



# CITY OF BROCKTON

MASSACHUSETTS

## FINANCE DEPARTMENT

John A. Condon  
Chief Financial Officer

May 17, 2010

Linda M. Balzotti, Mayor  
Members of the City Council  
City Hall  
Brockton, MA. 02301

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Ladies and Gentlemen:

I am writing to provide commentary on the FY2011 budget recommendation submitted for the City Council meeting of May 10, 2010 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 adequate for FY11, to support the adoption of the mayor's proposed FY11 budget; however, the financial resources of the city are no longer adequate to support the continuous provision into the future of the existing level of municipal services. The level of services which is being financed by the FY2011 budget represents a significant reduction from the FY2010 level. In addition, even this reduced level of FY2011 is not sustainable into FY2012 without a significant infusion of new, permanent, discretionary revenues. Nonetheless, I endorse the adoption of the mayor's budget.**

### INTRODUCTION

The adverse budget trends which confront the city primarily consist of funding the: (1) rapid rate of increase in health insurance costs; (2) rising 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, most recently, even for funding K-12 education. 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 steady reduction of services from FY08 through FY11, and which also jeopardize the city's ability to extend into FY12 its present, reduced level of services.

As state aid has declined, its share of the total revenue pie has also declined, but at the same time, the share represented by the property tax has increased. The stability provided by the property tax benefits the city, but its ability to grow in response to increasing costs is legally restricted by an inflation index (2.5%) which is unrelated to actual cost trends.

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 and pension benefits costs for employees and retirees. Of the city-side salary costs, which only represent 17 percent of total General Fund expenditures, about three quarters are for police and fire department employees. This means that about 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 core services, and why most communities pay for capital costs through Prop 2 ½ exclusion votes.

If in the future, state revenues do not recover sufficiently to permit an aggressive recovery in Local Aid, the City of Brockton will confront the same difficult options: raise property taxes, defer capital spending, obtain reductions in the cost of employees and retirees, or make deep cuts in public safety and education which will be so drastic as to render unrecognizable the service levels which can be supported at such reduced amounts of funding.

### GENERAL FUND

The Mayor's letter of May 4, 2010 to the City Council provided an overview of how the budget was constructed and the service implications of its funding levels. Compared to the FY10 budget, most departmental budgets have scarcely changed, and the Mayor's letter highlights where the more significant changes have occurred. I particularly recommend reviewing on the last page of her letter, the discussion of salaries and overtime and how staffing levels have changed over time. For convenience, I have reproduced below the exhibit at the end of her letter. From the exhibit, you can see that each category of employees as classified by function has declined, both since FY92, which was the year of the major layoffs, and from FY06, which was the subsequent year of peak staffing for many departments. On this chart, if the percentage decline shown is greater for FY06 to FY10, compared to FY92 to FY10, that means that, by FY06 staffing levels had recovered from the FY92 levels. This is true for the public health, DPW, public property, and public safety functions. If the percentage decline is greater for FY92 to FY10 than it is for FY06 to FY10, that means that by FY06 those staffing levels had declined even below the FY92 levels. That is true for the culture/recreation and administration categories.

Category	Percent Decrease in City Employees	
	FY92 to FY10	FY06 to FY10
Culture/Recreation	-47.2%	-23.3%
Public Health	-20.0%	-29.4%
DPW + Public Property	-5.8%	-16.1%
Public Safety	-3.7%	-17.9%
Administration	-38.5%	-20.2%

I raise this topic because inadequate staffing levels directly influenced the decisions on how to construct the FY11 budget. Delivery of government services is largely dependent on government employees. The city's capacity to "do more with less" has finally met the limits of obtaining more efficiency or effectiveness from current employees. The city could hire more employees for the same amount of money if the city paid less in salary and benefits to each employee, but without gaining major concessions

through collective bargaining, reducing budgets by reducing the costs of our employees means reducing the number of our employees. The mayor's budget letter indicated that at one point in budget planning deliberations, 22 city positions were slated for the layoff of the incumbent; thirteen of these would have been public safety employees, 11 of whom were from the fire department. These layoffs would have been required even after the appropriation of \$1.5 million from the Stabilization Fund, and the use of the health insurance trust fund for a one-month health insurance premium holiday. (I will discuss this in a later paragraph.)

The value of \$1.5 million from the Stabilization Fund in terms of layoffs avoided is at least \$2.0 million, because each laid off employee is entitled to unemployment compensation for which the city is directly responsible. The number of layoffs needed to reach \$2.0 million would range from 30 to 40, depending upon position. So, without the use of the Stabilization Fund, perhaps as many as 60 layoffs would have been required, including the original 22 positions. Excluding police officers and enterprise fund employees, that number would have been about 15% of the city's workforce. If the layoffs were concentrated heavily on the fire department, say 30 or more employees, 15 to 20% of the staff, would have been laid off. That was the reason that the Stabilization Fund was appropriated.

The fund, after this appropriation, will still have \$2.8 million in it. After the FY09 budget was adopted in June of 2008, the fund had only about \$2.2 million, but it was replenished in the following year by the FY10 budget. Even with an appropriation of \$1.5 million, the city will have retained about 25 percent of the increase we provided to the fund in the FY10 budget. This is not ideal, but I consider it preferable to taking away employees' livelihoods, or to drastically curtailing core public safety services.

The decision to employ the reserves in the health insurance trust fund to assist in financing the budget was made from similar reasoning: the reserves appear adequate even after being so utilized, and to have not utilized them would have resulted in layoffs even more devastating than the failure to use the Stabilization Fund. The budget plan which would have laid off 22 employees used the health trust fund reserves for a one month premium holiday to reduce the health appropriation as follows:

● City Contribution for City Employees -	\$0.6 million
● City Contribution for school employees -	1.6 million
● City Contribution for retirees -	<u>1.2 million</u>
Sub total: budget savings from employer contribution	\$3.4 million
● Contributions FROM employees/retirees	<u>1.2 million</u>
TOTAL impact on Trust	\$4.6 million

I will more fully describe the mechanics of this approach later, but you can see that not using the trust according to the initial plan would have cost the school budget \$1.6 million (at least \$2.2 million in layoffs) and the city budget \$1.8 million (contributions for retirees and employees) and at least \$2.3 million in layoffs. Even using the health trust fund for a one month premium holiday and the Stabilization Fund, the city was facing 22 layoffs. Without using either the city would have been facing nearly \$5.0 million in deficits. As much as \$6.5 million in additional layoffs would be required to close the deficit, probably more than 100 employees in total on top of the other 22, or more than one-fourth of the city's workforce, excluding police and utility enterprise fund employees. Of necessity, about one-third of the city's fire fighter positions would have been eliminated. This outcome was clearly unacceptable if it could be avoided. By using the reserves, the city could avoid this catastrophe.

In addition, by using a second "holiday" month for health insurance premiums, the city could avoid all of the layoffs and provide additional funding to the schools, including meeting some of the school bussing requirement. Here is how this process works. The city self insures its health and dental claims obligations for its employees and retirees. This is accomplished through the use of a trust fund to pay claims and certain associated administrative expenses. The claims are paid first by the respective carriers, either Blue Cross/Blue Shield or Harvard Pilgrim, who pay the medical providers; they also charge an administrative fee. The trust fund reimburses the carriers for those claims costs. The trust fund receives contributions from the city, via appropriation, and from employees and retirees, via paycheck deductions. The contribution is based on so-called "funding rates" (akin to premium rates) set by the city. In setting these rates, the city receives recommendations from actuaries from Blue Cross/Blue Shield and Harvard Pilgrim; the recommendations are based on the city's actual claims experience of the last two years, projected forward for the next year based on the insurer's expectations. To these rates the city adds charges to recover administrative costs plus the cost of reinsurance. The reinsurance is coverage the city acquires by competitive bid to protect against the cost to the city's trust fund of catastrophic claims experience by any single individual(s). The reinsurance typically pays for claims above a certain amount (say, \$200,000.00) for an individual. These are calculated as incurred in the policy year's twelve months and paid out over 18 months. With these rates, the city then allocates the total to the individual or retiree on an agreed to percentage; for most it is 75% from the city and 25% from the subscriber. The city appropriates an annual total based on conservative plan enrollment estimates. From this appropriation, each month the city pays into the trust according to actual plan enrollment, rate, and cost share. The employees and retirees pay in according to their plan by paycheck deduction. At the end of each year, if the actuaries and city have done a good job, the actual costs paid from the trust fund are less than the contributions paid in, and the trust fund's reserve position grows.

