

TOWN OF WRENTHAM
COMMONWEALTH OF MASSACHUSETTS

REPORT AND RECOMMENDATIONS

of the

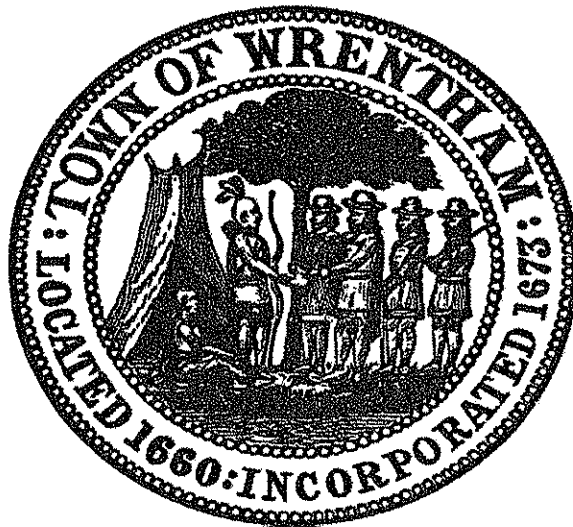
FINANCE COMMITTEE

for the

Annual Town Meeting

Monday, June 13, 2011

King Philip High School
Wrentham, Massachusetts



Submitted by the Wrentham Finance Committee
Jerome McGovern, Chair; Sue Kost, Secretary;
Ken Arnold, Charles Kennedy, Mark Keilen, Arthur Robison, and Kelly Williams,
Members

Town of Wrentham, Massachusetts
Motions and Recommendations of the Finance Committee
Annual Town Meeting
Monday, June 13, 2011

The first motion that the Finance Committee will make is for the Town to vote to remove from the table Articles 2, 3, 4, 7, 8, 9 and 10. These articles were all tabled at the opening of the Annual Town Meeting on April 25 2011. This is a procedural requirement in order to motion and discuss these articles.

The table below provides an overview of the articles to be motioned with our recommendations.

Article	Description	Recommendation
1	Reports	Not FINCOM Action
2	Fixed Elected Officials Salary	Approve
3A	FY 2012 Water Enterprise Fund	Approve
3B	FY 2012 Operating Budget	Approve
4	Water Transfer	IP
5	Accept Chap 90	Approved in April
6	Dispose of Books	Approved in April
7	Renew Revolving Accounts	Approve
8	Actuarial Analysis	Approve
9	Amend Personnel By Laws	Approve
10	Fund Stabilization	IP

ARTICLE 2: Move that the Town vote to fix the salary and the compensation of elected officials as provided by Chapter 41, Section 108 of the Massachusetts General Laws per the following:

Town Clerk	\$56,238.00
Selectmen – Chairman & Members.....	1.00
Board of Assessors – Chairman & Members.....	1.00
Board of Health – Chairman & Members.....	1.00
Moderator	1.00
All Others.....	0.00

Discussion: This article establishes the salary for elected officials per the cited MGL. This is an annual requirement.

The Finance Committee recommends that the Town vote to approve Article 2.

Article 3: Regarding the FY 2012 Operating Budget:

This Article is divided into two separate motions. Motion 3A addresses the Water Enterprise Fund and Motion 3B addresses the operating budget. Water is broken out separately due to the requirements of the Enterprise Fund that was established by the Annual Town Meeting vote on 28, April 2009. It lists total revenue to be raised and the allocation of that revenue.

ARTICLE 3A: Move that the Town vote to raise through Water Enterprise Fund Revenue the sum of \$1,639,484 for Water Enterprise Budget. This revenue is to be allocated as follows: To the FY2012 Water Department Budget, the sum of \$1,300,733 for direct expenses as shown in the Wrentham Finance Committee's Recommendations "Table B-2"; and by transfer to the General Fund, the sum of \$338,751 for indirect expenses. And so move that the Town vote to transfer from the Water Enterprise Retained Earnings Reserved to the Water Enterprise Operating Capital Budget the sum of \$57,500.

Discussion: The recommended Water Enterprise Fund budget is depicted as Table B-2 and is provided on page 12 of this report.

