 million. The mayor's recommendation is for \$127 million. This is less than the amount estimated by the school budget office as required for **level services** funding by \$11.7 million, and it is almost \$5.2 million below **level funding** of the FY09 amount. The Non-Net School Spending appropriation is also below **level services** by \$3.5 million, and is \$1.8 million below **level funding**. I strongly urge the City Council to fund the School Committee's budget as submitted by the Mayor, because the risk is much greater that the city must ultimately appropriate more than it is that we've appropriated too much. The costs associated with the home rule petition alone account for more than \$8.0 million in risk, of which only \$2.0 million is provided by the reserve appropriation. To date, no action has been taken by the Legislature on the petition, and prospects for approval are not bright.

The decrease in budget to Southeast Regional Vocation High School of \$174 thousand is consistent with the assessment required to be paid by the city according to the minimum local contribution specified in the governor's budget. However the School District Committee notified the city in April that the District adopted a budget which, if approved by a majority of towns, would result in an increase to the city's assessment of \$43,741, and the city would be required to pay. At a minimum, we will owe what has been recommended to be appropriated.

The \$1.6 million of decrease in budget appropriations for health insurance and other employee benefits, including unemployment claims, was actually the net effect of several factors. The city actually had to increase the unemployment line item, and as required by the federal government, we also had to add a new line item to subsidize health insurance costs for laid off employees (under COBRA). Ultimately, the federal government will reimburse the city for the subsidy. These factors increased the budget by \$1.7 million. However, the city's health and dental insurance budgets decreased by \$3.3 million to give a net appropriation decrease of \$1.6 million. The health insurance decrease occurred because of five factors. First, the mayor required all non-union employees to contribute 40 percent to the health costs of the then current array of plans. Second, the mayor required **current** retirees (as of 4/1/2009), who were not Medicare eligible and were enrolled in Master Medical to switch to the cheaper Blue Care Elect plan. Third, the mayor required **current** retirees, as of 4/1/2009, who were Medicare eligible and receiving their supplement to Medicare from Master Medical (Carve Out A + B) to switch to the cheaper Medex plan. Fourth, the mayor required Harvard Pilgrim and BlueCross/Blue Shield to present new, additional plans which were cheaper because the benefits were similar to the State GIC plans, and these were presented to city unions as employee choice options or potentially, with union agreement, the required option. Fifth, the mayor reduced the funding rates for all of the health plans by 5 percent. This step was possible because an analysis of the Health Insurance Trust Fund demonstrated that claims experience over the past three years was favorable compared to the rates set to pay for the costs anticipated by the health insurance actuaries, and so we could reduce rates to draw down the surplus in the Trust Fund (the city self-insures health insurance).

The total of appropriations for Personnel Services, including Overtime, decreased by almost \$1.6 million, but this figure is somewhat misleading. Based on the level services budget requests submitted by budget managers, which would have funded many of the vacant unfunded positions, which had previously been funded, the personal services budget would have increased by \$4.3 million. Accordingly, the mayor's budget cut those departmental requests by nearly \$5.9 million. The mayor's budget brings the personal services budget to funding levels last seen in FY2008. Over the past several years, over 115 previously funded positions have lost funding, about 15 percent of the city's workforce. You can see the extent of these positions in the personal services sheets in the budget books.

About three-fifths of the total of lost positions are in the Police and Fire Department budgets, including civilians in the police budget. More than one-third are actual firefighter positions. However, the police and firefighter personal services budgets in total represent more than three-fourths of the city's total municipal personal services budget, so the proportionate force reduction for public safety staffing totals was less than for the other city departments. Nonetheless, the impact will be severe, especially for the fire service. Chief Galligan has informed the mayor and me that the FY2010 level of funding is insufficient to maintain the current number of nine "in-service" companies. His staffing has been reduced by forty-four positions over the past four budgets. Accordingly, he will be closing Tower Company 1, located at Station 4 on Crescent Street. This means that the city will then have two ladder companies in service.

The police budget results in 26 fewer positions from layoffs and attrition over recent budgets. This city has included in the police budget about \$400,000 to serve as a match if the city receives grant funding for officers. The potential for grant funding from the federal or state governments is currently unclear, and so are any funding restrictions or match requirements which may be imposed. If in time it becomes apparent that the city will not receive federal or state grant funding, the money set aside may be used to hire or recall additional officers at full city costs. Obviously, in this case the number would be far fewer.

The budget reduction to the library system will result in the closing of the East and West branches. Each of the branches was only open for twelve hours per week during FY09.

The growth in appropriations for goods and services results from several sources. There will be additional costs for property revaluation services to be performed this year, additional costs for outside audit services which will be required for the various federal stimulus and economic recovery programs, and increases in the mayor's budget to appropriate the 40R zoning incentive grant from the state received as a result of the City Council's approval of the special zoning ordinances. The mayor's budget also includes a recommendation for funding the Brockton 21st Century Corporation at \$250,000. This appropriation provides salaries and benefits primarily for the staff performing general economic development, not for the project costs and administrative and staff overhead paid by federal revenues which are funneled through the Building a Better Brockton Corp. The appropriation also provides funding for insurance coverage and capital upkeep of the Campanelli Stadium/Shaw's Conference Center complex. These are important functions provided by the Brockton 21st Century Corporation to the city, and I strongly urge your approval.

ENTERPRISE FUNDS

This category of budgets includes the Renewable Energy Enterprise Fund, the Refuse Enterprise Fund, the Water and Sewer Enterprise funds, and the Park and Golf Enterprise of the Recreation Commission. Of these, the Water, Sewer, and Refuse funds are fully self-supporting. The Renewable Energy Fund is nearly self-supporting, with only a small subsidy of about \$30,000 required for its outstanding debt. The Park & Recreation budget is subsidized at roughly 50 percent.

The Refuse Enterprise Fund is self supporting for FY2010, because about \$953 thousand in Certified Retained Earnings was available for appropriation to support the operating budget, and \$200 thousand for the purchase of a vehicle. This surplus resulted from the FY2008 operations. The present fee structure is now about nine years old, and in a few years, the city will need to increase the \$280 annual fee to maintain revenue sufficiency.

The Recreation Commission is projected to generate about \$821 thousand in fees for its own support. This level of financing still requires additional support of about \$836 thousand as provided by subsidy from the General Fund. The subsidy breaks down about one-half between service costs supported by direct General Fund appropriation to the Commission, and one-half for park and recreation costs borne by the General Fund which the Recreation Fund lacks the revenue to reimburse. I believe that this problem could be mitigated, if the Recreation Commission wished to do so, because the golf course's revenues are below its potential. The Recreation Commission assigns too many of the most favorable weekend tee times to permit holders, who are playing for only the price of the annual fixed fee for the permit. This strategy is akin to a store selling its best inventory for its cheapest price. Even worse, that inventory (a specific tee time on a specific day) is instantly perishable; it can't be held in inventory for sale at a higher price. Changing the tee time allocation to an auction, or raising the fee for preferred tee time with a permit, would increase revenues.

The Recreation Enterprise fund lacks the money to make significant improvements to its parks, ball fields, and the golf course, but modest improvements are funded, with a total of \$35 thousand provided for golf course and \$24 thousand for park projects. As in recent years, support for after school programs has been eliminated. However, the support for a children's summer program has been continued.

Both the Water Enterprise Fund and the Sewer Enterprise Fund continue to receive the substantial financial benefit which began ten years ago when a new twenty-year contract for operations and maintenance took effect. It initially provided \$3.0 million in annual budgetary savings, and it continues to provide a modest amount of combined annual savings. The erosion of the initial savings benefits derives from added costs for compliance with new regulatory mandates, contracted inflation cost index increases, and higher electricity costs. Nonetheless, for many years the savings had permitted both systems to undertake significant programs of capital improvements without rate increases.

For both systems, additional capital investments have been and will be required, because the infrastructure underground is old for both systems, and the treatment plants have seen many years of service. For the sewer system in particular, the treatment plant required major upgrading, now nearly completed, which was mandated by the regulators, and was also part of the recently executed consent decree, which also required some collection system work. In order to finance

the needed work, for the sewer system a phased rate increase was authorized, beginning in January, 2005 and continuing through January 2010. As plant work nears completion, with financing and adequate rates in place for the near future, we can turn our attention more intently to the collection system order to continue to reduce extraneous flows from water inflow and infiltration.

In the water system, the total capital appropriation of about \$664 thousand leaves necessary projects unfunded. Even with the rate increases effective July 1, 2004 and July 1, 2006, and the major increase for July 1, 2008, the first of which represented the first increase in ten years, annual revenues are not adequate to support the amount of capital spending needed. Many requested capital projects were deferred, and others can only be undertaken if the city council authorizes borrowing for various projects. These will require rate increases.

In the water system, in addition to capital requirements and operating cost inflation, the water purchase contract for desalinated water will also require additional increases over the next ten years as the city's fixed commitment increases. I believe that this need also should be anticipated now and a phased program for future rate increases should be implemented. I urge the Water Commission to recommend such a program for increases, and I recommend that the city council act to approve such a request. This action would create a rate structure sufficient to support the water purchase contract, and also to help to support the needed capital spending.

The final enterprise fund is the recently created Renewable Energy Fund. The purpose of this fund is to budget and account for activities for renewable energy generation in Brockton. The first such project is the creation of a solar energy plant on a prior Brownfield which is situated on adjacent land parcels formerly owned in part by the city and in part by Bay State Gas Company.

In helping to finance this project, the city sold its parcel to Bay State Gas to create a single parcel, and the city then leased the land back for a nominal fee after Bay State Gas conducted a site cleaning. On the site, the city has constructed a solar energy generating facility, the cost of which was financed by revenue from the land sale, by city borrowing, and grants. The construction was completed during the fall of 2006. The cost of the plant's operation is borne by sale of the electricity produced as well as sale of "green energy" certificates, or REC's. Revenues are projected at \$105 thousand, and retained earnings were almost \$85 thousand; the combination of these will offset the FY10 operating costs and create a partial reimbursement of city debt service, which is paid in the general fund for the \$1.6 million borrowing. The City applied for and received "Certified Renewable Energy Bond" status from the U.S. Treasury, so annual debt payments consist of principal only at \$100 thousand per year, with a tax credit subsidy from the IRS to the bondholders replacing city interest expense. The fund reimburses about \$70 thousand of that cost to the city.

CONCLUSION

In conclusion, I reiterate the critical importance of the adoption of water, sewer and refuse utility rates which are adequate to maintain the self-sufficiency of these funds while also providing needed capital investment. The General Fund cannot assume the financing burden for these funds, which can and should be fully financed by the users. Given the extreme budgeting pressures on the General Fund, I also recommend that the Recreation Commission take action on golf user fees and other Recreation fees to ensure that the Recreation Enterprise Fund becomes as self sufficient as is possible.

In addition to the critical need for the city to establish and maintain adequate rates in its enterprise funds, I want to turn to discussion of critical financing issues which confront the city. I have discussed these issues at length in previous budget commentaries, and so I will only summarize the arguments here. My office retains copies of all of these annual budget commentaries for anyone who may be interested.

The issues, which are deeply inter-related, fall into the following broad categories:

1. Lack of adequate, local revenue capacity for the General Fund
2. Over reliance on state aid.
3. Cost trends, especially in critical accounts such as health care, which exceed the city's capacity to generate financing.
4. Long term, unfunded liabilities related to both the future costs being incurred today for employees and retirees, such as pension costs and health insurance costs after retirement, and also to the deferral of capital spending..

In order to correct the first problem, the city will need to raise property taxes or obtain the authority from the State, along with other communities, to impose additional taxes. This could occur through the governor's proposals to the legislature for local option meal taxes, or an expanded property tax base for telecommunications, or a higher hotel/motel tax rate, or an inflation index for property taxes which tracks a real cost inflation index. None of these is mutually exclusive; probably all are needed.

The issue of dependency upon State Aid is integrally tied to the first problem. Moreover, a compounding factor is not only that so much of our fiscal stability is determined by the state's largesse, but also that the state's own revenue structure has significant volatility. The volatility derives from the fact that almost all state tax revenues are very sensitive to economic conditions. The capital gains tax in particular is deeply affected by the economy, and it has been a critical part of the state's operating, not capital budget. Equally important, the state's revenues are subject to political cross-fighting in annual appropriation. The acute problems encountered when the state must distribute revenue slices from a shrinking pie are highly visible this year.

