

ORDINANCE NO. 3-2011  
FISCAL YEAR 2011-2012 OPERATING BUDGET

PURSUANT to Article VII, §C-702 and C-703 of the Charter of the City of Taneytown, the Mayor and City Council shall adopt an annual budget that provides a complete financial plan for the budget year and contains estimates of anticipated revenues and proposed expenditures.

WHEREAS, a budget fulfilling the requirements of the Charter has been prepared; and

WHEREAS, pursuant to the provisions of §C-703, a public hearing on said budget has been held on April 6, 2011, after the required two weeks notice was given in the Carroll County Times on March 22, 2011 pursuant to §C-703 of the Charter of the City of Taneytown; and

WHEREAS, pursuant to the requirements of §6-308 of the Tax Property Article of the Maryland Annotated Code, notice was published in the Carroll County Times on March 22, 2011 for a public hearing on the Constant Yield Tax Rate held on April 6, 2011, said hearing occurring on or after the 7<sup>th</sup> day and on or before the 21<sup>st</sup> day after the notice was published as required by the statute.

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF TANEYTOWN:

Section One: That the budget attached hereto and incorporated herein is hereby adopted as the budget for the City of Taneytown for Fiscal Year July 1, 2011 through June 30, 2012.

Section Two: That the real property tax rate for the City of Taneytown shall be \$.32 per 100 of assessed real property value.


INTRODUCED THIS 14<sup>TH</sup> DAY OF MARCH 2011

  
LINDA QUINN, CITY CLERK

PASSED THIS 11<sup>TH</sup> DAY OF APRIL 2011

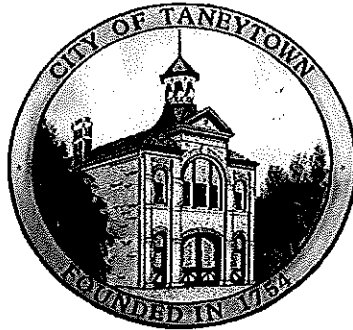
  
LINDA QUINN, CITY CLERK

APPROVED THIS 11<sup>TH</sup> DAY OF APRIL 2011

  
JAMES L. MCCARRON, MAYOR

APPROVED AS TO LEGAL  
SUFFICIENCY THIS 11<sup>TH</sup> DAY OF APRIL 2011

  
JACK A. GULLO, JR, CITY ATTORNEY



**CITY OF TANEYTOWN, MARYLAND**  
**FISCAL YEAR 2011-2012**  
**OPERATING BUDGET**

For the Period beginning July 1, 2011 through June 30, 2012.

Mayor James L. McCarron

Mayor Pro Tem Jacquelyn J. Boisvert  
Councilman Carl E. Ebaugh  
Councilwoman Diane A. Foster  
Councilman Richard Hess  
Councilman Angelo A. Zambetti

City Manager Henry C. Heine Jr.  
Clerk/Treasurer Linda S. Quinn

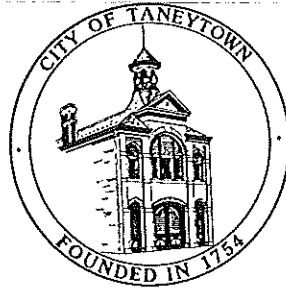
# MAYOR AND CITY COUNCIL

JAMES L. McCARRON  
MAYOR

JACQUELYN J. BOISVERT  
MAYOR PRO TEM

HENRY C. HEINE, JR.  
CITY MANAGER

LINDA S. QUINN  
CLERK / TREASURER



## COUNCIL MEMBERS

CARL E. EBAUGH

DIANE A. FOSTER

RICHARD L. HESS, JR.

ANGELO A. ZAMBETTI

March 29, 2011

Mayor James L. McCarron  
City Council Members  
17 East Baltimore Street  
Taneytown, MD 21787

Dear Mayor and Council Members:

Please find attached the proposed City of Taneytown annual operating budget for FY 2012 (pursuant to Article VI, Section C-603 D of the Taneytown City Charter). Projected revenues for the fiscal year are expected to be \$3,105,270. The City's property tax rate remains at the current rate of .32 per \$100 of assessed value.