The Finance Committee recommends that the Town vote to approve Article 3A.

ARTICLE 3B: Move that the Town vote to approve the Town of Wrentham's Fiscal Year 2012 operating expense budget in the amount of \$32,389,763 as shown in the Wrentham Finance Committee's Recommendations "Table B-1", and to raise and appropriate the sum of \$31,265,747; to appropriate by transfer from the Ambulance Receipts Reserve Account to the Fire Department's Salary Accounts the sum of \$410,000; to appropriate by transfer from the Overlay Surplus Account the sum of \$80,000; to appropriate by transfer from the Cemetery Receipts Reserve Account the sum of \$20,000; to appropriate by transfer from the MWPAT the sum of \$20,020; to appropriate from unappropriated funds in the treasury the sum of \$245,245; to appropriate by transfer from the Water Enterprise Fund the sum of \$338,751.

Discussion: The recommended FY 2012 Wrentham Operating budget is depicted as Table B-1 and is provided on pages 7-11 of this report.

The Finance Committee recommends that the Town vote to approve Article 3B.

ARTICLE 4: Move that the Town vote to indefinitely postpone action on this article.

Discussion: The action requested via this article, the transfer of funds to the water operating capital budget, was consolidated within Motion 3A.

The Finance Committee recommends that the Town vote to indefinitely postpone Article 4.

ARTICLE 7: Move that the Town vote to reauthorize the following revolving accounts pursuant to M.G.L. c. 44, § 53E ½, sixth paragraph, subject to the following limits on expenditures regarding each such account in Fiscal Year 2012:

Department/Purpose/ Authorization	Source of Funds	Use of Funds	FY12 Limit
Police: Vehicle Revolving Fund 05/19/97 STM, Article 12	Chelsea GCA Premium Outlet Center for Police equipment provided at Outlet site	Police equipment replacement, including but not limited to cruisers	\$50,000
Firearms Licenses 06/19/00 ATM, Article 9	Applicants for Firearms Licensing	Expenses/fees payable to Commonwealth of Mass Firearms Bureau for permit processing	\$10,000
Planning Board: Earth Removal 06/19/00 ATM, Article 10	Earth removal permit applicants	Costs for expert engineering and consulting services deemed necessary by the Planning Board	\$25,000
Conservation Commission: Wetlands Revolving 06/23/97 STM, Article 5	Wetlands application review fees	To defray local administrative costs in connection with the Wetlands Protection Act	\$10,000
Recycling Committee: Revolving Account - Composting Program, Recycle Bins, Kitchen Scrap Buckets, Water Barrels 04/25/2005 ATM, Article 7	Sale of composting bins, recycle bins, kitchen scrap buckets and water barrels	Purchase additional composting bins, recycle bins, kitchen scrap buckets and water barrels for sale	\$10,000
Arts Festival Committee: Festival Revolving Fund 05/19/97 STM, Article 26	Donation or other payments for goods, services, and special advertising re: Festival	Expenses related to promotion and staging of the Wrentham Cultural Festival	\$20,000

Discussion: A revolving account or fund receives its income from selling goods and services to users or participants in a program, and expends monies to cover the costs of such goods or the expenses of providing the particular program or service. The intent is for such activities to break even financially, and the revolving fund is a mechanism that allows for fluctuations in the level of activity. The law requires that Town Meeting vote to authorize the continued use of such funds annually. There is no change to the limits previously established. However this year's reauthorization does not include two funds previously included. They are the DARE Summer Camp and the GATRA Reimbursement for the Senior Van. The DARE camp is being discontinued. The GATRA reimbursement has been moved to the Council on Aging expense budget as it provides better alignment for accounting purposes.

The Finance Committee recommends that the Town vote to approve Article 7.

ARTICLE 8: Move that the Town vote to appropriate by transfer from unappropriated funds in the treasury the sum of \$13,000 to fund an Actuarial Analysis of the Postretirement Benefit Liability to meet the requirements of GASB45. Said sum to be expended under the direction of the Board of Selectmen.