The third issue, of rapidly accelerating costs, is disturbing because the capacity to pay for these costs is a function of both revenue diversity by source (for stability) and revenue adequacy as well as cost management. Given the revenue constraints, controlling the cost base becomes more critical to management. Here our authority is constrained by attitudes at the state level regarding the proper amount of management autonomy to be granted to local officials. For example, we lack the same management flexibility in controlling employee/retiree health care costs that the state grants itself. With the same level of authority, we could significantly reduce the base costs

subjected to the inflation trend in health care costs for city taxpayers. It was that problem which the mayor's home role petition of last winter regarding health care attempted to attack, but it is very unlikely that the petition will be approved. Even worse, there seems to be no appetite on Beacon Hill to grant the management flexibility needed on a broad basis to all municipalities, rather than just to Brockton, despite pressure from municipal officials, the Mass Municipal Association, and the Boston Globe.

The final major problem is that of the escalating cost of delay in financing unfunded liabilities, whether future pension costs, future health care costs, or future capital cost from deferred maintenance. This problem cannot be solved unless progress is made in solving the first three problems. We need more local revenue. We need more stable state aid. We need to gain the management authority to better control health costs through less expensive benefit plans and greater contributions to the costs by employees and retirees.

However, even with all of these in hand, we still must contend with the fact that huge, unfunded liabilities have been allowed to accumulate, and they cannot be ignored. We may not be legally compelled to take immediate action, but we should do so in order to exercise responsible stewardship. We should all be aware that just as an investment fund can grow exponentially with regular deposits and compounded interest, so can a future liability grow to a huge value from a small early base, if left financially unattended. It is cheaper to pay today's costs today, with today's revenues, than to defer the payment until it is unavoidable and more expensive. Today, among the liabilities of pension, OPEB, and deferred capital spending, we have an approved schedule only for paying down our pension liability. We have doubled our funded percentage in 15 years, although it was severely affected by last year's investment performance. Nonetheless, while significant progress has been made, the unfunded pension liability is still likely in excess of \$150 million. The actual value is pending actuarial revaluation to be performed this calendar year. The so-called "Other Post Employment Benefit" (OPEB – mainly health cost) liability is over \$635 million as of June 30, 2008, and it is growing. That is nearly \$0.8 billion in liabilities related to personnel to be paid from future revenues. The city has no current plan nor the financial flexibility necessary to fund the OPEB liability, nor even to manage its component costs. However, the \$635 million liability could be reduced to \$345 million if we had the revenues to pre-fund the liability, amortizing it over time, investing the proceeds of the amortization funding. The added revenue in FY2010 to cover this would be about \$11 million, and it would grow slightly each year until full funding was accomplished. The liability could also be significantly reduced by reducing benefit levels or increasing the retirees' contribution to health costs. I recognize the political difficulty of these steps, but there really are no alternatives to action. Right now we are acting on neither the revenue nor the cost control aspects.

In the city's annual financial statements you can learn that the city has invested in capital assets valued at \$320.6 million, net of depreciation. The annual depreciation expense is in excess of \$6.5 million. Accordingly sound financial practice, the city should be allocating capital dollars to reinvest in those assets at the rate at which they are being consumed. Annual depreciation expense is a decent proxy for that yearly capital funding requirement, and we are not meeting it at all for the non-utility assets, and only coming close for the utility assets. The reason for this is lack of current revenues. While the Proposition 2 ½ law provides a referendum mechanism to pay for annual capital spending or capital bonding, the city doesn't use it. Without using it, I can envision no way to meet the investment need in the current revenue structure. The cost to future taxpayers of delay is great.

The City of Brockton is not alone in confronting the dilemma described by these four problems. They are not beyond solution, but without fundamental policy and legal changes at the local and state level, they loom as mighty obstacles to the city's fiscal future and the preservation of the services our citizens have come to expect.

Respectfully submitted,



John A. Condon
Chief Financial Officer

JAC/amw

Enc.

[FY10budgetltr]

CITY OF BROCKTON

FY2010 BUDGET FORECASTER



GENERAL FUND

FORECASTER

DISCRETIONARY SPENDING

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
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Total Revenues	\$	266,808,881	4.1%	\$	277,707,372	2.4%	\$	284,314,486	-1.6%	\$	279,719,046
Total Expenditures	\$	266,808,881	4.1%	\$	277,707,372	2.4%	\$	284,314,486	-1.6%	\$	279,719,046

NET	\$	-	\$	-	\$	-	\$	-
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FORECASTER

REVENUES

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
Tax Levy	\$ 89,469,999	3.4%	\$ 92,506,749	4.2%	\$ 96,381,005	2.9%	\$ 99,204,092
Cherry Sheet	\$ 145,026,035	3.8%	\$ 150,466,641	4.3%	\$ 156,958,036	-5.6%	\$ 148,184,023
Local Receipts	\$ 21,086,875	-0.5%	\$ 20,974,066	-6.5%	\$ 19,610,606	-11.8%	\$ 17,293,672
Reserves / Available Funds	\$ 11,225,972	22.6%	\$ 13,759,916	-17.4%	\$ 11,364,838	32.3%	\$ 15,037,269
TOTAL REVENUES	\$ 266,808,881		\$ 277,707,372		\$ 284,314,485		\$ 279,719,046

FORECASTER

TAX LEVY

Fiscal Year :	2006		Change		2007		Change		2008		Change		2009		Change		2010		Change	
Tax Levy	\$	86,242,266		4%	\$	89,469,999		3%	\$	92,506,749		4%	\$	96,381,005		3%	\$	99,204,092		
Prior Year Levy Limit	\$	83,169,795		4%	\$	86,241,428		4%	\$	89,469,999		4%	\$	92,776,521		4%	\$	96,443,017		
Additional 2.5%	\$	2,079,245		4%	\$	2,156,036		4%	\$	2,236,750		4%	\$	2,319,413		4%	\$	2,411,075		
Hold Back (enter as a negative #)	\$	-		0%	\$	(89,915)		0%	\$	-		0%	\$	(62,012)		0%	\$	-		
New Growth	\$	993,226		17%	\$	1,162,450		-31%	\$	800,000		88%	\$	1,347,083		-74%	\$	350,000		
Overrides	\$	-		0%	\$	-		0%	\$	-		0%	\$	-		0%	\$	-		

Total Tax Levy	\$	86,242,266		4%	\$	89,469,999		3%	\$	92,506,749		4%	\$	96,381,005		3%	\$	99,204,092		
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FORECASTER

CHERRY SHEET

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
Resolution Aid	\$ 122,275,618	4%	\$ 127,337,111	5%	\$ 133,676,673	-3%	\$ 129,533,978
Chapter 70	\$ 117,298,166	5%	\$ 122,579,212	5%	\$ 128,909,020	0%	\$ 128,909,020
Additional Assistance	\$ 4,310,392	0%	\$ 4,310,392	0%	\$ 4,310,392	0%	\$ -
Other	\$ 652,060	-31%	\$ 447,507	2%	\$ 457,261	37%	\$ 624,958
Other	\$ 15,000	0%	\$ -	0%	\$ -	0%	\$ -
Other	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Education Offset Items	\$ 70,536	44%	\$ 101,802	18%	\$ 120,014	46%	\$ 175,172
Apprenticeship	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Racial Equality	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Lunch Program	\$ 70,536	44%	\$ 101,802	3%	\$ 105,014	11%	\$ 116,494
EEO	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
School Improvements	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Horace Mann	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Minimum Teachers	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Per Pupil Education Aid	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Other Offset	\$ -	0%	\$ -	0%	\$ 15,000	291%	\$ 58,678
Other Offset	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Aid to Reduce Class Size	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Education Improvement Grant	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Remediation Assistance	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Education Reimbursements	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
School Transportation	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Const. School	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Tuit. State Wards	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Spec Recreation	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Retired Teachers	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Trans. Pupils	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Other Reimbursements	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Other Reimbursements	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Other Reimbursements	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
General Government Offsets	\$ 146,212	0%	\$ 146,359	3%	\$ 151,019	-42%	\$ 87,271
Water Pollution	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Public Libraries	\$ 146,212	0%	\$ 146,359	3%	\$ 151,019	-42%	\$ 87,271
Other Offset	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Other Offset	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Other Offset	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Reimbursements	\$ 22,548,669	1%	\$ 22,881,369	1%	\$ 23,010,330	-20%	\$ 18,387,602
Add. Aid Library	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Reg. Library	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Police Career	\$ 645,000	2%	\$ 660,000	8%	\$ 711,000	0%	\$ -
Cult. Shellfish	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Urban Renewal	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Veterans Benefits	\$ 240,746	-37%	\$ 150,644	51%	\$ 226,754	87%	\$ 424,742
Highway Fund	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Additional Highway	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Lottery	\$ 21,427,385	2%	\$ 21,748,886	-13%	\$ 18,861,064	-6%	\$ 17,639,926
Hold Harmless lottery	\$ -	0%	\$ -	0%	\$ 2,887,822	0%	\$ -
Urban Redevelopment	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Exemptions : Veterans etc.	\$ 117,230	90%	\$ 222,567	2%	\$ 227,905	42%	\$ 322,530
Exemptions : Elderly	\$ 117,970	-16%	\$ 98,894	-4%	\$ 95,380	0%	\$ -
State Owned Land	\$ 338	12%	\$ 378	7%	\$ 405	0%	\$ 404
Meals Tax	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Rooms Tax	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Housing Supply Incentive Program	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Total Cherry Sheet Aid	\$ 145,041,035	4%	\$ 150,466,641	4%	\$ 156,958,036	-6%	\$ 148,184,023

FORECASTER

LOCAL RECEIPTS

Fiscal Year :	2007			2008			2009			2010
		Change		Change		Change				
Local Receipts	\$ 21,086,875	-1%	\$ 20,974,066	-7%	\$ 19,610,606	-12%	\$ 17,293,672			
Motor Vehicle	\$ 6,410,000	-13%	\$ 5,605,000	-6%	\$ 5,270,000	-22%	\$ 4,135,000			
Other Excise	\$ 280,000	-14%	\$ 240,000	23%	\$ 295,000	-24%	\$ 225,000			
Penalties and Interest	\$ 1,375,000	8%	\$ 1,480,000	0%	\$ 1,485,000	-11%	\$ 1,320,000			
Payments in Lieu	\$ 245,000	-5%	\$ 230,000	2%	\$ 235,000	-5%	\$ 220,000			
Charges - Water	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Charges - Sewer	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Charges - Hospital	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Charges - Trash	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Charges - Other	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Fees	\$ 325,000	6%	\$ 345,000	-7%	\$ 320,000	5%	\$ 335,000			
Rentals	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Dept. - Schools	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Dept. - Libraries	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Dept. - Cemeteries	\$ 125,000	16%	\$ 145,000	-24%	\$ 110,000	-9%	\$ 100,000			
Dept. - Recreation	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Cable Franchise Fee	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Licenses and Permits	\$ 1,095,000	38%	\$ 1,515,000	-36%	\$ 975,000	17%	\$ 1,140,000			
Special Assessments	\$ -	0%	\$ -	0%	\$ -	0%	\$ -			
Fines and Forfeits	\$ 685,000	-13%	\$ 595,000	15%	\$ 685,000	-12%	\$ 600,000			
Investment Income	\$ 2,070,000	26%	\$ 2,600,000	-44%	\$ 1,455,000	-63%	\$ 535,000			
Miscellaneous	\$ 278,000	40%	\$ 390,000	-31%	\$ 270,000	-7%	\$ 250,000			
Medicare D	\$ -	0%	\$ 565,000	59%	\$ 900,000	-12%	\$ 795,000			
MSBA Reimbursements	\$ 3,396,932	-21%	\$ 2,698,494	0%	\$ 2,698,584	0%	\$ 2,698,584			
Enterprise Reimbursement	\$ 3,201,943	-1%	\$ 3,160,572	11%	\$ 3,497,022	11%	\$ 3,890,088			
Medicaid Reimbursement	\$ 1,600,000	-12%	\$ 1,405,000	1%	\$ 1,415,000	-65%	\$ 490,000			
							\$ -			
Total Local Receipts	\$ 21,086,875	-1%	\$ 20,974,066	-7%	\$ 19,610,606	-12%	\$ 17,293,672			

