



**CITY OF
SARATOGA SPRINGS**

**OFFICE OF THE
COMMISSIONER OF FINANCE**

**OVERVIEW
October 2012**

**2013 COMPREHENSIVE BUDGET
General Fund**

2013 COMPREHENSIVE BUDGET - GENERAL FUND REVENUE: Overview - Changes

	2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg
GENERAL FUND Grand Total	-\$37,248,677.11		-\$39,794,135.49		-\$2,545,458.38	6.8%

REVENUE

* Minus signs preceding numbers are a function of MUNIS, which prints Revenues in the credit format

ALL SOURCES

NON-PROPERTY TAX

SALES TAX	-\$9,750,000.00	26.2%	-\$10,600,000.00	26.6%	-\$850,000.00	8.7%
COUNTY SURPLUS DISTRIBUTION <small>(Voluntary Sales Tax Distrib</small>	-\$391,508.00	1.1%	-\$364,000.00	0.9%	\$27,508.00	-7.0%
STATE AID (excluding Mortgage Tax)	-\$1,925,950.00	5.2%	-\$2,103,000.00	5.3%	-\$177,050.00	9.2%
VLT AID	-\$1,496,000.00	4.0%	-\$1,496,000.00	3.8%	\$0.00	0.0%
MORTGAGE TAX	-\$1,182,000.00	3.2%	-\$1,229,280.00	3.1%	-\$47,280.00	4.0%
'OTHER' Sources	-\$6,747,710.66	18.1%	-\$7,233,625.33	18.2%	-\$485,914.67	7.2%

FUND BALANCE APPLIED TO BUDGET

FUND BALANCE APPLIED TO BUDGET	\$0.00	0.0%	\$0.00	0.0%	\$0.00	
USE OF RESTRICTED FUND BALANCE	\$0.00	0.0%	\$0.00	0.0%	\$0.00	
USE OF UNASSIGNED FUND BALANCE	\$0.00	0.0%	-\$550,000.00	1.4%	-\$550,000.00	

SUB-TOTAL: Non-Tax Levy Sources	-\$21,493,168.66		-\$23,575,905.33	59.2%	-\$2,082,736.67	9.7%
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PROPERTY TAX LEVY

REAL PROPERTY TAXES	-\$15,755,508.45	42.3%	-\$16,218,230.16	40.8%	-\$462,721.71	2.9%
TOTAL	-\$37,248,677.11		-\$39,794,135.49		-\$2,545,458.38	6.8%

2013 COMPREHENSIVE BUDGET - GENERAL FUND REVENUE: Overview - Changes

	2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg
'OTHER' SOURCES: Increases and Decreases						
<u>Increases</u>						
AMBULANCE TRANSPORT CHARGES	\$0.00	0.0%	-\$650,000.00	1.6%	-\$650,000.00	NEW
HOTEL OCCUPANCY TAX	-\$412,000.00	1.1%	-\$525,000.00	1.3%	-\$113,000.00	27.4%
COMPOST MATERIAL SALES	-\$67,000.00	0.2%	-\$120,000.00	0.3%	-\$53,000.00	79.1%
RENTAL WEST AVENUE FIRE STATIO	\$0.00	0.0%	-\$45,000.00	0.1%	-\$45,000.00	NEW
FRANCHISE TAX	-\$459,000.00	1.2%	-\$490,000.00	1.2%	-\$31,000.00	6.8%
INTERLAKEN SAD	-\$291,300.00	0.8%	-\$315,750.00	0.8%	-\$24,450.00	8.4%
INDOOR REC FACILITY RENT	-\$123,226.00	0.3%	-\$143,700.00	0.4%	-\$20,474.00	16.6%
EMPLOYEE HOSPITALIZATION CONT	-\$80,160.55	0.2%	-\$96,921.19	0.2%	-\$16,760.64	20.9%
AMBULANCE ADVANCED LIFE SUPPOR	\$0.00	0.0%	-\$15,000.00	0.0%	-\$15,000.00	NEW
FIRE INSPECTION FEES	-\$25,000.00	0.1%	-\$35,000.00	0.1%	-\$10,000.00	40.0%
FIELD FEES	-\$8,500.00	0.0%	-\$18,500.00	0.0%	-\$10,000.00	117.6%
FIRE SERVICES FALSE ALARM	-\$1,400.00	0.0%	-\$10,000.00	0.0%	-\$8,600.00	614.3%
MORGAN STREET BIRCH RUN SAD	-\$86,800.00	0.2%	-\$93,800.00	0.2%	-\$7,000.00	8.1%
NYRA ADMISSIONS TAX	-\$435,000.00	1.2%	-\$441,000.00	1.1%	-\$6,000.00	1.4%
POLICE SERVICES	-\$12,000.00	0.0%	-\$18,000.00	0.0%	-\$6,000.00	50.0%
PUBLIC WORKS SERVICES	-\$55,000.00	0.1%	-\$60,000.00	0.2%	-\$5,000.00	9.1%
RENTAL ICE RINK VERNON	-\$15,000.00	0.0%	-\$20,000.00	0.1%	-\$5,000.00	33.3%
SPECIAL EVENTS OT REIMB PD	-\$145,000.00	0.4%	-\$150,000.00	0.4%	-\$5,000.00	3.4%
EMPLOYEE HOSPITALIZATION CONT	-\$5,500.00	0.0%	-\$9,703.10	0.0%	-\$4,203.10	76.4%
COPS IN SCHOOL	-\$39,000.00	0.1%	-\$43,106.00	0.1%	-\$4,106.00	10.5%
BIRCH RUN SPECIAL DISTRICT	-\$55,800.00	0.1%	-\$59,400.00	0.1%	-\$3,600.00	6.5%
STORM WATER POLLUTION PREVENTI	\$0.00	0.0%	-\$2,500.00	0.0%	-\$2,500.00	na
PAYMENT IN LIEU OF TAXES	-\$95,700.00	0.3%	-\$96,700.00	0.2%	-\$1,000.00	1.0%
EMPLOYEE HOSPITALIZATION CONT	-\$13,420.99	0.0%	-\$14,187.03	0.0%	-\$766.04	5.7%
VISITOR CENETER FEES	\$0.00	0.0%	-\$500.00	0.0%	-\$500.00	na
SPECIAL EVENTS REIMB OT TRAFFI	-\$1,500.00	0.0%	-\$2,000.00	0.0%	-\$500.00	33.3%
EMPLOYEE HOSPITALIZATION CONT	-\$9,074.48	0.0%	-\$9,217.85	0.0%	-\$143.37	1.6%
PARKING TICKET VIOLATION FEES	-\$1,400.00	0.0%	-\$1,500.00	0.0%	-\$100.00	7.1%
CDTA SWIPER CARD SALES	-\$30.00	0.0%	-\$40.00	0.0%	-\$10.00	33.3%
HOSPITALIZATION REIMBURSEMENT	-\$11,082.96	0.0%	-\$11,083.00	0.0%	-\$0.04	0.0%
	<u>-\$2,448,894.98</u>	6.6%	<u>-\$3,497,608.17</u>	8.8%	<u>-\$1,048,713.19</u>	42.8%