Discussion: The Government Accounting Standards Board (GASB) issued a standard in 2004 known as GASB 45. It requires a study to calculate the "Other Post Employment Benefits" Liability for the Town. It is a study that needs to be updated every two years, and the liability is recorded in the Audited Financial Statements. This appropriation is necessary to fund the updated study required for FY 2012. This appropriation would be funded from available Free Cash.

The Finance Committee recommends that the Town vote to approve Article 8.

Article 9: Move that the Town vote to amend the Personnel Bylaws Salary Schedule by taking the following actions:

Amend the Salary Schedule for the FY2012 Salary Range as follows:

Position	Old Min	Old Max	New Min	New Max	Justification
Special Police Officers		\$19.48/hour		\$20.00/hour	SPO's perform mostly detail work. This is an on call, as needed position. The rate has not been adjusted in three two years.
Permanent Intermittent Officers		\$19.48/hour		\$20.00/hour	Permanent Intermittent Officers are principally used to cover for officers that are ill or disabled. The rate has not been adjusted in three years.
Matron		\$18.76/hour		\$20.00/hour	The purpose of this position is to monitor all females prisoners brought into the police lock-up for arrest. The position is an on call position with the potential for encountering dangerous situations. It is comparable work to the Special Police Officers and the Chief proposed a rate to reflect that. This position has not been raised in three years.

And by amending current positions per the following:

Position	Proposed Action	Justification
Council on Aging Outreach Worker	Approve new job description for Council on Aging Outreach Worker	This assigns new duties that were previously performed by the Senior Center Assistant Director. The Assistant Director retired without being replaced due to budget limitations. Amended duties include: Recruits, CORI checks, trains and supervises all Senior Center volunteers. Plans all volunteer recognition programs at the Senior Center.
Council on Aging Administrative Assistant/Bookkeeper	Approve new job description for Council on Aging	This assigns new duties that were previously performed by the Senior Center Assistant Director. The Assistant Director retired without being replaced due to budget

Position	Proposed Action	Justification
	Administrative Assistant/Bookkeeper	limitations. Amended duties include: Helps to plan, develop, direct and coordinate activities and programs at the Senior Center. Publicizes all activities, programs and trips using various medias.
Council on Aging Senior Center Director	Approve new job description for Council on Aging Senior Center Director	This assigns new duties that were previously performed by the Senior Center Assistant Director. The Assistant Director retired without being replaced due to budget limitations. Amended duties include: Handles all transportation needs for the Senior Center, including GATRA, grants for long distance transportation and medical needs transportation, and emergency transportation for last minute medical appointments.

Discussion: These changes were recommended by the Personnel Board. They also forwarded to the Finance Committee recommendations regarding three other positions which we are not recommending at this time. We believe that there are fundamental process improvements that need to be addressed in order to ensure that changes are not just recommended based on market justifications but also meet objectives of the associated governing board or committee. The Board of Selectmen has indicated the intention to take the lead on this effort and we will follow up with the remaining and future recommendations once new procedures are established.

The Finance Committee recommends that the Town vote to approve Article 9.

Article 10: Move that the Town vote to indefinitely postpone action on this article.

Discussion: There is no available funding to appropriate to the Stabilization Account at this time.

The Finance Committee recommends that the Town vote to indefinitely postpone Article 10.