The proposed FY 2012 budget is a particularly difficult budget due to significant reductions in state revenues and interest income. The chart below illustrates the change, over time, for major City revenue sources.

	FY 2009	FY 2010	FY 2011	FY 2012 Projected	% Change from FY 09 to FY 2012
Corporate Taxes	\$123,000	\$125,000	\$71,200	\$77,300	-37%
State Income Tax	\$429,000	\$447,108	\$406,859	\$416,000	-3%
State Aid for Police	\$84,000	\$57,860	\$54,667	\$54,667	-35%
Highway User Revenue	\$324,000	\$28,501	\$28,501	\$28,501	-91%
Property Taxes	\$1,831,000	\$1,862,792	\$1,918,135	\$1,952,671	7%
City Interest Earned	\$127,000	\$65,000	\$14,500	\$24,000	-81%

Despite a slow economy and a small increase in revenues, the City can still expect some costs to increase including fuel, certain public services (electric), insurance coverage, possible emergencies (blizzards), the rising costs to meet state and federal mandates (Chesapeake Bay clean-up, TMDL's, SWM, etc.), and others.

**Mayor James L. McCarron  
City Council Members  
PAGE TWO**

In addition, certain City costs are fixed and cannot be reduced. This includes, for example, the City's debt service. For FY 2012, the utility fund debt service will be \$1,081,727 and the general fund \$173,197. Some City funds are in restricted accounts, meaning they should only pay for costs that are restricted to a specific program, use, or legislative intent (highway user revenues (HUR), park impact fees, etc.).

The HUR fund account is the most troubling right now. The state legislature has reduced HUR by 91% of full funding again next fiscal year. This means that City revenues will decrease from about \$325,000 to \$28,000. Therefore, for both fiscal years, the city will lose about \$650,000; a significant amount of money very much needed to pave roads, help with operating costs, and to pay for new transportation facilities.

Revenues are expected to rise overall by 2% from \$3.044 M in FY 2011 to \$3.105 M in FY 2012. The real estate tax revenue source should increase by 2.5%, from \$1.906 M to \$1.953 M. The projected constant yield tax rate is \$0.3146.

In anticipation of the shortfall in revenues, each department head developed a plan to cut their budgets sufficiently to help address the revenue cuts. Some fixed cost increases are beyond the City's control, such as insurance and fuel costs. No COLA or merit pay increases are proposed. In order to balance the budget this year without increasing taxes or fees, the City has decided to use a small amount (\$58,323) of its unreserved fund balance.

**Capital Program for FY 2011**

As discussed at previous meetings, no funds have been recommended for the general capital program for FY 2012. Due to limited revenues and the high number of major projects yet to be completed for FY 2011, no funding is allocated for FY 2012.

**Water and Sewer Enterprise Funds**

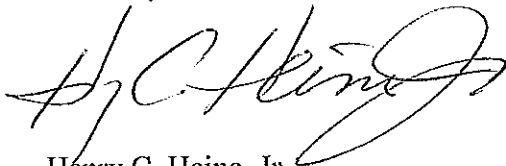
Although no major utility projects will be recommended for the same reasons mentioned above, there may be some minor project funding, as well as debt service that will be reported in the enterprise funds.

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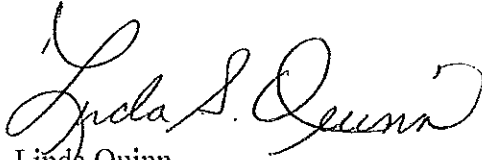
**Mayor James L. McCarron**  
**City Council Members**  
**PAGE THREE**

We would like to thank the Mayor and City Council and all Department Heads for their input and assistance during the draft budget process. We would be more than happy to find the answer to any question you might have regarding the proposed FY 2012 budget.