2013 COMPREHENSIVE BUDGET - GENERAL FUND REVENUE: Overview - Changes

	2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg
<u>Decreases</u>						
FEMA SAFER GRANT	-\$301,958.00	0.8%	\$0.00	0.0%	\$301,958.00	NA
PLANNING BOARD FEES	-\$105,000.00	0.3%	-\$50,000.00	0.1%	\$55,000.00	-52.4%
INT AND PENALTIES ON PROP TAX	-\$270,000.00	0.7%	-\$215,000.00	0.5%	\$55,000.00	-20.4%
INTERFUND TRANSFER COMM DEVELO	-\$49,171.00	0.1%	-\$25,000.00	0.1%	\$24,171.00	-49.2%
RECREATIONAL FEES	-\$82,000.00	0.2%	-\$62,000.00	0.2%	\$20,000.00	-24.4%
UTILITIES TAX	-\$519,000.00	1.4%	-\$500,000.00	1.3%	\$19,000.00	-3.7%
RENTAL ICE RINK WEIBEL	-\$350,000.00	0.9%	-\$335,000.00	0.8%	\$15,000.00	-4.3%
TRANSFER STATION BAGS	-\$200,000.00	0.5%	-\$190,000.00	0.5%	\$10,000.00	-5.0%
SUMMER PROGRAM	-\$115,000.00	0.3%	-\$105,000.00	0.3%	\$10,000.00	-8.7%
BUCKLE UP NEW YORK GRANT	-\$7,900.00	0.0%	\$0.00	0.0%	\$7,900.00	NA
DWI PATROL GRANT	-\$7,500.00	0.0%	\$0.00	0.0%	\$7,500.00	NA
TAX SEARCH CHARGES	-\$12,000.00	0.0%	-\$6,000.00	0.0%	\$6,000.00	-50.0%
FINANCE FEES	-\$85,000.00	0.2%	-\$80,000.00	0.2%	\$5,000.00	-5.9%
REC PROG CLINIC FEES	-\$30,000.00	0.1%	-\$26,000.00	0.1%	\$4,000.00	-13.3%
PUBLIC SAFETY, OTHER	-\$15,000.00	0.0%	-\$12,000.00	0.0%	\$3,000.00	-20.0%
SPECIAL EVENTS REIMB OT FIRE	-\$93,000.00	0.2%	-\$90,000.00	0.2%	\$3,000.00	-3.2%
RACE TRACK PARKING FEES	-\$33,000.00	0.1%	-\$30,000.00	0.1%	\$3,000.00	-9.1%
SALE OF ADVERTISEMENTS PARK DE	-\$4,000.00	0.0%	-\$1,800.00	0.0%	\$2,200.00	-55.0%
INTEREST ON INVESTMENTS	-\$15,000.00	0.0%	-\$13,000.00	0.0%	\$2,000.00	-13.3%
CASINO CHAIR RENTAL	-\$7,000.00	0.0%	-\$5,000.00	0.0%	\$2,000.00	-28.6%
EMPLOYEE HOSPITALIZATION CONT	-\$8,455.28	0.0%	-\$7,029.49	0.0%	\$1,425.79	-16.9%
CAP DIST DRUG ENF TASK FORCE	-\$17,000.00	0.0%	-\$15,719.00	0.0%	\$1,281.00	-7.5%
DUMPSTER/RIGHT OF WAY FEES	-\$7,000.00	0.0%	-\$6,000.00	0.0%	\$1,000.00	-14.3%
EMPLOYEE HOSPITALIZATION CONT	-\$113,020.40	0.3%	-\$112,107.67	0.3%	\$912.73	-0.8%
VC TOURS	-\$2,450.00	0.0%	-\$1,800.00	0.0%	\$650.00	-26.5%
VC BROCHURE MEMBERS	-\$5,500.00	0.0%	-\$5,000.00	0.0%	\$500.00	-9.1%
LICENSES, BINGO	-\$2,000.00	0.0%	-\$1,500.00	0.0%	\$500.00	-25.0%
LICENSE, REAPPLICATION HOTEL R	-\$500.00	0.0%	\$0.00	0.0%	\$500.00	NA
VC VENDING COMMISSION	-\$500.00	0.0%	-\$300.00	0.0%	\$200.00	-40.0%
LICENSES, HUNTING/FISHING	-\$400.00	0.0%	-\$300.00	0.0%	\$100.00	-25.0%
	<u>-\$2,458,354.68</u>	6.6%	<u>-\$1,895,556.16</u>	4.8%	<u>\$562,798.52</u>	-22.9%