Table B-1

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 PROPOSED	Change from FY2011	Pct Change
GENERAL GOVERNMENT					
114 MODERATOR					
Payroll Services	\$ -	\$ 1	\$ 1	\$ -	0.00%
Expenses	\$ -	\$ 1	\$ 1	\$ -	0.00%
122 SELECTMEN/ADMINISTRATION					
Payroll Services	\$ 151,869	\$ 153,206	\$ 151,622	\$ (1,584)	-1.03%
Expenses	\$ 32,339	\$ 17,718	\$ 18,218	\$ 500	2.82%
	\$ 184,208	\$ 170,924	\$ 169,840	\$ (1,084)	-0.63%
131 FINANCE COMMITTEE					
Payroll Services	\$ -	\$ 1	\$ 1	\$ -	0.00%
Expenses	\$ 80	\$ 1,499	\$ 1,499	\$ -	0.00%
	\$ 80	\$ 1,500	\$ 1,500	\$ -	0.00%
140 FINANCE DEPARTMENT					
Payroll Services	\$ 279,050	\$ 300,002	\$ 302,641	\$ 2,639	0.88%
Expenses	\$ 144,515	\$ 133,993	\$ 137,949	\$ 3,956	2.95%
	\$ 423,565	\$ 433,995	\$ 440,590	\$ 6,595	1.52%
141 ASSESSORS					
Payroll Services	\$ 126,793	\$ 133,769	\$ 135,544	\$ 1,775	1.33%
Expenses	\$ 52,712	\$ 55,591	\$ 55,616	\$ 25	0.04%
	\$ 179,505	\$ 189,360	\$ 191,160	\$ 1,800	0.95%
151 LEGAL					
Expenses	\$ 62,416	\$ 85,000	\$ 85,000	\$ -	0.00%
161 TOWN CLERK					
Payroll Services	\$ 97,680	\$ 100,061	\$ 101,813	\$ 1,752	1.75%
Expenses	\$ 14,762	\$ 18,852	\$ 15,869	\$ (2,983)	-15.82%
	\$ 112,442	\$ 118,913	\$ 117,682	\$ (1,231)	-1.04%
171 CONSERVATION COMMISSION					
Payroll Services	\$ 35,407	\$ 38,765	\$ 39,541	\$ 776	2.00%
Expenses	\$ 4,097	\$ 5,036	\$ 4,012	\$ (1,024)	-20.33%
	\$ 39,504	\$ 43,801	\$ 43,553	\$ (248)	-0.57%
175 PLANNING BOARD					
Payroll Services	\$ 47,523	\$ 49,614	\$ 49,656	\$ 42	0.09%
Expenses	\$ 1,907	\$ 1,950	\$ 750	\$ (1,200)	-61.54%
	\$ 49,431	\$ 51,564	\$ 50,406	\$ (1,158)	-2.25%
176 APPEALS BOARD					
Payroll Services	\$ 6,718	\$ 6,724	\$ 7,204	\$ 480	7.14%
Expenses	\$ 1,156	\$ 3,257	\$ 1,480	\$ (1,777)	-54.56%
	\$ 7,875	\$ 9,981	\$ 8,684	\$ (1,297)	-13.00%

Table B-1

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 PROPOSED	Change from FY2011	Pct Change
180 MUNICIPAL COMMITTEES					
Payroll Services	\$ -	\$ 1	\$ 1	\$ -	0.00%
Expenses	\$ -	\$ 201	\$ 201	\$ -	0.00%
		\$ 202	\$ 202	\$ -	0.00%
196 CENTRAL SERVICES					
Expenses	\$ 44,030	\$ 47,443	\$ 45,000	\$ (2,443)	-5.15%
Total General Government Personnel	\$ 745,041	\$ 782,144	\$ 788,024	\$ 5,880	0.75%
Total General Government Expenses	\$ 358,015	\$ 370,542	\$ 365,595	\$ (4,947)	-1.34%
TOTAL GENERAL GOVERNMENT	\$ 1,103,056	\$ 1,152,686	\$ 1,153,619	\$ 933	0.08%
PUBLIC SAFETY					
210 POLICE					
Payroll Services	\$ 1,459,772	\$ 1,650,008	\$ 1,575,008	\$ (75,000)	-4.55%
Expenses	\$ 186,438	\$ 222,130	\$ 222,130	\$ -	0.00%
	\$ 1,646,209	\$ 1,872,138	\$ 1,797,138	\$ (75,000)	-4.01%
220 FIRE					
Payroll Services	\$ 1,500,245	\$ 1,594,056	\$ 1,543,494	\$ (50,562)	-3.17%
Expenses	\$ 121,416	\$ 180,756	\$ 149,355	\$ (31,401)	-17.37%
	\$ 1,621,661	\$ 1,774,812	\$ 1,692,849	\$ (81,963)	-4.62%
241 INSPECTION SERVICES					
Payroll Services	\$ 121,910	\$ 129,159	\$ 122,067	\$ (7,092)	-5.49%
Expenses	\$ 9,958	\$ 14,206	\$ 14,206	\$ -	0.00%
	\$ 131,868	\$ 143,365	\$ 136,273	\$ (7,092)	-4.95%
291 EMERGENCY MANAGEMENT					
Payroll Services	\$ -	\$ 1,500	\$ -	\$ (1,500)	-100.00%
Expenses	\$ -	\$ 469	\$ -	\$ (469)	-100.00%
		\$ 1,969		\$ (1,969)	-100.00%
292 ANIMAL CONTROL					
Expenses	\$ 11,203	\$ 21,200	\$ 21,200	\$ -	0.00%
299 COMMUNICATIONS					
Payroll Services	\$ 206,558	\$ 243,261	\$ 240,893	\$ (2,368)	-0.97%
Expenses	\$ 7,317	\$ 11,455	\$ 12,000	\$ 545	4.76%
	\$ 213,875	\$ 254,716	\$ 252,893	\$ (1,823)	-0.72%
Total Public Safety Personnel	\$ 3,288,485	\$ 3,617,984	\$ 3,481,462	\$ (136,522)	-3.77%
Total Public Safety Expenses	\$ 336,332	\$ 450,216	\$ 418,891	\$ (31,325)	-6.96%
TOTAL PUBLIC SAFETY	\$ 3,624,817	\$ 4,068,200	\$ 3,900,353	\$ (167,847)	-4.13%