Sincerely,



Henry C. Heine, Jr.  
City Manager



Linda Quinn  
City Clerk

**ATTACHMENT**

**COPY:**  
Department Heads

CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
Operating Revenue			
Tax Revenue			
Local Revenue			
Real Estate Taxes Current Yr.	1,862,792.00	1,918,135	1,952,671
Corporate Business Tax	125,000.00	71,200	77,300
Tax Penalty/Interest	13,400.00	13,705	14,000
Total Local Revenue	<u>2,001,192.00</u>	<u>2,003,040</u>	<u>2,043,971</u>
State Tax Revenue			
State Admission Tax	6,500.00	5,000	5,000
State Police Protection	57,860.00	54,667	54,667
State Income Tax	447,108.00	406,859	416,000
State Highway Tax	28,501.00	28,501	28,501
Snow Disaster Reimbursmt	-		
Total State Tax Revenue	<u>539,969.00</u>	<u>495,027</u>	<u>504,168</u>
Total Tax Revenue	<u>2,541,161.00</u>	<u>2,498,067</u>	<u>2,548,139</u>
County Revenue			
County Revenue			
Beer & Wine	3,000.00	2,600	1,500
Traders License	6,000.00	4,200	4,000
Cable TV Franchise	55,000.00	60,000	60,000
Financial Corporations	1,282.00	1,282	1,282
Building Permits	2,000.00	1,000	1,000
Road Levy	4,757.00	4,757	4,757
Tax Differential	363,435.00	412,392	412,392
Total County Revenue	<u>435,474.00</u>	<u>486,231</u>	<u>484,931</u>
Total County Revenue	435,474.00	486,231	484,931

CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
Local Revenue			
Clerks Office			
Solicitors License	450.00	450	200
Miscellaneous	300.00	300	200
Total Clerks Office	750.00	750	400
Zoning			
Zoning Fees	2,750.00	1,500	1,500
Non-Refund.Develop. Fees	35,000.00	4,000	4,000
Total Zoning	37,750.00	5,500	5,500
Code Enforcement			
Appeals Board Fees	1,500.00	700	500
Code Enforcement Fines	500.00	100	1,000
Total Code Enforcement	2,000.00	800	1,500

CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
Police			
Public Safety Impact Fee	3,500.00	700	400
Police Reports/Towing	8,000.00	9,000	10,000
Public Parking Facility	4,000.00	600	2,000
Parking Fines/Forfeits	15,000.00	1,360	2,500
Police Reimbursement	10,000.00	10,000	10,000
Insurance Claims	0.00	528	
Donations	0.00	250	300
Total Police	40,500.00	22,438	25,200
Streets			
Auction Proceeds	0.00	0	
Parks & Recreation			
Park Fees	7,000.00	7,000	9,750
Recreation Donations	0.00	1,000	1,000
Park Impact Fee	37,500.00	6,825	4,950
Total Parks & Recreation	44,500.00	14,825	15,700
Local Revenue			
Rental Income	600.00	600	600
Local Amusement Tax	300.00	300	300
Insurance Claims	0.00	500	
Interest Income - Checking	15,000.00	2,000	1,500
Interest Income - Savings	65,000.00	12,500	21,500
Interest Income - Dv. Escrow	0.00		
Total Local Revenue	80,900.00	15,900	23,900
Total Local Revenue	206,400.00	60,213	72,200
Budgeted Use of Fund Balance	383,588.00	0	-
Total Operating Revenue	3,566,623.00	3,044,511	3,105,270



CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
<b>Expenditures</b>			
<b>Administration</b>			
<b>Mayor and Council</b>			
Salaries	13,800.00	13,800	13,800
Payroll Taxes	1,104.00	1,104	1,104
Pension-Employer	828.00	1,169	1,169
Donations	600.00	500	500
Dues & Subscriptions	6,038.00	6,500	6,500
Insurance	362.00	0	-
Materials & Supplies	4,800.00	4,800	4,800
Travel, Train.& Education	13,000.00	13,000	13,000
Telephone/Communication	1,500.00	1,500	1,500
Legal	0.00	30,000	30,000
<b>Total Mayor and Council</b>	<b>42,032.00</b>	<b>72,373</b>	<b>72,373</b>

CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
<b>Clerks Office</b>			
Salaries	87,660.00	89,400	87,540
Salaries Overtime	0.00	176	-
Payroll Taxes	7,013.00	7,013	7,003
Fringe Benefits	5,067.00	5,067	30,640
Pension-Employer	7,400.00	8,251	8,754
Workers Compensation	310.00	300	700
Advertising	2,000.00	400	600
Service Charges	5,000.00	2,673	2,500
Misc. Short/Over	175.00	0	-
Dues & Subscriptions	250.00	250	350
Materials & Supplies	4,500.00	6,500	6,500
Newsletter	10,015.00	5,000	2,500
Postage	2,800.00	2,500	2,500
Printing	500.00	2,000	1,000
Travel, Train. & Education	2,500.00	1,500	1,000
Equipment Rental	2,500.00	1,500	1,500
Maintenance & Repairs	500.00	500	500
Telephone	2,500.00	2,500	2,500
Charter/Code	3,000.00	4,000	5,000
Election	0.00	1,000	1,000
Accounting/Audit	6,000.00	6,000	6,000
Consulting/Engineers	0.00	0	-
Contractual	3,000.00	2,000	2,000
IT/Computer	10,000.00	6,000	7,000
Professional - Other	1,000.00	1,000	-
Depreciation - Equipment	0.00	0	-
<b>Total Clerks Office</b>	<b>163,690.00</b>	<b>155,530</b>	<b>177,087</b>

CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
<b>City Manager</b>			
Salaries	66,250.00	70,000	80,100
Payroll Taxes	5,300.00	5,600	6,408
Fringe Benefits	10,673.00	2,000	6,548
Pension-Employer Contribution	7,180.00	2,026	3,776
Workers Compensation	400.00	400	5,993
Unemployment Expense	0.00	7,500	-
Advertising	2,150.00	350	300
Dues & Subscriptions	250.00	200	400
Materials & Supplies	2,800.00	4,600	4,600
Postage	750.00	850	850
Printing	750.00	500	250
Travel, Training & Education	3,500.00	4,000	4,000
Maintenance & Repairs	415.00	200	-
Telephone	2,475.00	2,400	2,400
Accounting/Audit	2,000.00	2,000	2,000
Consulting/Engineering	610.00	2,200	2,000
Subcontractors	1,500.00	1,900	-
IT/Computer	2,800.00	17,236	4,000
Legal	2,500.00	2,300	2,500
Professional - Other	0.00	5,000	1,000
<b>Total City Manager</b>	<b>112,303.00</b>	<b>131,262</b>	<b>127,125</b>
<b>Total Administration</b>	<b>318,025.00</b>	<b>359,165</b>	<b>376,585</b>

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
<b>Zoning &amp; Code Enforcement</b>			
<b>Zoning</b>			
Salaries	40,162.00	44,500	44,500
Payroll Taxes	3,256.00	3,500	3,560
Fringe Benefits	1,229.00	1,300	3,430
Pension-Employer	2,600.00	3,945	4,450
Workers Compensation	144.00	162	2,531
Advertising	450.00	0	500
Dues & Subscriptions	350.00	400	400
Materials & Supplies	1,000.00	966	1,200
Postage	800.00	800	800
Printing	100.00	75	50
Travel, Train, & Education	800.00	1,200	800
Maintenance & Repairs	1,000.00	800	-
Telephone	2,400.00	2,000	2,000
IT/Computer	10,000.00	5,700	5,700
Professional - Other	4,000.00	1,000	600
Depreciation Equipment	0.00	0	-
<b>Total Zoning Department</b>	<b>68,291.00</b>	<b>66,348</b>	<b>70,521</b>