FORECASTER

RESERVES & AVAILABLE FUNDS

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
Free Cash	\$ 11,225,972	23%	\$ 13,759,916	-17%	\$ 11,364,838	32%	\$ 15,037,259
Free Cash	\$ 9,909,582	2%	\$ 10,109,582	3%	\$ 10,383,451	40%	\$ 14,490,670
Stabilization Fund	\$ 959,500	224%	\$ 3,109,670	0%	\$ -	0%	\$ -
Overlay Surplus	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Weights & Measures Citations	\$ 36,900	19%	\$ 44,000	57%	\$ 68,901	-74%	\$ 17,627
Reserved for Appropriation	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Teacher's Deferral	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Parking Authority Meter Reserves 18A	\$ 172,012	65%	\$ 284,119	24%	\$ 353,674	-29%	\$ 252,465
Parking Authority Garage Reserves 18B	\$ 147,978	44%	\$ 212,545	64%	\$ 348,812	-21%	\$ 276,497
Accumulated Library grant Transfer	\$ -	0%	\$ -	0%	\$ 210,000	0%	\$ -
Recreation Enterprise Subsidy Adjusting Entry	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Cemetery - Sales of Lots & Graves Reserve Fund	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Adjustment for Parking Auth. Over spending FY03	\$ -	0%	\$ -	0%	\$ -	0%	\$ -

Reserves & Available Funds	\$ 11,225,972	23%	\$ 13,759,916	-17%	\$ 11,364,838	32%	\$ 15,037,259
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FORECASTER

EXPENDITURES

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
Appropriations	\$ 259,976,781	4.0%	\$ 270,377,213	2.2%	\$ 276,377,211	-2.7%	\$ 268,976,731
Government Assessment	\$ 4,716,860	5.5%	\$ 4,974,760	3.3%	\$ 5,140,616	9.8%	\$ 5,642,872
Amounts To Be Raised	\$ 2,115,240	11.4%	\$ 2,355,399	18.7%	\$ 2,796,659	82.3%	\$ 5,099,443
Total Expenditures	\$ 266,808,881		\$ 277,707,372		\$ 284,314,486		\$ 279,719,046

FORECASTER

GENERAL FUND

Forecast for Fiscal Year : 2010

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
ANIMAL CONTROL	\$ 304,128	10% #	\$ 334,555	2%	\$ 340,353	0% #	\$ 341,743
1 Personal Services - Other Than Overtime	\$ 245,073	12%	\$ 274,607	2%	\$ 280,405	0%	\$ 281,709
2 Personal Services - Overtime	\$ 15,300	19%	\$ 18,169	0%	\$ 18,169	0%	\$ 18,159
3 Ordinary Maintenance - Services	\$ 34,276	-4%	\$ 33,000	0%	\$ 33,000	0%	\$ 33,096
4 Ordinary Maintenance - Goods	\$ 9,478	-7%	\$ 8,778	0%	\$ 8,778	0%	\$ 8,778
5 Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
x	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
ASSESSOR	\$ 674,208	22% #	\$ 819,362	-29%	\$ 580,517	22% #	\$ 706,744
1 Personal Services - Other Than Overtime	\$ 537,127	9%	\$ 583,231	-6%	\$ 548,336	-18%	\$ 448,943
2 Personal Services - Overtime	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
3 Ordinary Maintenance - Services	\$ 130,050	76%	\$ 228,900	-89%	\$ 24,800	910%	\$ 250,400
4 Ordinary Maintenance - Goods	\$ 7,030	3%	\$ 7,230	2%	\$ 7,380	0%	\$ 7,400
5 Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
5 Capital - Proj/New Computer	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
x	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
AUDITOR	\$ 777,886	8% #	\$ 824,894	-8%	\$ 757,503	15% #	\$ 867,654
1 Personal Services - Other Than Overtime	\$ 518,397	10%	\$ 571,794	-7%	\$ 534,603	2%	\$ 545,537
2 Personal Services - Overtime	\$ 10,000	-5%	\$ 9,500	0%	\$ 9,500	0%	\$ 9,500
3 Ordinary Maintenance - Services	\$ 244,457	-2%	\$ 238,568	-13%	\$ 208,568	48%	\$ 307,785
4 Ordinary Maintenance - Goods	\$ 4,831	0%	\$ 4,831	0%	\$ 4,831	0%	\$ 4,831
5 Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
x	\$ -	0%	\$ -	0%	\$ -	0%	\$ -

* AUDITOR - MAIL ROOM		\$ 227,869	7% #	\$ 242,869	5%	\$ 254,869	3% #	\$ 263,025
3	Ordinary Maintenance - Services	\$ 227,722	7%	\$ 242,722	5%	\$ 254,722	3%	\$ 262,878
4	Ordinary Maintenance - Goods	\$ 146	0%	\$ 146	0%	\$ 146	0%	\$ 146
5	Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
x		\$ -	0%	\$ -	0%	\$ -	0%	\$ -

* AUDITOR - TELEPHONE		\$ 90,251	-5% #	\$ 85,251	0%	\$ 85,251	4% #	\$ 88,307
3	Ordinary Maintenance - Services	\$ 90,250	-6%	\$ 85,250	0%	\$ 85,250	4%	\$ 88,306
5	Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
4	Ordinary Maintenance - Goods	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
x		\$ -	0%	\$ -	0%	\$ -	0%	\$ -

* CEMETERIES		\$ 317,067	-3% #	\$ 307,792	7%	\$ 328,454	-17% #	\$ 274,038
1	Personal Services - Other Than Overtime	\$ 202,561	2%	\$ 207,531	10%	\$ 229,193	-26%	\$ 169,777
2	Personal Services - Overtime	\$ 24,020	-5%	\$ 22,800	0%	\$ 22,800	0%	\$ 22,800
3	Ordinary Maintenance - Services	\$ 75,712	-20%	\$ 60,600	-2%	\$ 59,600	0%	\$ 59,600
4	Ordinary Maintenance - Goods	\$ 14,773	14%	\$ 16,860	0%	\$ 16,860	30%	\$ 21,860
5	Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
x		\$ -	0%	\$ -	0%	\$ -	0%	\$ -

* CITY CLERK		\$ 372,017	6% #	\$ 393,027	-14%	\$ 336,108	-17% #	\$ 280,187
1	Personal Services - Other Than Overtime	\$ 334,994	6%	\$ 356,204	-16%	\$ 299,765	-19%	\$ 243,864
2	Personal Services - Overtime	\$ 3,966	-5%	\$ 3,786	0%	\$ 3,786	0%	\$ 3,786
3	Ordinary Maintenance - Services	\$ 24,670	0%	\$ 24,670	0%	\$ 24,670	0%	\$ 24,670
4	Ordinary Maintenance - Goods	\$ 8,366	0%	\$ 8,366	-6%	\$ 7,866	0%	\$ 7,866
5	Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
x		\$ -	0%	\$ -	0%	\$ -	0%	\$ -

CITY COUNCIL

	\$	321,886	4% #	\$	333,517	-2%	\$	327,768	4% #	\$	340,035
1 Personal Services - Other Than Overtime	\$	285,824	4%	\$	297,787	0%	\$	298,538	4%	\$	310,806
2 Personal Services - Overtime	\$	6,635	-5%	\$	6,303	0%	\$	6,303	0%	\$	6,303
3 Ordinary Maintenance - Services	\$	13,600	0%	\$	13,600	-4%	\$	13,100	0%	\$	13,100
4 Ordinary Maintenance - Goods	\$	15,825	0%	\$	15,825	-38%	\$	9,825	0%	\$	9,825
6 Ordinary Maintenance - Out of State Travel	\$	1	0%	\$	1	0%	\$	1	0%	\$	-
5 Capital	\$	1	0%	\$	1	0%	\$	1	0%	\$	1
x	\$	-	0%	\$	-	0%	\$	-	0%	\$	-

EMERGENCY MANAGEMENT

	\$	35,810	3% #	\$	36,799	-5%	\$	34,671	3% #	\$	35,751
1 Personal Services - Other Than Overtime	\$	24,695	5%	\$	25,884	3%	\$	26,733	4%	\$	27,813
3 Ordinary Maintenance - Services	\$	6,856	0%	\$	6,856	-18%	\$	5,606	0%	\$	5,606
4 Ordinary Maintenance - Goods	\$	4,058	0%	\$	4,058	-43%	\$	2,331	0%	\$	2,331
5 Capital	\$	1	0%	\$	1	0%	\$	1	0%	\$	1
x	\$	-	0%	\$	-	0%	\$	-	0%	\$	-

CONSERVATION COMMISSION

	\$	51,177	0% #	\$	51,427	-10%	\$	46,427	0% #	\$	46,427
1 Personal Services - Other Than Overtime	\$	-	0%	\$	-	0%	\$	-	0%	\$	-
2 Personal Services - Overtime	\$	2,400	0%	\$	2,400	0%	\$	2,400	0%	\$	2,400
3 Ordinary Maintenance - Services	\$	47,261	1%	\$	47,511	-11%	\$	42,511	0%	\$	42,511
4 Ordinary Maintenance - Goods	\$	1,515	0%	\$	1,515	0%	\$	1,515	0%	\$	1,515
5 Capital	\$	1	0%	\$	1	0%	\$	1	0%	\$	1
x											

CONSUMER ADVISORY

	\$	1	0% #	\$	1	0%	\$	1	0% #	\$	1
3 Ordinary Maintenance - Services	\$	1	0%	\$	1	0%	\$	1	0%	\$	1
x	\$	-	0%	\$	-	0%	\$	-	0%	\$	-

* DPW - WATER ENTERPRISE/COMMISSION	\$ -	0%	#	\$ -	0%	\$ -	0%	#	\$ -
x *** See Enterprise Fund Sheet	\$ -	0%		\$ -	0%	\$ -	0%		\$ -
x									
x DPW - RENEWABLE ENERGY	\$ 75,000	0%		\$ 75,000	0%	\$ -	0%		\$ -
3 Ordinary Maintenance - Services	\$ 75,000	0%		\$ 75,000	0%	\$ -	0%		\$ -
- DEVELOPMENT / INDUSTRIAL	\$ 1	0%	#	\$ 1	0%	\$ 1	0%	#	\$ -
4 Ordinary Maintenance - Goods	\$ 1	0%		\$ 1	0%	\$ 1	0%		\$ -
- FINANCE DEPARTMENT	\$ 1,438,528	1%	#	\$ 1,447,609	22%	\$ 1,766,178	-5%	#	\$ 1,577,254
1 Personal Services - Other Than Overtime	\$ 252,455	5%		\$ 255,283	-17%	\$ 219,337	5%		\$ 230,413
2 Personal Services - Overtime	\$ 850	-5%		\$ 807	0%	\$ 807	0%		\$ 807
3 Ordinary Maintenance - Services	\$ 183,219	-2%		\$ 179,605	-20%	\$ 144,120	0%		\$ 144,120
4 Ordinary Maintenance - Goods	\$ 2,003	-4%		\$ 1,913	0%	\$ 1,913	0%		\$ 1,913
6 Ordinary Maintenance - Out of State Travel	\$ -	0%		\$ -	0%	\$ -	0%		\$ -
5 Capital	\$ 1	0%		\$ 1	0%	\$ 1	0%		\$ 1
4 Liability Insurances	\$ 1,000,000	0%		\$ 1,000,000	40%	\$ 1,400,000	-7%		\$ 1,300,000
- FIRE DEPARTMENT	\$ 18,638,121	-4%	#	\$ 19,448,000	0%	\$ 19,390,591	-2%	#	\$ 19,060,837
1 Personal Services - Other Than Overtime	\$ 17,260,578	5%		\$ 18,097,878	0%	\$ 18,010,269	-2%		\$ 17,865,516
2 Personal Services - Overtime	\$ 272,269	-5%		\$ 258,656	0%	\$ 258,656	0%		\$ 258,656
3 Ordinary Maintenance - Services	\$ 390,850	-2%		\$ 382,524	0%	\$ 382,524	0%		\$ 382,524
4 Ordinary Maintenance - Goods	\$ 289,423	-2%		\$ 284,141	0%	\$ 284,141	0%		\$ 284,141
5 Capital	\$ 1	0%		\$ 1	0%	\$ 1	0%		\$ 1
2 Staffing Overtime - per contract	\$ 425,000	0%		\$ 425,000	7%	\$ 455,000	3%		\$ 470,000
x	\$ -	0%		\$ -	0%	\$ -	0%		\$ -
- BOARD OF HEALTH	\$ 801,925	1%	#	\$ 808,512	-4%	\$ 838,327	-10%	#	\$ 756,214
1 Personal Services - Other Than Overtime	\$ 697,328	1%		\$ 706,801	4%	\$ 733,388	-12%		\$ 648,263
2 Personal Services - Overtime	\$ 7,000	-5%		\$ 6,650	0%	\$ 6,650	0%		\$ 6,650
3 Ordinary Maintenance - Services	\$ 59,070	2%		\$ 60,110	5%	\$ 63,338	4%		\$ 65,950
4 Ordinary Maintenance - Goods	\$ 38,526	-9%		\$ 34,950	0%	\$ 34,950	1%		\$ 35,350
5 Capital	\$ 1	0%		\$ 1	0%	\$ 1	0%		\$ 1