Table B-1

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 PROPOSED	Change from FY2011	Pct Change
EDUCATION					
300 WRENTHAM PUBLIC SCHOOLS					
Payroll Services	\$ 6,749,033	\$ 6,774,550	\$ 6,999,339	\$ 224,789	3.32%
Expenses	\$ 1,928,097	\$ 1,893,658	\$ 1,913,424	\$ 19,766	1.04%
	<u>\$ 8,677,130</u>	<u>\$ 8,668,208</u>	<u>\$ 8,912,763</u>	\$ 244,555	2.82%
380 TRI-COUNTY REGIONAL	<u>\$ 732,346</u>	<u>\$ 662,106</u>	<u>\$ 747,000</u>	\$ 84,894	12.82%
390 KING PHILIP REGIONAL (Operating)	\$ 5,520,594	\$ 6,160,458	\$ 6,227,089	\$ 66,631	1.08%
390 KING PHILIP REGIONAL (Capital)		\$ -			
390 KING PHILIP REGIONAL (Debt Service)	\$ 1,093,919	\$ 1,112,653	\$ 1,063,630	\$ (49,023)	-4.41%
Total Education Personnel	\$ 6,749,033	\$ 6,774,550	\$ 6,999,339	\$ 224,789	3.32%
Total Education Expenses	\$ 9,274,956	\$ 9,828,875	\$ 9,951,143	\$ 122,268	1.24%
TOTAL EDUCATION	<u>\$ 16,023,989</u>	<u>\$ 16,603,425</u>	<u>\$ 16,950,482</u>	\$ 347,057	2.09%
PUBLIC WORKS					
410 DEPARTMENT OF PUBLIC WORKS					
Payroll Services	\$ 519,040	\$ 530,418	\$ 481,928	\$ (48,490)	-9.14%
Expenses	\$ 633,038	\$ 645,102	\$ 601,658	\$ (43,444)	-6.73%
	<u>\$ 1,152,078</u>	<u>\$ 1,175,520</u>	<u>\$ 1,083,586</u>	\$ (91,934)	-7.82%
410 SOLID and HAZARDOUS WASTE Expenses	<u>\$ 745,451</u>	<u>\$ 754,875</u>	<u>\$ 772,093</u>	\$ 17,218	2.28%
410 WASTE WATER TREATMENT PLANT Expenses	<u>\$ 64,676</u>	<u>\$ 88,501</u>	<u>\$ 97,635</u>	\$ 9,134	10.32%
423 SNOW & ICE					
Payroll Services	\$ 70,412	\$ 50,000	\$ 50,000	\$ -	0.00%
Expenses	\$ 232,304	\$ 100,000	\$ 100,000	\$ -	0.00%
	<u>\$ 302,716</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	\$ -	0.00%
Total Public Works Personnel	\$ 589,452	\$ 580,418	\$ 531,928	\$ (48,490)	-8.35%
Total Public Works Expenses	\$ 1,675,468	\$ 1,588,478	\$ 1,571,386	\$ (17,092)	-1.08%
TOTAL PUBLIC WORKS	<u>\$ 2,264,921</u>	<u>\$ 2,168,896</u>	<u>\$ 2,103,314</u>	\$ (65,582)	-3.02%