CITY OF TANEYTOWN  
 Fiscal Year 2012  
 Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
<b>Planning/Zoning Commission</b>			
Developer Engineer. Fees		0	-
PZ Commission Members	1,600.00	1,600	1,600
Zoning Board of Appeals	1,200.00	1,200	1,200
Consulting/Engineering	5,000.00	9,000	15,000
Legal	8,000.00	5,000	4,000
<b>Total P/Z Commission</b>	<b>15,800.00</b>	<b>16,800</b>	<b>21,800</b>
<b>Code Enforcement</b>			
Gasoline Expense	0	0	500
Code Enforc. Prosecution/ Profess. Fees	2,000.00	2,000	2,000
Code Enforcement Remediation	2,000.00	2,000	1,500
<b>Total Code Enforcement</b>	<b>4,000.00</b>	<b>4,000</b>	<b>4,000</b>
<b>Total Zoning &amp; Code Enfrmt.</b>	<b>88,091.00</b>	<b>87,148</b>	<b>96,321</b>

CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
<b>Economic Development</b>			
Salaries	41,517	41,500	43,700
Payroll Taxes	3,301	3,320	3,496
Fringe Benefits	14,000	12,000	12,466
Pension-Employer	2,700	4,043	4,370
Workers Compensation	162	180	2,443
Advertising	3,000	3,000	4,000
Dues & Subscriptions	600	500	500
EDC-Main Street Program	7,500	9,500	9,500
Materials & Supplies	1,500	1,500	1,500
Postage	2,090	837	850
Printing	910	1,500	1,500
Travel, Train. & Education	1,750	500	1,000
Maintenance & Repairs	1,000	500	-
Telephone	2,350	2,100	2,100
Consulting/Engineering	2,000	500	10,000
IT/Computer	1,000	1,000	1,000
Legal	500	1,300	1,300
Professional - Other	0	1,000	500
<b>Total Economic Development</b>	<b>85,880</b>	<b>84,780</b>	<b>100,225</b>
<b>Total Economic Development</b>	<b>85,880</b>	<b>84,780</b>	<b>100,225</b>

CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
<b>City Hall</b>			
Donations	35,000.00	36,000	26,000
Employee Relations	4,550.00	4,500	4,500
Insurance Admin. Fees	1,950.00	2,000	2,750
Materials & Supplies	1,300.00	2,500	2,500
Electric/Fuel	8,850.00	8,000	9,000
Maintenance & Repairs	4,000.00	4,000	6,000
PEG Cable TV Franchise	22,850.00	25,000	25,000
Accounting/Audit	20,000.00	21,000	24,000
Contractual	13,000.00	12,000	13,000
City Hall Vehicle R & M	0.00	0.00	2,500
Liability Insurance	0.00	0.00	5,000
Interest Expense		0.00	-
Bond Amortization	0.00	0.00	-
Professional - Other	1,200.00	0.00	-
Legal	30,000.00	1,848	423
Interest Expense	197,300.00	106,120	106,429
Depreciation - Build.& Imprv	0.00	0.00	-
Depreciation - Equipment	0.00	0.00	-
<b>Total City Hall</b>	<b>340,000.00</b>	<b>222,968</b>	<b>227,102</b>
<b>Total City Hall</b>	<b>340,000.00</b>	<b>222,968</b>	<b>227,102</b>

CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
<b>Police</b>			
Salaries	523,192.00	516,634	572,697
Salaries Overtime	40,000.00	40,000	40,000
Salaries- Shift Diff.	8,000.00	8,000	8,000
Salaries - P.D. Court Time	3,000.00	4,000	5,000
Payroll Taxes	44,535.00	44,215	50,056
Fringe Benefits	111,520.00	124,120	177,016
Pension-Employer	122,710.00	126,663	157,350
Workers Compensation	29,800.00	22,000	37,496
Unemployment Expense	0.00	1,083	1,200
Advertising	2,000.00	2,000	2,000
Dues & Subscriptions	100.00	100	100
Insurance	17,000.00	17,000	17,850
Materials & Supplies	17,000.00	11,000	13,000
Postage	1,000.00	1,200	1,200
Printing	800.00	800	800
Travel, Train. & Education	6,000.00	6,000	6,000
Building Maintenance	8,000.00	8,000	8,000
Electric/Fuel	16,236.00	12,000	12,000
Equipment Purchases	0.00	0	-
Gasoline	31,364.00	40,000	40,000
Maintenance & Repairs	5,000.00	5,000	5,000
Telephone	10,300.00	11,000	11,000
Vehicle Repairs	12,800.00	14,000	14,000
Police Operating Equipment	7,000.00	2,000	10,000
Police State of Emergency	500.00	500	500
Towing/Impoundment	3,500.00	9,000	9,000
Uniforms	6,900.00	6,200	6,200
Contractual	11,000.00	6,000	6,000
IT/Computer	2,600.00	2,764	3,000
Legal	7,000.00	5,000	5,000
Professional - Other	2,000.00	3,000	3,000
Depreciation-Build. & Impr.	0.00	0.00	-
Depreciation-Equipment	0.00	0.00	-
Depreciation-Infrastructure	30,000.00	0.00	-
<b>Total Police</b>	<b>1,080,857.00</b>	<b>1,049,279</b>	<b>1,222,465</b>



CITY OF TANEYTOWN  
 Fiscal Year 2012  
 Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
Salaries	28,704.00	29,704	29,704
Payroll Taxes	2,200.00	2,200	2,376
<b>Total Police Secretary</b>	<b>30,904.00</b>	<b>31,904</b>	<b>32,080</b>
<b>Crossing Guard</b>			
Salaries	10,051.00	10,051	8,759
Payroll Taxes	804.00	804	702
Fringe Benefits	0.00	0	56
<b>Total Crossing Guard</b>	<b>10,855.00</b>	<b>10,855</b>	<b>9,461</b>
<b>Total Public Safety</b>	<b>1,122,616.00</b>	<b>1,092,038</b>	<b>1,264,005</b>

CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
Salaries	176,960.00	184,192	180,779
Salaries Overtime	17,500.00	16,000	14,000
Payroll Taxes	15,557.00	15,557	15,582
Fringe Benefits	96,840.00	94,866	51,956
Pension-Employer	12,000.00	12,074	18,078
Workers Compensation	7,800.00	8,700	9,369
Advertising	400.00	400	400
Insurance	8,000.00	8,000	5,900
Materials & Supplies	22,880.00	23,000	23,000
Postage	120.00	200	200
Travel, Train.& Education	500.00	500	500
Electric/Fuel	120,000.00	95,000	95,000
Gasoline	6,500.00	7,000	7,000
Maintenance & Repairs	20,000.00	10,000	10,000
Vehicle Repairs	0.00	10,000	10,000
Mosquito Control	1,500.00	1,500	2,000
Snow/Ice Removal	44,000.00	35,000	37,700
Solid Waste/Recycling	411,000.00	330,000	330,000
Painting Streets, signs	0.00	10,000	10,000
Street Sweeping	7,800.00	6,000	9,800
Uniforms	0.00	0	-
Consulting/Engineering	19,100.00	18,000	12,000
Construction Inspections	1,500.00	500	-
IT/Computer	2,800.00	2,500	3,500
Legal	3,500.00	2,500	1,500
Professional - Other	1,400.00	1,000	1,000
Depreciation-Build. & Impr.	0.00	0.00	-
Depreciation-Equipment	0.00	0.00	-
Depreciation-Infrastructure	0.00	0.00	-
Capital Improvements	353588	0.00	-
<b>Total Streets</b>	<b>1,351,245.00</b>	<b>892,489</b>	<b>849,264</b>

