



BOROUGH OF WASHINGTON

CY 2011 BUDGET
PRESENTATION



OVERVIEW

- 2010 Budget (net of Grants) \$7,307,555.57
- 2011 Budget (net of Grants) \$7,068,938.69

- Decrease: \$238,616.88 (3.27%)

REVENUE

	2011	2010	\$ change	% change
Surplus	306,681.36	130,000.00	\$176,681.36	135.9%
Miscellaneous Revenue (net of grants)	902,776.00	1,301,846.00	<399,070.00>	-30.7%
Delinquent Taxes	293,170.00	581,000.00	<287,830.00>	-49.5%
Local Taxes	5,566,311.33	5,294,709.57	\$271,601.00	5.1%
Total Revenue (net of grants)	7,068,938.69	7,307,555.57	<238,616.88>	-3.3%



REVENUE

- Miscellaneous Revenue major changes:
 - Extraordinary and \$400,000

- No non-recurring revenue

- Surplus utilized is \$176,681.36 higher

CHANGES IN LOCAL TAXES

□	2010 Amount to be Raised by Taxation		5,294,710.00
	■	Less Changes in Service Provider: Transfer of Service/Function	<u>(192,013.00)</u>
		Net Amount to be Raised by Taxation	5,102,697.00
		2% Levy CAP	<u>102,054.00</u>
		Adjusted Tax Levy	5, 204,751.00
	Exclusions:		
		Shared Service Agreement	120,508.00
		Pension	2,261.00
		Deferred Charges to Future Taxation Unfunded	70,000.00
		2010 Health Emergency	<u>3,234.00</u>
		Total Exclusions:	196,003.00
		Less Prior Year cancelled exclusions:	<u>(16,731.00)</u>
		Adjusted Tax Levy	5,384,023.00
		Add on New Construction	<u>4,071.00</u>
		Maximum Allowable Amount to be Raised by Taxation	5,388,094.00
		Amount to be Raised by Taxation for Municipal Purposes	5,370,385.00

SURPLUS HISTORY

	2006	2007	2008	2009	2010	2011
Surplus	675,000.00	565,000.00	525,000.00	0	130,000.00	306,681.36
Total Budget (Net of Grants)	5,750,178.99	6,120,595.76	6,277,357.00	6,658,698.64	7,307,555.57	7,068,938.69
Percentage of total	11.74%	9.23%	8.36%	0%	1.78%	4.34%

SURPLUS HISTORY

	2006	2007	2008	2009	2010	2011
Surplus YE prior year	728,210.39	654,717.45	551,409.39	39,381.41	166,830.64	666,681.14
Surplus Used in the Budget	675,000.00	565,000.00	525,000.00	0	130,000.00	306,681.36
Balance Left over	53,210.39	89,717.45	26,409.39	39,381.41	36,830.64	359,999.80
Percentage of total Used	92.69%	86.3%	95.21%	0%	77.92%	46.0%

