

GENERAL FUND REVENUE VARIANCES

	Approved		Amended		Mayor's		FY 10/11	%	Basis for Variance
	FY10	Budget	FY10	Budget	FY11	Budget			
GENERAL ADMINISTRATION									
GENERAL TAX REVENUES									
CLERK & TREASURER OFFICE (104008)									
TAXES									
41110	25,419,703	25,419,703	25,419,703	25,876,623	456,920		1.8%	Grand list growth and 8/10 cent tax rate increase	
41309	240,000	240,000	240,000	310,000	70,000		29.2%	Projected increase for DID Parking	
41508	2,080,000	2,080,000	2,080,000	2,240,000	160,000		7.7%	Current level of revenue	
41707	2,000,000	2,000,000	2,000,000	1,905,000	(95,000)		-4.8%	Current level of revenue	
PAYMENTS IN LIEU OF TAXES (PILOT)									
41800	112,000	201,591	185,000		(16,591)		-8.2%	Based on current assessment & estimated tax rate	
41801	385,000	385,000	515,000		130,000		33.8%	Based on current assessment & estimated tax rate	
41803	375,000	517,962	400,000		(117,962)		-22.8%	Based on current assessment & estimated tax rate	
41804	125,000	125,000	135,000		10,000		8.0%	Current level of revenue	
41807	20,000	38,427	35,000		(3,427)		-8.9%	Based on current assessment & estimated tax rate	
41813	240,000	123,118	225,900		102,782		83.5%	Based on current assessment & estimated tax rate	
OTHER REVENUES									
43010	200,000	200,000	260,000		60,000		30.0%	Based on current level of activity	
43030	5,000	5,000	8,500		3,500		70.0%	Based on current level of activity	
43060	25,000	25,000	35,000		10,000		40.0%	Based on current level of activity	
43070	12,000	12,000	14,000		2,000		16.7%	Based on current level of activity	
43080	11,000	11,000	13,000		2,000		18.2%	Based on current level of activity	
43090	6,500	6,500	5,000		(1,500)		-23.1%	Based on current level of activity	
43340	1,940,000	1,940,000	1,950,000		10,000		0.5%	Based on current level of revenue	
44002	-	-	4,500		4,500			Based on current level of activity	
44013	120,000	120,000	160,000		40,000		33.3%	Based on current level	
44014	35,000	35,000	45,000		10,000		28.6%	Based on current level of activity	

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	Approved	Amended	Mayor's		FY 10/11	%	Basis for Variance
	FY10	FY10	FY11	Budget			
	Budget	Budget	Budget	Difference	CHNG		
44018 INDIRECT COST CHARGES	1,250,000	1,250,000	1,300,000	50,000	4.0%	Based on current level	
44043 BCKGR CK LIQ & PED LICENSE	-	-	3,000	3,000		Based on current level of activity	
44070 COPYING REVENUES	15,000	15,000	16,000	1,000	6.7%	Based on current level of activity	
44099 MISC. REV FROM SERVICE	20,000	20,000	2,500	(17,500)	-87.5%	Based on current level of activity	
45040 INTEREST INCOME	275,000	275,000	325,000	50,000	18.2%	Based on current level and lower interest rates	
45091 CHAMPLAIN COLLEGE FEE FOR SVC	103,000	103,000	108,150	5,150	5.0%	Based on agreed rate of increase	
45077 FLETCHER ALLEN HOSPITAL PMT	405,000	405,000	400,000	(5,000)	-1.2%	Based on current level	
45078 UVM - FEE FOR SERVICES	1,120,000	1,120,000	1,158,208	38,208	3.4%	Based on agreed rate of increase	
46108 INTEREST ON TAXES 07 & 08	240,945	240,945	255,000	14,055	5.8%	Based on current level	
46508 INTEREST ON GR RECEIPTS	7,000	7,000	3,500	(3,500)	-50.0%	Due to fewer delinquent accounts	
47315 STATE PILOT	650,000	650,000	705,000	55,000	8.5%	Based on current revenue	
ATTORNEY'S OFFICE (105010)							
42300 DISTRICT COURT FINES	180,000	180,000	200,000	20,000	11.1%	Based on current revenue	
PLANNING & ZONING (106013)							
43622 ZONING PERMITS-BASIC LVL2	-	-	3,000	3,000		New fee account	
43640 ZONING APPROVAL/DEV FEE	150,000	150,000	130,000	(20,000)	-13.3%	Lower revenue projected due to lower development	
48009 GOVERNMENT GRANTS	27,142	29,350	2,200	(27,150)	-92.5%	Grants not replaced	
SAFETY SERVICES							
FIRE DEPARTMENT							
44068 AMBULANCE FEES	855,000	855,000	840,000	(15,000)	-1.8%	Projected lower reimbursements & collections	
44074 ALARM FEES	210,000	210,000	225,000	15,000	7.1%	Expected increase	
45*** FIRE ALARM SYSTEM REPLACEMENT	-	-	30,000	30,000		New revenue from increased fees	
POLICE DEPARTMENT							
42200 MOTOR VEHICLE FINES	1,035,000	1,035,000	985,000	(50,000)	-4.8%	Expected decrease	
43280 RESIDENTIAL PERMITS	10,000	10,000	60,000	50,000	500.0%	Current revenue level	

GENERAL FUND REVENUE VARIANCES

	Approved		Amended		Mayor's		%	CHNG	Basis for Variance
	FY10	Budget	FY10	Budget	FY11	Budget			
48009 GRANTS	18,000		18,000	-	-	-	(18,000)	-100.0%	Not renewed grant source
49021 TRANSFER FROM ICAC	85,000		85,000	75,000	75,000		(10,000)	-11.8%	Not renewed grant source
49120 AIRPORT SECURITY FEES	965,000		965,000	1,046,000	1,046,000		81,000	8.4%	New Security agreement with revised cost accounting
SAFETY SERVICES GRANTS									
DPW - INSPECTION SERVICES (119060)									
43300 TRADES PERMITS	375,000		375,000	380,000	380,000		5,000	1.3%	Small decline anticipated in permits fees
CODE ENFORCEMENT (120352)									
42110 LATE FEES	3,500		3,500	4,000	4,000		500	14.3%	Current revenue level
42310 MINIMUM HOUSING - FINES	4,500		4,500	5,000	5,000		500	11.1%	Current revenue level
43210 STIPULATION FEES	6,000		6,000	8,000	8,000		2,000	33.3%	Current revenue level
43215 VIOLATION PERMIT FEE	1,000		1,000	1,500	1,500		500	50.0%	Current revenue level
43230 RENTAL PROP TRANSFER FEE	3,000		3,000	3,000	3,000		-	0.0%	Current revenue level
43240 VACANT BUILDING PERMIT	20,000		20,000	20,000	20,000		-	0.0%	Current revenue level
43250 REINSPECTION FEES	6,000		6,000	6,000	6,000		-	0.0%	Current revenue level
43291 MIN HOUSING INSP FEE CURRENT	600,000		600,000	620,000	620,000		20,000	3.3%	Improved billing & collection
43730 CERTIFICATES OF OCCUPANCY	20,000		20,000	30,000	30,000		10,000	50.0%	Improved billing & collection
CULTURAL & RECREATION									
LIBRARY (121080)									
44036 DESK REVENUES & FEES	69,000		69,000	66,000	66,000		(3,000)	-4.3%	Current revenue level
45020 DONATIONS	-		-	3,000	3,000		3,000		Current revenue level
LIBRARY GRANTS & DONATIONS									
PARKS & RECREATION DEPARTMENT									
Variances reflect est. receipts & non-renewals									

GENERAL FUND REVENUE VARIANCES

	Approved	Amended	Mayor's		FY 10/11	%	Basis for Variance
	FY10	FY10	FY11	Budget			
	Budget	Budget	Budget	Difference	CHNG		
PARKS MAINTENANCE (123091)							
44099 MISC. REV FROM SERVICE	2,600	2,600	5,000	2,400	92.3%	Budget includes 45072 below	
45072 GENERAL MISC REVENUES	5,000	5,000	-	(5,000)	-100.0%	Budget revenue included in 44099 above	
RECREATION 123093							
44028 AFTER SCHOOL SLIDING SCALE	-	147,077	265,000	117,923	80.2%	Est. transfer from Schools due to current enrollment	
44044 USER FEES	20,250	20,250	21,750	1,500	7.4%	Est. Increase in user fees from Community Gardens	
44051 ITEMS FOR RESALE	8,000	8,000	7,000	(1,000)	-12.5%	Lower July 3rd sales	
45020 DONATIONS	73,500	73,500	87,500	14,000	19.0%	Est. increase in donations for July 3rd & programs	
48009 GRANTS	55,000	529,156	350,000	(179,156)	-33.9%	Less funding in state grants	
ARENA 123098							
44002 RENT/LEASE	418,000	418,000	415,000	(3,000)	-0.7%	Arena revenues are projected to decline based on	
44019 PRO SHOP - PARKS	21,000	21,000	15,000	(6,000)	-28.6%	lower usage and less revenue from the Pro shop and	
44046 CONCESSION - TAXABLE	55,000	55,000	40,000	(15,000)	-27.3%	snackbar.	
44057 NON TAXABLE REVENUE	23,500	23,500	31,000	7,500	31.9%		
44060 PUBLIC SKATING	23,500	23,500	22,000	(1,500)	-6.4%		
44099 MISC. REV FROM SERVICE	25,000	25,000	15,000	(10,000)	-40.0%		
BOATHOUSE (123178)							
44046 CONCESSIONS	90,000	90,000	110,000	20,000	22.2%	Growth in revenue from Splash	
44053 COMMERCIAL SLIPS	82,500	82,500	60,000	(22,500)	-27.3%	Loss of tenant	
44065 BOATHOUSE MOORINGS	35,000	35,000	40,000	5,000	14.3%	Reflects current & historic level	
44066 TRANSIENT SLIP RENTAL	120,000	120,000	132,000	12,000	10.0%	Reflects current & historic level	
44099 MISC. REV FROM SERVICE	500	500	3,000	2,500	500.0%	Reflects current & historic level	
PARKS OPERATIONS (123253)							
44008 WATERFRONT PARKING	138,800	138,800	107,000	(31,800)	-22.9%	Lower revenue due to loss of spaces	
44044 USER FEES	14,000	14,000	19,000	5,000	35.7%	Reflects current & historic level	

GENERAL FUND REVENUE VARIANCES

	Approved		Amended		Mayor's		%	CHNG	Basis for Variance
	FY10	Budget	FY10	Budget	FY11	Budget			
44046 CONCESSIONS	17,200		17,200		18,200		5.8%	1,000	Reflects current & historic level
44050 CAMPSITE REVENUES	300,000		300,000		313,000		4.3%	13,000	Reflects current & historic level
44052 NORTH BEACH REVENUES	113,000		113,000		120,000		6.2%	7,000	Reflects current & historic level
44055 SEASONAL SLIPS	150,000		150,000		163,000		8.7%	13,000	Reflects current & historic level
44056 OAKLEDGE PARK REVENUES	70,000		70,000		60,000		-14.3%	(10,000)	Reflects current & historic level
44058 OAKLEDGE SHELTER REVENUE	20,000		20,000		23,000		15.0%	3,000	Reflects current & historic level
44099 MISC. REV FROM SERVICE	13,000		13,000		7,000		-46.2%	(6,000)	Reflects current & historic level
45051 FIREWOOD	10,000		10,000		13,000		30.0%	3,000	Reflects current & historic level
45052 BAGGED ICE	4,000		4,000		3,000		-25.0%	(1,000)	Reflects current & historic level
BURLINGTON CITY ARTS									
44045 TICKET SALES	69,200		69,200		2,000		-97.1%	(67,200)	No events planned to generate ticket sales
44047 ART SALES	-		-		51,300			51,300	New item budgeted
44099 MISC REV FOR SERVICES	41,000		41,000		35,000		-14.6%	(6,000)	Projected decrease in activity
45020 DONATIONS	6,600		6,600		9,200		39.4%	2,600	Reflects current revenue
45021 REGISTRATIONS FEES	77,225		77,225		163,825		112.1%	86,600	Based on planned level of programs and activity
45024 DONATIONS - INDIVIDUAL	35,000		35,000		38,000		8.6%	3,000	Reflects current revenue
45027 DONATIONS- IND MIR GIFTS	75,000		75,000		112,000		49.3%	37,000	Reflects current revenue
45029 DONATION-SPECIAL EVENTS	36,000		36,000		50,000		38.9%	14,000	Based on new event generated revenue
45065 DONATIONS-CORPORATE	184,600		184,600		92,600		-49.8%	(92,000)	Decrease reflects current market environment
47201 GRANTS, MUNICIPAL GOVT	50,000		50,000		25,000		-50.0%	(25,000)	Expected reduction in federal grant support
48001 GRANTS-FOUNDATIONS	230,500		230,500		157,500		-31.7%	(73,000)	Foundation giving reduced & Warhol grant expires
PUBLIC BUILDINGS									
CITY HALL (109123)									
44004 O.T. CHARGES	2,000		2,000		4,000		100.0%	2,000	conservative estimate of reduced usage
DEPARTMENT OF PUBLIC WORKS									
DPW - STREETS									