In most years, the trust fund has enjoyed a surplus because the actuarial rate recommendations produce one. That is a natural outcome for an insurance company; it seeks to fund reserves to preserve its future. The city enjoys a similar benefit. For the city, the growing reserve position of the trust fund has been employed in many years to adopt rates less than those recommended by the actuaries. That was the case for the FY10 budget, when the actuaries recommended rate increases of 10-12 percent, but the city actually cut rates by 5%. The reason that the city did this had to do with the question of trust fund reserve adequacy, compared to other budget pressures. At budget time last year, the trust had enjoyed favorable claims experience for several years running and contained a balance of more than \$33 million. This represented about six months worth of projected costs for FY11. There are a number of theories concerning what percent of projected claims should be held in reserve, with the lower end being about 12 to 15 percent and the upper about 50 percent. Since the city was at the upper end, and since the city's FY10 budget was prepared facing funding difficulties, the former mayor and I agreed to use the health trust to reduce the health appropriation requirement. For FY 10, we accomplished this by setting claims funding rates about 15 to 17 percent below the rates recommended by the actuaries. We felt that this step would reduce the trust balance by year end FY10 to about \$20 million.

In fact, at the end of April, 2010, the trust balance was still about \$30 million, because claims experience has not been as expensive as actuarially projected. Accordingly, the city's health insurance consultant and I agree that the mayor may safely use the trust reserves again to finance 15 to 20 percent of anticipated claims. However, we do not want the rates paid by employee/ retirees to deviate greatly from the rates recommended by the actuaries, and that would happen if we didn't raise rates from the current reduced levels. That is why we have raised the rates by 10 percent (the average required to achieve the actuarial recommendation). However, for two months, worth 16.7% of the year, the city, its employees, and its

retirees will not contribute to the trust. With this approach, I project that the FY2011 year end trust balance will decline by about \$9 to \$10 million to a level projected to be a little under \$20 million, valued at about 25 percent of projected claims.

This approach will provide significant relief to the school budget; in total, about \$4.0 million extra for Net and Non-Net School Spending may be appropriated than otherwise would have been possible. This is critical, because even so, the School Committee is facing an extremely difficult budget. The combination of the reduction in state support (via federal stimulus money) and contractual compensation increases for staff to be paid even as revenues decline is likely to lead to layoffs. The School Committee is deliberating on how to reduce its \$151.1 million Net School Spending request to the mayor's recommendation of \$135.7 million, but undoubtedly there will be layoffs of both certified and non-certified staff, perhaps many more than 100, comprised mainly of certified staff. The Net School budget relies on the House of Representative amount of Chapter 70, which was \$130,000,851. If more is ultimately appropriated by the state as Chapter 70, we will need to make a supplemental appropriation. Also, to the extent that the governor and legislature apply federal stimulus money to supplement the Chapter 70 amounts, those moneys, I believe, will flow directly to the school committee without appropriation. This budget also relies on the DESE/DOR calculation of required Net School Spending for Foundation Budget of \$165,785,663, plus I have added in the shortfall to required Net School Spending from FY10 of \$6,518,006. This shortage primarily derives from counting the cost of retired employee' health insurance in FY10 which was disallowed by the state for certain communities only in FY10 budget language. For FY11, my Schedule 19 estimates again count retired employee's health cost, and if that is again prohibited to us, we will adjust for it in FY12. I believe at some point the state will be forced to deal with the uneven treatment of this cost among school districts by which more than 200 may count these costs but about 100 are prevented from doing so. As mentioned, the health budget is reduced by the decision to declare a two month "health insurance premium holiday". Doing this obviously reduces the appropriation which is required, and this will benefit the schools to the amount of \$3.2 million. That benefit is reflected in a lower Schedule 19 estimate and a correspondingly high Net School Spending appropriation.

The Non-Net School Spending appropriation is about \$2 million below the School Committee's request. We are anticipating that some amount, perhaps about \$1.5 million, will be made available as state special education circuit breaker funding, and that Brockton Public Schools will employ this money to help pay for those transportation costs of SPED students which are required by the IEPs for the students. In addition, the mayor will be requesting the city council to adopt the local option meals tax of 0.75%. If adopted, depending on timing, this tax could provide in excess of \$500 thousand for supplemental appropriation to Non Net School spending, **BUT ONLY IF THE CITY COUNCIL APPROVES THE TAX.**

By the way, at a rate of .0075 a meals purchase of \$10.00 would incur an increase in cost due to the higher tax of 7.5 cents; a \$100.00 meal would engender only 75 cents additional due to the tax. I don't believe that these sums are sufficient to change dining out behavior for most people. Many of the surrounding towns have adopted the tax, so even those who would cross town boundaries out of pique will have limited options. In order to pick up an extra tax burden of \$40.00 per year, a person would have to pay \$5,333.33 in restaurant or take out purchases in one year. Adoption of this tax will cost citizens individually very little, but it will provide needed and significant revenue assistance to the city. I urge the city council to approve its adoption.

## ENTERPRISE FUNDS

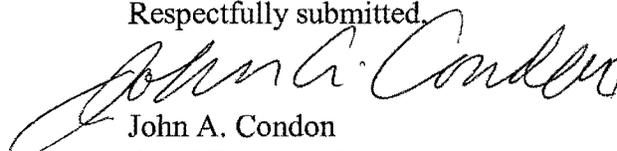
This category of budgets includes the Renewable Energy Enterprise Fund, the Refuse Enterprise Fund, the Water and Sewer Enterprise funds, and the Park and Golf Enterprise of the Recreation Commission. Of these, the Water, Sewer, and Refuse funds are and have been fully self-supporting. For the first time, the Renewable Energy Fund is also self-supporting. The Park & Recreation budget is subsidized at roughly 50 percent by the General Fund. No rate increases are required to fund the budget of any enterprise fund in FY11.

Both the Water Enterprise Fund and the Sewer Enterprise Fund continue to receive the substantial financial benefit which began more than ten years ago when a new twenty-year contract for operations and maintenance took effect. 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 now 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. Sewer rates should be adequate if the city takes care to periodically adjust them for inflation and new capital needs.

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 several years as the city's contractual fixed commitment increases. I believe that this need should be financed by a phased program for future rate increases. 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. For FY11, the water rates are adequate, including the need to pay for meter replacement, but a small increase this year could help offset the size of future rate requirements.

Respectfully submitted,



John A. Condon  
Chief Financial Officer

JAC/amw

Enc.

[FY11budgetltr]

**FOUNTCASTER**  
**Discretionary Spending**  
**Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>		<b>2009</b>		<b>2010</b>		<b>2011</b>	
		<b>%Change</b>		<b>%Change</b>		<b>%Change</b>		
<b>Revenue Totals:</b>	\$ 277,707,372	2%	\$ 284,314,485	-2%	\$ 279,719,046	1%	\$ 283,553,075	
<b>Expenditure Totals:</b>	\$ 278,015,179	2%	\$ 284,012,040	-2%	\$ 276,938,546	2%	\$ 283,553,075	
<b>NET:</b>	\$ (307,807)		\$ 302,445		\$ 2,780,500		\$ 0	

**NOTE: The reason that prior years may display a surplus or deficit on the net line has to do with how this report is constructed. The revenue totals derive from budget assumptions when the Mayor's budget is submitted to City Council. However, the expenditure totals come from the Munis Accounting System and reflect City Council budget cuts plus later adjustments to the budget appropriations as approved by City Council.**