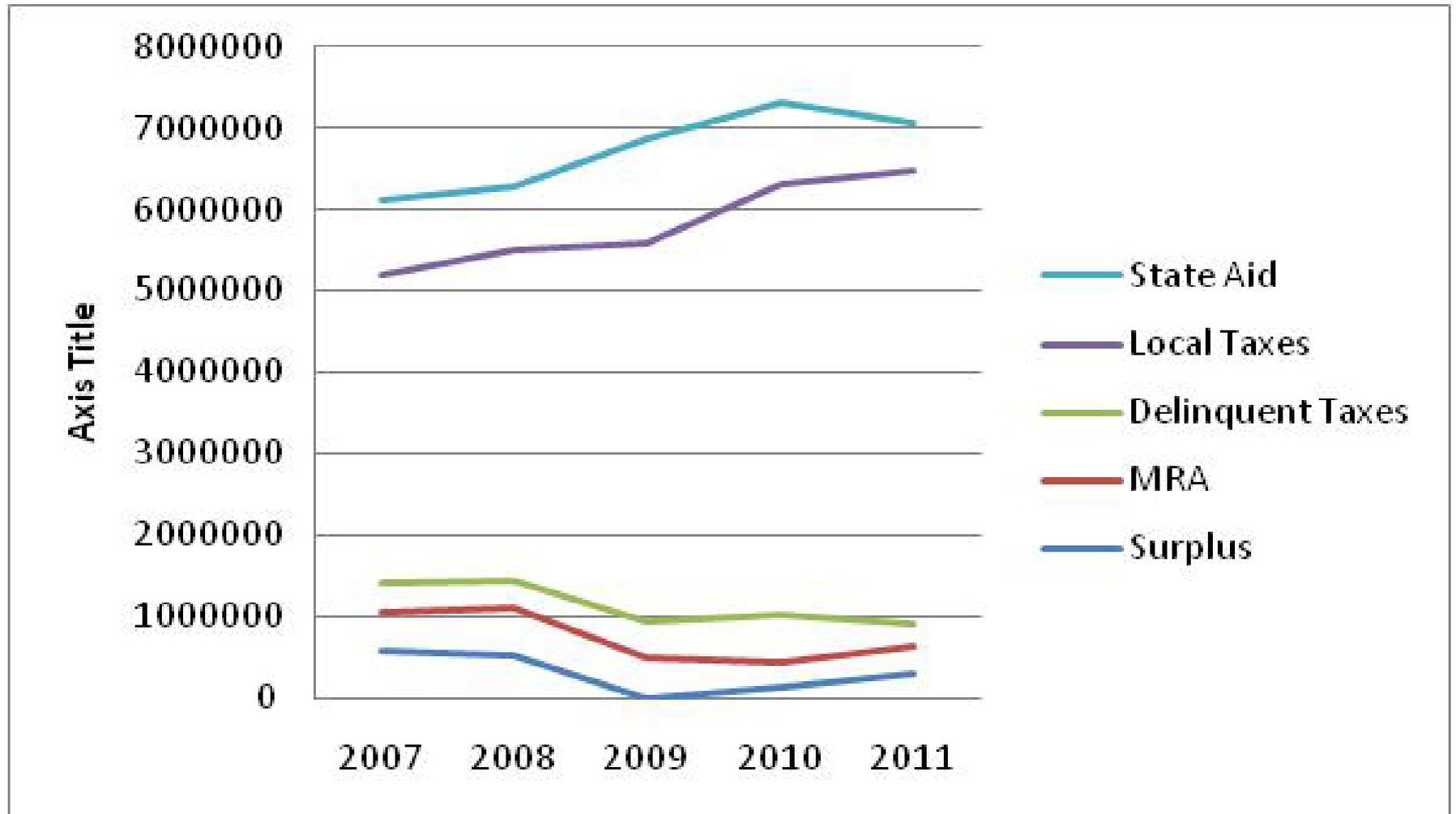
5 YEAR REVENUE TREND

	2011	2010 Budgeted	2010 Actual	2009	2009 Actual
	Budgeted			Budgeted	
Surplus	306,681.36	130,000.00	130,000.00	0	0
Miscellaneous Revenue (net of grants)	309,400.00	308,470.00	380,055.38	495,766.00	408,087.41
Delinquent Taxes	293,170.00	581,000.00	657,536.78	430,000.00	457,515.88
Local Taxes	5,566,311.33	5,294,709.57	5,294,709.57	4,665,738.64	4,665,738.64
State Aid	593,376.00	993,376.00	993,376.00	1,268,808.00	1,268,808.00

5 YEAR REVENUE TREND

	2008 Budgeted	2008 Actual	2007 Budgeted	2007 Actual	
Surplus	525,000.00	525,000.00	565,000.00	565,000.00	
Miscellaneous Revenue (net of grants)	570,352.00	369,989.20	482,099.49	555,718.97	
Delinquent Taxes	352,295.00	430,140.73	350,000.00	352,295.38	
Local Taxes	4,042,471.00	3,962,750.53	3,809,943.27	3,809,943.27	
State Aid	787,239.00	787,239.00	913,553.00	863,553.00	

5 YEARS REVENUE TREND



2011 APPROPRIATIONS

□ Forensic Audit	\$ 100,000.00
□ Deferred Charges	\$ 70,000.00
□ New charge for payroll cost	\$ 12,000.00
□ Streets and Roads	\$ 17,985.50
□ Health Insurance	\$ (46,126.30)
□ Police SW	\$ (57,491.96)
□ Recreation	\$ (85,818.03)
□ Capital Improvements	\$ (37,500.00)
□ Reserve for Uncollected Taxes	\$ (180,293.05)

2011 APPROPRIATIONS

□ GENERAL ADMIN	149,477.00	2.11%
□ MAYOR & COUNCIL	22,215.00	0.31%
□ CLERK	87,700.04	1.24%
□ FINANCIAL ADMIN	107,224.33	1.52%
□ AUDIT SERVICES	25,980.00	0.37%
□ FORENSIC AUDIT	100,000.00	1.41%
□ TAX COLLECTION	164,709.00	2.33%
□ TAX ASSESSMENT	60,308.75	0.85%

2011 APPROPRIATIONS

□	LEGAL	69,000.00	0.98%
□	ENGINEERING	47,500.00	0.67%
□	PLANNING BOARD	15,464.93	0.22%
□	BOARD OF ADJ	9,568.34	0.14%
□	LOCAL CODE ENFORCEMENT	41,875.00	0.59%
□	P.E.O.S.H.A	1,000.00	0.01%
□	LIABILITY INSURANCE	220,000.00	3.11%
□	GROUP HEALTH INSURANCE	214,483.41	3.03%
□	UNEMPLOYMENT INSURANCE	23,746.98	0.34%
□	POLICE DEPT	2,099,608.04	29.70%