	\$	1,350,731	1%	\$	1,367,859	10%	\$	1,499,114	-2%	\$	1,471,080
LAW											
1 Personal Services - Other Than Overtime	\$	368,706	8%	\$	398,113	2%	\$	404,118	-7%	\$	376,084
2 Personal Services - Overtime	\$	1,881	-5%	\$	1,787	0%	\$	1,787	0%	\$	1,787
3 Ordinary Maintenance - Services	\$	199,388	-2%	\$	195,372	64%	\$	321,122	0%	\$	321,122
4 Ordinary Maintenance - Goods	\$	75,043	-2%	\$	73,486	-1%	\$	72,986	0%	\$	72,986
12 Court Judgements	\$	209,100	-2%	\$	204,100	0%	\$	204,100	0%	\$	204,100
12 Workers Compensation	\$	496,612	0%	\$	495,000	0%	\$	495,000	0%	\$	495,000
4 Liability Insurances	\$	-	0%	\$	-	0%	\$	-	0%	\$	-
5 Capital	\$	1	0%	\$	1	0%	\$	1	0%	\$	1
x	\$	-	0%	\$	-	0%	\$	-	0%	\$	-
LIBRARY											
1 Personal Services - Other Than Overtime	\$	1,424,679	13%	\$	1,808,279	-8%	\$	1,487,456	-12%	\$	1,307,379
3 Ordinary Maintenance - Services	\$	165,752	-6%	\$	155,916	-10%	\$	139,932	-11%	\$	124,490
4 Ordinary Maintenance - Goods	\$	250,134	1%	\$	252,579	-35%	\$	164,346	0%	\$	164,346
5 Capital	\$	1	0%	\$	1	0%	\$	1	0%	\$	1
2 Personal Services - Overtime	\$	3,000	-5%	\$	2,850	5%	\$	3,000	0%	\$	3,000
LICENSE											
1 Personal Services - Other Than Overtime	\$	59,223	7%	\$	63,427	3%	\$	65,314	7%	\$	69,838
2 Personal Services - Overtime	\$	4,500	-5%	\$	4,275	23%	\$	5,275	0%	\$	5,275
3 Ordinary Maintenance - Services	\$	1,290	0%	\$	1,290	0%	\$	1,290	0%	\$	1,290
4 Ordinary Maintenance - Goods	\$	6,005	-79%	\$	1,265	0%	\$	1,265	0%	\$	1,265
5 Capital	\$	1	0%	\$	1	0%	\$	1	0%	\$	1
x	\$	-	0%	\$	-	0%	\$	-	0%	\$	-

MAYOR															
	\$	1,161,707	2%	#	\$	1,188,779	38%	#	\$	1,639,405	24%	#	\$	2,040,353	
1 Personal Services - Other Than Overtime	\$	397,391	7%		\$	426,827	-5%		\$	406,976	-3%		\$	394,697	
3 Ordinary Maintenance - Services	\$	281,870	-1%		\$	279,270	6%		\$	297,270	-6%		\$	91,270	
4 Ordinary Maintenance - Goods	\$	40,280	-2%		\$	39,280	0%		\$	39,280	222%		\$	126,386	
12 Bus. & Econ. Development	\$	250,000	0%		\$	250,000	-40%		\$	150,000	67%		\$	250,000	
12 Cable Franchise Fee	\$	-			\$	-			\$	550,000			\$	550,000	
6 Ordinary Maintenance - Out of State Travel	\$	7,500	0%		\$	7,500	0%		\$	7,500	-33%		\$	5,000	
5 Capital	\$	-	0%		\$	-	0%		\$	-	0%		\$	-	
12 Diversity Commission	\$	2,500	0%		\$	2,500	0%		\$	2,500	-40%		\$	1,500	
12 OM - Cultural Affairs	\$	20,000	0%		\$	20,000	0%		\$	20,000	0%		\$	20,000	
2 Personal Services - Overtime	\$	-	0%		\$	-	0%		\$	-	0%		\$	-	
12 Womens Commission	\$	2,500	0%		\$	2,500	0%		\$	2,500	-40%		\$	1,500	
1 Personal Services - Other Than OT Human Resources	\$	68,258	4%		\$	71,321	3%		\$	73,798	0%		\$	-	
2 Personal Services - Overtime Human Resources	\$	-	0%		\$	-	0%		\$	-	0%		\$	-	
3 40 R Activity	\$	89,496	-2%		\$	87,707	0%		\$	87,707	584%		\$	600,000	
4 Ordinary Maintenance - Goods Human Resources	\$	1,912	-2%		\$	1,874	0%		\$	1,874	0%		\$	-	
6 Ordinary Maintenance - Out of State Travel	\$	-	0%		\$	-	0%		\$	-	0%		\$	-	

PARK COMMISSION - PARK & GOLF															
RECREATION ENTERPRISE FUND															
	\$	205,988	94%	#	\$	398,924	30%	#	\$	517,370	-24%	#	\$	393,410	
1 Personal Services - Other Than Overtime	\$	-	0%		\$	-	0%		\$	77,120	6%		\$	61,697	
2 Personal Services - Overtime	\$	111,000	-5%		\$	105,450	0%		\$	106,000	-48%		\$	55,000	
3 Ordinary Maintenance - Services	\$	45,938	137%		\$	109,088	21%		\$	132,150	-32%		\$	89,612	
3 Ordinary Maintenance - Pro-Contract	\$	-	0%		\$	-	0%		\$	-	0%		\$	-	
4 Ordinary Maintenance - Goods	\$	48,050	52%		\$	74,386	25%		\$	93,100	-75%		\$	23,100	
5 Capital	\$	-	0%		\$	-	0%		\$	-	0%		\$	1	
3 Pool Maintenance - East Side Opening	\$	-	0%		\$	60,000	0%		\$	60,000	17%		\$	70,000	
5 Playground Improvements	\$	-	0%		\$	-	0%		\$	-	0%		\$	24,000	
5 Golf Course Improvements	\$	-	0%		\$	-	0%		\$	-	0%		\$	-	
3 Playground Summer Program	\$	-	0%		\$	50,000	0%		\$	50,000	0%		\$	-	
3 After School Programs	\$	-	0%		\$	-	0%		\$	-	0%		\$	50,000	
12 Expense Reimbursement to General Fund	\$	-	0%		\$	-	0%		\$	-	0%		\$	-	

x									
	PARKING AUTHORITY	\$ 624,896	-21% #	\$ 496,664	41%	\$ 702,486	-25% #	\$ 528,962	
1	Personal Services - Other Than Overtime	\$ 270,109	1%	\$ 273,889	11%	\$ 304,337	-4%	\$ 317,069	
2	Personal Services - Overtime	\$ 2,400	-5%	\$ 2,280	0%	\$ 2,280	0%	\$ 2,280	
3	Ordinary Maintenance - Services	\$ 69,295	-2%	\$ 68,000	-1%	\$ 67,475	5%	\$ 71,058	
4	Ordinary Maintenance - Goods	\$ 11,100	-5%	\$ 10,525	0%	\$ 10,525	0%	\$ 10,525	
12	Ordinary Maintenance - Snow Removal	\$ 11,000	0%	\$ 11,000	0%	\$ 11,000	100%	\$ 22,000	
5	Capital	\$ 150,000	0%	\$ -	0%	\$ 130,000	-100%	\$ 1	
12	General Fund Subsidy	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	
5	Capital - Parking lot Improvements	\$ -	0%	\$ 50,000	0%	\$ -	0%	\$ -	
5	Capital - Elevator Fire Repairs	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	
6	Out of State Travel	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	
12	Expense Reimbursement to General Fund	\$ 110,992	-27%	\$ 80,970	118%	\$ 176,869	-40%	\$ 106,029	
x		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	
	PERSONNEL DEPARTMENT	\$ 179,807	-4% #	\$ 186,438	-22%	\$ 146,343	0% #	\$ 146,862	
1	Personal Services - Other Than Overtime	\$ 148,889	5%	\$ 156,884	-25%	\$ 118,289	-4%	\$ 123,008	
3	Ordinary Maintenance - Services	\$ 13,297	-5%	\$ 12,683	-15%	\$ 10,833	0%	\$ 10,833	
4	Ordinary Maintenance - Goods	\$ 10,020	-3%	\$ 9,670	-4%	\$ 10,020	0%	\$ 10,020	
5	Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1	
2	Personal Services - Overtime	\$ 7,600	-5%	\$ 7,200	0%	\$ 7,200	-58%	\$ 3,000	
x		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	
	PERSONNEL - EMPLOYEE BENEFITS	\$ 40,919,615	6% #	\$ 43,485,645	4%	\$ 45,420,452	-4% #	\$ 43,812,151	
13	Personal Services - Other Than Overtime	\$ 40,919,615	6%	\$ 43,485,645	4%	\$ 45,420,452	-4%	\$ 43,812,151	
13	Ordinary Maintenance - Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	
x		\$ -	0%	\$ -	0%	\$ -	0%	\$ -	
	PLANNING BOARD	\$ 11,971	-6% #	\$ 11,306	0%	\$ 11,306	3% #	\$ 11,636	
1	Personal Services - Other Than Overtime	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	
2	Personal Services - Overtime	\$ 990	-5%	\$ 940	0%	\$ 940	35%	\$ 1,270	
3	Ordinary Maintenance - Services	\$ 10,380	-6%	\$ 9,765	0%	\$ 9,765	0%	\$ 9,765	
4	Ordinary Maintenance - Goods	\$ 600	0%	\$ 600	0%	\$ 600	0%	\$ 600	
5	Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1	
5	Capital - Purchase of Land	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	

-	PLANNING DEPARTMENT	\$ 173,012	2%	#	\$ 176,115	-3%	\$ 118,134	-37%	#	\$ 74,811
1	Personal Services - Other Than Overtime	\$ 141,741	2%		\$ 145,178	-4%	\$ 87,203	-49%		\$ 44,880
2	Personal Services - Overtime	\$ 270	-5%		\$ 266	-2%	\$ 250	0%		\$ 260
3	Ordinary Maintenance - Services	\$ 28,900	-1%		\$ 28,580	0%	\$ 28,580	-3%		\$ 27,580
4	Ordinary Maintenance - Goods	\$ 2,100	0%		\$ 2,100	0%	\$ 2,100	0%		\$ 2,100
5	Capital	\$ 1	0%		\$ 1	0%	\$ 1	0%		\$ 1
12	Urban Self Help Grant Match	\$ -	0%		\$ -	0%	\$ -	0%		\$ -
x		\$ -	0%		\$ -	0%	\$ -	0%		\$ -

-	POLICE DEPARTMENT	\$ 17,416,037	2%	#	\$ 17,694,886	3%	\$ 18,311,501	1%	#	\$ 18,528,895
1	Personal Services - Other Than Overtime	\$ 15,703,574	1%		\$ 15,855,789	4%	\$ 16,490,203	1%		\$ 18,891,197
2	Personal Services - Overtime	\$ 829,450	0%		\$ 829,450	9%	\$ 904,650	0%		\$ 904,650
3	Ordinary Maintenance - Services	\$ 515,099	6%		\$ 544,737	7%	\$ 584,737	0%		\$ 584,737
4	Ordinary Maintenance - Goods	\$ 363,913	-9%		\$ 329,910	0%	\$ 329,910	4%		\$ 344,310
5	Capital	\$ 1	13299900%		\$ 133,000	0%	\$ 1	0%		\$ 1
6	Ordinary Maintenance - Out of State Travel	\$ 4,000	-50%		\$ 2,000	0%	\$ 2,000	0%		\$ 2,000
x		\$ -	0%		\$ -	0%	\$ -	0%		\$ -

-	PUBLIC PROPERTY	\$ 2,389,699	1%	#	\$ 2,416,275	0%	\$ 2,421,590	-6%	#	\$ 2,285,041
1	Personal Services - Other Than Overtime	\$ 1,747,030	1%		\$ 1,769,558	0%	\$ 1,768,997	-12%		\$ 1,554,932
2	Personal Services - Overtime	\$ 35,770	-5%		\$ 33,981	8%	\$ 36,868	14%		\$ 41,868
3	Ordinary Maintenance - Services	\$ 300,861	1%		\$ 303,372	1%	\$ 307,391	1%		\$ 309,877
4	Ordinary Maintenance - Goods	\$ 158,237	2%		\$ 169,363	-1%	\$ 158,363	0%		\$ 158,363
9	NSS - Extra Ord. & Ordinary Maintenance	\$ 150,000	0%		\$ 150,000	0%	\$ 150,000	0%		\$ 150,000
5	Capital	\$ 1	0%		\$ 1	0%	\$ 1	0%		\$ 1
3	Manning Pool	\$ -	0%		\$ -	0%	\$ -	0%		\$ 70,000
5	Capital - City Hall Renovations	\$ -	0%		\$ -	0%	\$ -	0%		\$ -
6	Ordinary Maintenance - Out of State Travel	\$ -	0%		\$ -	0%	\$ -	0%		\$ -