**FORECASTER**  
**Total Revenue**  
**Forecaster for Fiscal Year 2011**

Fiscal Year:	2008		2009		2010		2011
		%Change		%Change		%Change	
<b>Cherry Sheet Totals:</b>	\$ 150,466,641	4%	\$ 156,958,036	-6%	\$ 148,184,023	1%	\$ 149,449,611
<b>Available Funds Totals:</b>	\$ 13,759,916	-17%	\$ 11,364,838	32%	\$ 15,037,259	-21%	\$ 11,831,339
<b>Local Receipts Totals:</b>	\$ 20,974,066	-7%	\$ 19,610,606	-12%	\$ 17,293,672	11%	\$ 19,260,737
<b>Tax Levy Totals:</b>	\$ 92,506,749	4%	\$ 96,381,005	3%	\$ 99,204,092	4%	\$ 103,011,388
<b>Revenue Totals:</b>	\$ 277,707,372	2%	\$ 284,314,485	-2%	\$ 279,719,046	1%	\$ 283,553,075

**FORECASTER**  
**Tax Levy**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>		<b>2009</b>		<b>2010</b>		<b>2011</b>
		<b>%Change</b>		<b>%Change</b>		<b>%Change</b>	
<b>PY Levy Limit</b>	<b>89,469,999</b>	<b>4%</b>	<b>92,776,521</b>	<b>4%</b>	<b>96,443,017</b>	<b>4%</b>	<b>99,864,769</b>
<b>Add'l 2.5%</b>	<b>2,236,750</b>	<b>4%</b>	<b>2,319,413</b>	<b>4%</b>	<b>2,411,075</b>	<b>4%</b>	<b>2,496,619</b>
<b>Hold Back</b>	<b>0</b>	<b>0%</b>	<b>-62,012</b>	<b>-100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>
<b>New Growth</b>	<b>800,000</b>	<b>68%</b>	<b>1,347,083</b>	<b>-74%</b>	<b>350,000</b>	<b>86%</b>	<b>650,000</b>
<b>Overrides</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>
<b>Tax Levy Totals:</b>	<b>\$ 92,506,749</b>	<b>4%</b>	<b>\$ 96,381,005</b>	<b>3%</b>	<b>\$ 99,204,092</b>	<b>4%</b>	<b>\$ 103,011,388</b>

**FORECASTER**  
**Cherry Sheet**  
**Forecaster for Fiscal Year 2011**

Fiscal Year:	2008		2009		2010		2011
		%Change		%Change		%Change	
<b>Education Offset Items</b>							
Edu Offset - Lunch Program	101,802	3%	105,014	11%	116,494	-12%	102,663
Edu Offset- Other	0	0%	15,000	291%	58,678	53%	90,000
<b>Education Reimbursements</b>							
Chtr School Facility Reimb	0	0%	0	0%	0	0%	0
Chtr Tuition Assmnt Reimb	0	0%	0	0%	0	0%	575,230
<b>General Government Offsets</b>							
Gen Offset- Other	0	0%	0	0%	0	0%	0
Gen Offset- Public Library	146,359	3%	151,019	-42%	87,271	7%	92,970
<b>Reimbursements</b>							
Expmt Veteran,Blind,Surv,Spous	222,567	2%	227,905	42%	322,530	-2%	314,487
Highway Fund CH 81	0	0%	0	0%	0	0%	0
Hold Harmless Lottery	0	0%	2,887,822	-100%	0	0%	0
L.O.T. - Elderly	98,894	-4%	95,380	-100%	0	0%	0
Lottery, Beano	21,748,886	-13%	18,861,064	-6%	17,639,926	-100%	0
Police Career Incentive	660,000	8%	711,000	-100%	0	0%	61,817
State Land	378	7%	405	0%	404	-47%	216
Veterans' Benefits	150,644	51%	226,754	87%	424,742	18%	501,471
<b>Resolution Aid</b>							
Add'l Assist to Local Aid Fund	4,310,392	0%	4,310,392	-100%	0	0%	0
School Aid CH 70	122,579,212	5%	128,909,020	0%	128,909,020	1%	130,000,851
Unrestricted General Gov't Aid	447,507	2%	457,261	37%	624,958	2,734%	17,709,906
<b>Cherry Sheet Totals:</b>							
	\$ 150,466,641	4%	\$ 156,958,036	-6%	\$ 148,184,023	1%	\$ 149,449,611

**FORECASTER**  
**Local Receipts**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>	<b>%Change</b>	<b>2009</b>	<b>%Change</b>	<b>2010</b>	<b>%Change</b>	<b>2011</b>
<b>Cable Franchise Fee</b>	0	0%	0	0%	560,000	0%	560,000
<b>Charges Other</b>	0	0%	0	0%	0	0%	0
<b>Dept. Cemeteries</b>	145,000	-24%	110,000	-9%	100,000	0%	100,000
<b>Enterprise Reimb.</b>	3,160,572	11%	3,497,022	11%	3,890,088	19%	4,622,243
<b>Fees</b>	345,000	-7%	320,000	5%	335,000	3%	345,000
<b>Fines&amp;Forfeits</b>	595,000	15%	685,000	-12%	600,000	0%	600,000
<b>Investment Income</b>	2,600,000	-44%	1,455,000	-63%	535,000	-63%	200,000
<b>License&amp;Permits</b>	1,515,000	-36%	975,000	17%	1,140,000	-5%	1,080,000
<b>Medicaid Reimb.</b>	1,405,000	1%	1,415,000	-65%	490,000	186%	1,400,000
<b>Medicare-D</b>	565,000	59%	900,000	-12%	795,000	67%	1,330,000
<b>Miscellaneous</b>	390,000	-31%	270,000	-7%	250,000	-60%	100,000
<b>Motor Vehicle</b>	5,605,000	-6%	5,270,000	-22%	4,135,000	6%	4,400,000
<b>MSBA Reimb.</b>	2,698,494	0%	2,698,584	0%	2,698,584	0%	2,698,494
<b>Payment in Lieu</b>	230,000	2%	235,000	-6%	220,000	0%	220,000
<b>Pen.&amp;Int.</b>	1,480,000	0%	1,485,000	-11%	1,320,000	5%	1,385,000
<b>Urban/Other Excise</b>	240,000	23%	295,000	-24%	225,000	-2%	220,000
<b>Local Receipts Totals:</b>	<b>\$ 20,974,066</b>	<b>-7%</b>	<b>\$ 19,610,606</b>	<b>-12%</b>	<b>\$ 17,293,672</b>	<b>11%</b>	<b>\$ 19,260,737</b>

**FORECASTER**  
**Available Funds**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>		<b>2009</b>		<b>2010</b>		<b>2011</b>
		<b>%Change</b>		<b>%Change</b>		<b>%Change</b>	
<b>Free Cash</b>	10,109,582	3%	10,383,451	40%	14,490,670	-33%	9,656,070
<b>Stabilization Fund</b>	3,109,670	-100%	0	0%	0	0%	1,500,000
<b>Overlay Surplus</b>	0	0%	0	0%	0	0%	0
<b>Weights &amp; Measures</b>	44,000	57%	68,901	-74%	17,627	311%	72,479
<b>Parking Auth Meters 18A</b>	284,119	24%	353,674	-29%	252,465	-16%	211,900
<b>Parking Auth Garage 18B</b>	212,545	64%	348,812	-21%	276,497	41%	390,890
<b>Other Revenue</b>	0	0%	210,000	-100%	0	0%	0
<b>Available Funds Totals:</b>	<b>\$ 13,759,916</b>	<b>-17%</b>	<b>\$ 11,364,838</b>	<b>32%</b>	<b>\$ 15,037,259</b>	<b>-21%</b>	<b>\$ 11,831,339</b>

**FORECASTER**  
**Total Expenditures**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>	<b>%Change</b>	<b>2009</b>	<b>%Change</b>	<b>2010</b>	<b>%Change</b>	<b>2011</b>
<b>Appropriations Totals:</b>	\$ 270,685,020	2%	\$ 276,074,765	-4%	\$ 266,196,231	3%	\$ 274,995,903
<b>Government Assessments Totals:</b>	\$ 4,974,760	3%	\$ 5,140,616	10%	\$ 5,642,872	1%	\$ 5,692,129
<b>Amount to be Raised Totals:</b>	\$ 2,355,399	19%	\$ 2,796,659	82%	\$ 5,099,443	-44%	\$ 2,865,043
<b>Expenditure Totals:</b>	\$ 278,015,179	2%	\$ 284,012,040	-2%	\$ 276,938,546	2%	\$ 283,553,075