-\$485,914.67 *Net Increase*

GENERAL FUND Grand Total	-\$37,248,677.11		-\$39,794,135.49		-\$2,545,458.38	6.8%
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2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

	2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg
GENERAL FUND Grand Total	\$37,248,677.11		\$39,794,135.49		\$2,545,458.38	6.8%

EXPENSES

by DEPARTMENTS:

MAYOR	\$2,013,132.34	5.4%	\$2,045,985.46	5.1%	\$32,853.12	1.6%
FINANCE	\$2,396,518.31	6.4%	\$3,216,551.30	8.1%	\$820,032.99	34.2%
PUBLIC WORKS	\$8,740,875.58	23.5%	\$9,052,416.93	22.7%	\$311,541.35	3.6%
PUBLIC SAFETY	\$20,784,367.18	55.8%	\$22,116,773.97	55.6%	\$1,332,406.79	6.4%
ACCOUNTS	\$1,247,113.33	3.3%	\$1,224,480.29	3.1%	(\$22,633.04)	-1.8%
RECREATION	\$2,066,670.37	5.5%	\$2,137,927.54	5.4%	\$71,257.17	3.4%
TOTAL	\$37,248,677.11		\$39,794,135.49		\$2,545,458.38	

by CATEGORIES (includes all Dept)

PERSONAL SERVICES (inclds SS)	\$19,893,963.39	53.4%	\$20,151,541.35	50.6%	\$257,577.96	1.3%
BENEFITS (Health Ins, Retrmnt)	\$10,586,389.06	28.4%	\$11,595,387.91	29.1%	\$1,008,998.85	9.5%
EQUIPMENT	\$309,763.06	0.8%	\$511,666.17	1.3%	\$201,903.11	65.2%
CONTRACTED SERVICES	\$5,899,803.58	15.8%	\$6,237,716.04	15.7%	\$337,912.46	5.7%
PRINCIPAL	\$86,011.14	0.2%	\$89,591.30	0.2%	\$3,580.16	4.2%
INTEREST	\$56,891.88	0.2%	\$48,311.72	0.1%	(\$8,580.16)	-15.1%
CONTINGENCY, INTERFUND TRANSFERS	\$415,855.00	1.1%	\$1,159,921.00	2.9%	\$744,066.00	178.9%
<i>Contingency, only</i>	\$200,000.00	0.5%	\$410,000.00	1.0%	\$210,000.00	105.0%
TOTAL	\$37,248,677.11		\$39,794,135.49		\$2,545,458.38	

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

	2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
GENERAL FUND Grand Total	\$37,248,677.11		\$39,794,135.49		\$2,545,458.38	6.8%	

by "MANDATED" vs. OTHER Expenditures

The question is often asked - what are the mandated vs. other components of the budget. This may help determine what "must" and what "may" be expended by the City each year. While "mandated" can be defined in numerous ways, below is one example of how the budget may be viewed in this context.

You can see that, after personnel, benefits, and certain fixed costs are addressed, and without even considering equipment/supply needs, **over 88 %** of City's budget is expended.

						Percent of Total Change	
"MANDATED" Expenditures:							
Personal Services (inclds SS)	\$19,893,963.39	53.4%	\$20,151,541.35	50.6%	\$257,577.96	1.3%	10.1% Includes new hires; Does not include incrsd salaries for expired
Health Benefits	\$6,221,259.88	16.7%	\$6,789,127.31	17.1%	\$567,867.43	9.1%	22.3% Anticipated 7-10% increase; includes new hires
NYS Retirement - Police and Fire	\$2,848,766.15	7.6%	\$3,306,740.83	8.3%	\$457,974.68	16.1%	18.0% Includes new hires
NYS Retirement - Other Employees	\$1,371,828.53	3.7%	\$1,498,619.77	3.8%	\$126,791.24	9.2%	5.0% Includes new hires
Liability and Self Insurance	\$566,312.00	1.5%	\$625,008.57	1.6%	\$58,696.57	10.4%	2.3%
Life and Disability Insurance	\$14,423.40	0.0%	\$14,004.00	0.0%	(\$419.40)	-2.9%	0.0%
Gas&Oil	\$358,636.00	1.0%	\$394,250.00	1.0%	\$35,614.00	9.9%	1.4% Expected increase in energy costs
Utilities	\$599,300.00	1.6%	\$620,800.00	1.6%	\$21,500.00	3.6%	0.8% Expected increase in energy costs
Street Lights, Traffic Lights, Rubble/Blacktop/Stone/Oil	\$644,500.00	1.7%	\$799,307.00	2.0%	\$154,807.00	24.0%	6.1% Expected increase in energy costs
Total Gas,Oil, Utilities, Related Items	\$1,602,436.00	4.3%	\$1,814,357.00	4.6%	\$211,921.00	13.2%	8.3% Expected increase in energy costs
Other "Mandated" Expenditure Lines *	\$602,785.00	1.6%	\$642,617.94	1.6%	\$39,832.94	6.6%	1.6%
Total "Mandated"	<u>\$33,121,774.35</u>	88.9%	<u>\$34,842,016.77</u>	87.6%	<u>\$1,720,242.42</u>	5.2%	67.6% 88% of the entire 2013 Comp Budget.
Remaining "Other Expenditures"	<u>\$4,126,902.76</u>	11.1%	<u>\$4,952,118.72</u>	12.4%	<u>\$825,215.96</u>	20.0%	32.4% 12% of the entire 2013 Comp Budget.

* Medical exams, Discount on Taxes Pd, SADs (budget neutral)

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
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MAYOR'S DEPARTMENT

The Mayor's Department' largest increase \$20,000 to review the City's Comprehensive Plan, required under the City Charter at least once every ten years (Section 2.8 (F)). This is offset by amounts budgeted in 2012 but not necessary in 2013 for the completed Zoning Ordinance Review, undertaken before the Comprehensive Plan review was underway.