GENERAL FUND REVENUE VARIANCES

	Approved		Amended		Mayor's		Basis for Variance
	FY10 Budget	FY10 Budget	FY11 Budget	FY11 Budget	FY 10/11 Difference	% CHNG	
44034 SALES - MATERIAL/LABOR	50,000	50,000	1,200	1,200	(48,800)	-97.6%	Reduced force account work
44099 MISC. REV FROM SERVICE	5,000	5,000	500	500	(4,500)	-90.0%	Reflects current revenue
DPW - EQUIPMENT MAINTENANCE (119126)							
44211 FUEL REIMB OUTSIDE CITY	-	-	97,444	97,444	97,444		New budget item
44099 MISC. REV FROM SERVICE	26,193	26,193	15,373	15,373	(10,820)	-41.3%	Reflects current revenue
CEMETERY (129117)							
44002 RENT/LEASE	8,000	8,000	9,000	9,000	1,000	12.5%	Reflects current revenue
44020 CEMETERY LOTS	34,000	34,000	30,000	30,000	(4,000)	-11.8%	Reflects current revenue from lot sales
44026 FOUNDATIONS	1,800	1,800	1,500	1,500	(300)	-16.7%	Reflects current revenue
49012 OP TRANS IN - CEMETERY	45,000	45,000	16,000	16,000	(29,000)	-64.4%	Reduced interest income from Trust
GRANTS & CAPITAL PROJECTS							
CAPITAL STREET PROGRAM (119130)							
48009 GRANTS	71,000	71,000	-	-	(71,000)	-100.0%	Non renewal of grants
49900 PROCEEDS FRM DEBT/LEASE	2,000,000	2,000,000	1,228,174	1,228,174	(771,826)	-38.6%	Reduced requirement for bond proceeds

SPECIAL REVENUE FUND REVENUE VARIANCES

Acct #	Account	Approved		Amended		Mayor's		FY 10/11	%	Basis for Variance
		FY 10 Budget	FY 10 Budget	FY 10 Budget	FY 11 Budget	DIFF	CHNG			
TRAFFIC DIVISION										
43150	METER HOOD FEE	35,000	35,000	50,000	50,000	15,000	42.9%			
44006	COLLEGE ST GARAGE	530,000	530,000	545,000	545,000	15,000	2.8%			Reflects current revenue projection
44023	ELMWOOD LEASE LOTS	40,000	40,000	45,000	45,000	5,000	12.5%			Reflects current revenue projection
44027	ON-STREET METER REVENUES	1,275,000	1,275,000	1,200,000	1,200,000	(75,000)	-5.9%			Reflects current revenue projection
44041	BURL SQ GARAGE - FILENES	500,000	500,000	530,000	530,000	30,000	6.0%			Reflects current revenue projection
44091	IMPACT FEES	50,000	50,000	25,000	25,000	(25,000)	-50.0%			Anticipate less development activity
44092	PARKING LOT	4,150,000	4,150,000	4,600,000	4,600,000	450,000	10.8%			Current revenue projection
45009	CARRYOVER	61,170	61,170	15,863	15,863	(45,307)	-74.1%			Lower est. carryover
45040	INTEREST INCOME	6,500	6,500	5,000	5,000	(1,500)	-23.1%			Lower interest rates
45055	INSURANCE REIMBURSEMENT	-	-	50,000	50,000	50,000				Not previously budgeted
CHURCH ST MKTPLACE										
43550	SIDEWALK CAFE FEES	59,000	59,000	70,000	70,000	11,000	18.6%			Expanded Space
44002	RENT & LEASE	26,400	26,400	22,000	22,000	(4,400)	-16.7%			Lower rents on Kiosk
44099	MISC REV FROM SERVICES	6,277	6,277	2,300	2,300	(3,977)	-63.4%			Lower est. activity
45020	DONATIONS	55,520	55,520	50,000	50,000	(5,520)	-9.9%			Lower corporate giving
WATERFRONT TIF DIST.										
41320	TAX INCREMENT FINANCING	1,450,000	1,450,000	1,490,000	1,490,000	40,000	2.8%			Higher tax rate and property
44002	GENERAL MISC REVENUES	4,700	4,700	-	-	(4,700)	-100.0%			No Anticipated Revenue
STORMWATER MGT										
44097	STORMWATER FEES	625,000	625,000	750,000	750,000	125,000	20.0%			Rate increase 4/1/10
48009	GRANTS	230,000	230,000	10,000	10,000	(220,000)	-95.7%			Expired grants not renewed
CEDO (ALL ACCOUNTS)										
		5,514,796	5,514,796	7,021,516	7,021,516	1,506,720	27.3%			Anticipated increase in grant revenues

Notes on Variances in Revenues

ENTERPRISE FUNDS REVENUE VARIANCE

Acct #	Account	Approved		Amended		Requested		FY 10/11	%	Basis for Variance
		FY 10 Budget	FY 10 Budget	FY 10 Budget	FY 11 Budget	FY 11 Budget	DIFF			
DPW- WATER DIVISION										
44034	SALES - MATERIAL & LABOR	495,000	495,000	495,000	420,000	420,000	(75,000)		-15.2%	Less anticipated activity
44097	WATER CHARGES - RETAIL	4,444,155	4,444,155	4,755,000	4,755,000	310,845			7.0%	Reflects anticipated rate increase
DPW- WASTEWATER DIV.										
44001	SLUDGE REVENUE	234,990	234,990	250,000	250,000	15,010			6.4%	Projected activity & higher rates
44015	LEACHATE REVENUE	27,000	27,000	20,000	20,000	(7,000)			-25.9%	Reflects lower est. activity
44097	WATER CHARGES - RETAIL	6,446,295	6,446,295	6,761,205	6,761,205	314,910			4.9%	Reflects anticipated rate increase
44098	SEPTAGE REVENUE	175,590	175,590	129,000	129,000	(46,590)			-26.5%	Adjust of est. based on current use
44099	MISC REV FROM SERVICES	75,000	75,000	80,000	80,000	5,000			6.7%	
BURL. AIRPORT										
44076	TERMINAL RENT - EXCLUSIVE	1,396,457	1,396,457	1,462,085	1,462,085	65,628			4.7%	Increase in Rates
44078	TERMINAL RENT - COMMON US	915,195	915,195	972,408	972,408	57,213			6.3%	Increase in Rates
44092	PARKING LOT	5,824,000	3,423,527	6,649,000	6,649,000	825,000			24.1%	Increase in spaces, rates & Park Lot

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget			
GENERAL ADMINISTRATIVE DEPTS.										
CITY COUNCIL (101001) (011*)										
73990	OTHER CHARGES	47,600		47,600	25,200	(22,400)			-47.1%	Reduced by \$1,500 per Councilor
73990	OTHER CHARGES	-	-	-	50,000	50,000				New Staff Support
MAYOR'S OFFICE (102003)										
61200	WAGES HOURLY	44,903		44,903	38,098	(6,805)			-15.2%	Lower Step for new staff person
61450	TEMPORARY HELP	2,000		2,000	2,500	500			25.0%	To Cover Absences
62950	LONGEVITY PAY	900		900	1,000	100			11.1%	Current usage rate
65990	OTHER CONTRACTUAL SERVICE	400		400	700	300			75.0%	Current usage rate
68100	TELEPHONE	1,400		1,400	2,200	800			57.1%	Current usage rate due to rate increase
VOTER REGISTRATION (103005)										
61400	PART-TIME HELP	2,500		2,500	1,350	(1,150)			-46.0%	Current usage rate
68100	TELEPHONE	150		150	500	350			233.3%	Current usage rate due to rate increase
70100	OFFICE SUPPLIES	500		500	300	(200)			-40.0%	Current usage rate
70400	POSTAGE	1,000		1,000	2,000	1,000			100.0%	Current usage rate
CLERK & TREASURER'S (104008)										
61100	SALARIES	394,616		359,616	486,075	126,459			35.2%	includes transfer of Senior Accountant from BT, reclass of both Asst CAO positions, COLA's & Step increases
61200	WAGES HOURLY	551,652		551,652	544,026	(7,626)			-1.4%	COLA's, step increases & eliminate \$15 k reorg
61720	EXTRA SHIFT	-		-	1,000	1,000			-100.0%	Union requirement for extra hours not used
62550	HOLIDAY PAY	1,000		1,000	-	(1,000)			-100.0%	not used
62940	OPTION 1 SICK BONUS	1,600		1,600	2,600	1,000			62.5%	Current usage rate
63300	EDUCATION	5,000		5,000	3,000	(2,000)			-40.0%	Current usage rate
65100	EQUIPMENT LEASES	12,000		12,000	14,500	2,500			20.8%	Current usage rate for new copier
65850	BANK CHARGES	25,000		25,000	18,000	(7,000)			-28.0%	Current usage rate

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	Difference	Change	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget					
67100	ADVERTISING	2,000	2,000	2,000	2,500	2,500	500	500	25.0%			Current usage rate
67600	NOTICES	10,000	10,000	10,000	17,000	17,000	7,000	7,000	70.0%			Current usage rate
68100	TELEPHONE	10,200	10,200	10,200	12,000	12,000	1,800	1,800	17.6%			Current usage rate due to rate increase
68250	BOTTLED WATER CLEARING	600	600	600	500	500	(100)	(100)	-16.7%			Eliminated expense
69300	PRINTER SUPPLIES/REPAIR	1,000	1,000	1,000	500	500	(500)	(500)	-50.0%			Current usage rate
70100	OFFICE SUPPLIES	17,000	17,000	17,000	14,000	14,000	(3,000)	(3,000)	-17.6%			Current usage rate
70130	CODIFICATION SUPPLIES	10,000	10,000	10,000	12,000	12,000	2,000	2,000	20.0%			Current usage rate
70400	POSTAGE	30,000	30,000	30,000	25,000	25,000	(5,000)	(5,000)	-16.7%			Current usage rate
70990	SMALL EQUIPMENT-GENERAL	1,000	1,000	1,000	500	500	(500)	(500)	-50.0%			Current usage rate
71060	UNIFORMS	4,800	4,800	4,800	4,800	4,800	-	-	0.0%			Current usage rate
73180	MARCH ELECTIONS	20,000	20,000	20,000	25,000	25,000	5,000	5,000	25.0%			Current usage rate
73210	SPECIAL ELECTION	2,000	2,000	2,000	2,000	2,000	-	-	0.0%			Current usage rate
73270	GENERAL ELECTION	-	-	-	20,000	20,000	20,000	20,000				Bi Annual election
73700	COUNCIL MEETING VIDEO	-	-	-	20,000	20,000	20,000	20,000				transfer from Public Bldgs Acct & increase of \$5 k
73900	BAD CHECKS	3,000	3,000	3,000	500	500	(2,500)	(2,500)	-83.3%			Current usage rate
CLERK/TREASURER OFFICE PAYROLL SERVICES (new in FY '07) (104009)												
61500	OVERTIME	5,000	5,000	5,000	1,600	1,600	(3,400)	(3,400)	-68.0%			Current usage rate
63300	EDUCATION	500	500	500	300	300	(200)	(200)	-40.0%			Current usage rate
65100	EQUIPMENT LEASES	1,000	1,000	1,000	1,200	1,200	200	200	20.0%			Current usage rate
65880	PAYROLL PROCESSING	23,250	23,250	23,250	26,100	26,100	2,850	2,850	12.3%			Current usage rate
68100	TELEPHONE	1,740	1,740	1,740	2,200	2,200	460	460	26.4%			Current usage rate due to rate increase
ATTORNEY'S OFFICE (105010)												
61100	SALARIES	377,175	377,175	377,175	387,123	387,123	9,948	9,948	2.6%			COLA's & step increases
61200	WAGES HOURLY	103,412	103,412	103,412	107,344	107,344	3,932	3,932	3.8%			COLA's & step increases
62940	OPTION 1 SICK BONUS	1,100	1,100	1,100	1,200	1,200	100	100	9.1%			Current usage rate
62990	EMPLOYEE PARKING	1,440	1,440	1,440	1,200	1,200	(240)	(240)	-16.7%			Current usage rate
63600	DUES & SUBSCRIPTIONS	200	200	200	300	300	100	100	50.0%			Current usage rate