**FORECASTER**  
**General Fund**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>	<b>%Change</b>	<b>2009</b>	<b>%Change</b>	<b>2010</b>	<b>%Change</b>	<b>2011</b>
<b>City Council</b>							
a City Council Pers Ser Overtime	6,303	0%	6,303	0%	6,303	0%	6,303
b City Council Pers Ser NonOt	297,787	0%	298,538	4%	310,806	0%	310,875
c City Council Purchase of Servc	13,600	-4%	13,100	0%	13,100	0%	13,100
d City Council Goods & Supplies	15,825	-38%	9,825	0%	9,825	101%	19,725
f City Council Out of State Trav	1	0%	1	-100%	0	0%	0
e City Council Capital Outlay	1	0%	1	0%	1	0%	1
<b>City CouncilTotal: \$</b>	<b>333,517</b>	<b>-2%</b>	<b>\$ 327,768</b>	<b>4%</b>	<b>\$ 340,035</b>	<b>3%</b>	<b>\$ 350,004</b>
<b>City Planner</b>							
a City Planner Pers Ser Overtime	256	-2%	250	0%	250	300%	1,000
b City Planner Pers Ser NonOt	145,178	-70%	43,082	4%	44,880	88%	84,279
c City Planner Purchase of Servc	28,580	0%	28,580	-3%	27,580	225%	89,580
d City Planner Goods & Supplies	2,100	0%	2,100	0%	2,100	0%	2,100
e City Planner Capital Outlay	1	0%	1	0%	1	770,000%	7,701
<b>City PlannerTotal: \$</b>	<b>176,115</b>	<b>-58%</b>	<b>\$ 74,013</b>	<b>1%</b>	<b>\$ 74,811</b>	<b>147%</b>	<b>\$ 184,660</b>
<b>Conservation</b>							
a Conservation Pers Ser Overtime	2,400	0%	2,400	0%	2,400	20%	2,880
b Conservation Pers Ser NonOt	0	0%	0	0%	0	0%	0
c Conservation Purchase of Servc	47,511	-11%	42,511	0%	42,511	0%	42,411
d Conservation Goods & Supplies	1,515	0%	1,515	0%	1,515	6%	1,600
e Conservation Capital Outlay	1	0%	1	0%	1	0%	1
<b>ConservationTotal: \$</b>	<b>51,427</b>	<b>-10%</b>	<b>\$ 46,427</b>	<b>0%</b>	<b>\$ 46,427</b>	<b>1%</b>	<b>\$ 46,892</b>
<b>Consumer Advisory</b>							
c Consumer Adv Purchase of Servc	1	0%	1	0%	1	0%	1
<b>Consumer AdvisoryTotal: \$</b>	<b>1</b>	<b>0%</b>	<b>\$ 1</b>	<b>0%</b>	<b>\$ 1</b>	<b>0%</b>	<b>\$ 1</b>

**FORECASTER**  
**General Fund**  
**Forecaster for Fiscal Year 2011**

Fiscal Year:	2008		2009		2010		2011
		%Change		%Change		%Change	
<b>Council on Aging</b>							
a COA Pers Ser Overtime	950	0%	950	-16%	800	0%	800
b COA Pers Ser NonOt	94,554	-37%	59,591	6%	63,214	1%	63,722
c COA Purchase of Service	23,350	0%	23,350	-10%	21,015	2%	21,413
d COA Goods & Supplies	6,900	0%	6,900	-10%	6,240	0%	6,240
f COA Out of State Travel	0	0%	0	0%	0	0%	0
e COA Capital Outlay	1	0%	1	0%	1	0%	1
<b>Council on AgingTotal: \$</b>	<b>125,755</b>	<b>-28%</b>	<b>\$ 90,792</b>	<b>1%</b>	<b>\$ 91,270</b>	<b>1%</b>	<b>\$ 92,176</b>
<b>Development &amp; Industria</b>							
c Dev & Ind Comm Purchase Servic	1	0%	1	-100%	0	0%	0
<b>Development &amp; IndustriaTotal: \$</b>	<b>1</b>	<b>0%</b>	<b>\$ 1</b>	<b>-100%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>
<b>DPW-Commissioner</b>							
a DPW-Comm Pers Ser Overtime	6,503	-15%	5,503	0%	5,503	0%	5,503
b DPW-Comm Pers Ser NonOt	209,225	6%	221,391	-74%	57,594	301%	231,058
c DPW-Comm Purchase of Service	2,580	0%	2,580	0%	2,580	0%	2,580
d DPW-Comm Goods & Supplies	1,981	0%	1,981	0%	1,981	0%	1,981
e DPW-Comm Capital Outlay	0	0%	0	0%	0	0%	0
<b>DPW-CommissionerTotal: \$</b>	<b>220,289</b>	<b>5%</b>	<b>\$ 231,455</b>	<b>-71%</b>	<b>\$ 67,658</b>	<b>256%</b>	<b>\$ 241,122</b>
<b>DPW-Engineering</b>							
a DPW-Engineer Pers Ser Overtime	1,380	0%	1,380	0%	1,380	0%	1,380
b DPW-Engineer Pers Ser NonOt	383,523	4%	398,759	-24%	303,708	0%	303,631
c DPW-Engineer Purchase of Servc	27,385	-4%	26,385	0%	26,330	-67%	8,605
d DPW-Engineer Goods & Supplies	20,375	2%	20,875	0%	20,930	3%	21,630
e DPW-Engineer Capital Outlay	0	0%	0	0%	0	0%	0
<b>DPW-EngineeringTotal: \$</b>	<b>432,663</b>	<b>3%</b>	<b>\$ 447,399</b>	<b>-21%</b>	<b>\$ 352,348</b>	<b>-5%</b>	<b>\$ 335,246</b>

**FORECASTER**  
General Fund  
Forecaster for Fiscal Year 2011

Fiscal Year:	2008		2009		2010		2011
		% Change		% Change		% Change	
<b>DPW-Highway</b>							
a DPW-Highway Pers Ser Overtime	97,055	25%	121,429	0%	121,429	0%	121,429
b DPW-Highway Pers Ser NonOt	1,896,155	1%	1,910,493	-8%	1,766,473	-3%	1,719,778
c DPW-Highway Purchase of Servic	680,197	0%	680,197	1%	688,197	0%	688,197
d DPW-Highway Goods & Supplies	69,387	0%	69,387	0%	69,387	3%	71,387
e DPW-Highway Capital Outlay	0	0%	1	-100%	0	0%	0
k DPW-Highway Snow Removal	1,500,000	10%	1,650,000	21%	2,000,000	0%	2,000,000
d DPW-High Street Lighting	1,383,448	0%	1,383,448	0%	1,383,448	0%	1,383,448
<b>DPW-Highway Total: \$</b>	<b>5,626,242</b>	<b>3%</b>	<b>\$ 5,814,955</b>	<b>4%</b>	<b>\$ 6,028,934</b>	<b>-1%</b>	<b>\$ 5,984,239</b>
<b>DPW-Maintenance</b>							
a DPW-Mainten Pers Ser Overtime	4,893	6%	5,167	0%	5,167	0%	5,167
b DPW-Mainten Pers Ser NonOt	168,068	-15%	142,169	-35%	93,115	-2%	91,200
c DPW-Mainten Purchase of Servic	18,769	0%	18,769	0%	18,769	0%	18,769
d DPW-Mainten Goods & Supplies	433,733	0%	433,733	0%	433,733	0%	433,733
e DPW-Mainten Capital Outlay	0	0%	0	0%	0	0%	0
<b>DPW-Maintenance Total: \$</b>	<b>625,463</b>	<b>-4%</b>	<b>\$ 599,838</b>	<b>-8%</b>	<b>\$ 550,784</b>	<b>0%</b>	<b>\$ 548,869</b>
<b>Education</b>							
n Ed SouthEastern Regional Sch	2,419,680	7%	2,588,411	-7%	2,414,501	12%	2,715,744
<b>Education Total: \$</b>	<b>2,419,680</b>	<b>7%</b>	<b>\$ 2,588,411</b>	<b>-7%</b>	<b>\$ 2,414,501</b>	<b>12%</b>	<b>\$ 2,715,744</b>
<b>Emergency Management Agency</b>							
b Emergency Mgmt Pers Ser Non OT	25,884	3%	26,733	4%	27,813	0%	27,813
c Emergency Mgmt Purch of Servic	6,856	-18%	5,606	0%	5,606	0%	5,606
d Emergency Mgmt Goods/Supplies	4,058	-43%	2,331	0%	2,331	0%	2,331
e Emergency Mgmt Capital Outlay	1	0%	1	0%	1	0%	1
<b>Emergency Management Agency Total: \$</b>	<b>36,799</b>	<b>-6%</b>	<b>\$ 34,671</b>	<b>3%</b>	<b>\$ 35,751</b>	<b>0%</b>	<b>\$ 35,751</b>