Table B-1

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 PROPOSED	Change from FY2011	Pct Change
HUMAN SERVICES					
510 BOARD OF HEALTH					
Payroll Services	\$ 41,750	\$ 47,027	\$ 20,027	\$ (27,000)	-57.41%
Expenses	\$ 40,297	\$ 40,428	\$ 40,428	\$ -	0.00%
	<u>\$ 82,047</u>	<u>\$ 87,455</u>	<u>\$ 60,455</u>	<u>\$ (27,000)</u>	<u>-30.87%</u>
522 PUBLIC HEALTH NURSES					
Payroll Services	\$ 99,974	\$ 105,187	\$ 55,916	\$ (49,271)	-46.84%
Expenses	\$ 2,720	\$ 4,700	\$ 5,000	\$ 300	6.38%
	<u>\$ 102,694</u>	<u>\$ 109,887</u>	<u>\$ 60,916</u>	<u>\$ (48,971)</u>	<u>-44.56%</u>
541 COUNCIL ON AGING					
Payroll Services	\$ 101,153	\$ 102,275	\$ 95,880	\$ (6,395)	-6.25%
Expenses	\$ 25,934	\$ 21,827	\$ 32,488	\$ 10,661	48.84%
	<u>\$ 127,087</u>	<u>\$ 124,102</u>	<u>\$ 128,368</u>	<u>\$ 4,266</u>	<u>3.44%</u>
543 VETERANS					
Payroll Services	\$ 5,357	\$ 5,357	\$ 5,357	\$ -	0.00%
Expenses	\$ 40,791	\$ 32,868	\$ 32,868	\$ -	0.00%
	<u>\$ 46,148</u>	<u>\$ 38,225</u>	<u>\$ 38,225</u>	<u>\$ -</u>	<u>0.00%</u>
Total Human Services Personnel	\$ 248,234	\$ 259,846	\$ 177,180	\$ (82,666)	-31.81%
Total Human Services Expenses	\$ 109,742	\$ 99,823	\$ 110,784	\$ 10,961	10.98%
TOTAL HUMAN SERVICES	\$ 357,976	\$ 359,669	\$ 287,964	\$ (71,705)	-19.94%
CULTURE AND RECREATION					
610 LIBRARY					
Payroll Services	\$ 203,912	\$ 212,223	\$ 213,957	\$ 1,734	0.82%
Expenses	\$ 88,617	\$ 91,450	\$ 79,086	\$ (12,364)	-13.52%
	<u>\$ 292,529</u>	<u>\$ 303,673</u>	<u>\$ 293,043</u>	<u>\$ (10,630)</u>	<u>-3.50%</u>
630 RECREATION					
Payroll Services	\$ 99,876	\$ 99,877	\$ 96,561	\$ (3,316)	-3.32%
Expenses	\$ 675	\$ -	\$ -	\$ -	-
	<u>\$ 100,551</u>	<u>\$ 99,877</u>	<u>\$ 96,561</u>	<u>\$ (3,316)</u>	<u>-3.32%</u>
691 HISTORICAL COMMISSION					
Expenses	\$ 136	\$ 166	\$ 166	\$ -	0.00%
692 MEMORIAL DAY					
Expenses	\$ 2,404	\$ 3,000	\$ 3,000	\$ -	0.00%
Total Culture & Rec. Personnel	\$ 303,788	\$ 312,100	\$ 310,518	\$ (1,582)	-0.51%
Total Culture & Rec. Expenses	\$ 91,832	\$ 94,616	\$ 82,252	\$ (12,364)	-13.07%
TOTAL CULTURE AND RECREATION	\$ 395,620	\$ 406,716	\$ 392,770	\$ (13,946)	-3.43%