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved	Amended	Mayor's		Basis for Variance	
		FY10 Budget	FY10 Budget	FY11 Budget	FY 10/11 Difference	% Change	
64250	CITY ATTORNEY - Gen'l Fund	350,000	350,000	400,000	50,000	14.3%	Current usage rate
64300	LEGAL SERVICES - Other Funds	(110,000)	(110,000)	(150,000)	(40,000)	36.4%	Current usage rate
64990	OTHER PROFESSIONAL SERV.	30,000	32,400	30,000	(2,400)	-7.4%	Current usage rate
68100	TELEPHONE	2,500	2,500	3,600	1,100	44.0%	Current usage rate
70100	OFFICE SUPPLIES	1,500	1,500	1,000	(500)	-33.3%	Current usage rate
70300	COPYING	2,500	2,500	2,000	(500)	-20.0%	Current usage rate
70400	POSTAGE	1,500	1,500	2,000	500	33.3%	Current usage rate
70600	LIBRARY SUPPLIES	16,000	16,000	20,000	4,000	25.0%	Current usage rate
PLANNING & ZONING (106013)							
61100	SALARIES	361,783	361,783	369,077	7,294	2.0%	COLA's & step increases
61450	TEMPORARY HELP	15,000	15,000	-	(15,000)	-100.0%	Champlain Student support for 3D model
62990	EMPLOYEE PARKING	1,680	1,680	1,440	(240)	-14.3%	Current usage rate
63500	AUTO EXPENSE	150	150	100	(50)	-33.3%	Current usage rate
63600	DUES & SUBSCRIPTIONS	2,000	2,000	1,431	(569)	-28.5%	Current usage rate
63990	MISC TRAINING & EDUC	6,000	6,000	7,000	1,000	16.7%	Current usage rate
64990	OTHER PROFESSIONAL SERV.	29,642	48,850	4,700	(44,150)	-90.4%	End of project expense
65100	EQUIPMENT LEASES	5,000	5,000	4,000	(1,000)	-20.0%	Current usage rate
67200	PRINTING	2,500	2,500	2,000	(500)	-20.0%	Current usage rate
67600	NOTICES	2,500	2,500	3,000	500	20.0%	Current usage rate
68100	TELEPHONE	2,000	2,000	4,000	2,000	100.0%	Current usage rate
70400	POSTAGE	4,100	4,100	4,500	400	9.8%	Current usage rate
70500	MAP SUPPLIES	500	500	275	(225)	-45.0%	Current usage rate
ASSESSOR'S DEPARTMENT (107014)							
61450	TEMPORARY HELP	14,900	11,100	7,300	(3,800)	-34.2%	Does not require coverage former coverage level
63500	AUTO EXPENSE	1,000	1,500	2,000	500	33.3%	Current usage rate
63990	MISC TRAINING & EDUCATION	800	2,000	3,200	1,200	60.0%	Current usage rate
65150	SERVICE CONTRACTS	400	400	2,000	1,600	400.0%	Current usage rate

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget			
		Budget		Budget		Budget		Difference	Change	
67600	NOTICES	300		100	-	-		(100)	-100.0%	Current usage rate
68100	TELEPHONE	1,200		1,600	2,000	2,000		400	25.0%	Current usage rate
68250	BOTTLED WATER	300		400	500	500		100	25.0%	Current usage rate
70100	OFFICE SUPPLIES	2,800		2,000	1,200	1,200		(800)	-40.0%	Current usage rate
70300	COPYING	500		500	400	400		(100)	-20.0%	Current usage rate
70400	POSTAGE	1,000		1,600	2,000	2,000		400	25.0%	Current usage rate
70990	SMALL EQUIPMENT-GENERAL	500		500	1,100	1,100		600	120.0%	Projected cost to replace small equipment
HUMAN RESOURCE DEPARTMENT (108025)										
62940	OPTION 1 SICK BONUS	750		750	830	830		80	10.7%	Current usage rate
62990	EMPLOYEE PARKING	1,080		1,080	960	960		(120)	-11.1%	Current usage rate
70400	POSTAGE	2,000		2,000	1,500	1,500		(500)	-25.0%	Current usage rate
GENERAL ADMINISTRATIVE EXPENSE (111017)										
EMPLOYEE BENEFITS										
62300	UNEMPLOYMENT INSURANCE	55,000		55,000	85,000	85,000		30,000	54.5%	Current usage rate as gross of all depts, previously budgeted as net
48906	UNEMPLOYMENT INS REIMB	-		-	(30,000)	(30,000)		(30,000)	-3.6%	Lower reserve requirement
62630	WORKER'S COMP RESERVE	700,000		700,000	675,000	675,000		(25,000)	-3.6%	projected higher reimbursement by rev depts
48903	WRKR COMP REIMBURSEMENT	(550,000)		(550,000)	(530,000)	(530,000)		20,000	-3.6%	Catamount health costs
62910	VT STATE HEALTH TAX /FEES	-		-	7,000	7,000		7,000	7.6%	projected higher reimbursement by rev depts
48902	HEALTH INSUR REIMBURS	(2,750,000)		(2,750,000)	(2,960,000)	(2,960,000)		(210,000)	-19.0%	projected lower "premium" contribution
45056	INS PREMIUM FROM RETIREE	(525,000)		(525,000)	(425,000)	(425,000)		100,000	2.7%	projected higher contribution by employees
45057	EMP CONTRIBUTION TO HEALTH	(750,000)		(750,000)	(770,000)	(770,000)		(20,000)	2.5%	projected higher reimbursement by rev depts
48905	DENTAL INSUR REIMBURS	(224,400)		(224,400)	(230,000)	(230,000)		(5,600)	-30.6%	Current expense projection
INSURANCE (111020)										
64990	OTHER PROFESSIONAL SVCS	-		-	-	-		-	-	
66200	GENERAL LIABILITY	180,000		180,000	125,000	125,000		(55,000)	-30.6%	Current expense projection

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget			
48901	INSUR REIMB - GEN LI	(350,000)	(350,000)	(300,000)	(300,000)	50,000	-14.3%	lower reimbursement by rev depts due to lower cost		
PROPERTY TAX ABATEMENTS (111024)										
73090	ABATEMENTS	20,000	20,000	40,000	40,000	20,000	100.0%	increase due to more write offs of bad debt		
CENTRAL COMPUTER MANAGEMENT (111263)										
61100	SALARIES	173,324	173,324	240,830	240,830	67,506	38.9%	Transfer of IT Director from BT		
62940	OPTION 1 SICK BONUS	250	250	925	925	675	270.0%	Current usage rate		
62990	EMPLOYEE PARKING	800	800	920	920	120	15.0%	Current usage rate		
63600	DUES & SUBSCRIPTIONS	900	900	4,700	4,700	3,800	422.2%	Current usage rate		
65100	EQUIPMENT LEASES	140,000	140,000	125,821	125,821	(14,179)	-10.1%	Lower leasing costs due to matured lease debt		
65990	OTHER CONTRACTUAL SERVICE	23,000	23,000	29,600	29,600	6,600	28.7%	Current usage rate		
69200	HARDWARE	20,000	20,000	22,500	22,500	2,500	12.5%	Current projected cost		
69500	APPLICATION SOFTWARE	10,000	10,000	16,000	16,000	6,000	60.0%	Projected cost to continue software upgrades		
69750	SUPPORT CONTRACT	192,995	192,995	211,570	211,570	18,575	9.6%	Projected Costs for current application support		
73993	TRANSFER TO TELECOM	87,720	87,720	-	-	(87,720)	-100.0%	Fee to BT eliminated due to transfer of IT Director		
SISTER CITY PROGRAMS (112006)										
73990	OTHER CHARGES	10,700	10,700	2,700	2,700	(8,000)	-74.8%	Sister City programs assigned individual accts		
73996	MOSS POINT	-	-	2,000	2,000	2,000		Sister City programs assigned individual accts		
73997	PUERTO CABEZAS	-	-	2,000	2,000	2,000		Sister City programs assigned individual accts		
73998	BETHLEHEM/ARD	-	-	2,000	2,000	2,000		Sister City programs assigned individual accts		
73999	YAROSLAVI	-	-	2,000	2,000	2,000		Sister City programs assigned individual accts		
WINOOSKI VALLEY PARK DIST (112012)										
73910	WINOOSKI VALLEY PAYMENT	104,745	104,745	114,172	114,172	9,427	9.0%	Increase due to capital improvements		
REGIONAL PROGRAMS (112012)										
73120	FIRST NIGHT	15,000	15,000	20,000	20,000	5,000	33.3%	Increase due to higher costs		

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	%	Basis for Variance
		Budget	FY10	Budget	FY10	Budget	FY11			
73535	BURLINGTON BOOK FESTIVAL	-	-	-	-	1,500	1,500			Previously supported as special project
73850	VT FOLK FESTIVAL	-	-	-	-	7,500	7,500			Support for Festival in Burlington in Aug 2010
73855	SARA HOLBROOK					5,000	5,000			Support to offset reduced CDBG funding
73860	BOYS AND GIRLS CLUB					5,000	5,000			Support to offset reduced CDBG funding
73865	KING STREET CENTER					5,000	5,000			Support to offset reduced CDBG funding
73990	BIG HEAVY WORLD	7,500	7,500			10,000	2,500		33.3%	Increase to provide greater support
SAFETY SERVICES FUNCTION										
FIRE DEPARTMENT										
61200	WAGES HOURLY	3,669,264	3,669,264	3,676,159		6,895	6,895		0.2%	Increase due to promotions
65925	ELECTRICIAN FIRE ALARM	50,000	50,000	-		(50,000)	(50,000)		-100.0%	new object code 72123, current usage and cost est.
71220	GASOLINE	7,830	7,830	-		(7,830)	(7,830)		-100.0%	Assigned new object code
71240	DIESEL FUEL	43,000	43,000	-		(43,000)	(43,000)		-100.0%	Assigned new object code
72119	REIMB FOR FUEL/DIESEL	-	-	62,058		62,058	62,058			new object code, current usage and cost est.
72123	FIRE ALARM TO TRAFFIC	-	-	50,000		50,000	50,000			new object code, current usage and cost est.
72810	FIRE DEPT TO EQUIP MTN	115,000	115,000	131,081		16,081	16,081		14.0%	current cost estimate by DPW
POLICE DEPARTMENT										
61100	SALARIES	380,700	380,700	410,430		29,730	29,730		7.8%	COLA's & Step increases
61200	WAGES HOURLY	6,306,208	6,306,208	6,438,632		132,424	132,424		2.1%	Step Increases & staff assigned from CEDO CJC
61500	OVERTIME	389,250	426,250	434,000		7,750	7,750		1.8%	Current expense rate
63990	MISC TRAINING/EDUCATION	50,000	50,000	55,000		5,000	5,000		10.0%	Proposed increase in training
71220	GASOLINE	101,000	101,000	-		(101,000)	(101,000)		-100.0%	Assigned new object code
72119	REIMB FOR FUEL/DIESEL	-	-	111,228		111,228	111,228			new object code, current usage and cost est.
SAFETY SERVICES GRANTS										
Charges reflect grant availability										