-	BOARD OF ELECTION COMMISSIONERS	\$ 395,382	18%	#	\$ 467,000	-16%	\$ 392,914	-7%	#	\$ 364,358
1	Personal Services - Other Than Overtime	\$ 341,546	22%		\$ 415,114	-18%	\$ 341,028	-8%		\$ 312,472
2	Personal Services - Overtime	\$ 3,000	-5%		\$ 2,950	0%	\$ 2,850	0%		\$ 2,850
3	Ordinary Maintenance - Services	\$ 47,425	-3%		\$ 46,125	0%	\$ 46,125	0%		\$ 46,125
4	Ordinary Maintenance - Goods	\$ 3,410	-15%		\$ 2,910	0%	\$ 2,910	0%		\$ 2,910
5	Capital	\$ 1	0%		\$ 1	0%	\$ 1	0%		\$ 1
x		\$ -	0%		\$ -	0%	\$ -	0%		\$ -

RETIREMENT	\$ 9,334,887	2% #	\$ 9,564,489	3%	\$ 9,809,576	0% #	\$ 9,783,674
7 Contributory	\$ 9,232,629	3%	\$ 9,470,423	3%	\$ 9,713,143	0%	\$ 9,709,073
7 Non-Contributory	\$ 102,258	-8%	\$ 94,066	3%	\$ 96,433	-23%	\$ 74,601
x	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
TRAFFIC COMMISSION	\$ 208,930	3% #	\$ 215,904	-14%	\$ 185,495	0% #	\$ 185,495
1 Personal Services - Other Than Overtime	\$ 39,822	6%	\$ 43,034	0%	\$ -	0%	\$ -
2 Personal Services - Overtime	\$ 2,500	-5%	\$ 2,375	5%	\$ 2,500	0%	\$ 2,500
3 Ordinary Maintenance - Services	\$ 26,747	15%	\$ 30,670	41%	\$ 43,170	0%	\$ 43,170
4 Ordinary Maintenance - Goods	\$ 139,860	0%	\$ 139,824	0%	\$ 139,824	0%	\$ 139,824
5 Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
x	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
TREASURER / TAX COLLECTOR	\$ 3,734,235	6% #	\$ 3,948,768	-11%	\$ 3,514,658	-2% #	\$ 3,460,810
1 Personal Services - Other Than Overtime	\$ 683,918	8%	\$ 740,211	0%	\$ 741,101	-7%	\$ 687,253
2 Personal Services - Overtime	\$ 5,650	-5%	\$ 5,365	-19%	\$ 4,365	0%	\$ 4,365
3 Ordinary Maintenance - Services	\$ 95,208	-7%	\$ 88,733	0%	\$ 88,733	0%	\$ 88,733
4 Ordinary Maintenance - Goods	\$ 73,458	-1%	\$ 72,458	-3%	\$ 70,458	0%	\$ 70,458
12 Medicare Tax	\$ 2,208,000	10%	\$ 2,430,000	7%	\$ 2,610,000	0%	\$ 2,610,000
5 Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
15 Raymond/Davis Energy Management Lease	\$ 688,000	-6%	\$ 612,000	0%	\$ -	0%	\$ -
12 Quarterly Withholding Adj.	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
TREASURER'S DEBT SERVICE	\$ 13,592,104	7% #	\$ 14,507,638	-3%	\$ 14,083,889	0% #	\$ 14,089,207
8 Debt Service	\$ 13,592,104	7%	\$ 14,507,638	-3%	\$ 14,083,889	0%	\$ 14,089,207
x	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
VETERANS COUNCIL	\$ 10,062	-2% #	\$ 9,879	0%	\$ 9,876	0% #	\$ 9,876
1 Personal Services - Other Than Overtime	\$ 753	0%	\$ 756	0%	\$ 753	0%	\$ 753
4 Ordinary Maintenance - Goods	\$ 9,308	-2%	\$ 9,122	0%	\$ 9,122	0%	\$ 9,122
5 Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
x	\$ -	0%	\$ -	0%	\$ -	0%	\$ -

• VETERANS SERVICES	\$	518,646	-2% #	\$	506,403	1%	\$	512,505	2% #	\$	520,219
1 Personal Services - Other Than Overtime	\$	138,903	-3%	\$	134,329	5%	\$	140,431	5%	\$	148,145
2 Personal Services - Overtime	\$	2,500	-5%	\$	2,375	0%	\$	2,375	0%	\$	2,375
3 Ordinary Maintenance - Services	\$	7,553	-2%	\$	7,403	0%	\$	7,403	0%	\$	7,403
4 Ordinary Maintenance - Goods	\$	369,689	-2%	\$	362,295	0%	\$	362,295	0%	\$	362,295
5 Capital	\$	1	0%	\$	1	0%	\$	1	0%	\$	1
• WAR MEMORIAL	\$	71,566	0% #	\$	71,435	0%	\$	71,435	4% #	\$	74,315
3 Ordinary Maintenance - Services	\$	42,067	0%	\$	42,161	0%	\$	42,161	4%	\$	43,816
4 Ordinary Maintenance - Goods	\$	24,998	0%	\$	24,998	0%	\$	24,998	0%	\$	24,998
5 Capital	\$	1	0%	\$	1	0%	\$	1	0%	\$	1
2 Personal Services - Overtime	\$	4,500	-5%	\$	4,275	0%	\$	4,275	29%	\$	5,500
• WEIGHTS & MEASURES	\$	113,424	10% #	\$	124,698	7%	\$	133,228	7% #	\$	142,362
1 Personal Services - Other Than Overtime	\$	100,670	8%	\$	108,564	7%	\$	115,729	8%	\$	124,735
2 Personal Services - Overtime	\$	1,971	-5%	\$	1,872	0%	\$	1,872	7%	\$	2,000
3 Ordinary Maintenance - Services	\$	7,261	9%	\$	7,948	16%	\$	9,221	0%	\$	9,221
4 Ordinary Maintenance - Goods	\$	3,521	28%	\$	4,513	2%	\$	4,605	0%	\$	4,605
6 Ordinary Maintenance - Out of State Travel	\$	-	0%	\$	1,800	0%	\$	1,800	0%	\$	1,800
5 Capital	\$	1	0%	\$	1	0%	\$	1	0%	\$	1
x	\$	-	0%	\$	-	0%	\$	-	0%	\$	-
• SCHOOLS	\$	130,680,346	3% #	\$	134,972,195	2%	\$	138,129,236	-5% #	\$	131,208,177
11 Net School Spending pursuant to ch.70, ED reform act	\$	123,473,755	3%	\$	127,222,195	4%	\$	132,179,236	-4%	\$	127,000,000
11 Schl Comm. Spending which does not qualify as NSS	\$	7,206,591	6%	\$	7,750,000	-23%	\$	5,950,000	-29%	\$	4,208,177
5 Capital	\$	-	0%	\$	-	0%	\$	-	0%	\$	-
5 Capital - School Construction	\$	-	0%	\$	-	0%	\$	-	0%	\$	-
• SOUTHEASTERN REGIONAL SCHOOL	\$	2,269,567	7% #	\$	2,419,680	7%	\$	2,588,411	-7% #	\$	2,414,501
11 Ordinary Maintenance	\$	2,269,567	7%	\$	2,419,680	7%	\$	2,588,411	-7%	\$	2,414,501
x	\$	-	0%	\$	-	0%	\$	-	0%	\$	-

• STABILIZATION FUND		\$ 364,551	0% #	\$ 364,551	-59%	\$ 150,000	1379% #	\$ 2,219,208
14	Stabilization Fund	\$ 364,551	0%	\$ 364,551	-59%	\$ 150,000	1379%	\$ 2,219,208
x		\$ -	0%	\$ -	0%	\$ -	0%	\$ -
• SUPPLEMENTAL RESERVE FUND		\$ 105,774	83% #	\$ 193,241	-22%	\$ 150,872	-1% #	\$ 149,379
14	(CH. 324 of the ACTS OF 1990)	\$ 105,774	83%	\$ 193,241	-22%	\$ 150,872	-1%	\$ 149,379
x		\$ -	0%	\$ -	0%	\$ -	0%	\$ -
14 PENSION OBLIGATION RESERVE FUND		\$ -	0%	\$ -	0%	\$ -	0%	\$ -
x	Pension Fund	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
		\$ -	0%	\$ -	0%	\$ -	0%	\$ -
• PROCUREMENT		\$ 95,326	3% #	\$ 98,246	6%	\$ 104,286	-25% #	\$ 77,914
1	Personal Services - Other Than Overtime	\$ 90,000	3%	\$ 93,030	6%	\$ 99,070	-27%	\$ 72,898
2	Personal Services - Overtime	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
3	Ordinary Maintenance - Services	\$ 775	-14%	\$ 665	0%	\$ 665	0%	\$ 665
4	Ordinary Maintenance - Goods	\$ 4,550	0%	\$ 4,550	0%	\$ 4,550	0%	\$ 4,550
5	Capital	\$ 1	0%	\$ 1	0%	\$ 1	0%	\$ 1
x		\$ -	0%	\$ -	0%	\$ -	0%	\$ -
• Space Reserved for Future Use		\$ -	0% #	\$ -	0%	\$ -	0% #	\$ -
• Suppl. App. (Unapprop. Est. Receipts)		\$ -	0% #	\$ -	0%	\$ -	0% #	\$ -
12		\$ -	0%	\$ -	0%	\$ -	0%	\$ -

Space Reserved for Future Use	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Space Reserved for Future Use	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Space Reserved for Future Use	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Space Reserved for Future Use	\$ -	0%	\$ -	0%	\$ -	0%	\$ -

TOTALS \$ 259,976,781.00 4% \$ 270,377,213.00 2% \$ 276,377,211.00 -3% \$ 268,976,731.00 0%

1	Personal Services - other than Overtime	\$ 45,493,536.00	-2%	\$ 47,267,445.00	2%	\$ 47,322,671.00	-3%	\$ 45,787,907.00
2	Personal Service - Overtime	\$ 1,937,050.00	-6%	\$ 1,906,633.00	-1%	\$ 2,038,187.00	-2%	\$ 2,005,510.00
3	Purchase of Services	\$ 4,998,002.00	-25%	\$ 5,144,325.00	4%	\$ 5,085,278.00	11%	\$ 5,644,695.00
4	Expenses	\$ 4,995,112.00	-6%	\$ 4,962,021.00	8%	\$ 5,281,717.00	-1%	\$ 5,216,163.00
5	Capital	\$ 150,031.00	-30%	\$ 183,030.00	-78%	\$ 31.00	-3%	\$ 30.00
6	Travel Out of State	\$ 7,502.00	-66%	\$ 12,801.00	64%	\$ 12,801.00	-20%	\$ 10,300.00
7	Pensions	\$ 9,334,887.00	4%	\$ 9,564,489.00	11%	\$ 9,809,576.00	0%	\$ 9,783,674.00
8	Debt Service	\$ 13,592,104.00	0%	\$ 14,507,638.00	15%	\$ 14,083,889.00	0%	\$ 14,088,207.00
9	Public Property - Net Schl Spndng Facility Maint.	\$ 150,000.00	-35%	\$ 150,000.00	-47%	\$ 150,000.00	0%	\$ 150,000.00
10	Treasurers Net School Spending	\$ -	0%	\$ 10.00	0%	\$ -	0%	\$ -
11	Schools - Direct Appropriations to the Schools	\$ 132,949,913.00	1%	\$ 137,391,875.00	4%	\$ 140,717,647.00	-5%	\$ 133,622,678.00
13	Employee / Retiree Insurances	\$ 40,919,615.00	6%	\$ 43,485,645.00	15%	\$ 45,420,452.00	-4%	\$ 43,812,151.00
12	Other Single Purpose Appropriations	\$ 4,310,704.00	6%	\$ 4,996,070.00	4%	\$ 5,321,969.00	7%	\$ 5,710,129.00
14	Appropriations to Reserves	\$ 742,774.00	-99%	\$ 193,241.00	0%	\$ 150,872.00	1470%	\$ 2,368,587.00
15	Raymond/Davis Energy Mngmnt Lease	\$ 668,000.00	0%	\$ 612,000.00	0%	\$ -	0%	\$ -
	TOTAL	\$ 259,976,781.00	-2%	\$ 270,377,213.00	6%	\$ 276,377,211.00	-3%	\$ 268,976,731.00