Table B-1

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 PROPOSED	Change from FY2011	Pct Change
GF DEBT SERVICE					
710 DEBT-PRINCIPAL	\$ 1,813,030	\$ 1,798,529	\$ 1,794,041	\$ (4,488)	-0.25%
750 DEBT-INTEREST & ADMIN CHARGES	\$ 602,842	\$ 537,106	\$ 469,633	\$ (67,473)	-12.56%
TOTAL GF DEBT SERVICE	\$ 2,415,872	\$ 2,335,635	\$ 2,263,674	\$ (71,961)	-3.08%
INSURANCE & OTHER					
910 INSURANCE & EMPLOYEE BENEFITS	\$ 4,259,055	\$ 4,863,813	\$ 5,267,400	\$ 403,587	8.30%
132 RESERVE FUND (Appropriated)	\$ -	\$ 40,000	\$ 70,187	\$ 30,187	75.47%
950 STABILIZATION FUND					
TOTAL INSURANCE & OTHER	\$ 4,259,055	\$ 4,903,813	\$ 5,337,587	\$ 433,774	8.85%

RECAP

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 PROPOSED	Change from FY2011	Pct Change
Total Elem. School Personnel	\$ 6,749,033	\$ 6,774,550	\$ 6,999,339	\$ 224,789	3.32%
Total Elem. School Expenses	\$ 1,928,097	\$ 1,893,658	\$ 1,913,424	\$ 19,766	1.04%
Total Municipal Personnel	\$ 5,174,999	\$ 5,552,492	\$ 5,289,112	\$ (263,380)	-4.74%
Total Municipal Expenses	\$ 2,571,389	\$ 2,603,675	\$ 2,548,908	\$ (54,767)	-2.10%
Total KP/Tri-County School Expenses	\$ 7,346,859	\$ 7,935,217	\$ 8,037,719	\$ 102,502	1.29%
Total Personnel	\$ 11,924,032	\$ 12,327,042	\$ 12,288,451	\$ (38,591)	-0.31%
Total Expenses	\$ 11,846,345	\$ 12,432,550	\$ 12,500,051	\$ 67,501	0.54%
Total Debt Service & Insurance	\$ 6,674,927	\$ 7,239,448	\$ 7,601,261	\$ 361,813	5.00%
Personnel, Expenses, Debt, Insurance	\$ 30,445,304	\$ 31,999,040	\$ 32,389,763	\$ 390,722	1.22%
TOTAL PERSONNEL AMOUNTS	\$ 11,924,032	\$ 12,327,042	\$ 12,288,451	\$ (38,591)	-0.31%
TOTAL EXPENSE AMOUNTS	\$ 18,521,272	\$ 19,671,998	\$ 20,101,312	\$ 429,314	2.18%
TOTAL GENERAL FUND	\$ 30,445,304	\$ 31,999,040	\$ 32,389,763	\$ 390,722	1.22%

Motion	
Operating Budget	\$32,389,763
Raise and Appropriate	\$31,265,747
Free Cash	\$245,245
Ambulance	\$410,000
Cemetery	\$30,000
Overlay Surplus	\$80,000
MWPAT	\$20,020
Water Indirect	\$338,751
Total	\$32,389,763

Table B-2

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 PROPOSED	Change from FY2011	Pct Change
60 WATER ENTERPRISE FUND					
Payroll Services	\$ 514,134	\$ 534,975	\$ 539,770	\$ 4,795	0.90%
Expenses	\$ 320,415	\$ 355,515	\$ 370,881	\$ 15,366	4.32%
Insurance (910)	\$ 151,397	\$ -	\$ -		
Debt Services	\$ 325,344	\$ 403,339	\$ 390,082	\$ (13,257)	-3.29%
TOTAL WATER ENTERPRISE	\$ 1,311,290	\$ 1,293,829	\$ 1,300,733	\$ 6,904	0.53%

RECAP

Motion	
Total Revenue	\$1,639,484
Direct Expenses	\$1,300,733
Indirect	\$338,751
Total	\$1,639,484
And Transfer To Water Enterprise Operating Budget Capital	\$57,500