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	Difference	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget				
72132	INSP SVCS TO DPW ADM	25,190		25,190		31,677		6,487		25.8%	Projected cost allocation
CODE ENFORCEMENT (120352)											
61100	SALARIES	158,054		158,054		164,600		6,546		4.1%	COLA's & step increases & staff turnover
61200	WAGES HOURLY	334,625		334,625		339,315		4,690		1.4%	COLA's & step increases & staff turnover
62750	LIFE INSURANCE	1,060		1,060		1,254		194		18.3%	Projected usage
62900	HEALTH INSURANCE	111,300		111,300		119,700		8,400		7.5%	Projected usage w/ change in coverage
63500	AUTO EXPENSE	16,380		16,380		13,000		(3,380)		-20.6%	Projected usage
63600	DUES & SUBSCRIPTIONS	1,500		1,500		500		(1,000)		-66.7%	Projected usage
63990	MISC TRAINING/EDUCATION	12,000		12,000		8,000		(4,000)		-33.3%	Projected usage
65100	EQUIPMENT LEASES	3,000		3,000		4,500		1,500		50.0%	increase due to due leased equipment
66850	INSURANCE RESERVE	7,140		7,140		6,600		(540)		-7.6%	Lower projected costs
67100	ADVERTISING	1,500		1,500		1,000		(500)		-33.3%	Projected usage
67200	PRINTING	2,000		2,000		1,500		(500)		-25.0%	Projected usage
68100	TELEPHONE	10,000		10,000		8,000		(2,000)		-20.0%	Current usage rate due to rate increase
68102	CELL PHONES	5,612		5,612		5,000		(612)		-10.9%	Projected usage
71780	SMALL EQUIPMENT-OFFICE	5,000		5,000		4,000		(1,000)		-20.0%	Projected small equipment purchases
72149	FACILITY CHARGE	18,759		18,759		24,804		6,045		32.2%	Increased costs & space allocation
73990	OTHER CHARGES	3,000		3,000		2,000		(1,000)		-33.3%	Projected usage

CULTURAL & RECREATION FUNCTION

FLETCHER FREE LIBRARY

GENERAL SVCS - LIBRARY (121080)

61200	WAGES HOURLY	575,481		575,481		581,325		5,844		1.0%	COLA's & Step increases
61450	TEMPORARY HELP	20,000		20,000		21,000		1,000		5.0%	Increased cost to cover retiring staff
61500	OVERTIME	2,600		2,600		2,000		(600)		-23.1%	Used of Part-time staff to reduce OT
61720	EXTRA SHIFT	150		150		6,000		5,850		3900.0%	New item to account for increase in hrs of PT staff

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	Difference	Change	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget					
62550	HOLIDAY PAY	1,200		1,200		1,000		(200)		-16.7%		Projected usage
62950	LONGEVITY PAY	6,351		6,351		5,920		(431)		-6.8%		Projected usage
63500	AUTO EXPENSE	1,500		1,500		1,000		(500)		-33.3%		Projected usage by on reduced cost
65150	SERVICE CONTRACTS	4,291		4,291		4,500		209		4.9%		Projected usage
65450	RUBBISH REMOVAL	2,400		2,400		3,600		1,200		50.0%		Based on current & historical usage
65990	OTHER CONTRACTUAL SERVICE	20,000		20,000		18,000		(2,000)		-10.0%		Lower costs for HVAC maintenance
67100	ADVERTISING	400		400		200		(200)		-50.0%		Projected usage
67200	PRINTING	1,500		1,500		2,000		500		33.3%		Projected usage
68100	TELEPHONE	6,500		6,500		7,000		500		7.7%		Projected usage
68201	STORMWATER FEE	152		152		200		48		31.6%		Increase in fee in April 2010
68300	ELECTRICITY	75,350		75,350		65,000		(10,350)		-13.7%		Energy savings
69300	PRINTER SUPPLIES/REPAIR	2,500		2,500		3,000		500		20.0%		Projected usage
70400	POSTAGE	9,000		9,000		10,000		1,000		11.1%		Projected usage
71720	CHLORIDE	1,000		1,000		750		(250)		-25.0%		Projected usage
71780	SMALL EQUIPMENT-OFFICE	900		900		800		(100)		-11.1%		Projected usage
LIBRARY TRUST (121081)												
71010	BOOKS	12,000		12,000		10,000		(2,000)		-16.7%		Reduced funding
LIBRARY BOOK FUND (121082)												
71010	BOOKS	8,000		8,000		10,000		2,000		25.0%		Expected increase in donations
LIBRARY FURNITURE 121083												
71780	SMALL OFFICE EQUIP	-		-		3,000		3,000				Grant received
73970	OTHER CHARGES	-		-		10,000		10,000				Grant received
SUMMER READING CLUB (121439)												
61200	WAGES HOURLY	5,000		5,000		5,500		500		10.0%		Wage increase for coordinator
61450	TEMPORARY HELP	-		-		2,000		2,000				UVM intern to serve program offset in 61450

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved	Amended	Mayor's		FY 10/11	%	Basis for Variance
		FY10	FY10	Budget	Budget			
64650	PERFORMERS/LECTURERS	2,000	2,000	2,000	2,000	-	0.0%	Assigned to cover 61450 above
65990	OTHER CONTRACTUAL SERVICE	3,000	3,000	6,000	3,000	3,000	100.0%	Proposed increase for fundraising consultant
67200	PRINTING	600	600	1,500	900	900	150.0%	increase in materials & brochures
71010	BOOKS	300	300	1,500	1,200	1,200	400.0%	Vouchers for increase in participants
VT COUNCIL ON HUMANITIES (121488)								
Reduced grant support								
LINTILHAC FOUNDATION GRANT (121491)								
Increased program based on funding								
LIBRARY ESL PROG & SERVICE (121492)								
64650	PERFORMERS & LECTURERS	-	7,400	1,000	(6,400)	-	-86.5%	decreased program based on funding
PARKS & RECREATION DEPT.								
PARKS ADMINISTRATION (123090)								
61500	OVERTIME	2,000	2,000	1,500	(500)	-	-25.0%	Based on current usage
62550	HOLIDAY PAY	-	-	1,000	1,000	-	-	Based on current usage
62940	OPTION 1 SICK BONUS	1,000	1,000	900	(100)	-	-10.0%	Based on current usage
62950	LONGEVITY PAY	2,640	2,640	2,790	150	-	5.7%	Based on current usage
63600	DUES & SUBSCRIPTIONS	500	500	700	200	-	40.0%	Restored to previous level
63990	MISC TRAINING/EDUCATION	10,000	10,000	14,000	4,000	-	40.0%	Proposed increase in training
65150	SERVICE CONTRACTS	750	750	-	(750)	-	-100.0%	Postage meter lease assigned to leased equipment
67100	ADVERTISING	-	-	2,800	2,800	-	-	Proposed increase in marketing & outreach
68100	TELEPHONE	11,000	11,000	13,500	2,500	-	22.7%	Based on current usage & history
68102	CELL PHONES	300	300	500	200	-	66.7%	reduced costs for Director cellphone
70100	OFFICE SUPPLIES	10,000	10,000	11,000	1,000	-	10.0%	Increased usage offset reduced Postage & Copying
70101	COPIER & COMPUTER PAPER	3,500	3,500	3,000	(500)	-	-14.3%	Based on current usage
70400	POSTAGE	6,500	6,500	6,000	(500)	-	-7.7%	Based on current usage
73900	BAD CHECKS	1,000	1,000	1,300	300	-	30.0%	Based on current usage

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved	Amended	Mayor's		FY 10/11	%	Basis for Variance
		FY10 Budget	FY10 Budget	FY11 Budget	FY11 Budget			
						Difference	Change	
PARKS MAINTENANCE (123091)								
61300	SEASONAL HELP	40,000	40,000	26,000		(14,000)	-35.0%	Assigned \$14 k to Other Contractual
62550	HOLIDAY PAY	300	300	530		230	76.7%	Based on current usage
62940	OPTION 1 SICK BONUS	500	500	200		(300)	-60.0%	Based on current usage
62950	LONGEVITY PAY	2,060	2,060	2,200		140	6.8%	Based on current usage
65450	RUBBISH REMOVAL	26,000	26,000	20,000		(6,000)	-23.1%	Reallocation of expense to proper cost centers
65990	OTHER CONTRACTUAL SERVICE	5,000	5,000	19,000		14,000	280.0%	Increase offset by reduced "Season Help"
71140	MAINTENANCE SUPPLIES	3,000	3,000	12,000		9,000	300.0%	Transfer of costs from Park Operations
71500	TOPSOIL	2,500	2,500	3,500		1,000	40.0%	Increase to improve soil on playing fields
RECREATION PROGRAMS (123093)								
61200	WAGES HOURLY	181,050	234,771	183,507		(51,264)	-21.8%	Elimination of vacant admin position for billing
61300	SEASONAL HELP	229,950	409,950	403,250		(6,700)	-1.6%	Cost reduction
61500	OVERTIME	9,500	17,800	14,800		(3,000)	-16.9%	Cost reduction
61750	SHIFT DIFFERENTIAL	1,300	1,700	1,900		200	11.8%	Based on current usage
62550	HOLIDAY PAY	2,400	1,700	1,840		140	8.2%	Based on current usage
62950	LONGEVITY PAY	1,760	1,500	1,760		260	17.3%	Based on current usage
63500	AUTO EXPENSE	2,500	2,500	2,000		(500)	-20.0%	Based on current usage
63600	DUES & SUBSCRIPTIONS	500	500	460		(40)	-8.0%	Based on current usage
65045	SCHOOL RENT	-	-	8,500		8,500		Expense assigned from code 72830
65170	BUS RENTAL	10,400	10,400	8,400		(2,000)	-19.2%	Reduced bus utilization
65850	BANK CHARGES	1,700	1,700	4,000		2,300	135.3%	Increased use of credit cards for payment to dept.
65920	EQUIPMENT MAINTENANCE	20,290	20,290	13,300		(6,990)	-34.5%	Expense assigned to code 72142 DPW Equip Maint
67100	ADVERTISING	10,100	11,100	15,600		4,500	40.5%	Increase in brochures, marketing & outreach
67200	PRINTING	22,630	22,630	27,430		4,800	21.2%	Increase in brochures, marketing & outreach
68102	CELL PHONES	8,000	8,000	10,500		2,500	31.3%	Increase in cellphones for seasonal staff use
71060	UNIFORMS	2,130	2,555	3,925		1,370	53.6%	Season staff uniforms not previously budgeted
71290	RESTAURANT SUPPLIES	-	-	51,700		51,700		Expense assigned from code 71310 for kids food

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	Difference	Change	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget				
71310	RECREATION SUPPORT MAT	82,900		130,701		76,600		(54,101)	-41.4%		Expense assigned to code 71290 above
72119	REIMB FUEL/DIESEL	-		-		6,813		6,813			Expense assigned to code 72142 below
72142	PARKS TO EQUIP MAINT	-		-		12,129		12,129			New code
72830	RENT	9,500		9,500		-		(9,500)	-100.0%		Expense assigned to code 65045 above
72890	SCHOOL PORTION CHILD CARE	-		169,025		157,000		(12,025)	-7.1%		Reduced child participation over FY 2010 projections
TREES & GREENWAYS (123097)											
61710	ON CALL	500		500		1,080		580	116.0%		Current & historical usage
PARKS ARENA (123098)											
61200	WAGES HOURLY	166,833		166,833		148,383		(18,450)	-11.1%		Reassigned Maintenance Staff
61300	SEASONAL HELP	76,000		76,000		74,000		(2,000)	-2.6%		Reduced staffing due to lower arena usage
61500	OVERTIME	7,500		7,500		7,000		(500)	-6.7%		Reduced staffing due to lower arena usage
61720	EXTRA SHIFT	700		700		1,400		700	100.0%		Current & historical usage
61750	SHIFT DIFFERENTIAL	3,500		3,500		3,300		(200)	-5.7%		Current & historical usage
62550	HOLIDAY PAY	2,300		2,300		3,500		1,200	52.2%		Current & historical usage
62940	OPTION 1 SICK BONUS	1,000		1,000		700		(300)	-30.0%		Based on current usage
65450	RUBBISH REMOVAL	9,000		9,000		3,000		(6,000)	-66.7%		Reallocation of expense to proper cost centers
65850	BANK CHARGES	1,000		1,000		2,000		1,000	100.0%		Increased use of credit cards for payment to dept.
65970	REFRIGERATION EQUIP MAINT	16,000		16,000		18,000		2,000	12.5%		Anticipated Expense of older equipment
65990	OTHER CONTRACTUAL SERVICE	4,000		4,000		4,800		800	20.0%		Projected increase in maintenance costs
68300	ELECTRICITY	127,000		127,000		132,000		5,000	3.9%		Based on current usage
68400	GAS	60,000		60,000		62,000		2,000	3.3%		Based on current usage
70170	INVENTORY ADJ	5,000		5,000		3,000		(2,000)	-40.0%		Auditing adjustments
71060	UNIFORMS	3,000		3,000		2,500		(500)	-16.7%		Costs associated w/ reassigned staff
71120	JANITORIAL SUPPLIES	6,000		6,000		7,000		1,000	16.7%		Current & historical usage
71140	MAINTENANCE SUPPLIES	6,000		6,000		5,000		(1,000)	-16.7%		Current & historical usage
71190	VEHICLE MAINT SUPPLIES	6,000		6,000		1,000		(5,000)	-83.3%		Expense assigned to code 72142 below
71290	RESTAURANT FOOD & SUPPLY	32,000		32,000		28,000		(4,000)	-12.5%		Decrease in snack bar activity