FORECASTER

GOVERNMENT ASSESSMENTS

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
COUNTY ASSESMENTS	\$ 118,859	4%	\$ 123,309	3%	\$ 126,392	5%	\$ 133,227
County Tax	\$ 118,859	4%	\$ 123,309	3%	\$ 126,392	5%	\$ 133,227
County Hospital	\$ -	0%	\$ -	0%		0%	\$ -
STATE ASSESMENTS	\$ 2,246,899	1%	\$ 2,280,399	1%	\$ 2,295,243	3%	\$ 2,369,827
Special education	\$ 92,737	3%	\$ 95,383	-5%	\$ 90,502	50%	\$ 136,054
Audit of Munciple Accts	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Supervision of Retirement Systems	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Motor Vehicle Excise Tax Bills	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Health Insur., Elderly Government Retirees	\$ 2,761	207%	\$ 8,472	0%	\$ -	0%	\$ 6,101
Health Insur., Retired Munciple Teachers	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Mosquito Control Projects	\$ 83,974	3%	\$ 86,884	2%	\$ 88,919	2%	\$ 90,935
Air Pollution Control Dist.	\$ 19,410	5%	\$ 20,328	2%	\$ 20,692	2%	\$ 21,088
Metro Area Planning Council	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Old Colony Planning Council	\$ 27,249	2%	\$ 27,774	2%	\$ 28,243	2%	\$ 28,808
Parking Surcharges	\$ 233,740	-6%	\$ 220,560	10%	\$ 241,680	-6%	\$ 226,900
Mass Bay Transit Authority	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Boston Metro District	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Regional Transit Authority	\$ 1,796,418	1%	\$ 1,820,998	0%	\$ 1,825,207	2%	\$ 1,859,941
Multi-year Repay. Program Adjustment	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Revaluation	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Energy Conservation Programs	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Small Town Road Assistance Program	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
OTHER ASSESMENTS	\$ 2,010,046	28%	\$ 2,571,052	6%	\$ 2,718,981	15%	\$ 3,139,818
MWRA	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
School Choice Sending Tuition	\$ 927,118	7%	\$ 996,152	0%	\$ 992,028	-1%	\$ 986,290
Charter School Sending Tuition	\$ 1,414,594	11%	\$ 1,574,900	10%	\$ 1,726,953	25%	\$ 2,153,528
Prior Year Overcharges	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
GOVERNMENT ASSESSMENT TOTALS	\$ 4,372,905	14%	\$ 4,974,760	3%	\$ 5,140,616	10%	\$ 5,642,872

FORECASTER

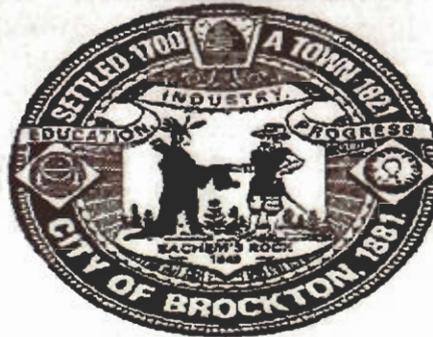
AMOUNTS TO BE RAISED FORECAST

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
Other Amounts To Be Raised	\$ 2,115,240	11%	\$ 2,355,399	19%	\$ 2,796,659	82%	\$ 5,099,443
Overlay Deficits	\$ -	0%	\$ 1,290	0%	\$ -	0%	\$ -
Cherry Sheet Offsets	\$ 216,748	14%	\$ 248,161	9%	\$ 271,033	-3%	\$ 262,443
G.F. Revenue Deficits & P.Y. Deficits	\$ -	0%	\$ 171,133	227%	\$ 560,232	400%	\$ 2,800,000
Authorized Deferral of Teachers' Pay	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Overlay	\$ 1,861,492	2%	\$ 1,897,815	2%	\$ 1,928,394	4%	\$ 2,000,000
Supplemental Reserve	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Other - Tax Title	\$ 37,000	0%	\$ 37,000	0%	\$ 37,000	0%	\$ 37,000
Adjustments	\$ -	0%	\$ -	0%	\$ -	0%	\$ -

Amounts To Be Raised	\$ 2,115,240	11%	\$ 2,355,399	19%	\$ 2,796,659	82%	\$ 5,099,443
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CITY OF BROCKTON

FY2010 BUDGET FORECASTER



ENTERPRISE FUNDS

DISCRETIONARY SPENDING - SEWER ENTERPRISE							
Fiscal Year:	FY 2007	Change	FY 2008	Change	FY 2009	Change	FY 2010
Total Revenues	\$ 12,676,347	24.7%	\$ 15,807,621	2.6%	\$ 16,211,501	8.5%	\$ 17,582,107
Total Expenditures	\$ 12,676,347	24.7%	\$ 15,807,621	2.6%	\$ 16,211,501	8.5%	\$ 17,582,107
NET	\$ -		\$ -		\$ -		\$ -

DISCRETIONARY SPENDING - WATER ENTERPRISE							
Fiscal Year:	FY 2007	Change	FY 2008	Change	FY 2009	Change	FY 2010
Total Revenues	\$ 10,779,988	-5.7%	\$ 10,163,481	-41.2%	\$ 14,348,713	12.0%	\$ 16,189,820
Total Expenditures	\$ 10,779,988	-5.7%	\$ 10,163,481	-41.2%	\$ 14,348,713	12.8%	\$ 16,189,820
NET	\$ -		\$ -		\$ -		\$ -

DISCRETIONARY SPENDING - RECREATION ENTERPRISE							
Fiscal Year:	FY 2007	Change	FY 2008	Change	FY 2009	Change	FY 2010
Total Revenues	\$ 1,138,949	-16.5%	\$ 950,743	-15.3%	\$ 805,553	1.9%	\$ 821,227
Total Expenditures	\$ 1,138,949	-16.5%	\$ 950,743	-15.3%	\$ 805,553	1.9%	\$ 821,227
NET	\$ -		\$ -		\$ -		\$ -

DISCRETIONARY SPENDING - REFUSE ENTERPRISE							
Fiscal Year:	FY 2007	Change	FY 2008	Change	FY 2009	Change	FY 2010
Total Revenues	\$ 7,233,429	2.1%	\$ 7,368,395	1.7%	\$ 7,515,530	3.0%	\$ 7,789,316
Total Expenditures	\$ 7,233,429	2.1%	\$ 7,368,395	1.7%	\$ 7,515,530	3.0%	\$ 7,789,316
NET	\$ -		\$ -		\$ -		\$ -

DISCRETIONARY SPENDING - RENEWABLE ENERGY ENTERPRISE							
Fiscal Year:	FY 2007	Change	FY 2008	Change	FY 2009	Change	FY 2010
Total Revenues	\$ -	0.0%	\$ 125,400	45.0%	\$ 181,843	4.2%	\$ 189,458
Total Expenditures	\$ -	0.0%	\$ 125,400	45.0%	\$ 181,843	4.2%	\$ 189,458
NET	\$ -		\$ -		\$ -		\$ -

FORECASTER

SEWER ENTERPRISE

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
SEWER ENTERPRISE - Revenues	\$ 12,676,347	25%	\$ 15,807,821	21%	\$ 16,211,501	8%	\$ 17,582,107
Revenues	\$ 12,602,321	25%	\$ 15,717,715	0%	\$ 15,719,679	12%	\$ 17,582,107
Available Funds - R/E	\$ 74,026	22%	\$ 90,106	446%	\$ 491,822	0%	\$ -
SEWER ENTERPRISE - Expenses	\$ 12,676,347	25%	\$ 15,807,821	21%	\$ 16,211,501	8%	\$ 17,582,107
Personal Services - Other Than Overtime	\$ 1,010,097	5%	\$ 1,058,522	12%	\$ 1,187,766	14%	\$ 1,357,118
Personal Services - Overtime	\$ 110,000	0%	\$ 110,000	18%	\$ 130,000	23%	\$ 160,000
Ordinary Maintenance - Services	\$ 1,818,745	13%	\$ 2,061,335	17%	\$ 2,411,335	2%	\$ 2,451,335
Ordinary Maintenance - Goods	\$ 224,212	5%	\$ 236,212	0%	\$ 236,212	0%	\$ 236,212
US Filter Contract Fixed Fee	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
US Filter Contract Variable	\$ 220,821	3%	\$ 227,507	-6%	\$ 213,833	4%	\$ 222,779
Capital	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Debt Service	\$ 3,902,862	63%	\$ 6,359,387	-7%	\$ 5,917,879	14%	\$ 6,759,490
Expense Reimbursement to General Fund	\$ 1,173,957	12%	\$ 1,316,336	-11%	\$ 1,176,135	25%	\$ 1,471,926
Capital from Retained Earnings	\$ 74,026	22%	\$ 90,106	446%	\$ 491,822	0%	\$ -
Treatment Plant Rep/Maint.	\$ 320,556	2%	\$ 326,256	0%	\$ 326,256	6%	\$ 347,015
Other Contracted Services	\$ 2,938,071	6%	\$ 3,117,180	2%	\$ 3,182,960	6%	\$ 3,365,240
USF Contract F&P/R&M	\$ 585,000	3%	\$ 605,000	0%	\$ 605,000	38%	\$ 836,666
Deficits to be Raised	\$ -	0%	\$ -	0%	\$ -	0%	\$ 174,328
Contractor Emerg. Repairs	\$ 300,000	0%	\$ 300,000	0%	\$ 300,000	-33%	\$ 200,000
Scada Coordinator	\$ -	0%	\$ -	0%	\$ 32,500	0%	\$ -
NET DPW Sewer Enterprise	\$ -	0%	\$ -	0%	\$ -	0%	\$ -

WATER ENTERPRISE

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
WATER ENTERPRISE - Revenues	\$ 10,779,988	-6%	\$ 10,163,481	-6%	\$ 14,348,713	41%	\$ 16,189,820
Revenues	\$ 9,037,903	0%	\$ 9,017,363	-0%	\$ 12,397,337	17%	\$ 14,475,327
Available Funds - R/E	\$ 1,742,085	-34%	\$ 1,146,118	-34%	\$ 1,951,376	70%	\$ 1,714,483
WATER ENTERPRISE - Expenses	\$ 10,779,988	-6%	\$ 10,163,481	-6%	\$ 14,348,713	41%	\$ 16,189,820
Personal Services - Other Than Overtime	\$ 2,316,482	2%	\$ 2,388,219	3%	\$ 2,688,975	13%	\$ 2,870,454
Personal Services - Overtime	\$ 297,000	1%	\$ 300,000	1%	\$ 335,000	12%	\$ 395,520
Ordinary Maintenance - Services	\$ 1,267,160	7%	\$ 1,351,440	7%	\$ 1,375,782	2%	\$ 1,375,782
Ordinary Maintenance - Goods	\$ 309,393	19%	\$ 366,773	18%	\$ 388,773	6%	\$ 398,773
System Repair and Maintenance	\$ 160,279	2%	\$ 163,183	2%	\$ 166,420	2%	\$ -
EPA / DPA Mandates	\$ 200,000	15%	\$ 230,000	15%	\$ 230,000	0%	\$ 230,000
Capital Project R/E	\$ 1,742,085	-34%	\$ 1,146,118	-34%	\$ 119,151	-93%	\$ 684,800
Debt Service	\$ 1,625,463	-12%	\$ 1,430,403	-12%	\$ 1,832,225	28%	\$ 2,622,913
Expense Reimbursement to General Fund	\$ 1,655,231	-4%	\$ 1,593,212	-4%	\$ 1,769,774	7%	\$ 1,899,579
Capital Water Comm	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Other Contracted Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ 52,427
Capital Plant Project	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Aquaria Fixed Charge	\$ -	0%	\$ -	0%	\$ 3,182,120	5%	\$ 3,349,800
Aquaria Variable Charge	\$ -	0%	\$ -	0%	\$ 853,005	5%	\$ 887,900
US Filter Contract R&M	\$ 100,000	0%	\$ 100,000	0%	\$ 100,000	111%	\$ 210,834
Capital from Operating Revenues	\$ -	0%	\$ -	0%	\$ 280,591	0%	\$ -
Capital Land Purchase	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Other Contracted Services R/E	\$ 954,445	1%	\$ 961,703	1%	\$ 1,040,896	1%	\$ 1,049,893
Issuance Costs	\$ 10,000	0%	\$ 10,000	0%	\$ -	0%	\$ -
Water Service Variable Fee	\$ 142,450	0%	\$ 142,450	0%	\$ -	0%	\$ 173,545
NET - DPW Water Enterprise	\$ -	0%	\$ -	0%	\$ -	0%	\$ -