Other increases can be attributed to health insurance, retirement, liability insurance, and personal services. However, the vast majority of payroll increases are not reflected here, as increases for unsettled contracts are budgeted in the contingency expense line in the Finance Department budget. All of the City's seven union contracts will have expired at the end of 2012 (3 expire in 2012; 1 expired in 2010; 3 expired in 2008). The Mayor is tasked with conducting collective bargaining for the City pursuant the City Charter (Section 2.8 (H)).

The Mayor's Office has included funds for a full-time Communications Clerk to take over the task of the part time telephone operator as well as mailroom clerk in a newly designated independent mailroom. The mailroom is required per homeland security rules.

The Charter required Human Resource function, operating for the 400+ City employees, has been contracted entirely to an outside consultant. The Charter required Administrator for Parks and Open space remains unfunded at this time; the City Ethics Board is also unfunded, but operational. In addition, a variety of local organizations are provided with modest operational support.

MAYOR	\$2,013,132.34	5.4%	\$2,045,985.46	5.1%	\$32,853.12	1.6%
Changes* by Category	\$2,013,132.34	\$0.00	\$2,045,985.46	\$0.00	\$32,853.12	
PERSONAL SERVICES (inclds SS)	\$1,051,364.49		\$1,095,225.31		\$43,860.82	
NEW: City Phone-Comm. Clerk	\$21,216.00		\$29,254.00		\$8,038.00	New position (as of June 2012)
City Phone-PT Tele Op	\$4,075.50		\$990.00		(\$3,085.50)	Retired position (as of June 2012)
Administrator Parks Open Lands	\$0.00		\$0.00		\$0.00	Unfunded
BENEFITS (Health Ins, Retrmnt)	\$435,247.70		\$479,753.86		\$44,506.16	
NYS Retirement	\$153,472.48		\$166,770.48		\$13,298.00	
Health Insurances	\$281,775.22		\$312,983.38		\$31,208.16	Anticipated 7-10% increase
EQUIPMENT	\$12,607.00		\$12,607.00		\$0.00	
CONTRACTED SERVICES	\$513,913.15		\$458,399.29		(\$55,513.86)	
County Animal Shelter	\$3,582.55		\$4,000.00		\$417.45	County provides invoice each year.
Saratoga Center for the Family	\$10,000.00		\$10,000.00		\$0.00	Not-for-Profit
Franklin Community Center	\$17,000.00		\$17,000.00		\$0.00	Not-for-Profit
Veteran's Allowance	\$1,100.00		\$1,100.00		\$0.00	Not-for-Profit
EOC Soup Kitchen	\$4,800.00		\$4,800.00		\$0.00	Not-for-Profit
Saratoga Preservation Foundation	\$12,000.00		\$12,000.00		\$0.00	Not-for-Profit
Senior Citizens Center	\$84,375.00		\$84,375.00		\$0.00	Not-for-Profit
60+ Dining	\$6,008.00		\$6,008.00		\$0.00	Not-for-Profit
Bus Rental (Seniors)	\$6,008.00		\$6,008.00		\$0.00	Not-for-Profit
Solomon Northrop Day	\$0.00		\$0.00		\$0.00	Budget revised throughout the year for donations
Memorial Day	\$2,700.00		\$2,800.00		\$100.00	
Ethics Board	\$0.00		\$0.00		\$0.00	Unfunded but operational

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

	2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
<i>NEW: Comprehensive Plan Review</i>	\$0.00		\$20,000.00		\$20,000.00		Comprehensive Plan Review costs
<i>Zoning Ordinance Review</i>	\$20,000.00		\$0.00		(\$20,000.00)		Zoning Ordinance review completed
<i>Legal-Outsourced</i>	\$75,000.00		\$40,000.00		(\$35,000.00)		Legal Counsel in addition to City Attorney
<i>Human Resources Consultant</i>	\$75,000.00		\$75,000.00		\$0.00		Human Resources, <u>entirely outsourced at this time</u>
<i>Liability Insurance</i>	\$20,959.00		\$28,025.79		\$7,066.79		City-wide Insurance coverage, allocated to departments
<i>Self-Insurance</i>	\$25,000.00		\$0.00		(\$25,000.00)		City-wide Insurance deductibles, allocated to departments

**Changes include selected items; expenses may be offset by revenue, re-organizations, and cuts.*

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
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FINANCE DEPARTMENT

The Finance Department budget increases are largely due to contingency set-asides for contracts unsettled by the Mayor's Department. This is an appropriation for contracts that are re-negotiated after the budget is adopted. (Salaries, social security, and benefits are included in the budget for the amount of the contract currently in effect; when a contract is re-negotiated, each line must be adjusted to reflect the terms of the new contract.) All seven City union contracts will be expired by yr-end 2012; the Mayor is responsible for their re-negotiation. The contingency expense line may also include amounts for emergencies and other unexpected events.

The Finance budget also reflects an Interfund transfer to apply excess fund balance to the Debt Service Fund.

The Tax Payment Discount provided to property owners who pay all four quarters by the first quarter is linked to tax increases, and is being used more frequently. The Department needs a working copier. Tax collection issues may require nominal outside legal assistance. Special Assessment District (SAD) increases are completely offset by SAD revenue.