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	Difference	Change	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget					
71780	SMALL EQUIPMENT-OFFICE	2,500		2,500		2,000		(500)		-20.0%		Reduced Costs
71800	SAFETY EQUIPMENT	1,200		1,200		1,000		(200)		-16.7%		Reduced Costs
72142	PARKS TO EQUIP MAINT	-		-		4,426		4,426				New code
73640	ITEMS FOR RESALE	18,000		18,000		17,000		(1,000)		-5.6%		Pro job sales down, less inventory necessary
PARKS BOATHOUSE (123178)												
61100	SALARIES	15,000		15,000		-		(15,000)		-100.0%		Covered in Seasonal staff
61200	WAGES HOURLY	17,776		17,776		-		(17,776)		-100.0%		Reassigned Staff to Parks Operations
61300	SEASONAL HELP	95,000		95,000		110,000		15,000		15.8%		Reflects transferred funding from Salaries above
61500	OVERTIME	1,000		1,000		-		(1,000)		-100.0%		Covered in Seasonal staff
61750	SHIFT DIFFERENTIAL	1,000		1,000		-		(1,000)		-100.0%		Covered in Seasonal staff
62550	HOLIDAY PAY	500		500		-		(500)		-100.0%		Covered in Seasonal staff
62940	OPTION 1 SICK BONUS	400		400		-		(400)		-100.0%		Covered in Seasonal staff
65100	EQUIPMENT LEASES	61,100		61,100		106,300		45,200		74.0%		Increase due to new docks on lease
65450	RUBBISH REMOVAL	10,000		10,000		15,000		5,000		50.0%		Reallocation of expense to proper cost centers
65850	BANK CHARGES	3,200		3,200		5,000		1,800		56.3%		Increased use of credit cards for payment to dept.
65950	ELECTRICAL MAINTENANCE	2,000		2,000		1,000		(1,000)		-50.0%		Current & historical usage
65990	OTHER CONTRACTUAL SERVICE	15,000		15,000		16,000		1,000		6.7%		Current & historical usage
68100	TELEPHONE	3,000		3,000		5,000		2,000		66.7%		Current & historical usage
68102	CELL PHONES	-		-		1,000		1,000				Previously paid from Parks Op reassigned
68200	WATER/SEWAGE	12,500		12,500		14,600		2,100		16.8%		Current & historical usage & rate increase
68300	ELECTRICITY	43,000		43,000		50,000		7,000		16.3%		Current & historical usage
71120	JANITORIAL SUPPLIES	7,500		7,500		9,500		2,000		26.7%		Current usage & higher costs for "green" products
PARKS OPERATIONS (123253)												
61200	WAGES HOURLY	214,946		214,946		253,197		38,251		17.8%		Transfer of position from Arena & Boathouse
61206	GROUP LEADER PAY	1,000		1,000		2,000		1,000		100.0%		Increase due to grievance
61300	SEASONAL HELP	294,500		294,500		346,000		51,500		17.5%		Increase in budget for North Beach coverage
61500	OVERTIME	5,000		5,000		8,000		3,000		60.0%		Current & historical usage
61750	SHIFT DIFFERENTIAL	-		-		1,000		1,000				Current & historical usage

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	Difference	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget				
62940	OPTION 1 SICK BONUS	1,250		1,250		950		(300)	-24.0%		Current & historical usage
62950	LONGEVITY PAY	1,910		1,910		2,500		590	30.9%		Current & historical usage
65100	EQUIPMENT LEASES	85,750		85,750		90,000		4,250	5.0%		Increased cost for new boat & 3 vehicles lease
65150	SERVICE CONTRACTS	5,000		5,000		-		(5,000)	-100.0%		Eliminated Contract on 2 way radios
65450	RUBBISH REMOVAL	-		-		10,000		10,000			Reallocation of expense to proper cost centers
65850	BANK CHARGES	5,000		5,000		9,000		4,000	80.0%		Increased use of credit cards for payment to dept.
65920	EQUIPMENT MAINTENANCE	-		-		10,000		10,000			Reassigned cost from code 65990
65950	ELECTRICAL MAINTENANCE	-		-		5,000		5,000			Reassigned cost from code 65990
65990	OTHER CONTRACTUAL SERVICE	38,000		38,000		20,000		(18,000)	-47.4%		Transfer of cost to codes 65450, 65920 & 65950
68120	CELL PHONES	6,000		6,000		8,000		2,000	33.3%		Current usage & phones for seasonal staff
68200	WATER/SEWER	27,000		27,000		29,000		2,000	7.4%		Current & historical usage & rate increase
71060	UNIFORMS	5,800		5,800		7,375		1,575	27.2%		Increase for reassigned staff & seasonal staff
71120	JANITORIAL SUPPLIES	7,000		7,000		11,000		4,000	57.1%		Current & historical usage
71140	MAINTENANCE SUPPLIES	20,000		20,000		13,000		(7,000)	-35.0%		Reassigned cost to Parks Maintenance
71220	GASOLINE	48,000		48,000		-		(48,000)	-100.0%		Expense assigned to code 72119 below
71280	SIGNS	1,000		1,000		2,000		1,000	100.0%		Increase to improve signage
71511	FIREWOOD	2,200		2,200		3,200		1,000	45.5%		Increased inventory for increased sales
72119	REIMB FUEL/DIESEL	-		-		51,421		51,421			New code
72142	PARKS TO EQUIP MAINT	-		-		54,858		54,858			New code
72610	DPW PLOWING	71,073		71,073		-		(71,073)	-100.0%		Expense assigned to code 72142 below
MEMORIAL AUDITORIUM											
61400	PART TIME HELP	-		-		15,000		15,000			Reassigned costs from code 61450
61450	TEMPORARY HELP	16,230		16,230		1,230		(15,000)	-92.4%		Reassigned costs to code 61400
61500	OVERTIME	19,500		19,500		10,700		(8,800)	-45.1%		Fewer events and flex scheduling of staff
62651	IATSE BENEFITS	5,000		5,000		1,000		(4,000)	-80.0%		Fewer events less usage of IATSE staff
62940	OPTION 1 SICK BONUS	420		420		450		30	7.1%		Current expense level
65870	BUILDING MAINTENANCE	1,000		1,000		1,200		200	20.0%		Offset by code 65920
65920	EQUIPMENT MAINTENANCE	200		200		-		(200)	-100.0%		Assigned costs to 65920 above

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved	Amended	Mayor's		FY 10/11	%	Basis for Variance
		FY10 Budget	FY10 Budget	FY11 Budget	Budget			
65990	OTHER CONTRACTUAL SERVICE	3,500	3,500	5,000		1,500	42.9%	Higher Maintenance costs due to age of building
68200	WATER/SEWAGE	4,280	4,280	3,500		(780)	-18.2%	Fewer events less usage costs
68300	ELECTRICITY	30,000	30,000	29,000		(1,000)	-3.3%	Fewer events less usage costs
68400	GAS	42,000	42,000	40,000		(2,000)	-4.8%	Fewer events less usage costs
70400	POSTAGE	10	10	-		(10)	-100.0%	no postage
71060	UNIFORMS	1,000	1,000	950		(50)	-5.0%	Current expense level
71140	MAINTENANCE SUPPLIES	3,600	3,600	4,900		1,300	36.1%	Current expense level
72630	TRANSFER FROM FIREHOUSE	(28,800)	(28,800)	(29,557)		(757)	2.6%	Higher costs of custodial service for Firehouse Bldg
73900	BAD CHECKS	1,300	1,300	-		(1,300)	-100.0%	Costs covered in Admin Acct
GOSSE COURT ARMORY OPERATING (123112)								
65450	RUBBISH REMOVAL	3,000	3,000	1,500		(1,500)	-50.0%	Over budgeted in FY 2010
65990	OTHER CONTRACTUAL SVCS	-	-	3,000		3,000		For Repairs by outside contractors
71140	MAINTENANCE SUPPLIES	2,700	2,700	1,700		(1,000)	-37.0%	Current expense level
BURLINGTON CITY ARTS								
61100	SALARIES	259,002	259,002	267,046		8,044	3.1%	COLA's & Step increases
61200	WAGES HOURLY	38,439	38,439	46,062		7,623	19.8%	Reclassification of Curator Position
61300	SEASONAL HELP	118,720	118,720	124,970		6,250	5.3%	Reflects current level
61450	TEMPORARY HELP	204,152	204,152	234,163		30,011	14.7%	Moved to Contractors into Temp category
61660	LIMITED SERVICE	169,003	169,003	184,308		15,305	9.1%	Reclassified Temp Positions as Limited Service
63400	TRAVEL EXPENSE	13,500	13,500	9,100		(4,400)	-32.6%	Reduced travel activity
64990	OTHER PROFESSIONAL SERV.	185,004	185,004	110,804		(74,200)	-40.1%	Reduced artist fees associated w/ wind project
65990	OTHER CONTRACTUAL SERV	37,680	37,680	24,180		(13,500)	-35.8%	Reassigned 2 contractors to Temp staff
67100	ADVERTISING	25,880	25,880	29,725		3,845	14.9%	increase in media budget
67200	PRINTING	46,980	46,980	31,920		(15,060)	-32.1%	savings due to revised printing methods
68100	TELEPHONE	5,900	5,900	6,200		300	5.1%	Reflects current level
69200	HARDWARE	20,800	20,800	5,000		(15,800)	-76.0%	Reduced costs & assigned to code 71100 below
71100	CONSTRUCTION SUPPLIES	2,850	2,850	3,900		1,050	36.8%	See 69200 above
73890	ENTERTAINMENT EXPENSE	21,250	21,250	26,230		4,980	23.4%	Planned increase in events & receptions

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget			
PUBLIC WORKS FUNCTION										
PUBLIC BUILDINGS (MANAGED BY PARKS & RECREATION DEPT.)(109123)										
CITY HALL										
61300	SEASONAL HELP	-	-	-	-	12,000	12,000	12,000		Proposed use of Seasonal help to reduce expenses
61500	OVERTIME	12,000	12,000	8,000	8,000	(4,000)	(4,000)	(4,000)	-33.3%	Planned reduction in Overtime
65100	EQUIPMENT LEASES	20,000	20,000	1,600	1,600	(18,400)	(18,400)	(18,400)	-92.0%	Equipment lease matured
65150	SERVICE CONTRACTS	5,000	5,000	5,400	5,400	400	400	400	8.0%	Increase contract cost
65450	RUBBISH REMOVAL	-	-	-	-	1,500	1,500	1,500		Reallocation of expense to proper cost centers
65990	OTHER CONTRACTUAL SERVICE	32,000	32,000	35,000	35,000	3,000	3,000	3,000	9.4%	Current expense level
68200	WATER/SEWAGE	5,000	5,000	4,200	4,200	(800)	(800)	(800)	-16.0%	Current expense level
68250	BOTTLED WATER	800	800	1,050	1,050	250	250	250	31.3%	Current expense level
68300	ELECTRICITY	60,000	60,000	55,000	55,000	(5,000)	(5,000)	(5,000)	-8.3%	Energy savings
71120	JANITORIAL SUPPLIES	10,000	10,000	8,000	8,000	(2,000)	(2,000)	(2,000)	-20.0%	Current expense level
73700	MEETING VIDEO	15,000	15,000	-	-	(15,000)	(15,000)	(15,000)	-100.0%	Transferred to Clerk/Treasurer Acct
FIRE HOUSE BUILDING (109124)										
64990	OTHER PROF SERVICES	10,000	10,000	9,000	9,000	(1,000)	(1,000)	(1,000)	-10.0%	Decrease in current cost
65990	OTHER CONTRACTUAL SERVICE	7,500	7,500	6,650	6,650	(850)	(850)	(850)	-11.3%	Decrease in current cost
68300	ELECTRICITY	22,500	22,500	24,000	24,000	1,500	1,500	1,500	6.7%	Current expense level
68400	GAS	10,000	10,000	9,000	9,000	(1,000)	(1,000)	(1,000)	-10.0%	Current expense level
71120	JANITORIAL SUPPLIES	4,000	4,000	5,000	5,000	1,000	1,000	1,000	25.0%	Estimated Cost
CENTRAL MAINTENANCE FACILITY (109367)										
61500	OVERTIME	1,000	1,000	2,000	2,000	1,000	1,000	1,000	100.0%	Current expense level with reduced OT
68100	TELEPHONE	2,000	2,000	3,500	3,500	1,500	1,500	1,500	75.0%	Current expense level
68300	ELECTRICITY	71,000	71,000	63,000	63,000	(8,000)	(8,000)	(8,000)	-11.3%	Current expense level
68400	GAS	39,000	39,000	43,000	43,000	4,000	4,000	4,000	10.3%	Current expense level
49149	FACILITY CHARGE TO DEPTS	(242,805)	(242,805)	(251,584)	(251,584)	(8,779)	(8,779)	(8,779)	3.6%	Cost allocation of space