PARK & RECREATION

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
RECREATION ENTERPRISE - Revenues	\$ 1,138,949	-17%	\$ 950,743	-15%	\$ 805,553	2%	\$ 821,227
Revenues	\$ 924,398	-10%	\$ 832,075	-3%	\$ 805,553	-2%	\$ 786,227
Available Funds - R/E	\$ 214,551	-45%	\$ 118,668	0%	\$ -	0%	\$ 35,000
General Fund Subsidy	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
RECREATION ENTERPRISE - Expenses	\$ 1,138,949	-17%	\$ 950,743	-15%	\$ 805,553	2%	\$ 821,227
Personal Services - Other Than Overtime	\$ 715,637	-4%	\$ 690,299	2%	\$ 705,553	-26%	\$ 618,889
Personal Services - Overtime	\$ -	0%	\$ -	0%	\$ -	0%	\$ 50,000
Ordinary Maintenance - Services	\$ 65,312	-73%	\$ 23,082	0%	\$ -	0%	\$ 42,538
Ordinary Maintenance - Pro-Contract	\$ 110,000	-9%	\$ 100,000	0%	\$ 100,000	0%	\$ 100,000
Ordinary Maintenance - Goods	\$ 38,000	-51%	\$ 18,714	0%	\$ -	0%	\$ 75,000
Capital	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Pool Maintenance - East Side Pool Opening	\$ 60,000	0%	\$ -	0%	\$ -	0%	\$ -
Playground Improvements (Prev Nelson)	\$ 50,000	16%	\$ 58,000	0%	\$ -	0%	\$ -
Golf Course Improvements (Prev Ptgmd Improv)	\$ 50,000	21%	\$ 60,668	0%	\$ -	0%	\$ 35,000
Playground Summer Programs	\$ 30,000	0%	\$ -	0%	\$ -	0%	\$ -
After School Programs	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Expense Reimbursement to General Fund	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
DWV Field IPark Program	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Historic Land Grant Match	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Capital - Campello Bath House	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Capital from Retained Earnings	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Capital - Excess Irrigation System Costs	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Capital - Refurbish Baseball Fields	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Capital - Build Soccer Fields	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Capital - Fields Park Tower Repairs	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
NET - Recreation Enterprise	\$ -	0%	\$ -	0%	\$ -	0%	\$ -

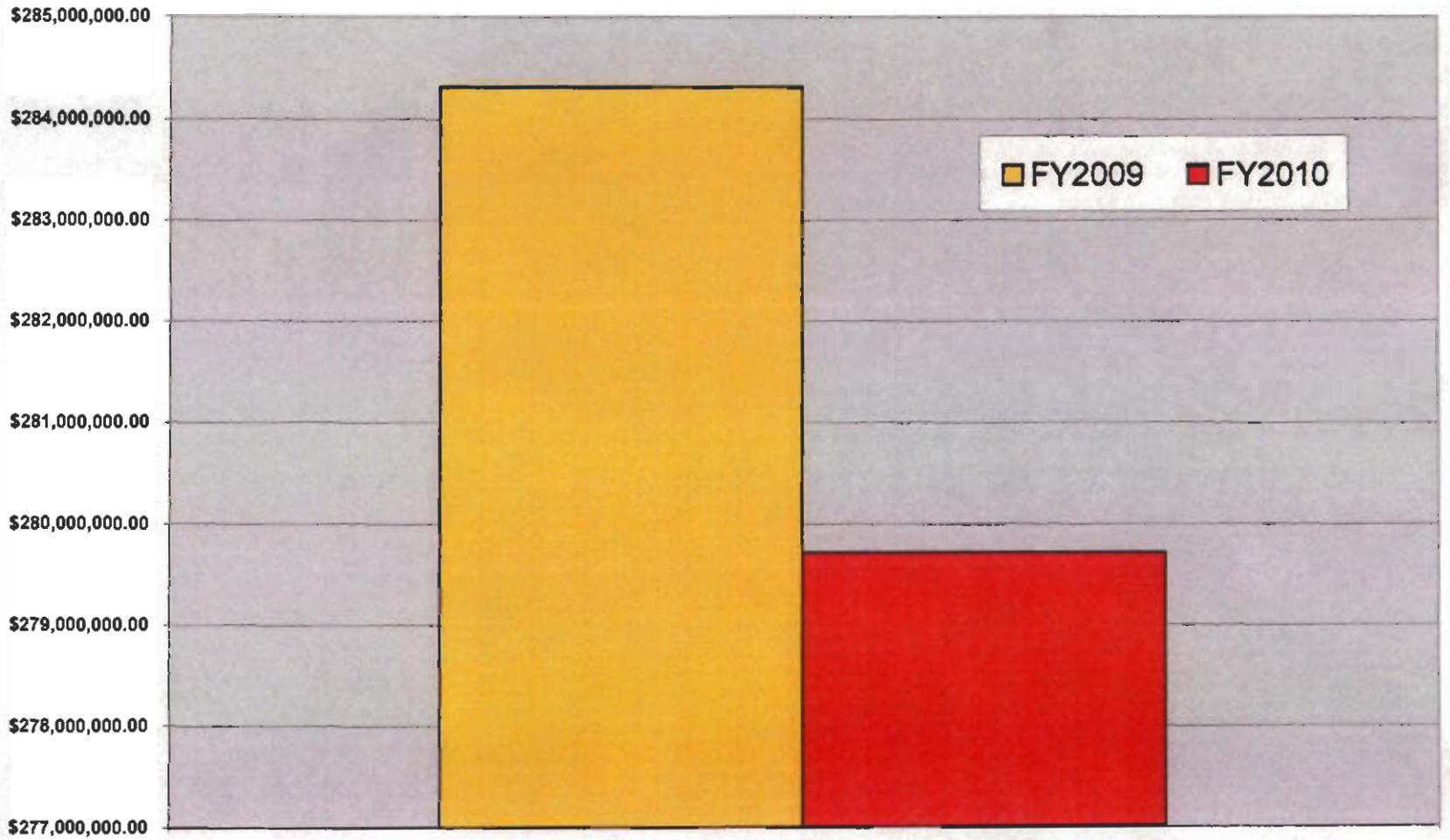
REFUSE

Fiscal Year :	2007	Change	2008	Change	2009	Change	2010
REFUSE - Revenues	\$ 7,233,429	2%	\$ 7,388,395	2%	\$ 7,515,530	4%	\$ 7,789,316
Revenues	\$ 6,358,238	0%	\$ 6,381,244	5%	\$ 6,659,810	0%	\$ 6,636,522
Available Funds - R/E	\$ 875,191	17%	\$ 1,027,151	-17%	\$ 855,720	35%	\$ 1,152,794
REFUSE - Expenses	\$ 7,233,429	2%	\$ 7,388,395	2%	\$ 7,515,530	4%	\$ 7,789,316
Personal Services - Other Than Overtime	\$ 398,790	3%	\$ 409,838	8%	\$ 443,294	11%	\$ 492,367
Personal Services - Overtime	\$ 41,440	0%	\$ 41,440	7%	\$ 44,190	3%	\$ 45,516
Ordinary Maintenance - Services	\$ 137,950	0%	\$ 138,450	0%	\$ 138,450	0%	\$ 138,450
Ordinary Maintenance - Goods	\$ 54,000	2%	\$ 55,000	0%	\$ 55,000	18%	\$ 85,000
Waste Removal Contract	\$ 5,431,993	0%	\$ 5,415,492	4%	\$ 5,654,635	-1%	\$ 5,582,483
Waste Removal Contract from R/E	\$ 825,707	21%	\$ 898,651	-14%	\$ 855,720	11%	\$ 952,794
Capital Projects from R/E	\$ 49,484	-42%	\$ 28,500	0%	\$ -	0%	\$ 200,000
Capital	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Expense Reimbursement to General Fund	\$ 297,065	1%	\$ 301,024	8%	\$ 324,241	-4%	\$ 312,898
NET - Refuse Enterprise	\$ -	0%	\$ -	0%	\$ -	0%	\$ -

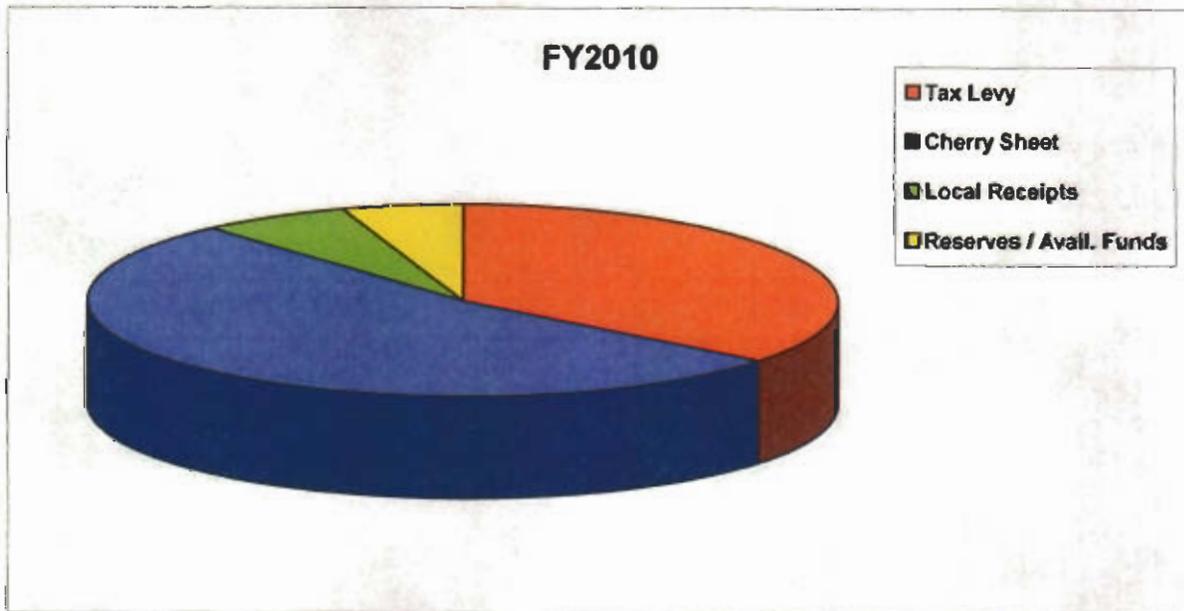
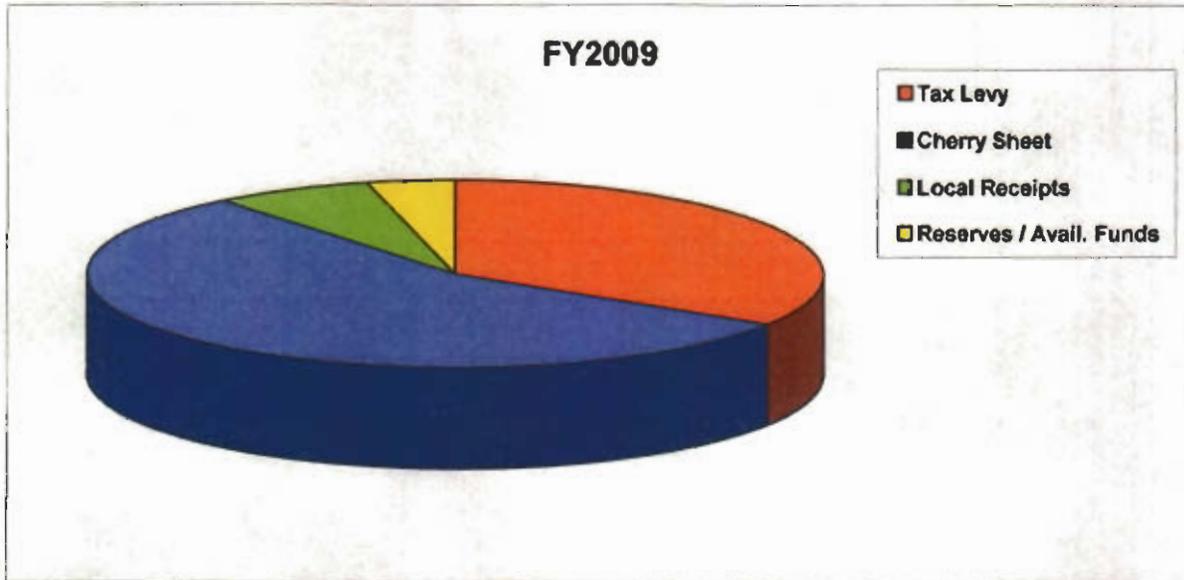
RENEWABLE ENERGY