CITY OF TANEYTOWN  
Fiscal Year 2012  
Draft Budget

Description	FY 2010 Budget Amount	FY 2011 Budget Amount	FY 2012 Budget Amount
Salaries	82,350.00	81,338	85,642
Salaries Overtime	4,270.00	4,270	2,000
Payroll Taxes	6,626.00	6,521	6,851
Fringe Benefits	1,950.00	2,457	1,200
Workers Compensation	4,350.00	4,500	4,732
Advertising	240.00	400	300
Dues & Subscriptions	35.00	35	35
Recreation Events	0.00	12,000	12,000
Insurance	6,000.00	5,000	2,750
Materials & Supplies	18,960.00	9,000	9,000
Postage	200.00	200	200
Printing	200.00	200	200
Travel, Training & Education	2,000.00	1,350	1,400
Electric/Fuel	27,000.00	16,500	16,500
Gasoline and Propane	5,000.00	6,000	5,000
Maintenance & Repairs	13,000.00	31,500	26,500
Telephone	3,000.00	3,000	3,000
Mowing	60,000.00	52,000	52,780
Consulting/Engineering	2,000.00	2,000	2,000
Contractual	20,000.00	10,500	10,500
IT/Computer	1,000.00	1,000	1,000
Legal	2,085.00	1,500	1,000
Professional - Other	0.00	1,000	500
Depreciation-Build. & Imp.	0.00	0.00	-
Depreciation-Equipment	0.00	0.00	-
Depreciation-Infrastructure	0.00	0.00	-
Safety Program Implementation	0.00	0.00	5,000
<b>Total Parks &amp; Recreation</b>	<b>260,266.00</b>	<b>252,271</b>	<b>250,090</b>
Fund Wide			
Fund Wide			
Allocated to Capital Budget	0.00	53,152	-
Use of unreserved fund balance	0.00		(58,323)
<b>Total Fund Wide</b>	<b>0.00</b>	<b>53,152</b>	<b>(58,323)</b>
<b>Total Expenditures</b>	<b>3,566,123.00</b>	<b>3,044,011</b>	<b>3,105,270</b>
Net Revenue Over Expenditures	500.00	500	0

**Utility Fund**

<b>Description</b>	<b>FY 2010 Budget Amount</b>	<b>FY 2011 Amended Budget Amount</b>	<b>FY 2012 Budget Amount</b>
Operating Revenue			
Public Works			
Water			
Water Service Fee	566,993.00	532,790	642,000
Water Connection Fee	26,250.00	6,000	3,000
Water Restoration Fee	4,000.00	2,000	2,000
Water Late Payment	22,000.00	26,000	25,000
Water Other Fees	0.00	2,000	2,000
Water Standpipe Rental	115,700.00	111,000	111,000
Bay Restoration Fund	78,000.00	78,000	-
Water Benefit Assessment	0.00	0	-
Interest Income - Savings	55,000.00	59,955	2,600
Interest Income Investmts.	0.00	0	2,000
Total Water	867,943.00	817,745	789,600
Sewer			
Sewer Service Fee	890,590.00	828,983	983,000
Sewer Connection Fee	26,250.00	6,000	3,000
Sewer Base Fee	308,956.00	315,000	317,000
Sewer Miscellaneous	0.00	500	500
Sewer Benefit Assessment	0.00	0	-
Interest Income Investmts.	0.00	19,133	15,000
Total Sewer	1,225,796.00	1,169,616	1,318,500
Total Public Works	2,093,739.00	1,987,361	2,108,100
Total Operating Revenue	2,093,739.00	1,987,361	2,108,100