**FORECASTER**  
General Fund  
Forecaster for Fiscal Year 2011

Fiscal Year:	2008	%Change	2009	%Change	2010	%Change	2011
<b>Finance</b>							
a Finance Pers Ser Overtime	807	0%	807	0%	807	0%	807
b Finance Pers Ser NonOt	265,283	-17%	219,337	5%	230,413	0%	231,255
c Finance Purchase of Service	179,605	-20%	144,120	0%	144,120	-18%	118,620
d Finance Goods &Supplies	1,913	0%	1,913	0%	1,913	0%	1,913
f Finance Out of State Travel	0	0%	0	0%	0	0%	0
e Finance Capital Outlay	1	0%	1	0%	1	0%	1
d Finance - Liability Insurance	1,000,000	40%	1,400,000	-7%	1,300,000	-8%	1,200,000
<b>FinanceTotal: \$</b>	<b>1,447,609</b>	<b>22%</b>	<b>\$ 1,766,178</b>	<b>-5%</b>	<b>\$ 1,677,254</b>	<b>-7%</b>	<b>\$ 1,552,596</b>
<b>Fire</b>							
a Fire Pers Ser Overtime	258,656	0%	258,656	0%	258,656	0%	258,656
b Fire Pers Ser NonOt	18,097,678	0%	18,010,269	-2%	17,665,515	5%	18,550,732
c Fire Purchase of Service	382,524	0%	382,524	0%	382,524	10%	422,524
d Fire Goods & Supplies	284,141	0%	284,141	0%	284,141	5%	298,791
e Fire Capital Outlay	1	0%	1	0%	1	,699,900%	57,000
a Fire-Staffing Overtime	425,000	7%	455,000	3%	470,000	0%	470,000
<b>FireTotal: \$</b>	<b>19,448,000</b>	<b>0%</b>	<b>\$ 19,390,591</b>	<b>-2%</b>	<b>\$ 19,060,837</b>	<b>5%</b>	<b>\$ 20,057,703</b>
<b>Health</b>							
a Health Pers Ser Overtime	6,650	0%	6,650	0%	6,650	65%	11,000
b Health Pers Ser NonOt	706,801	4%	733,388	-12%	648,263	3%	666,917
c Health Purchase of Service	60,110	5%	63,338	4%	65,950	0%	65,920
d Health Goods & Supplies	34,950	0%	34,950	1%	35,350	-1%	34,950
e Health Capital Outlay	1	0%	1	0%	1	0%	1
<b>HealthTotal: \$</b>	<b>808,512</b>	<b>4%</b>	<b>\$ 838,327</b>	<b>-10%</b>	<b>\$ 756,214</b>	<b>3%</b>	<b>\$ 778,788</b>





**FORECASTER**  
**General Fund**  
**Forecaster for Fiscal Year 2011**

Fiscal Year:	2008		2009		2010		2011
		%Change		%Change		%Change	
<b>Parking Authority</b>							
a Parking Auth Pers Ser Overtime	2,280	0%	2,280	0%	2,280	0%	2,280
b Parking Auth Pers Ser NonOt	273,889	11%	304,337	4%	317,069	4%	328,610
c Parking Auth Purchase of Servc	68,000	-1%	67,475	5%	71,058	-3%	68,808
d Parking Auth Goods & Supplies	10,525	0%	10,525	0%	10,525	0%	10,525
f Parking Authority Out of State	0	0%	0	0%	0	0%	0
e Parking Auth Capital Outlay	0	0%	0	0%	1	-100%	0
e Parking Auth-Cap-City Lots	50,000	-100%	0	0%	0	0%	1
k Parking Auth Snow Removal	11,000	0%	11,000	100%	22,000	0%	22,000
k Parking Auth Exp Reim Gen Fd	80,970	118%	176,869	-40%	106,029	61%	170,566
<b>Parking AuthorityTotal: \$</b>	<b>496,664</b>	<b>15%</b>	<b>\$ 572,486</b>	<b>-8%</b>	<b>\$ 528,962</b>	<b>14%</b>	<b>\$ 602,790</b>
<b>Personnel</b>							
a Personnel Pers Ser Overtime	7,200	0%	7,200	-58%	3,000	0%	3,000
b Personnel Pers Ser NonOt	156,884	-25%	118,289	4%	123,008	79%	220,291
c Personnel Purchase Service	12,683	-15%	10,833	0%	10,833	0%	10,833
d Personnel Goods & Supplies	9,670	4%	10,020	0%	10,020	0%	10,020
e Personnel Capital Outlay	1	0%	1	0%	1	0%	1
j Personnel Employee Benefits	43,485,645	4%	45,420,452	-4%	43,812,151	-8%	40,097,965
<b>PersonnelTotal: \$</b>	<b>43,672,083</b>	<b>4%</b>	<b>\$ 45,566,795</b>	<b>-4%</b>	<b>\$ 43,959,013</b>	<b>-8%</b>	<b>\$ 40,342,110</b>
<b>Planning Board</b>							
a Planning Board Pers Ser Overtm	940	0%	940	35%	1,270	13%	1,440
b Planning Board Pers Ser NonOt	0	0%	0	0%	0	0%	0
c Planning Board Purchase of Ser	9,765	0%	9,765	0%	9,765	0%	9,755
d Planning Board Goods & Supplie	600	0%	600	0%	600	0%	600
e Planning Board Capital Outlay	1	0%	1	0%	1	0%	1
<b>Planning BoardTotal: \$</b>	<b>11,306</b>	<b>0%</b>	<b>\$ 11,306</b>	<b>3%</b>	<b>\$ 11,636</b>	<b>1%</b>	<b>\$ 11,796</b>

**FORECASTER**  
General Fund  
Forecaster for Fiscal Year 2011

Fiscal Year:	2008		2009		2010		2011
		%Change		%Change		%Change	
<b>Police</b>							
a Police-PS-Other OT	237,000	3%	244,600	0%	244,600	0%	244,600
a Police-PS-Other OT	56,500	34%	75,500	0%	75,500	0%	75,500
a Police Pers Ser Overtime	535,950	9%	584,550	0%	584,550	4%	605,360
b Police Pers Ser NonOt	15,855,789	4%	16,470,203	1%	16,691,197	-7%	15,542,636
c Police Purchase of Service	544,737	7%	584,737	0%	584,737	3%	599,737
d Police Goods & Supplies	329,910	0%	329,910	4%	344,310	13%	387,810
f Police Out of State Travel	2,000	0%	2,000	0%	2,000	0%	2,000
e Police Capital Outlay	133,000	-100%	1	0%	1	0%	1
<b>PoliceTotal: \$</b>	<b>17,694,886</b>	<b>3%</b>	<b>\$ 18,291,501</b>	<b>1%</b>	<b>\$ 18,526,895</b>	<b>-6%</b>	<b>\$ 17,457,644</b>
<b>Procurement Department</b>							
b Procurement Pers Serv NonOt	93,030	6%	99,070	-27%	72,698	46%	106,469
c Procurement Purchase of Servc	665	0%	665	0%	665	0%	665
d Procurement Goods & Supplies	4,550	0%	4,550	0%	4,550	0%	4,550
e Procurement Capital	1	0%	1	0%	1	0%	1
<b>Procurement DepartmentTotal: \$</b>	<b>98,246</b>	<b>6%</b>	<b>\$ 104,286</b>	<b>-25%</b>	<b>\$ 77,914</b>	<b>43%</b>	<b>\$ 111,685</b>
<b>Public Property</b>							
a Public Property Pers Ser Overt	33,981	8%	36,868	14%	41,868	0%	41,868
b Public Property Pers Ser NonOt	1,769,558	0%	1,768,997	-12%	1,554,932	0%	1,562,663
c Public Prop Purchase of Service	303,372	1%	307,361	1%	309,877	-9%	283,401
d Public Prop Goods & Supplies	159,363	-1%	158,363	0%	158,363	6%	167,393
f Public Prop Out of State Travl	0	0%	0	0%	0	0%	0
e Public Prop Capital Outlay	1	0%	1	0%	1	0%	1
i P Prop Net Sch Spending Ex&OM	150,000	0%	150,000	0%	150,000	7%	160,000
c Manning Pool Maint.	0	0%	0	0%	70,000	0%	70,000
a P.P. War Memorial - Overtime	4,275	0%	4,275	29%	5,500	0%	5,500
c P. P. War Memorial Purch Servc	42,161	0%	42,161	4%	43,816	2%	44,624
d P. P. War Memorial Goods&Suppl	24,998	0%	24,998	0%	24,998	0%	24,998
e P. P. War Memorial Capital Out	1	0%	1	0%	1	0%	1
<b>Public PropertyTotal: \$</b>	<b>2,487,710</b>	<b>0%</b>	<b>\$ 2,493,025</b>	<b>-5%</b>	<b>\$ 2,359,356</b>	<b>0%</b>	<b>\$ 2,360,449</b>