FINANCE	\$2,396,518.31	6.4%	\$3,216,551.30	8.1%	\$820,032.99	34.2%
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Changes* by Category

PERSONAL SERVICES (inclds SS)	\$653,922.32		\$709,491.59		\$55,569.27	
Sick Leave	\$0.00		\$30,715.00		\$30,715.00	Sick Leave Payout per contract, for retiring employees
BENEFITS (Health Ins, Retrmnt)	\$260,515.38		\$299,313.89		\$38,798.51	
NYS Retirement	\$106,263.98		\$115,471.49		\$9,207.51	
Health Insurance	\$154,251.40		\$183,842.40		\$29,591.00	Anticipated 7-10% increase
EQUIPMENT	\$121,291.06		\$75,830.17		(\$45,460.89)	
Office Equipment	\$300.00		\$8,000.00		\$7,700.00	Replace copy machine
IT Hardware	\$103,607.43		\$39,084.00		(\$64,523.43)	
IT Software	\$17,383.63		\$28,746.17		\$11,362.54	Required upgrades to expired software; Microsoft Office; MUNIS reports; Online tax payments
CONTRACTED SERVICES	\$802,031.53		\$834,091.63		\$32,060.10	
Professional Services	\$40,000.00		\$35,500.00		(\$4,500.00)	Auditor
Tax Expenses	\$11,000.00		\$16,500.00		\$5,500.00	Legal, ads-tax proceedings, postage
SADs	\$433,900.00		\$468,950.00		\$35,050.00	Budget neutral - Revenue offset ((Birch Run, Morgan St, Interlaken)
Tax Payment Discounts	\$156,085.00		\$160,867.94		\$4,782.94	Increased tax; Increased utilization
IT- Serv Cont (Prof Serv)	\$34,702.00		\$9,290.54		(\$25,411.46)	Reduced costs
IT- Serv Cont (Equip)	\$77,948.93		\$82,935.74		\$4,986.81	City-wide equipment serv contracts
Liability Insurance	\$18,189.00		\$29,923.81		\$11,734.81	City-wide Insurance coverage, allocated to departments
Self-Insurance	\$0.00		\$0.00		\$0.00	City-wide Insurance deductibles, allocated to departments
PRINCIPAL	\$86,011.14		\$89,591.30		\$3,580.16	Energy Performance Contract (lease agrmnt-2008)
INTEREST	\$56,891.88		\$48,311.72		(\$8,580.16)	Energy Performance Contract (lease agrmnt-2008); reduced loans
CONTINGENCY, INTERFUND TRANSFERS	\$415,855.00		\$1,159,921.00		\$744,066.00	Cont.-new contracts, emergencies; Interfund-Debt Serv, CCA. \$550K Excess Fund Balance to Debt Serv Fund; \$60K Vernon to Debt Serv Fund; \$139K to City Center
Interfund Transfer	\$215,855.00		\$749,921.00		\$534,066.00	
Contingency, only	\$200,000.00		\$410,000.00		\$210,000.00	New contracts, unplanned events, emergencies

*Changes include selected items; expenses may be offset by revenue, re-organizations, and cuts.

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
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PUBLIC WORKS DEPARTMENT

The Public Works Department budget is largely defined by its equipment needs, which mirrors its capital budget priorities. Replacement schedules have been deferred; requisites have changed to crisis. DPW equipment expenditures include two pick-up trucks, trailers, mowers, snow blowers, weedwhackers, saws, tarps, a road compactor, winches, furniture (Casino, City Garage) and other items. Additional equipment is funded in the DPW portion of the Recreation Department. In addition, there are increased amounts for the purchase of trees.

Labor appropriations have been scaled to meet City-wide as well as budgetary needs.

Off Street Parking budget has increase over 275% in order to maintain and repair the City's parking decks. This covers all parking decks.

PUBLIC WORKS	\$8,740,875.58	23.5%	\$9,052,416.93	22.7%	\$311,541.35	3.6%
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Changes* by Category

PERSONAL SERVICES (inclcls SS)	\$4,103,156.56	\$4,017,912.69	(\$85,243.87)	
<i>NEW: Reallocation Among Funds</i>	\$34,575.00	\$62,461.00	\$27,886.00	Re-allocation of Admin among Gen/Water/Sewer
Labor	\$3,052,195.00	\$2,907,778.94	(\$144,416.06)	
Overtime	\$106,307.00	\$116,300.00	\$9,993.00	
BENEFITS (Health Ins, Retrmnt)	\$2,186,879.42	\$2,294,001.32	\$107,121.90	
NYS Retirement	\$567,848.16	\$617,050.80	\$49,202.64	
Health Insurance	\$1,619,031.26	\$1,676,950.52	\$57,919.26	Anticipated 7-10% increase
EQUIPMENT	\$33,100.00	\$144,100.00	\$111,000.00	
City Hall	\$0.00	\$1,000.00	\$1,000.00	Snowblower, weedwacker, vacuum
Streets-Vehicles	\$0.00	\$36,000.00	\$36,000.00	Pick-up Truck (1)
Highway Misc-Equipment	\$0.00	\$10,000.00	\$10,000.00	Trailer, mowers, saw, tarps
Highway Misc-Vehicles	\$0.00	\$36,000.00	\$36,000.00	Pick-up Truck (1)
Parks&Casino	\$5,000.00	\$15,000.00	\$10,000.00	Chairs, icemaker, tables, dishwasher
Trees-Equipment	\$0.00	\$6,000.00	\$6,000.00	Winch, saws, power pruner
Trees-Trees	\$8,000.00	\$20,000.00	\$12,000.00	Trees for tree belt
CONTRACTED SERVICES	\$2,417,739.60	\$2,596,402.92	\$178,663.32	
DPW Admin-Professional Services	\$3,400.00	\$2,000.00	(\$1,400.00)	EAP services
DPW-Trail Monitoring	\$0.00	\$8,975.00	\$8,975.00	Spring Run Trail-DEC required monitoring
City Hall-Bldg Repairs&Maintenance	\$29,000.00	\$25,000.00	(\$4,000.00)	Curtains, floors, mats, plumbing, paint, lights
City Garage-Other Supplies	\$12,000.00	\$10,000.00	(\$2,000.00)	
Streets-Misc Incrs	\$184,000.00	\$195,500.00	\$11,500.00	Medical Exams, signs, gas/oil
Streets-Misc Decrs	\$9,500.00	\$6,400.00	(\$3,100.00)	Phones, advertisement