Utility Fund

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
Expenditures			
Public Works			
Water			
Salaries	113,190.00	117,129	108,129
Salaries Overtime	20,775.00	14,775	11,000
Payroll Taxes	10,717.00	10,717	9,530
Fringe Benefits	17,846.00	17,846	28,478
Pension-Employer	13,000.00	13,855	10,813
Workers Compensation	3,940.00	4,358	4,607
Misc. Short/Over	0.00	0.00	
Advertising	1,000.00	600	500
Service Charges	0.00	300	300
Dues & Subscriptions	700.00	700	700
Insurance	10,000.00	8,687	9,121
Materials & Supplies	24,000.00	21,000	21,000
Postage	3,500.00	3,000	4,000
Printing	200.00	100	100
Travel, Training & Education	3,500.00	3,000	3,000
Electric/Fuel	70,000.00	55,000	55,000
Gasoline	5,000.00	4,800	5,000
Maintenance & Repairs	19,760.00	14,000	14,000
Telephone	5,200.00	5,000	5,600
Vehicle Repairs	0.00	2,000	-
Bay Restoration Fund	78,000.00	78,000	-
Uniforms	3,800.00	4,800	3,000
Water Standpipe Fund	10,300.00	10,300	-
Accounting/Audit	3,500.00	2,000	1,000
Consulting/Engineering	40,000.00	45,000	51,000
Construction Inspections	2,000.00	500	-
Contractual	30,850.00	30,000	25,000
IT/Computer	4,000.00	2,500	4,000
Legal	13,150.00	12,000	12,000
MTBE Lawsuit Expend.	0.00	152	-
Professional - Other	1,000.00	1,000	500
Depreciation-Build. & Impr.	0.00	0.00	-
Depreciation-Equipment	0.00	0.00	-
Depreciation-Infrastructure	0.00	0.00	-
Bond Amortization	0.00	0.00	-
Total Water	508,928.00	483,119	387,379

Utility Fund

Description	FY 2010 Budget Amount	FY 2011 Amended Budget Amount	FY 2012 Budget Amount
Sewer			
Salaries	196,525.00	203,364	195,740
Salaries Overtime	16,000.00	23,383	24,000
Compensated Benefits	4,000.00	4,000	-
Payroll Taxes	17,002.00	17,002	17,579
Fringe Benefits	14,766.00	14,766	46,741
Pension-Employer	22,000.00	13,855	19,574
Workers Compensation	7,200.00	7,200	9,039
Advertising	1,000.00	500	500
Service Charges	400.00	300	500
Dues & Subscriptions	700.00	500	500
Insurance	30,065.00	20,761	21,799
Materials & Supplies	39,400.00	40,000	40,000
Postage	500.00	500	500
Printing	50.00	50	50
Travel, Train. & Education	3,000.00	1,800	1,800
Electric/Fuel	150,000.00	120,000	120,000
Gasoline	8,000.00	8,000	8,000
Maintenance & Repairs	45,000.00	40,000	40,000
Telephone	3,200.00	3,000	3,700
Vehicle Repairs	0.00	2,000	2,000
Uniforms	2,000.00	1,800	1,800
Accounting/Audit	5,500.00	3,000	2,500
Consulting/Engineering	40,000.00	38,000	37,000
Construction Inspections	1,000.00	200	-
Contractual	41,435.00	48,000	48,000
IT/Computer	5,000.00	2,000	4,100
Legal	6,000.00	2,500	2,000
Professional - Other	1,000.00	1,000	1,000
Interest Expense	0.00	0.00	-
Depreciation-Build. & Impr.	0.00	0.00	-
Depreciation-Equipment	0.00	0.00	-
Depreciation-Infrastructure	0.00	0.00	-
Bond Amortization	0.00	0.00	-
Total Sewer	660,743.00	617,481	648,422
Total Public Works	1,169,671.00	1,100,600.93	1,035,801
Total Public Works Expenditures	1,169,671.00	1,100,600.93	1,035,801
Net Revenue Over Expenditures Allocated to Debt Service from Operating Budget	924,068.00	886,760.07	1,072,299