2011 APPROPRIATIONS

□ EMERGENCY MGMT	6,015.00	0.09%
□ FIRE DEPT	33,319.00	0.47%
□ AID TO VOL AMBULANCE	19,300.00	0.27%
□ FIRE & SAFETY CODE ENF	27,484.00	0.39%
□ FIRE HYDRANTS	68,000.00	0.96%
□ STREETS & ROADS	505,065.00	7.14%
□ SOLID WASTE COLLECTION	259,000.00	3.66%
□ BUILDINGS & GROUNDS	42,278.24	0.60%
□ SHADE TREE COMMISSION	14,434.00	0.20%

2011 APPROPRIATIONS

□ RECREATION	40,000.00	0.57%
□ MUNICIPAL LIBRARY	192,663.00	2.73%
□ CELEBRATION OF PUBLIC EVENTS	500.00	0.01%
□ ELECTRICITY	59,000.00	0.83%
□ TRAFFIC LIGHTS	81,000.00	1.15%
□ TRAFFIC LIGHTS	2,500.00	0.04%
□ TELEPHONE	35,000.00	0.50%
□ WATER	15,000.00	0.21%
□ NATURAL GAS	35,000.00	0.50%
□ HEATING OIL	5,000.00	0.07%
□ GASOLINE & DIESEL	15,000.00	0.21%
□ SOLID WASTE DISPOSAL	173,400.00	2.45%



2011 APPROPRIATIONS

□ PERS	136,453.00	1.93%
□ SOCIAL SECURITY	90,520.03	1.28%
□ DCRP	3,000.00	0.04%
□ MUNICIPAL COURT	162,622.00	2.30%
□ PUBLIC DEFENDER	6,000.00	0.08%
□ DEBT SERVICE	878,827.05	12.43%
□ RUT	702,697.55	9.94%



PERSONNEL

- 2009 we had **73** Full and Part time employees (seasonal excluded)
- 2010 we had **66** Full and Part time employees (seasonal excluded)
- 2011 budget has **63** Full and Part time employees (seasonal excluded)

Account Description	2011	2010	Difference	% Difference
GENERAL ADMIN SW	119,818.00	118,521.00	1,297.00	1.09%
GENERAL ADMIN OE	29,659.00	29,659.00	-	0.00%
MAYOR & COUNCIL Part Time	14,500.00	10,500.00	4,000.00	38.10%
MAYOR & COUNCIL OE	7,715.00	7,298.00	417.00	5.71%
CLERK SW	72,670.60	67,621.50	5,049.10	7.47%
CLERK OE	15,029.44	7,934.00	7,095.44	89.43%
FINANCIAL ADMIN SW	92,224.33	89,595.00	2,629.33	2.93%
FINANCIAL ADMIN OE	15,000.00	19,180.00	(4,180.00)	-21.79%
AUDIT SERVICES Contractual Svcs	25,980.00	25,980.00	-	0.00%
Forensic Audit	100,000.00	-	100,000.00	100.00%
TAX COLLECTION SW	158,839.00	154,281.00	4,558.00	2.95%
TAX COLLECTION OE	5,870.00	5,660.00	210.00	3.71%
TAX ASSESSMENT SW	38,608.75	37,677.00	931.75	2.47%
TAX ASSESSMENT OE	21,700.00	22,500.00	(800.00)	-3.56%
LEGAL OE	69,000.00	69,000.00	-	0.00%
ENGINEERING Contractual Svcs	47,500.00	47,500.00	-	0.00%
PLANNING BOARD Part Time	3,727.59	3,746.00	(18.41)	-0.49%
PLANNING BOARD OE	11,737.34	7,636.50	4,100.84	53.70%
BOARD OF ADJ Part Time	3,985.00	3,985.00	-	0.00%
BOARD OF ADJ OE	5,583.34	5,850.00	(266.66)	-4.56%
LOCAL CODE ENF SW	40,000.00	47,800.00	(7,800.00)	-16.32%
LOCAL CODE ENF OE	1,875.00	1,875.00	-	0.00%
P.E.O.S.H.A	1,000.00	1,000.00	-	0.00%