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

	2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
Highways Misc-Salt & Sand	\$110,000.00		\$100,000.00		(\$10,000.00)		Salt and sand expense history
Highways Misc-Other Supplies	\$4,100.00		\$2,600.00		(\$1,500.00)		
CHIPs-State Aid	\$141,000.00		\$305,807.00		\$164,807.00		NYS grant-budget neutral
Off St Prkg-Bldg Repairs & Maintenance	\$0.00		\$28,000.00		\$28,000.00		Stair expansion-Woodlawn, Putnam; Joint rplcmnt-Woodlawn
Off Street Parking-Utilities	\$22,000.00		\$32,000.00		\$10,000.00		Putnam, Woodlawn, Long Alley
Off Street Parking-Outside Contractors	\$0.00		\$15,000.00		\$15,000.00		Hot water wash, caulking top level decks
SAD	\$4,020.00		\$15,000.00		\$10,980.00		Budget neutral
Parks&Casino	\$113,250.00		\$117,750.00		\$4,500.00		Reps and main for vehicles and equipmnt; Mahoney, ADT, Blann, Sir
Storm Water Carriers-Supplies	\$15,000.00		\$12,000.00		(\$3,000.00)		Pipes, catchbasins, manholes
Transfer Station-Bags	\$5,000.00		\$6,500.00		\$1,500.00		Transfer Station Bags (no corresponding revenue incse)
Transfer Station-Utilities	\$2,000.00		\$4,500.00		\$2,500.00		Energy costs
Compost	\$30,000.00		\$4,500.00		(\$25,500.00)		Equipment purchased through Cap Budget
Hazardous Waste Education	\$20,000.00		\$0.00		(\$20,000.00)		Every other year
Public Works Projects	\$40,000.00		\$25,000.00		(\$15,000.00)		Other supplies (CDBG)
Liability Insurance	\$194,778.00		\$210,533.32		\$15,755.32		City-wide Insurance coverage, allocated to departments
Self Insurance	\$25,000.00		\$25,000.00		\$0.00		City-wide Insurance deductibles, allocated to departments
Unemployment	\$35,000.00		\$20,000.00		(\$15,000.00)		

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Off Street Parking (included above)

Laborer	\$0.00		\$15,413.00		\$15,413.00		
Overtime	\$0.00		\$500.00		\$500.00		
Ss City Po	\$0.00		\$2,396.00		\$2,396.00		
Misc Equip	\$0.00		\$0.00		\$0.00		Vacuum cleaner-garages
Other Supp	\$0.00		\$2,500.00		\$2,500.00		
Tools	\$0.00		\$500.00		\$500.00		
Rep Man Bu	\$0.00		\$28,000.00		\$28,000.00		Stair expansion-Woodlawn, Putnam; Joint rplcmnt-Woodlawn
Utilities	\$22,000.00		\$32,000.00		\$10,000.00		Putnam, Woodlawn, Long Alley
Prof Ser	\$0.00		\$15,000.00		\$15,000.00		Hot water wash, caulking top level decks
Parking Garage	\$5,000.00		\$5,000.00		\$0.00		Fire Extinguishers, lights
	<u>\$27,000.00</u>		<u>\$101,309.00</u>		<u>\$74,309.00</u>	275.22%	

*Changes include selected items; expenses may be offset by revenue, re-organizations, and cuts.

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
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PUBLIC SAFETY DEPARTMENT

The Public Safety Department includes new hires for essential City services - Fire, Police, and Dispatch. The Fire Department is required to cover positions formerly paid for by the federal SAFER grant. Two additional firefighters will cover ambulance services and reduce overtime and comp time beginning 2014. Two additional Police are needed to bring the force closer to full staff and similarly reduce overtime and comp time. Dispatch, operating at less than full capacity since 2010, will increase by one.

Like the other departments, the Public Safety budget does not currently reflect all personal services costs. Contracts for the PO Lieutenants, PO Admin (Chiefs), and Firefighters Admin (Chiefs) expired in 2008; Firefighters expired in 2010; PBA and CSEA City Hall expire in 2012. All are negotiated by the Mayor, and the Finance department includes set aside s in its contingency expense line.

The Public Safety department is impacted more than any other department by increased costs for retirement and health benefits (regardless of the status of new hire requests). Its equipment and contracted services reflect new hires, an aging vehicle fleet, traffic control department needs, miscellaneous PO and Fire equipment.

The newly established Ambulance program is projected, based on current year actuals, to offset a substantial amount of the aforementioned costs via revenues of about \$710,000 (including ambulance services and station rental).

PUBLIC SAFETY	\$20,784,367.18	55.8%	\$22,116,773.97	55.6%	\$1,332,406.79	6.4%
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Changes* by Category

PERSONAL SERVICES (inclds SS)	\$12,502,322.35	\$12,745,896.79	\$243,574.44	
NEW: Firefighters (2 new; 7 grant)	\$2,073,292.00	\$2,428,871.00	\$355,579.00	FF hires offset by \$710K revenue from Ambulance program
Firefighters SAFER Grant	\$313,258.00	\$0.00	(\$313,258.00)	Federal grant ends; City obligated to cover.
NEW: PO Officers (2)	\$2,486,562.00	\$2,647,378.00	\$160,816.00	Includes contractual incrses, plus 2 new officers
NEW: Dispatcher (1)	\$395,652.00	\$500,197.00	\$104,545.00	Includes contractual incrses, plus 1 new dispatcher
Sergeants	\$653,306.00	\$689,310.00	\$36,004.00	Incls diffierential per PERB Judgment for PBA
Investigators	\$488,544.00	\$652,129.00	\$163,585.00	Juv Aid mvd here; Incls differential per PERB Judgment for PBA
Juvenile Aid	\$365,989.00	\$11,514.70	(\$354,474.30)	This sub-dept was abosrbed into PO Dept.
Overtime - ALL	\$497,000.00	\$542,000.00	\$45,000.00	Department-wide Overtime
OT-PO	\$285,000.00	\$300,000.00	\$15,000.00	Police Dept OT
OT-Fire	\$95,000.00	\$130,000.00	\$35,000.00	Fire Dept OT
OT-Dispatch	\$70,000.00	\$75,000.00	\$5,000.00	Dispatch Dept OT
Comp Time - ALL	\$542,500.00	\$545,000.00	\$2,500.00	Department-wide Comp Time
CT-PO	\$350,000.00	\$375,000.00	\$25,000.00	Police Dept CT
CT-Fire	\$165,000.00	\$170,000.00	\$5,000.00	Fire Dept CT
Special Events Overtime-ALL	\$86,500.00	\$97,000.00	\$10,500.00	Contractual increases
Social Security	\$856,803.35	\$882,795.05	\$25,991.70	Reflects new hires, salary increases, re-allocations
Sick Leave	\$254,000.00	\$200,000.00	(\$54,000.00)	Sick Leave Payout for retiring employees, per contract