Fiscal Year :	2007		Change		2008		Change		2009		Change		2010
RENEWABLE ENERGY - Revenues	\$	-	0%	\$	125,400	45%	\$	181,843	4%	\$	189,458		
Revenues	\$	-	0%	\$	125,400	-36%	\$	80,562	30%	\$	105,000		
Available Funds - R/E	\$	-	0%	\$	-	0%	\$	101,281	-17%	\$	84,458		
x	\$	-	0%	\$	-	0%	\$	-	0%	\$	-		
RENEWABLE ENERGY - Expense	\$	-	0%	\$	125,400	48%	\$	181,843	4%	\$	189,458		
Ordinary Maintenance - Services	\$	-	0%	\$	120,400	10%	\$	131,843	-32%	\$	89,600		
Expense Reimbursement	\$	-	0%	\$	5,000	0%	\$	-	0%	\$	15,400		
Expense Reimbursement from R/E	\$	-	0%	\$	-	0%	\$	50,000	69%	\$	84,458		
NET - Renewable Energy Enterprise	\$	-	0%	\$	-	0%	\$	-	0%	\$	-		

TOTAL GENERAL FUND BUDGET



**CITY OF BROCKTON
BUDGET CASH FLOW ANALYSIS**



FY2009

FY2009 WHERE THE MONEY COMES FROM

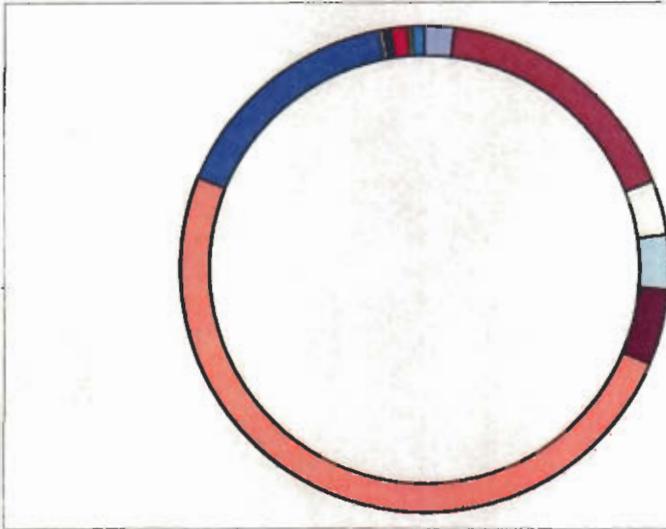
Tax Levy	\$	96,381,005
Cherry Sheet	\$	158,958,036
Local Receipts	\$	19,810,606
Reserves / Avail. Funds	\$	11,364,838
	\$	<u>284,314,485</u>

FY2010

FY2010 WHERE THE MONEY COMES FROM

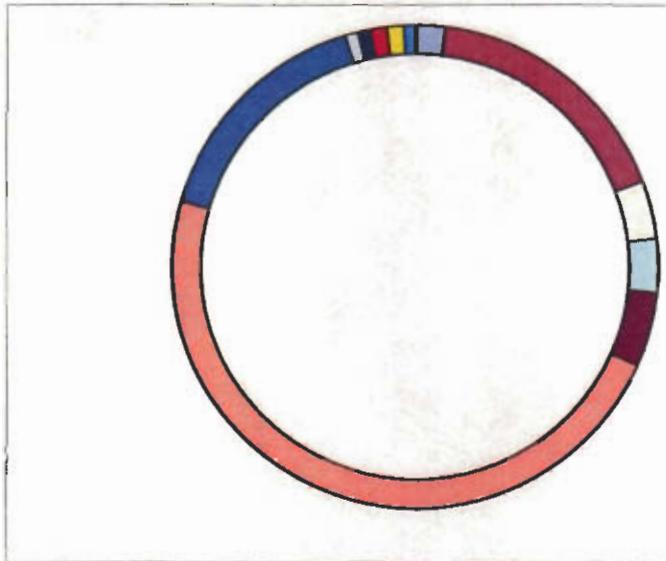
Tax Levy	\$	99,204,092
Cherry Sheet	\$	148,184,023
Local Receipts	\$	17,293,672
Reserves / Avail. Funds	\$	15,037,259
	\$	<u>279,719,046</u>

**CITY OF BROCKTON
GENERAL FUND SPENDING**



FY09 WHERE THE MONEY GOES TO

- State / County Charges
- City P/S & OT
- City O.M. Goods & Services
- Pensions
- Debt Service
- BPS & Southeast Regional
- Employee / Retiree Insurances
- Appropriation to Reserves
- Snow & Ice Appropriations
- All Other Single Appropriations
- Deficits to be Raised
- Other Amounts to be Raised



FY10 WHERE THE MONEY GOES TO

- State / County Charges
- City P/S & OT
- City O.M. Goods & Services
- Pensions
- Debt Service
- BPS & Southeast Regional
- Employee / Retiree Insurances
- Appropriation to Reserves
- Snow & Ice Appropriations
- All Other Single Appropriations
- Deficits to be Raised
- Other Amounts to be Raised

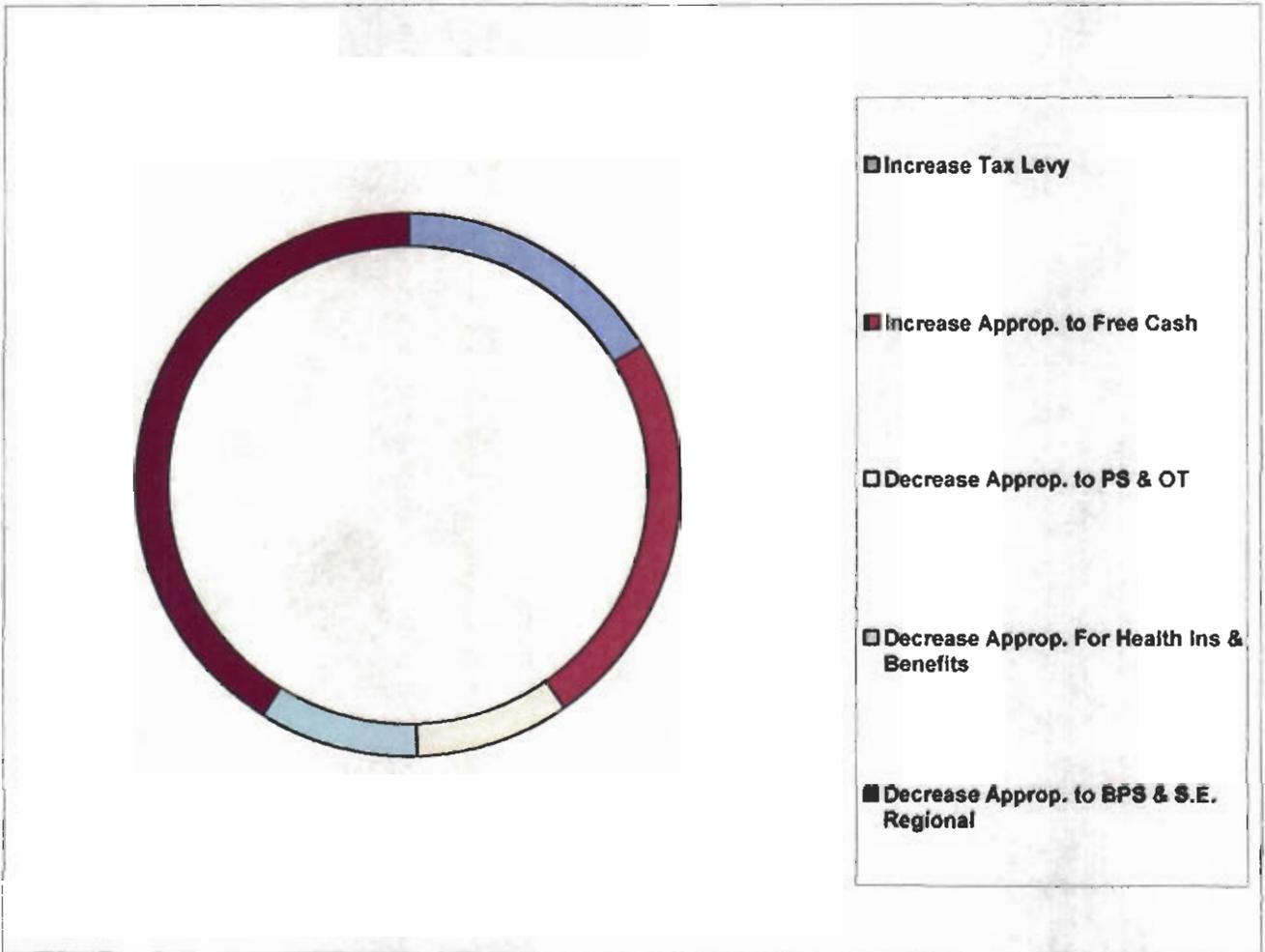
FY2009 WHERE THE MONEY GOES TO

State / County Charges	\$	5,140,816
City P/S & OT	\$	49,360,856
City O.M. Goods & Services	\$	10,366,995
Pensions	\$	9,809,576
Debt Service	\$	14,083,889
BPS & Southeast Regional	\$	140,867,647
Employee / Retiree Insurances	\$	45,420,452
Appropriation to Reserves	\$	150,872
Snow & Ice Appropriations	\$	1,850,000
All Other Single Appropriations	\$	3,664,801
Deficits to be Raised	\$	580,232
Other Amounts to be Raised	\$	2,236,427
	\$	<u>284,314,486</u>

FY2010 WHERE THE MONEY GOES TO

State / County Charges	\$	5,642,872
City P/S & OT	\$	47,793,417
City O.M. Goods & Services	\$	10,860,858
Pensions	\$	9,783,674
Debt Service	\$	14,089,207
BPS & Southeast Regional	\$	133,772,678
Employee / Retiree Insurances	\$	43,612,151
Appropriation to Reserves	\$	2,368,587
Snow & Ice Appropriations	\$	2,000,000
All Other Single Appropriations	\$	3,720,459
Deficits to be Raised	\$	2,800,000
Other Amounts to be Raised	\$	2,299,443
	\$	<u>279,719,046</u>

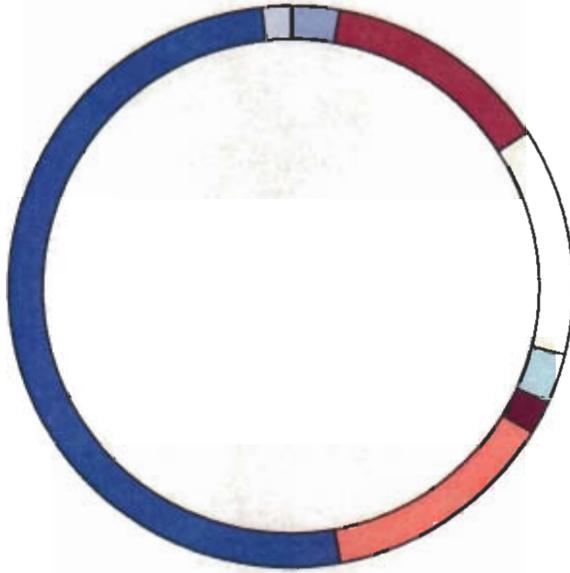
CITY OF BROCKTON
SOURCES OF FUNDS TO PAY FOR INCREASED SPENDING OR LOSS OF REVENUE



- Increase Tax Levy
- Increase Approp. to Free Cash
- Decrease Approp. to PS & OT
- Decrease Approp. For Health Ins & Benefits
- Decrease Approp. to BPS & S.E. Regional

Increase Tax Levy	\$	2,823,087
Increase Approp. to Free Cash	\$	4,107,219
Decrease Approp. to PS & OT	\$	1,567,441
Decrease Approp. For Health Ins & Benefits	\$	1,608,301
Decrease Approp. to BPS & S.E. Regional	\$	7,084,969

**CITY OF BROCKTON
REQUIREMENTS FOR FINANCING IN GENERAL FUND**



- Increase Approp. To Goods & Services
- Increase Approp. To Reserves
- Increase in Deficits to be Raised Snow/Ice
- Increase in State & County Charges
- Increase in Snow/Ice Approp. FY10
- Decrease in Local Receipts Estimate
- Decrease in State Aid
- Net increase for all other increases/Decreases

Increase Approp. To Goods & Services	\$	493,863
Increase Approp. To Reserves	\$	2,217,716
Increase in Deficits to be Raised Snow/Ice	\$	2,239,766
Increase in State & County Charges	\$	502,256
Increase in Snow/Ice Approp. FY10	\$	350,000
Decrease in Local Receipts Estimate	\$	2,316,934
Decrease in State Aid	\$	8,774,013
Net increase for all other Increases/Decreases	\$	306,468
	\$	<u>17,201,017</u>