LIABILITY INSURANCE	220,000.00	216,617.00	3,383.00	1.56%
GROUP HEALTH INSURANCE	214,483.41	260,609.44	(46,126.03)	-17.70%
UNEMPLOYMENT INSURANCE	23,746.98	20,000.00	3,746.98	18.73%
POLICE DEPT SW	14,608.04	72,100.00	(57,491.96)	-79.74%
POLICE DEPT OE	2,085,000.00	2,085,000.00	-	0.00%
EMERGENCY MGMT Part Time	5,015.00	3,015.00	2,000.00	66.33%
EMERGENCY MGMT OE	1,000.00	1,000.00	-	0.00%
FIRE DEPT OE	33,319.00	33,319.00	-	0.00%
AID TO VOL AMBULANCE OE	19,300.00	19,300.00	-	0.00%
FIRE & SAFETY CODE ENF SW	21,734.00	21,734.00	-	0.00%
FIRE & SAFETY CODE ENF OE	5,750.00	4,810.00	940.00	19.54%
FIRE HYDRANTS Fire Hydrant Chgs	68,000.00	68,000.00	-	0.00%
MUNICIPAL PROSECUTOR		21,600.00	(21,600.00)	-100.00%
STREETS & ROADS SW	363,578.00	353,014.00	10,564.00	2.99%
STREETS & ROADS OE	141,487.00	123,501.50	17,985.50	14.56%
SOLID WASTE COLLECTION Contractual Svcs	259,000.00	270,500.00	(11,500.00)	-4.25%
BUILDINGS & GROUNDS SW	12,083.24	12,060.00	23.24	0.19%
BUILDINGS & GROUNDS OE	30,195.00	28,816.00	1,379.00	4.79%
SHADE TREE COMMISSION SW	934.00	939.00	(5.00)	-0.53%
SHADE TREE COMMISSION OE	13,500.00	8,000.00	5,500.00	68.75%
ANIMAL CONTROL Part Time		10,108.00	(10,108.00)	-100.00%
RECREATION SW - Part-Time	40,000.00	85,646.00	(45,646.00)	-53.30%
RECREATION OE		40,172.03	(40,172.03)	-100.00%
MUNICIPAL LIBRARY SW	147,141.00	143,615.00	3,526.00	2.46%
MUNICIPAL LIBRARY OE	45,522.00	50,664.75	(5,142.75)	-10.15%
CELEBRATION OF PUBLIC EVENTS Miscellaneous	500.00	500.00	-	0.00%
ELECTRICITY	59,000.00	53,000.00	6,000.00	11.32%
TRAFFIC LIGHTS OE	81,000.00	81,000.00	-	0.00%
TRAFFIC LIGHTS Street Lighting	2,500.00	2,500.00	-	0.00%
TELEPHONE	35,000.00	35,000.00	-	0.00%

WATER	15,000.00	14,500.00	500.00	3.45%	
NATURAL GAS	35,000.00	27,000.00	8,000.00	29.63%	
HEATING OIL	5,000.00	9,000.00	(4,000.00)	-44.44%	
GASOLINE & DIESEL	15,000.00	13,000.00	2,000.00	15.38%	
SOLID WASTE DISPOSAL	173,400.00	170,000.00	3,400.00	2.00%	
PERS	136,453.00	132,586.91	3,866.09	2.92%	
SOCIAL SECURITY	90,520.03	101,369.24	(10,849.21)	-10.70%	
CONS. POLICE & FIRE PEN		10,103.18	(10,103.18)	-100.00%	
DCRP	3,000.00	500.00	2,500.00	500.00%	
MUNICIPAL COURT SW		114,969.78	(114,969.78)	-100.00%	
MUNICIPAL COURT OE	162,622.00	40,422.00	122,200.00	302.31%	
PUBLIC DEFENDER - Legal Services	6,000.00	6,000.00	-	0.00%	
CAPITAL IMPROVEMENT		37,500.00	(37,500.00)	-100.00%	
Deffered Charges to Future Taxation	70,000.00		70,000.00	100.00%	
BOND PRINCIPAL	305,000.00	275,000.00	30,000.00	10.91%	
PAYMENT OF BAN & CAPITAL NOTES	87,000.00	50,000.00	37,000.00	74.00%	
TAX ANTICIPATION NOTES - INTEREST	35,000.00	60,000.00	(25,000.00)	-41.67%	
INTEREST ON BONDS	290,160.00	303,141.25	(12,981.25)	-4.28%	
INTEREST ON NOTES	51,964.65	101,872.48	(49,907.83)	-48.99%	
GREEN TRUST LOAN PRIN & INTEREST	39,702.40	39,702.41	(0.01)	0.00%	
RESERVE FOR UNCOLLECTED TAXES	702,697.55	882,990.60	(180,293.05)	-20.42%	
Total	\$	7,068,938.69	7,300,597.57	(231,658.88)	-3.17%



SALARIES AND WAGES

- IN 2011 BUDGET
 - Union increase 3.5% per union contract
 - Non-Union increase 3.5%