**FORECASTER**  
General Fund  
Forecaster for Fiscal Year 2011

Fiscal Year:	2008		2009		2010		2011
		% Change		% Change		% Change	

**Retirement**

g Retirement Contributory	9,470,423	3%	9,713,143	0%	9,709,073	4%	10,115,288
g Retirement Non-Contributory	94,066	3%	96,433	-23%	74,601	-25%	55,900
<b>RetirementTotal: \$</b>	<b>9,564,489</b>	<b>3%</b>	<b>\$ 9,809,576</b>	<b>0%</b>	<b>\$ 9,783,674</b>	<b>4%</b>	<b>\$ 10,171,188</b>

**Traffic Commission**

a Traffic Comm Pers Ser Overtime	2,375	5%	2,500	0%	2,500	0%	2,500
b Traffic Comm Pers Ser NonOt	43,034	-100%	0	0%	0	0%	0
c Traffic Comm Purchase of Servc	30,670	41%	43,170	0%	43,170	0%	43,170
d Traffic Comm Goods & Supplies	139,824	0%	139,824	0%	139,824	0%	139,824
e Traffic Comm Capital Outlay	1	0%	1	0%	1	0%	1
<b>Traffic CommissionTotal: \$</b>	<b>215,904</b>	<b>-14%</b>	<b>\$ 185,495</b>	<b>0%</b>	<b>\$ 185,495</b>	<b>0%</b>	<b>\$ 185,495</b>

**Treasurer/Collector**

a Treasurer Persnl Serv Overtime	5,365	-19%	4,365	0%	4,365	0%	4,365
b Treasurer Pers Ser NonOt	740,211	0%	741,101	-7%	687,253	4%	718,006
c Treasurer Purchase of Service	88,733	0%	88,733	0%	88,733	-6%	83,708
d Treasurer Goods & Supplies	72,458	-3%	70,458	0%	70,458	2%	71,958
e Treasurer Capital Outlay	1	0%	1	0%	1	0%	1
k Treasurer Medicare Tax	2,430,000	7%	2,610,000	0%	2,610,000	-2%	2,560,000
m Treas Energy Management Lease	612,000	-100%	0	0%	0	0%	0
<b>Treasurer/CollectorTotal: \$</b>	<b>3,948,768</b>	<b>-11%</b>	<b>\$ 3,514,658</b>	<b>-2%</b>	<b>\$ 3,460,810</b>	<b>-1%</b>	<b>\$ 3,438,038</b>

**Treasurer's Debt Servic**

h Treasurer's Debt Service	14,507,638	-3%	14,083,889	-1%	13,908,707	12%	15,630,960
<b>Treasurer's Debt ServicTotal: \$</b>	<b>14,507,638</b>	<b>-3%</b>	<b>\$ 14,083,889</b>	<b>-1%</b>	<b>\$ 13,908,707</b>	<b>12%</b>	<b>\$ 15,630,960</b>



**FORECASTER**  
General Fund

Forecaster for Fiscal Year 2011

Fiscal Year:	2008	%Change	2009	%Change	2010	%Change	2011
<b>Reserves &amp; Stabilization</b>							
Supplemental Reserve Fund	193,241	-22%	150,872	-1%	149,379	-100%	0
Pension Obligation Reserve Fd	0	0%	0	0%	0	0%	0
Other Reserve	0	0%	0	0%	0	0%	0
Stabilization Fund	364,551	-59%	150,000	1,379%	2,219,208	-100%	0
<b>Reserves &amp; Stabilization Fund</b>	<b>\$ 557,792</b>	<b>-46%</b>	<b>\$ 300,872</b>	<b>687%</b>	<b>\$ 2,368,587</b>	<b>-100%</b>	<b>\$ 0</b>

**General Fund Budget Totals:** \$ 270,685,020    2%    \$ 276,074,765    -4%    \$ 266,196,231    3%    \$ 274,995,903

**Totals for each Category**

a Personal Service - Overtime	\$ 1,801,183	7%	\$ 1,933,187	1%	\$ 1,950,510	2%	\$ 1,994,945
b Personal Services - other than Overtime	\$ 47,213,201	0%	\$ 47,245,725	-3%	\$ 45,787,907	0%	\$ 45,899,927
c Purchase of Services	\$ 4,925,238	-2%	\$ 4,825,129	3%	\$ 4,955,083	1%	\$ 4,991,165
d Expenses	\$ 4,887,634	6%	\$ 5,188,616	0%	\$ 5,193,063	7%	\$ 5,545,805
e Capital	\$ 183,030	-100%	\$ 32	0%	\$ 32	202,181%	\$ 64,730
f Travel Out of State	\$ 12,801	0%	\$ 12,801	-20%	\$ 10,300	0%	\$ 10,300
g Pensions	\$ 9,564,489	3%	\$ 9,809,576	0%	\$ 9,783,674	4%	\$ 10,171,188
h Treasurers Debt Service	\$ 14,507,638	-3%	\$ 14,083,889	-1%	\$ 13,908,707	12%	\$ 15,630,960
i Public Property Net School Spending Facility Maintenance	\$ 150,000	0%	\$ 150,000	0%	\$ 150,000	7%	\$ 160,000
j Employee/Retiree Insurances	\$ 43,485,645	4%	\$ 45,420,452	-4%	\$ 43,812,151	-8%	\$ 40,097,965
k Other Single Purpose Appropriations	\$ 5,392,494	18%	\$ 6,386,839	12%	\$ 7,153,539	-4%	\$ 6,836,092
l Appropriations to Reserves	\$ 557,792	-46%	\$ 300,872	687%	\$ 2,368,587	-100%	\$ 0
m Treasurer Energy Mang. Lease	\$ 612,000	-100%	\$ 0	0%	\$ 0	0%	\$ 0
n Schools-Direct Appropriations to the Schools	\$ 137,391,875	2%	\$ 140,717,647	-7%	\$ 131,122,678	10%	\$ 143,592,826