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11 %	Basis for Variance
		FY10 Budget	FY10 Budget	FY10 Budget	FY11 Budget	FY 10/11 Difference	% Change		
PUBLIC WORKS DEPARTMENT									
RECYCLING (119063)									
62500	RETIREMENT "B"	11,860	11,860	12,925	1,065	9.0%	Increased funding rate for retirement system		
62550	HOLIDAY PAY	1,300	1,300	3,000	1,700	130.8%	Current expense level		
62750	LIFE INSURANCE	410	410	456	46	11.2%	Current expense level		
62800	WORKERS COMP	12,600	12,600	3,500	(9,100)	-72.2%	Current expense level		
62900	HEALTH INSURANCE	23,250	23,250	17,390	(5,860)	-25.2%	Change in coverage		
62920	DENTAL INSURANCE	2,050	2,050	1,630	(420)	-20.5%	Change in coverage		
62940	OPTION 1 SICK BONUSE	300	300	300	-	0.0%	Current expense level		
63200	TRAINING	1,000	1,000	500	(500)	-50.0%	Current expense level		
65100	EQUIPMENT LEASES	51,500	51,500	98,900	47,400	92.0%	Current expense level		
65990	OTHER CONTRACTUAL SERVICE	5,000	5,000	26,000	21,000	420.0%	Projected CSWD recycling charge due to current mkt		
66200	GENERAL LIABILITY	6,300	6,300	5,000	(1,300)	-20.6%	Projected expense level		
66850	INSURANCE RESERVE	2,500	2,500	1,000	(1,500)	-60.0%	Projected expense level		
68100	TELEPHONE	250	250	100	(150)	-60.0%	Current expense level		
71220	GASOLINE	26,990	26,990	-	(26,990)	-100.0%	Expense assigned to code 72119 below		
71780	SMALL EQUIPMENT-OFFICE	500	500	10,219	9,719	1943.8%	Current expense level		
72119	REIMBURSEMENT FUEL/DIESEL	-	-	30,417	30,417		Expense assigned to code 71220 above		
72125	RECYCL TO DPW ADMIN	50,230	50,230	17,446	(32,784)	-65.3%	Current expense level		
72135	DPW MISC EMPL TRANSFERS	35,000	35,000	10,000	(25,000)	-71.4%	Reduced expense of coverage by DPW employees		
DPW - STREETS									
61200	WAGES HOURLY	634,653	634,653	708,325	73,672	11.6%	Addition of 2 stormwater mgt employees		
61500	OVERTIME	169,044	169,044	199,044	30,000	17.7%	Estimate to cover snow emergencies etc.		
62550	HOLIDAY PAY	7,120	7,120	9,790	2,670	37.5%	Addition of 2 stormwater mgt employees		
65990	OTHER CONTRACTUAL SERVICE	60,000	60,000	244,000	184,000	306.7%	Equipment rental for stormwater mgt & ARRA		
68102	CELL PHONES	6,120	6,120	10,120	4,000	65.4%	Expense for GPS chips to track employees		
71060	UNIFORMS	7,752	7,752	8,785	1,033	13.3%	Addition of 2 stormwater mgt employees		

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	Difference	Change	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget					
71140	MAINTENANCE SUPPLIES	21,250	-	21,250	-	26,250	-	5,000	(80,000)	23.3%		Current expense & historical level
71220	GASOLINE	80,000	-	80,000	-	-	-	(80,000)	10,000	-100.0%		Expense assigned to code 72119 below
71560	GRAVEL	15,000	-	15,000	-	25,000	-	10,000	95,000	66.7%		Current expense & historical level
71620	MANHOLES & CATCH BASINS	15,300	-	15,300	-	110,300	-	95,000	5,000	620.9%		Improved program due to Stormwater Mgt
71780	SMALL EQUIPMENT-OFFICE	16,500	-	16,500	-	21,500	-	5,000	74,240	30.3%		Current expense level
72119	REIMBURSEMENT FUEL/DIESEL	-	-	-	-	74,240	-	74,240	(19,074)	-4.9%		Expense assigned to code 71220 above
72800	STS TO EQP MTN	390,000	-	390,000	-	370,926	-	(19,074)	30,000	-18.8%		Current expense level
49020	PATCHING	(160,000)	-	(160,000)	-	(130,000)	-	30,000	(137,000)	60.9%		Less Force Acct billing for in house work
49030	STS - CATCH BASINS	(225,000)	-	(225,000)	-	(362,000)	-	(137,000)	200,000	-33.3%		Force Acct billing for in house work
49040	STREETS CONCRETE	(600,000)	-	(600,000)	-	(400,000)	-	(100,000)	(409,500)			Less Force Acct billing for in house work
49209	WATER TO STREETS	-	-	-	-	(100,000)	-	(100,000)				Force Acct billing for in house work
49212	STORMWATER ARRA TO STS	-	-	-	-	(409,500)	-	(409,500)				Force Acct billing for in house work
DPW - EQUIPMENT MAINTENANCE (119126)												
61500	OVERTIME	20,000	-	20,000	-	18,000	-	(2,000)		-10.0%		Projected reduced OT
62950	LONGEVITY PAY	1,030	-	1,030	-	2,215	-	1,185	400	115.0%		Increase in eligible employees
67500	PUBLIC RELATIONS	200	-	200	-	600	-	400	(1,340)	200.0%		Changes from net cost to gross cost
68300	ELECTRICITY	6,000	-	6,000	-	4,660	-	(1,340)	12,620	-22.3%		Current expense level
68400	GAS	25,100	-	25,100	-	37,720	-	12,620	46,554	50.3%		Current expense level & est. cost
71220	GASOLINE	235,480	-	235,480	-	282,034	-	46,554	(20,811)	19.8%		Current expense level & est. cost
71240	DIESEL FUEL	254,840	-	254,840	-	234,029	-	(20,811)	(2,425)	-8.2%		Current expense level & est. cost
49137	TRAFFIC TO EQUIP MAINT	(16,917)	-	(16,917)	-	(19,342)	-	(2,425)	44,331	14.3%		Estimated charges for services to other depts.
49211	REIMBURSEMENT FUEL/DIESEL	(537,490)	-	(537,490)	-	(493,159)	-	44,331	7,672	-8.2%		Estimated charges for fuel for other depts.
49450	WATER TO EQP MTN	(72,853)	-	(72,853)	-	(65,181)	-	7,672	(12,400)	-10.5%		Estimated charges for services to other depts.
49800	STS TO EQP MTN	(358,526)	-	(358,526)	-	(370,926)	-	(12,400)		3.5%		Estimated charges for services to other depts.
DPW - ADMINISTRATION (119127)												
61206	GROUP LEADER PAY	2,800	-	2,800	-	3,570	-	770		27.5%		Current expense & historical level
62950	LONGEVITY	520	-	520	-	1,030	-	510		98.1%		New eligible employee

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11		Basis for Variance
		Budget	FY10	Budget	FY10	Budget	FY11	Difference	Change	
63600	DUES & SUBSCRIPTIONS	500	500	500	900	400	900	400	80.0%	Current expense level
65050	RENT	2,240	2,240	2,240	2,500	260	2,500	260	11.6%	Increased space cost
68100	TELEPHONE	5,000	5,000	5,000	6,900	1,900	6,900	1,900	38.0%	Current expense level
49125	RECYCL TO DPW ADMIN	(50,230)	(50,230)	(50,230)	(17,446)	32,784	(17,446)	32,784	-65.3%	Estimated charges for services to other DPW Accts
49127	TRAFFIC TO DPW	(76,190)	(76,190)	(76,190)	(83,742)	(7,552)	(83,742)	(7,552)	9.9%	Estimated charges for services to other DPW Accts
49131	ST PROG TO DPW ADM	(8,900)	(8,900)	(8,900)	(36,627)	(27,727)	(36,627)	(27,727)	311.5%	Estimated charges for services to other DPW Accts
49132	ADM	(25,190)	(25,190)	(25,190)	(31,677)	(6,487)	(31,677)	(6,487)	25.8%	Estimated charges for services to other DPW Accts
49134	WATER TO DPW	(86,010)	(86,010)	(86,010)	(69,785)	16,225	(69,785)	16,225	-18.9%	Estimated charges for services to other DPW Accts
DPW - ENGINEERING DIVISION (119128)										
61200	WAGES HOURLY	40,593	40,593	40,593	82,974	42,381	82,974	42,381	104.4%	Staff position reassigned from St. Repaving
61500	OVERTIME	500	500	500	1,077	577	1,077	577	115.4%	Current expense level
62940	OPTION 1 SICK BONUS	1,000	1,000	1,000	2,000	1,000	2,000	1,000	100.0%	Current expense level
62950	LONGEVITY PAY	1,180	1,180	1,180	1,270	90	1,270	90	7.6%	Current expense level
63200	TRAINING	5,000	5,000	5,000	3,000	(2,000)	3,000	(2,000)	-40.0%	Transfer \$2 k to 63300 below
63300	EDUCATION	-	-	-	2,000	2,000	2,000	2,000	-	Transfer \$2 k to 63200 above
63400	TRAVEL EXPENSE	500	500	500	-	(500)	-	(500)	-100.0%	Current expense level
63600	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	2,000	1,000	2,000	1,000	100.0%	Current expense level
68100	TELEPHONE	2,000	2,000	2,000	1,500	(500)	1,500	(500)	-25.0%	Current expense level
71060	UNIFORMS	450	450	450	1,000	550	1,000	550	122.2%	Est. expense for reassigned staff
49011	DOWNTOWN PARKING STUDY T	-	-	-	(10,253)	(10,253)	(10,253)	(10,253)	-	Est. charges for services to other DPW Accts
49014	COLCHESTER AV SIDEWALK TO	-	-	-	(9,302)	(9,302)	(9,302)	(9,302)	-	Est. charges for services to other DPW Accts
49025	COLCHESTER AV CORRIDOR TO	-	-	-	(15,850)	(15,850)	(15,850)	(15,850)	-	Est. charges for services to other DPW Accts
49026	SR2S PLATTSBURG AV TO ENG	-	-	-	(5,953)	(5,953)	(5,953)	(5,953)	-	Est. charges for services to other DPW Accts
49027	SR2S NORTH AVE SIGNALS TO E	-	-	-	(4,357)	(4,357)	(4,357)	(4,357)	-	Est. charges for services to other DPW Accts
49028	ARRA TO ENG	-	-	-	(47,714)	(47,714)	(47,714)	(47,714)	-	Est. charges for services to other DPW Accts
49140	MAIN ST/RIVERSIDE TO ENG	(6,547)	(6,547)	(6,547)	-	6,547	-	6,547	-100.0%	Est. charges for services to other DPW Accts
49145	SOUTHEND TRANSIT TO ENG	-	-	-	(17,761)	(17,761)	(17,761)	(17,761)	-	Est. charges for services to other DPW Accts
49148	CITY CAPITAL PLAN REVIEW TO	(18,000)	(18,000)	(18,000)	(26,468)	(8,468)	(26,468)	(8,468)	47.0%	Est. charges for services to other DPW Accts