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

	2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
BENEFITS (Health Ins, Retrmnt)	\$6,954,868.03		\$7,748,193.44		\$793,325.41		
<i>NYS Retirement - Police and Fire</i>	\$2,848,766.15		\$3,306,740.83		\$457,974.68		Includes new hires, about \$32.5K
<i>NYS Retirement</i>	\$245,735.46		\$274,953.53		\$29,218.07		Includes new hires, about \$8K
<i>Health Insurance</i>	\$3,860,366.42		\$4,166,499.08		\$306,132.66		Anticipated 7-10% increase; includes new hires, about \$100K
EQUIPMENT	\$132,665.00		\$240,345.00		\$107,680.00		
<i>IT-DPS</i>	\$14,000.00		\$26,000.00		\$12,000.00		Hardware, software for Po Dept
<i>Police Dept - Vehicles</i>	\$30,000.00		\$56,240.00		\$26,240.00		Lease agrmnt; replacement vehicles (2)
<i>Police Dept - Ballistic Vests</i>	\$10,000.00		\$5,500.00		(\$4,500.00)		Replacement cycle
<i>Police Dept - Various</i>	\$24,000.00		\$58,105.00		\$34,105.00		Radios, cameras, vehicle equipment
<i>Fire Dept</i>	\$37,665.00		\$43,500.00		\$5,835.00		Computer tablets for inspections, SBCA gear
<i>Traffic Control-Equipmnt</i>	\$11,500.00		\$39,500.00		\$28,000.00		Replace work truck (1)
<i>Ambulance</i>	\$0.00		\$5,000.00		\$5,000.00		Billing services - full year
CONTRACTED SERVICES	\$1,194,511.80		\$1,382,338.74		\$187,826.94		
<i>IT-DPS</i>	\$25,000.00		\$30,000.00		\$5,000.00		Service contracts
<i>Dispatch Training</i>	\$800.00		\$2,880.00		\$2,080.00		New hire
<i>PO Dept-Training, Uniforms</i>	\$82,000.00		\$87,655.00		\$5,655.00		New hires
<i>PO Dept-Repr Vehcls, Gas&Oil</i>	\$160,000.00		\$175,000.00		\$15,000.00		Aging fleet; incrsd gas prices
<i>PO Dept-Misc Incrs</i>	\$54,500.00		\$71,015.00		\$16,515.00		Phone aircards, alarm system, tuition reimb, horse-care
<i>PO Dept-Misc Decrs</i>	\$79,500.00		\$56,350.00		(\$23,150.00)		Dues, equip reprs, buildng reprs, books, serv cont, meals
<i>Traffic Control Supplies</i>	\$90,000.00		\$100,000.00		\$10,000.00		Pave markng, utilities, signs&posts
<i>Fire Dept Training</i>	\$32,000.00		\$58,500.00		\$26,500.00		New hires
<i>Fire Dept-Variou</i>	\$98,572.00		\$127,100.00		\$28,528.00		EMS supplies, dress uniforms, gas&oil, travel, serv contr incrss
<i>Ambulance and EMS Adv Life Sppls</i>	\$5,500.00		\$69,000.00		\$63,500.00		Ambulance supplies and misc equipmnt
<i>Liability Insurance</i>	\$240,865.00		\$278,169.34		\$37,304.34		City-wide Insurance coverage, allocated to departments
<i>Self-Insurance</i>	\$0.00		\$0.00		\$0.00		City-wide Insurance deductibles, allocated to departments

*Changes include selected items; expenses may be offset by revenue, re-organizations, and cuts.

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
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ACCOUNTS DEPARTMENT

The Accounts Department manages City-wide assessments, purchasing, licensing and permits, vital statistics and Risk and Safety. As the official City Clerk, it is also responsible for records and document retention, and has successfully applied for numerous city grants.

The Accounts Department budget is the smallest of all departments, and reflects a decrease from 2012 adopted amounts. It asks for reinstatement of funding for books that was cut in 2012, as well as other nominal amounts.

ACCOUNTS	\$1,247,113.33	3.3%	\$1,224,480.29	3.1%	(\$22,633.04)	-1.8%
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Changes* by Category

PERSONAL SERVICES (inclds SS)	\$536,347.20		\$541,495.64		\$5,148.44	
BENEFITS (Health Ins, Retrmnt)	\$280,906.13		\$294,393.43		\$13,487.30	
NYS Retirement	\$84,723.99		\$92,065.11		\$7,341.12	
Health Insurance	\$196,182.14		\$202,328.32		\$6,146.18	Anticipated 7-10% increase
EQUIPMENT	\$500.00		\$234.00		(\$266.00)	
CONTRACTED SERVICES	\$429,360.00		\$388,357.22		(\$41,002.78)	
Assessment Office-Prof Services	\$60,000.00		\$50,000.00		(\$10,000.00)	
Assessment Office-Appraisals	\$40,000.00		\$20,000.00		(\$20,000.00)	
Commissioner's Office-Serv Contrs	\$4,800.00		\$3,700.00		(\$1,100.00)	Service contracts for equipment
Various	\$5,250.00		\$7,186.00		\$1,936.00	Conferences, gas&oil, serv cont-equip, taxi license supplies
Books and Publications	\$5,000.00		\$11,900.00		\$6,900.00	Zoning, other books/publications
Refund of Prior Year Taxes	\$275,000.00		\$250,000.00		(\$25,000.00)	
Liability Insurance	\$10,254.00		\$16,875.22		\$6,621.22	City-wide Insurance coverage, allocated to departments
Self Insurance	\$0.00		\$0.00		\$0.00	City-wide Insurance deductibles, allocated to departments

*Changes include selected items; expenses may be offset by revenue, re-organizations, and cuts.