**General Fund Budget Totals:** \$ 270,685,020    2%    \$ 276,074,765    -4%    \$ 266,196,231    3%    \$ 274,995,903

**FORECASTER**  
**Government Assessments**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>	<b>%Change</b>	<b>2009</b>	<b>%Change</b>	<b>2010</b>	<b>%Change</b>	<b>2011</b>
<b>County</b>							
County Tax	123,309	3%	126,392	5%	133,227	2%	\$ 136,557
<b>Other</b>							
Charter School Assessment	1,574,900	10%	1,726,953	25%	2,153,528	7%	\$ 2,307,908
School Choice Tuition	996,152	0%	992,028	-1%	986,290	-9%	\$ 896,039
<b>State</b>							
Air Pollution Control District	20,328	2%	20,692	2%	21,088	2%	\$ 21,498
Elderly Government Retirees	8,472	-100%	0	0%	6,101	8%	\$ 6,590
Mosquito Control Projects	86,884	2%	88,919	2%	90,935	-1%	\$ 90,447
Motor Vehicle Parking Surcharge	220,560	10%	241,680	-6%	226,900	-1%	\$ 224,540
Old Colony Planning Council	27,774	2%	28,243	2%	28,808	1%	\$ 29,234
Regional Transit Authorities	1,820,998	0%	1,825,207	2%	1,859,941	2%	\$ 1,896,867
Special Education	95,383	-5%	90,502	50%	136,054	-39%	\$ 82,449
<b>Government Assessments Totals:</b>	<b>\$ 4,974,760</b>	<b>3%</b>	<b>\$ 5,140,616</b>	<b>10%</b>	<b>\$ 5,642,872</b>	<b>1%</b>	<b>\$ 5,692,129</b>

**FORECASTER**  
**Amount to be Raised**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>		<b>2009</b>		<b>2010</b>		<b>2011</b>	
		<b>%Change</b>		<b>%Change</b>		<b>%Change</b>		
Overlay Deficits	1,290	-100%	0	0%	0	0%	0	0
Cherry Sheet Offset	248,161	9%	271,033	-3%	262,443	9%	285,663	
GF Rev Deficits + PY Deficits	171,133	227%	560,232	400%	2,800,000	-83%	484,199	
Auth Deferral of Teachers Pay	0	0%	0	0%	0	0%	0	
Overlay	1,897,815	2%	1,928,394	4%	2,000,000	3%	2,058,181	
Supplemental Reserve	0	0%	0	0%	0	0%	0	
Other - Tax Title	37,000	0%	37,000	0%	37,000	0%	37,000	
Adjustments	0	0%	0	0%	0	0%	0	
<b>Amount to be Raised Totals:</b>	<b>\$ 2,355,399</b>	<b>19%</b>	<b>\$ 2,796,659</b>	<b>82%</b>	<b>\$ 5,099,443</b>	<b>-44%</b>	<b>\$ 2,865,043</b>	

**FORECASTER**  
**Enterprise Funds**  
**Forecaster for Fiscal Year 2011**

Fiscal Year:		2008	%Change	2009	%Change	2010	%Change	2011	
<b>Enterprise Funds Net Totals Summary</b>									
<b>DPW - Sewer</b>									
<b>Revenue</b>	Totals:	\$ 15,807,821	3%	\$ 16,211,501	8%	\$ 17,582,107	8%	\$ 19,021,714	
<b>Expenses</b>	Totals:	\$ 15,807,821	3%	\$ 16,211,501	8%	\$ 17,582,107	8%	\$ 19,021,714	
<b>DPW - Sewer Net Totals:</b>		\$ 0	0%	\$ 0	0%	\$ 0	0%	\$ 0	
<b>DPW - Water</b>									
<b>Revenue</b>	Totals:	\$ 10,163,481	41%	\$ 14,348,713	13%	\$ 16,189,820	18%	\$ 19,025,147	
<b>Expenses</b>	Totals:	\$ 10,163,481	41%	\$ 14,348,713	13%	\$ 16,189,820	18%	\$ 19,025,147	
<b>DPW - Water Net Totals:</b>		\$ 0	0%	\$ 0	0%	\$ 0	0%	\$ 0	
<b>DPW - Renewable Energy</b>									
<b>Revenue</b>	Totals:	\$ 125,400	45%	\$ 181,843	4%	\$ 189,458	61%	\$ 304,217	
<b>Expenses</b>	Totals:	\$ 125,400	45%	\$ 181,843	4%	\$ 189,458	61%	\$ 304,217	
<b>DPW - Renewable Energy Net Totals:</b>		\$ 0	0%	\$ 0	0%	\$ 0	0%	\$ 0	
<b>DPW-Refuse</b>									
<b>Revenue</b>	Totals:	\$ 7,388,395	2%	\$ 7,515,530	4%	\$ 7,789,316	2%	\$ 7,929,652	
<b>Expenses</b>	Totals:	\$ 7,388,395	2%	\$ 7,515,530	4%	\$ 7,789,316	2%	\$ 7,929,652	
<b>DPW-Refuse Net Totals:</b>		\$ 0	0%	\$ 0	0%	\$ 0	0%	\$ 0	
<b>Park and Rec Commission</b>									
<b>Revenue</b>	Totals:	\$ 1,349,667	-2%	\$ 1,322,923	-8%	\$ 1,214,637	14%	\$ 1,384,626	
<b>Expenses</b>	Totals:	\$ 1,349,667	-2%	\$ 1,322,923	-8%	\$ 1,214,637	14%	\$ 1,384,626	
<b>Park and Rec Commission Net Totals:</b>		\$ 0	0%	\$ 0	0%	\$ 0	0%	\$ 0	

**FORECASTER**  
**Enterprise Funds**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>	<b>%Change</b>	<b>2009</b>	<b>%Change</b>	<b>2010</b>	<b>%Change</b>	<b>2011</b>
<b>DPW - Sewer</b>							
<b>Revenue</b>							
Sewer Available Funds	90,106	446%	491,822	-100%	0	0%	2,569,144
Sewer Revenue	15,717,715	0%	15,719,679	12%	17,582,107	-6%	16,452,570
<b>Totals:</b>	<b>\$ 15,807,821</b>	<b>3%</b>	<b>\$ 16,211,501</b>	<b>8%</b>	<b>\$ 17,582,107</b>	<b>8%</b>	<b>\$ 19,021,714</b>
<b>Expenses</b>							
Capital Projects from R/E	59,918	-100%	0	0%	0	0%	431,530
Consent Decree Penalties	0	0%	0	0%	0	0%	0
Deficits to be raised	0	0%	0	0%	174,326	-100%	0
O.M. Emer Contract Repair	300,000	0%	300,000	-33%	200,000	0%	200,000
SCADA Coordinator	0	0%	32,500	-100%	0	0%	0
Sewer Capital Projects	0	0%	0	0%	0	0%	0
Sewer Capital Projects R/E	0	0%	0	0%	0	0%	285,500
Sewer Debt Service	6,359,367	-7%	5,917,879	14%	6,759,490	-19%	5,503,502
Sewer Debt Service from R/E	30,188	1,529%	491,822	-100%	0	0%	1,852,114
Sewer Expense Reimbursement	1,316,336	-11%	1,176,138	25%	1,471,926	26%	1,851,413
Sewer Goods &Supplies	236,212	0%	236,212	0%	236,212	-6%	222,199
Sewer Personnel Services Non	1,058,522	12%	1,187,766	14%	1,357,118	-10%	1,226,572
Sewer Personnel Services Ove	110,000	18%	130,000	23%	160,000	-1%	158,349
Sewer Purchase of Service	2,061,335	17%	2,411,335	2%	2,451,335	-1%	2,423,385
Sewer Trtmt Rep/Maint Per K	326,256	0%	326,256	6%	347,015	23%	425,882
Sewer USFContract F.&P. R&M	605,000	0%	605,000	38%	836,666	6%	890,000
Sewer-Other Contract Serv	3,117,180	2%	3,182,960	6%	3,365,240	-1%	3,326,006
US Fil-Wastewater/Filtra Sur	227,507	-6%	213,633	4%	222,779	1%	225,262
<b>Totals:</b>	<b>\$ 15,807,821</b>	<b>3%</b>	<b>\$ 16,211,501</b>	<b>8%</b>	<b>\$ 17,582,107</b>	<b>8%</b>	<b>\$ 19,021,714</b>
<b>DPW - Sewer Net</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>