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved		Amended		Mayor's		FY 10/11	Difference	Change	%	Basis for Variance
		FY10	Budget	FY10	Budget	FY11	Budget					
49151	BARGE CANAL TO ENG	(1,000)	(1,000)	(1,000)	(2,540)	(1,540)	154.0%	(1,540)	Est. charges for services to other DPW Accts			
49153	DOWNTOWN TRANSIT TO ENG	(5,256)	(5,256)	(6,870)	(1,614)	30.7%	(1,614)	Est. charges for services to other DPW Accts				
49154	CHURCH ST IMPR TO ENG	(11,424)	(11,424)	(18,703)	(7,279)	63.7%	(7,279)	Est. charges for services to other DPW Accts				
49155	OFF CHCH ST IMPR TO ENG	(80,000)	(80,000)	(59,735)	20,265	-25.3%	20,265	Est. charges for services to other DPW Accts				
49161	TRAFFIC TO ENG	(7,224)	(7,224)	(6,230)	994	-13.8%	994	Est. charges for services to other DPW Accts				
49163	STREETS TO ENG	(90,500)	(90,500)	(154,596)	(64,096)	70.8%	(64,096)	Est. charges for services to other DPW Accts				
49165	CAP ST PROG TO DPW ENG	(25,000)	(25,000)	(27,943)	(2,943)	11.8%	(2,943)	Est. charges for services to other DPW Accts				
49166	WASTEWATER TO ENG	(23,000)	(23,000)	(42,000)	(19,000)	82.6%	(19,000)	Est. charges for services to other DPW Accts				
49167	INSPECTION SVCS TO ENG	-	-	(19,645)	(19,645)	-		Est. charges for services to other DPW Accts				
49173	PROJECT REVIEW DESIGN	(34,619)	(34,619)	(32,885)	1,734	-5.0%	1,734	Est. charges for services to other DPW Accts				
49174	CAP PROJ MGMT TO ENT	(4,889)	(4,889)	(6,351)	(1,462)	29.9%	(1,462)	Est. charges for services to other DPW Accts				
49176	COLLEGE ST STORM TO ENG	(8,985)	(8,985)	-	8,985	-100.0%	8,985	Est. charges for services to other DPW Accts				
49179	SENTIC TO ENG	(5,648)	(5,648)	(5,126)	522	-9.2%	522	Est. charges for services to other DPW Accts				
49180	CNG TO ENGINEERING	-	-	(9,807)	(9,807)	-		Est. charges for services to other DPW Accts				
49186	FLYNN AV SIDEWALK TO ENG	-	-	(14,610)	(14,610)	-		Est. charges for services to other DPW Accts				
49187	STREET CAR STUDY TO ENG	(90,000)	(90,000)	(83,700)	6,300	-7.0%	6,300	Est. charges for services to other DPW Accts				
49821	STORMWATER TO ENG	(20,000)	(20,000)	(18,645)	1,355	-6.8%	1,355	Est. charges for services to other DPW Accts				
49870	N/S CONNECTOR PROJ TO ENG	200	200	400	200	100.0%	200	Current level				
CEMETERY (MANAGED BY PARKS & REC. DEPT.) (129117)												
62940	OPTION 1 SICK BONUS	650	650	-	(650)	-100.0%	(650)	Cost eliminated				
65100	EQUIPMENT LEASES	1,200	1,200	-	(1,200)	-100.0%	(1,200)	Cost eliminated				
65980	TREE SERVICE	17,200	17,200	19,000	1,800	10.5%	1,800	Current level				
65990	OTHER CONTRACTUAL SERVICE	600	600	700	100	16.7%	100	Current level				
68100	TELEPHONE	600	600	800	200	33.3%	200	Current level				
71140	MAINTENANCE SUPPLIES	3,500	3,500	2,800	(700)	-20.0%	(700)	Current level				
71190	VEHICLE MAINT SUPPLIES	6,000	6,000	-	(6,000)	-100.0%	(6,000)	Cost eliminated				
73990	OTHER CHARGES											

GENERAL FUND OTHER

Notes on Variances in Expenses

GENERAL FUND EXPENSE VARIANCES

Code	Description	Approved	Amended	Mayor's	FY 10/11	%	Basis for Variance
		FY10	FY10	FY11			
		Budget	Budget	Budget	Difference		

OPERATING TRANSFERS OUT & OTHER CHARGE

OPERATING TRANSFER OUT (113019)							
74200	G O BOND - PRINCIPAL	1,551,330	1,551,330	1,082,000	(469,330)	-30.3%	Projected Principal Payments w/ Matured Debt
74250	G O BOND -INTEREST	480,000	480,000	576,226	96,226	20.0%	Projected Interest Payments w/ new bonding
74700	COPS PRINCIPAL	-	-	15,250	15,250		Previously budgeted above in 74200
74750	COPS INTEREST	-	-	12,110	12,110		Previously budgeted above in 74250
75100	OP TRANS OUT-GEN'L/RETIRE	5,665,590	5,665,590	2,154,548	(3,511,042)	-62.0%	Est. ARC and split with code 75110
75110	OP TRANS OUT RETIREE	-	-	2,396,765	2,396,765		Est. ARC and split from code 75100
75120	OP TRANSFER FICA	-	-	1,725,879	1,725,879		Est. FICA from property tax rate
75130	TRF CLASS A POST HEALTH INS	-	-	77,000	77,000		Est. ARC and split from code 75100
75400	OPERAT TRANS OUT-CEDO	245,750	245,750	255,000	9,250	3.8%	Increase to fund tax help program
75450	OPERAT TRANS OUT-TRAFFIC	280,000	280,000	310,000	30,000	10.7%	Planned increased for DID parking expense
75460	OP TRANS OUT - TELECOM	185,000	371,000	605,000	234,000	63.1%	Increase in rates

OTHER GENERAL CHARGES (113129)

73760	RESERVE	-	-	3,500	3,500		Previously unbudgeted expense for railroad lease
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CAPITAL IMPROVEMENTS

STREET GREENBELT (123374)							
The budget changes in this account reflect an effort to better allocate and assign costs							

CONSERVATION LEGACY PROG (123430)

61300	SEASONAL HELP	5,000	5,000	7,000	2,000	40.0%	Proposed increase to increase staffing support
67200	PRINTING	2,000	2,000	1,000	(1,000)	-50.0%	Increased use of electronic media
70100	OFFICE SUPPLIES	200	200	-	(200)	-100.0%	Provided by Admin budget
71140	MAINTENANCE SUPPLIES	1,500	1,500	1,200	(300)	-20.0%	Reduced usage expectation

CAPITAL STREET PROGRAM (119130)

Based on the Street Repaving plan for FY 2010 variations in the budget reflect the differences from last year's plan and lower paving contract costs

SPECIAL REVENUE FUNDS EXPENSE VARIANCES

Acct #	Account Description	Approved			Mayor's			Basis for Variance	
		FY 10 Budget	Amended FY 10 Budget	FY 11 Budget	FY 10/11 DIFF	% CHNG			
TRAFFIC DIVISION									
61200	WAGES HOURLY	1,024,648	1,024,648	1,059,842	35,194	3.4%	35,194	3.4%	Step Increases & Livable Wage Adjustment
61206	GROUP LEADER	2,000	2,000	2,700	700	35.0%	700	35.0%	Current cost projection
61400	PART-TIME HELP	250,777	250,777	256,215	5,438	2.2%	5,438	2.2%	Increase help for Signal Tech
62500	RETIREMENT "B"	141,602	141,602	151,905	10,303	7.3%	10,303	7.3%	Higher rate and base
62900	HEALTH INSURANCE	296,730	296,730	302,677	5,947	2.0%	5,947	2.0%	Higher premium cost projected
64240	SECURITY	125,000	125,000	93,900	(31,100)	-24.9%	(31,100)	-24.9%	Reduced extra person coverage in Mkt Garage
64500	AUDITS	12,000	12,000	14,750	2,750	22.9%	2,750	22.9%	Anticipated higher expense
65840	LOT MAINTENANCE	7,500	7,500	5,000	(2,500)	-33.3%	(2,500)	-33.3%	Reflect actual
65850	BANK CHARGES	90,750	90,750	118,000	27,250	30.0%	27,250	30.0%	Increase use of credit cards & coin counting fee
65860	PRKING EQUIP MAINT	18,000	18,000	20,000	2,000	11.1%	2,000	11.1%	New revenue control equipment
65870	BUILDING MAINTENANCE	28,000	28,000	31,000	3,000	10.7%	3,000	10.7%	Reflect actual as garages age
67100	ADVERTISING	7,500	7,500	5,500	(2,000)	-26.7%	(2,000)	-26.7%	Reflect actual
67200	PRINTING	26,000	26,000	33,100	7,100	27.3%	7,100	27.3%	Cost of printing tickets increased volume
70100	OFFICE SUPPLIES	6,550	6,550	6,050	(500)	-7.6%	(500)	-7.6%	Reflects actual
71140	MAINTENANCE SUPPLIES	18,100	18,100	19,100	1,000	5.5%	1,000	5.5%	Reflects actual
71220	GASOLINE	14,350	14,350	-	(14,350)	-100.0%	(14,350)	-100.0%	Cost assigned to code 72119 below
71260	METER PARTS	12,000	12,000	14,000	2,000	16.7%	2,000	16.7%	Anticipated higher expense
71780	SMALL EQUIPMENT - OFFICE	12,000	12,000	10,000	(2,000)	-16.7%	(2,000)	-16.7%	Reflects actual
71840	PAINT	19,500	19,500	16,500	(3,000)	-15.4%	(3,000)	-15.4%	Reflects actual
72119	REIMBURSEMENT FUEL/DIESEL	-	-	15,687	15,687		15,687		Cost assigned from code 71220 above
72127	TRAFFIC TO DPW ADMIN	76,075	76,075	83,742	7,667	10.1%	7,667	10.1%	Cost allocation for Admin Services
72137	TRAFFIC TO EQUIP MAINT	19,917	19,917	22,342	2,425	12.2%	2,425	12.2%	Est. cost of vehicle maintenance & repair
72161	TRAFFIC TO ENGINEERING	80,000	80,000	60,810	(19,190)	-24.0%	(19,190)	-24.0%	Cost allocation for Engineering Services
72199	OTHER INTERDEPARTMENTAL CHAI	3,300,000	3,300,000	3,600,000	300,000	9.1%	300,000	9.1%	Pmt to Airport per rate increase & expansion
73970	CAPITAL EXPENDITURES	263,043	263,043	246,215	(16,828)	-6.4%	(16,828)	-6.4%	Reduced expenses per capital improvement Plan
74350	NOTES RETIRED	141,358	141,358	198,077	56,719	40.1%	56,719	40.1%	Based on FY 11 debt service schedule
74400	INTEREST ON NOTES	34,591	34,591	58,589	23,998	69.4%	23,998	69.4%	Based on FY 11 debt service schedule

SPECIAL REVENUE FUNDS EXPENSE VARIANCES

Acct #	Account Description	Approved			Mayor's			CHNG	Basis for Variance
		FY 10 Budget	Amended FY 10 Budget	FY 11 Budget	FY 10/11 DIFF	%			
CHURCH ST MKTPLACE									
61300	SEASONAL HELP	3,500	3,500	3,000	(500)	-14.3%		Expected decrease in seasonal work	
61450	TEMPORARY HELP	50,000	50,000	58,500	8,500	17.0%		Increase in budget for interns	
62500	RETIREMENT "B"	28,129	28,129	30,032	1,903	6.8%		Increase in rate & base pay	
63300	EDUCATION	3,600	3,600	3,000	(600)	-16.7%		Budget adjustment	
63400	TRAVEL	2,500	2,500	3,000	500	20.0%		Increase in anticipated travel	
64650	PERFORMERS & LECTURERS	9,500	9,500	9,025	(475)	-5.0%		Reduced budget for performers	
64990	OTHER PROFESSIONAL SVCS	97,200	97,200	92,340	(4,860)	-5.0%		Reduced budget for marketing	
65400	SNOW REMOVAL	45,000	45,000	47,500	2,500	5.6%		Increase in contract cost	
65950	ELECTRICAL MAINTENANCE	6,000	6,000	8,000	2,000	33.3%		Anticipate higher expense for repairs	
65990	OTHER CONTRACTUAL SERVICE	38,000	38,000	43,000	5,000	13.2%		Increased expenses for security services	
67200	PRINTING	18,100	18,100	15,114	(2,986)	-16.5%		Printing fewer brochures	
68100	TELEPHONE	2,880	2,880	1,800	(1,080)	-37.5%		Reduced cost due to alternative use of cellphones	
68102	CELL PHONES	4,800	4,800	3,000	(1,800)	-37.5%		Reduced cost by participating in BPD contract	
68300	ELECTRICITY	11,000	11,000	9,000	(2,000)	-18.2%		Savings from LED lighting	
70400	POSTAGE	1,500	1,500	900	(600)	-40.0%		Reduction in mailings	
71060	UNIFORMS	1,000	1,000	-	(1,000)	-100.0%		Reduced expenses	
71140	MAINTENANCE SUPPLIES	12,000	12,000	14,000	2,000	16.7%		Anticipate higher expense for more supplies	
71220	GASOLINE	3,000	3,000	1,500	(1,500)	-50.0%		Alternate use of electrical vehicle	
WATERFRONT TIF DISTRICT									
74370	SEC 108 - LOAN INTEREST	70,000	70,000	48,455	(21,545)	-30.8%		Reduced interest due retired principal	
74700	LEASE PRINCIPAL (COP's)	840,000	840,000	633,867	(206,133)	-24.5%		Retired principal	
74750	LEASE INTEREST (COP's)	530,000	530,000	437,147	(92,853)	-17.5%		Reduced interest due retired principal	
STORMWATER MGT (NEW FY 2010)		855,000	855,000	761,000	(94,000)	-11.0%		The FY 2010 budget was the 1st for this program.	
									The variances reflect the refinement of the budget based on experience, expansion of the program with increased revenue and expired grants
CEDO (ALL ACCOUNTS)		5,371,796	5,514,796	7,021,516	1,506,720	27.3%		Reflects increased grant activity including Moran	