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
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RECREATION DEPARTMENT

The Recreation Department Budget has **few increases on the Recreation side** other than small programmatic changes based on participation levels, and a need to increase paper advertising because the school district has gone "green" which limits its outreach to those who do not have readily available computer access.

The Indoor Recreation Facility projects needs totaling \$234,380, which is partially offset by rental revenues estimated at \$143,700 for 2013.

DPW's portion of the Recreation budget mirrors a priority for **equipment**, seen in its own departmental budget as well as its capital budget. DPW has also has allocation to **maintain the Waterfront** area which begins this year at a total of \$11,795.

The total Recreation Department budget cost allocation between Recreation and DPW is: "Rec" - \$841,916 and "DPW" - \$1,296,012.

RECREATION	\$2,066,670.37	5.5%	\$2,137,927.54	5.4%	\$71,257.17	3.4%
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Changes* by Category

PERSONAL SERVICES (inclds SS)	\$1,046,850.47	\$1,041,519.33	(\$5,331.14)	
Recreation Admin	\$234,427.00	\$225,529.00	(\$8,898.00)	
DPW-Labor, OT	\$515,523.00	\$516,081.00	\$558.00	Does not include Waterfront
NEW: DPW-Waterfront Labor	\$0.00	\$6,295.00	\$6,295.00	Waterfront restroom upkeep
Summer Rec Prgrm Labor (Seasonal)	\$90,000.00	\$80,000.00	(\$10,000.00)	
Indoor Rec-Supervision	\$38,603.00	\$40,000.00	\$1,397.00	
Weibel Ice Rink	\$40,260.00	\$45,000.00	\$4,740.00	Skateguards and Instructors
BENEFITS (Health Ins, Retrmnt)	\$467,972.40	\$479,731.97	\$11,759.57	
NYS Retirement	\$213,784.46	\$232,308.36	\$18,523.90	Includes both DPW and Recreation employees
Health Insurance	\$254,187.94	\$247,423.61	(\$6,764.33)	Anticipated 7-10% increase
EQUIPMENT	\$9,600.00	\$38,550.00	\$28,950.00	
DPW-Various	\$4,500.00	\$26,000.00	\$21,500.00	Trailer, plows, mowers (lrg&smll), line painter, weedwacker, tools, snow blower
Rec Dept-Various	\$5,100.00	\$12,550.00	\$7,450.00	Computer equipmnt, camera, laminater, counter storage,
CONTRACTED SERVICES	\$542,247.50	\$578,126.24	\$35,878.74	
DPW-Supplies, Rep&Maint, Misc	\$120,791.00	\$127,610.00	\$6,819.00	Rep&Maint buildings/veh, supplies, lights, fire safety, mats, parts, Blade shprnr, Port-a-johns
DPW-Gas&Oil	\$2,400.00	\$12,700.00	\$10,300.00	
DPW-Utilities	\$280,000.00	\$287,000.00	\$7,000.00	Does not include Waterfront
NEW: DPW-Waterfront Utilities	\$0.00	\$1,500.00	\$1,500.00	Waterfront utilities
NEW: DPW-Waterfront	\$0.00	\$3,000.00	\$3,000.00	Waterfront restroom upkeep
Rec Dept	\$93,243.50	\$91,370.00	(\$1,873.50)	Extra brochures (schls-green), sports supplies
Liability Insurance	\$26,223.00	\$28,946.24	\$2,723.24	City-wide Insurance coverage, allocated to departments
Self Insurance	\$0.00	\$0.00	\$0.00	City-wide Insurance deductibles, allocated to departments
Unemployment	\$19,590.00	\$26,000.00	\$6,410.00	
DPW and REC Depts Allocation				
Recreation Dept, only TOTAL	\$851,706.19	\$841,915.61	(\$9,790.58)	
DPW, only TOTAL	\$1,214,964.18	\$1,296,011.93	\$81,047.75	

2013 COMPREHENSIVE BUDGET - GENERAL FUND EXPENSES: Overview

	2012 Adopted Budget	Percent of Total	2013 Comprehensive Budget	Percent of Total	Change	Percent Chg	Notes
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<u>New Indoor Recreation Facility (included above)</u>							
PERSONAL SERVICES (inclds SS)	\$139,048.55		\$144,584.00		\$5,535.45		
BENEFITS (Health Ins, Retrmnt)	NA		NA		NA		
EQUIPMENT	\$1,500.00		\$1,500.00		\$0.00		All DPW - Mower, weed wacker, snow blower, tools
CONTRACTED SERVICES	<u>\$82,287.00</u>		<u>\$88,296.00</u>		<u>\$6,009.00</u>		Utilities (\$52K); Fire Safety (\$12K); Phones (\$5.6K); Suppl; Reprs
	\$222,835.55		\$234,380.00		\$11,544.45		
DPW and REC Depts Allocation							
Recreation Dept, only TOTAL	\$53,829.55		\$55,623.00		\$1,793.45		Rec labor \$46K in 2012; \$49K in 2013
DPW/Rec, only TOTAL	\$169,006.00		\$178,757.00		\$9,751.00		DPW labor \$93K in 2012; \$95.6K in 2013

*Changes include selected items; expenses may be offset by revenue, re-organizations, and cuts.