**FORECASTER**  
**Enterprise Funds**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>	<b>%Change</b>	<b>2009</b>	<b>%Change</b>	<b>2010</b>	<b>%Change</b>	<b>2011</b>
<b>DPW - Water</b>							
<b>Revenue</b>							
Water Available Funds	1,146,118	70%	1,951,376	-12%	1,714,493	195%	5,063,034
Water Revenue	9,017,363	37%	12,397,337	17%	14,475,327	-4%	13,962,113
<b>Totals:</b>	<b>\$ 10,163,481</b>	<b>41%</b>	<b>\$ 14,348,713</b>	<b>13%</b>	<b>\$ 16,189,820</b>	<b>18%</b>	<b>\$ 19,025,147</b>
<b>Expenses</b>							
DESAL Fixed Charge	0	0%	3,182,120	5%	3,349,600	25%	4,187,000
DESAL Variable Charge	0	0%	853,005	5%	897,900	25%	1,122,375
OtherContractSvsfromRetainEarn	0	0%	0	0%	1,049,693	-81%	199,500
W Ent. EPA/DEP Mandate	230,000	0%	230,000	0%	230,000	0%	230,000
Water Capital Outlay	0	0%	280,591	-100%	0	0%	0
Water Capital Project R/E	967,538	-88%	119,151	458%	664,800	334%	2,883,634
Water Cap'l Projects-US Filter	0	0%	0	0%	0	0%	0
Water Debt Service	1,440,403	27%	1,832,225	43%	2,622,913	-100%	0
Water Debt Service From R/E	178,580	-100%	0	0%	0	0%	1,979,900
Water Expense Reimbursement	1,593,212	11%	1,769,774	7%	1,899,579	0%	1,895,760
Water Goods &Supplies	366,773	8%	396,773	0%	396,773	0%	396,773
Water Other Contract Service	961,703	8%	1,040,896	-95%	52,427	1,624%	903,995
Water Other Financing Uses	0	0%	0	0%	0	0%	0
Water Personnel Services Non	2,368,219	13%	2,666,976	8%	2,870,454	3%	2,943,582
Water Personnel Services Ove	300,000	12%	335,000	18%	395,520	0%	397,171
Water Purchase of Service	1,351,440	2%	1,375,782	0%	1,375,782	7%	1,473,734
Water Service Variable Fee	142,450	-100%	0	0%	173,545	-100%	0
Water Trtmt Rep/Main Per K	163,163	2%	166,420	-100%	0	0%	200,889
Water US Filter Contr F&P/R&M	100,000	0%	100,000	111%	210,834	0%	210,834
<b>Totals:</b>	<b>\$ 10,163,481</b>	<b>41%</b>	<b>\$ 14,348,713</b>	<b>13%</b>	<b>\$ 16,189,820</b>	<b>18%</b>	<b>\$ 19,025,147</b>
<b>DPW - Water Net</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>

**FORECASTER**  
**Enterprise Funds**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>	<b>%Change</b>	<b>2009</b>	<b>%Change</b>	<b>2010</b>	<b>%Change</b>	<b>2011</b>
<b>DPW - Renewable Energy</b>							
<b>Revenue</b>							
Available Funds	0	0%	101,281	-17%	84,458	122%	187,347
Revenue	125,400	-36%	80,562	30%	105,000	11%	116,870
<b>Totals:</b>	<b>\$ 125,400</b>	<b>45%</b>	<b>\$ 181,843</b>	<b>4%</b>	<b>\$ 189,458</b>	<b>61%</b>	<b>\$ 304,217</b>
<b>Expenses</b>							
Energy Ent-Services	125,400	5%	131,843	-32%	89,600	18%	105,563
Expense Reimburse	0	0%	50,000	-69%	15,400	-27%	11,307
Expense Reimb-Retained Earnings	0	0%	0	0%	84,458	122%	187,347
<b>Totals:</b>	<b>\$ 125,400</b>	<b>45%</b>	<b>\$ 181,843</b>	<b>4%</b>	<b>\$ 189,458</b>	<b>61%</b>	<b>\$ 304,217</b>
<b>DPW - Renewable Energy Net</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>

**FORECASTER**  
Enterprise Funds  
Forecaster for Fiscal Year 2011

Fiscal Year:	2008	%Change	2009	%Change	2010	%Change	2011
<b>DPW-Refuse</b>							
<b>Revenue</b>							
Refuse Available Funds	1,027,151	-17%	855,720	35%	1,152,794	6%	1,221,957
Refuse Revenue	6,361,244	5%	6,659,810	0%	6,636,522	1%	6,707,695
<b>Totals:</b>	<b>\$ 7,388,395</b>	<b>2%</b>	<b>\$ 7,515,530</b>	<b>4%</b>	<b>\$ 7,789,316</b>	<b>2%</b>	<b>\$ 7,929,652</b>
<b>Expenses</b>							
Capital Projects from R/E	28,500	-100%	0	0%	200,000	-13%	175,000
Expense Reimbursement	301,024	8%	324,241	-4%	312,696	62%	505,850
Ref Enterprise-Goods & Supplie	55,000	0%	55,000	18%	65,000	0%	65,150
Refuse Ent PS	409,838	8%	443,294	11%	492,367	-6%	463,574
Refuse Enterprise Fund	0	0%	0	0%	0	0%	0
Refuse Enterprise OT	41,440	7%	44,190	3%	45,516	2%	46,341
Refuse Enterprise-Service	138,450	0%	138,450	0%	138,450	0%	138,450
Refuse Ent-Waste Removal	5,415,492	4%	5,654,635	-1%	5,582,493	-2%	5,488,330
Waste Removal Contract R/E	998,651	-14%	855,720	11%	952,794	10%	1,046,957
<b>Totals:</b>	<b>\$ 7,388,395</b>	<b>2%</b>	<b>\$ 7,515,530</b>	<b>4%</b>	<b>\$ 7,789,316</b>	<b>2%</b>	<b>\$ 7,929,652</b>
<b>DPW-Refuse Net</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>

**FORECASTER**  
**Enterprise Funds**  
**Forecaster for Fiscal Year 2011**

<b>Fiscal Year:</b>	<b>2008</b>	<b>%Change</b>	<b>2009</b>	<b>%Change</b>	<b>2010</b>	<b>%Change</b>	<b>2011</b>
<b>Park and Rec Commission</b>							
<b>Revenue</b>							
General Fund Subsidy	398,924	30%	517,370	-24%	393,410	3%	406,426
Recreation Available Funds	118,668	-100%	0	0%	35,000	541%	224,200
Recreation Revenue	832,075	-3%	805,553	-2%	786,227	-4%	754,000
<b>Totals:</b>	<b>\$ 1,349,667</b>	<b>-2%</b>	<b>\$ 1,322,923</b>	<b>-8%</b>	<b>\$ 1,214,637</b>	<b>14%</b>	<b>\$ 1,384,626</b>
<b>Expenses</b>							
CAP'L PROJ R/E	0	0%	0	0%	0	0%	48,000
DW Field Golf Irrigation	0	0%	0	0%	0	0%	0
Golf Course Imp R/E	60,668	-100%	0	0%	35,000	0%	35,000
Golf Pro Contract Services	100,000	0%	100,000	0%	100,000	-100%	0
GOLF PRO FROM R/E	0	0%	0	0%	0	0%	110,000
Park Improvements	0	0%	0	0%	24,000	46%	35,000
Park/Playground Improvements	58,000	-100%	0	0%	0	0%	0
Playground Summer Program	50,000	0%	50,000	-100%	0	0%	0
Pool Maint Eastside Pool Open	60,000	0%	60,000	17%	70,000	0%	70,000
REC/PARK GDS/SUPP R/E	0	0%	0	0%	0	0%	31,200
Recr Capital Projects	0	0%	0	0%	1	-100%	0
Recr Goods &Supplies	93,100	0%	93,100	5%	98,100	-28%	70,850
Recr Other Financing Uses	0	0%	0	0%	0	0%	0
Recr Personnel Services Non	690,299	13%	782,673	-23%	600,386	14%	686,966
Recr Personnel Services Over	105,450	0%	105,000	0%	105,000	0%	105,000
Recr Purchase of Service	132,150	0%	132,150	0%	132,150	8%	142,610
Recr Transfers Out	0	0%	0	0%	0	0%	0
Summer Park Programs	0	0%	0	0%	50,000	0%	50,000
<b>Totals:</b>	<b>\$ 1,349,667</b>	<b>-2%</b>	<b>\$ 1,322,923</b>	<b>-8%</b>	<b>\$ 1,214,637</b>	<b>14%</b>	<b>\$ 1,384,626</b>
<b>Park and Rec Commission Net</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>