ENTERPRISE FUNDS EXPENSE VARIANCES

Acct #	Account	Approved		Amended		Requested		FY 10/11	%	Change
		FY 10 Budget	FY 10 Budget	FY 10 Budget	FY 11 Budget	DIFF	DIFF			
DPW- WATER										
61700	EXTRA DUTY	3,100	3,100	-	-	(3,100)	-100.0%			Expense covered under code 61710
61710	ON CALL	20,100	20,100	25,600	25,600	5,500	27.4%			Includes code 61700 above
62500	RETIREMENT "B"	109,890	109,890	118,490	118,490	8,600	7.8%			Increased rate & base pay
62550	HOLIDAY PAY	22,300	22,300	30,000	30,000	7,700	34.5%			Current cost projection
62800	WORKERS COMPENSATION	100,000	100,000	60,000	60,000	(40,000)	-40.0%			Savings due to reduced claims
62900	HEALTH INSURANCE	205,100	205,100	258,780	258,780	53,680	26.2%			Change in employee coverage
62920	DENTAL INSURANCE	14,240	14,240	15,687	15,687	1,447	10.2%			Change in employee coverage
62940	OPTION 1 SICK BONUS	600	600	900	900	300	50.0%			Current cost projection
62950	LONGEVITY PAY	12,140	12,140	11,420	11,420	(720)	-5.9%			Current cost projection due to staff turnover
64500	AUDITS	14,500	14,500	19,000	19,000	4,500	31.0%			Est. allocated share
64990	OTHER PROFESSIONAL SVCS	21,000	21,000	27,800	27,800	6,800	32.4%			Increase cost of testing of water
65830	ROAD MAINTENANCE	130,000	130,000	-	-	(130,000)	-100.0%			Work done inhouse per code 72209
65990	OTHER CONTRACTUAL SERVICE	43,700	43,700	48,430	48,430	4,730	10.8%			Increase in contracted services
66200	GENERAL LIABILITY	38,000	38,000	45,500	45,500	7,500	19.7%			Est.-allocated cost per C/T Office
66850	INSURANCE RESERVE	16,000	16,000	12,000	12,000	(4,000)	-25.0%			Est. allocated cost per C/T Office
67100	ADVERTISING	2,500	2,500	2,000	2,000	(500)	-20.0%			Planned savings
68100	TELEPHONE	2,000	2,000	2,560	2,560	560	28.0%			Est. cost per current use & rate increase
68102	CELL PHONES	10,900	10,900	9,900	9,900	(1,000)	-9.2%			Anticipated reduced cost per current spending
68400	GAS	46,000	46,000	42,000	42,000	(4,000)	-8.7%			Anticipated reduced cost per current spending
70100	OFFICE SUPPLIES	50,000	50,000	60,000	60,000	10,000	20.0%			Est. cost per current use
71220	GASOLINE	38,940	38,940	-	-	(38,940)	-100.0%			Cost assigned to code 72119 below
71360	CHLORINE & HYPOCHLORITE	50,000	50,000	54,000	54,000	4,000	8.0%			Anticipated cost per current spending
71380	FLUORIDE	20,000	20,000	26,000	26,000	6,000	30.0%			Anticipated cost per current spending
71400	POLYMER	60,000	60,000	67,000	67,000	7,000	11.7%			Est. cost per current & historical spending
71630	ASPHALT	3,000	3,000	10,000	10,000	7,000	233.3%			Increased street patching activity as system ages
71770	HYDRANTS	12,000	12,000	13,000	13,000	1,000	8.3%			Anticipated cost per current spending
71830	WATER MAINS	50,000	50,000	65,000	65,000	15,000	30.0%			Increased costs as system ages
71930	LAB EXPENSE	12,000	12,000	15,000	15,000	3,000	25.0%			Increase cost of testing of water
72119	REIMBURSEMENT FUEL/DIESEL	-	-	36,400	36,400	36,400				Cost assigned from code 71220 above
72134	WATER TO DPW ADMIN	86,010	86,010	69,785	69,785	(16,225)	-18.9%			Cost allocation for Admin Services
72135	DPW MISC EMPL TRANSFERS	2,000	2,000	-	-	(2,000)	-100.0%			No activity to budget

ENTERPRISE FUNDS EXPENSE VARIANCES

Acct #	Account	Approved		Amended		Requested		%		Change	
		FY 10 Budget	FY 10 Budget	FY 11 Budget	FY 11 Budget	FY 10/11 DIFF	FY 10/11 DIFF				
72209	WATER TO STREETS PAVING	-	-	-	100,000	100,000	100,000				Assigned from code 65830 as inhouse work
72300	TRANSFER TO GF - PILOT	234,830	234,830	403,182	403,182	168,352	168,352	71.7%			Decreased assessment
72400	ADMINISTRATIVE FEE	104,000	104,000	115,000	115,000	11,000	11,000	10.6%			Indirect cost allocation plan revised allocation
72450	EQUIP MAINT TO WATER	72,850	72,850	65,181	65,181	(7,669)	(7,669)	-10.5%			Anticipated reduced charges
72740	FRANCHISE FEES	165,000	165,000	181,350	181,350	16,350	16,350	9.9%			Rate increase generates higher fees
73750	AMORTIZATION	-	-	61,050	61,050	61,050	61,050				Aligns budget with accrual accounting
73780	DEPRECIATION	725,000	725,000	800,000	800,000	75,000	75,000	10.3%			Increase in assets to be depreciated
73970	CAPITAL EXPENDITURES	265,000	265,000	275,000	275,000	10,000	10,000	3.8%			Planned increase in activity as system ages
74100	REVENUE BONDS - PRINCIPAL	1,205,000	1,205,000	1,260,000	1,260,000	55,000	55,000	4.6%			Based on FY 11 debt service schedule
74150	REVENUE BONDS - INTEREST	189,250	189,250	129,000	129,000	(60,250)	(60,250)	-31.8%			Based on FY 11 debt service schedule
75890	TRANSFER TO BALANCE SHEET	(1,303,310)	(1,303,310)	(1,361,710)	(1,361,710)	(58,400)	(58,400)	4.5%			Calculation to align budget w/ accrual accounting
DPW- WASTEWATER											
61200	WAGES HOURLY	617,705	617,705	623,171	623,171	5,466	5,466	0.9%			Step increases
61500	OVERTIME	59,800	59,800	63,400	63,400	3,600	3,600	6.0%			Current level of expense
62200	FICA "B"	64,330	64,330	67,900	67,900	3,570	3,570	5.5%			Increase in base
62500	RETIREMENT "B"	88,960	88,960	97,308	97,308	8,348	8,348	9.4%			Increased rate & base pay
62550	HOLIDAY PAY	2,800	2,800	3,270	3,270	470	470	16.8%			Current cost projection
62750	LIFE INSURANCE	1,820	1,820	1,734	1,734	(86)	(86)	-4.7%			Savings due to reduced claims
62800	WORKERS COMPENSATION	30,000	30,000	25,000	25,000	(5,000)	(5,000)	-16.7%			Change in employee coverage
62900	HEALTH INSURANCE	156,270	156,270	164,480	164,480	8,210	8,210	5.3%			Change in employee coverage
62940	OPTION 1 SICK BONUS	1,400	1,400	1,760	1,760	360	360	25.7%			Expected costs
62950	LONGEVITY PAY	5,960	5,960	7,831	7,831	1,871	1,871	31.4%			More eligible employees
64990	OTHER PROFESSIONAL SVCS	12,000	12,000	10,000	10,000	(2,000)	(2,000)	-16.7%			Est. lower expense based on current level
65990	OTHER CONTRACTUAL SERVICE	40,200	40,200	44,400	44,400	4,200	4,200	10.4%			Additional services planned
66850	INSURANCE RESERVE	12,000	12,000	10,000	10,000	(2,000)	(2,000)	-16.7%			Est. allocated cost per C/T Office
67100	ADVERTISING	600	600	500	500	(100)	(100)	-16.7%			Reduced based on current expense
68100	TELEPHONE	5,000	5,000	8,000	8,000	3,000	3,000	60.0%			Increased rates
68102	CELL PHONES	1,790	1,790	950	950	(840)	(840)	-46.9%			Reduced usage
68300	ELECTRICITY	508,625	508,625	455,768	455,768	(52,857)	(52,857)	-10.4%			Energy conservation measures
71060	UNIFORMS	6,390	6,390	6,815	6,815	425	425	6.7%			Current cost projection & rate increase
71220	GASOLINE	14,670	14,670	-	-	(14,670)	(14,670)	-100.0%			Cost assigned to code 72119 below

ENTERPRISE FUNDS EXPENSE VARIANCES

Acct #	Account	Approved		Amended		Requested		FY 10/11	%	DIFF	Change
		FY 10	Budget	FY 10	Budget	FY 11	Budget				
71360	CHLORINE & HYPOCHLORITE	50,370		50,370		43,000		(7,370)	-14.6%		Reduced current usage
71400	POLYMER	45,000		45,000		56,600		11,600	25.8%		Anticipated cost increase
71410	BICARBONATE	900		900		-		(900)	-100.0%		Expense eliminated
71420	PHOSPHORUS REMOVAL CHEM	83,000		83,000		105,000		22,000	26.5%		Anticipated cost increase
71780	SMALL EQUIPMENT - OFFICE	2,700		2,700		2,300		(400)	-14.8%		Anticipated cost reduction
71920	SLUDGE DISPOSAL EXPENSE	775,160		775,160		740,600		(34,560)	-4.5%		Anticipated lower expense projection
71930	LAB EXPENSE	13,500		13,500		11,000		(2,500)	-18.5%		Anticipated lower expense projection
72119	REIMBURSEMENT FUEL/DIESEL	-		-		16,440		16,440			Cost assigned from code 71220 above
72166	WASTEWATER TO ENGINEER	25,000		25,000		28,444		3,444	13.8%		Based on projected Engineering services
72300	TRANSFER TO GF-PILOT	810,000		810,000		882,000		72,000	8.9%		Based on assessment of increased assets
72370	WASTEWATER TO DPW	77,290		77,290		74,239		(3,051)	-3.9%		Revised cost allocation
72400	ADMINISTRATIVE FEE	113,000		113,000		140,000		27,000	23.9%		Indirect cost allocation plan revised allocation
72560	TRANSFER TO RISK MGMT	1,800		1,800		2,000		200	11.1%		Estimated costs of risk management
72740	FRANCHISE FEES	203,950		203,950		236,960		33,010	16.2%		Rate increase generates higher fees
73750	DEPRECIATION	1,530,000		1,530,000		1,580,000		50,000	3.3%		Increase in assets to be depreciated
73970	CAPITAL EXPENDITURES	140,000		140,000		338,710		198,710	141.9%		Planned increase in activity as system ages
74210	STATE REVOLVING LOAN	1,016,810		1,016,810		1,107,355		90,545	8.9%		Based on FY 11 debt service schedule
74350	NOTES RETIRED	66,990		66,990		73,215		6,225	9.3%		Based on FY 11 debt service schedule
74400	INTEREST ON NOTES	35,520		35,520		44,470		8,950	25.2%		Based on FY 11 debt service schedule
75899	TRANSFERS TO BALANCE SHEET	(1,141,570)		(1,141,570)		(885,570)		256,000	-22.4%		Calculation aligns budget w/ accrual accounting