



# City of Portsmouth

## Budget 101

Monday January 24, 2011  
Portsmouth Public Library  
Levenson Room  
6:30 p.m.

### Vital Functions of the Budget:

1. Policy Document: Priorities and Services
2. Financial Plan
3. Operations Guide
4. Communication Device
5. Historical Document
6. Legal Document



# Fiscal Year 2011

## Expenditures and Revenues



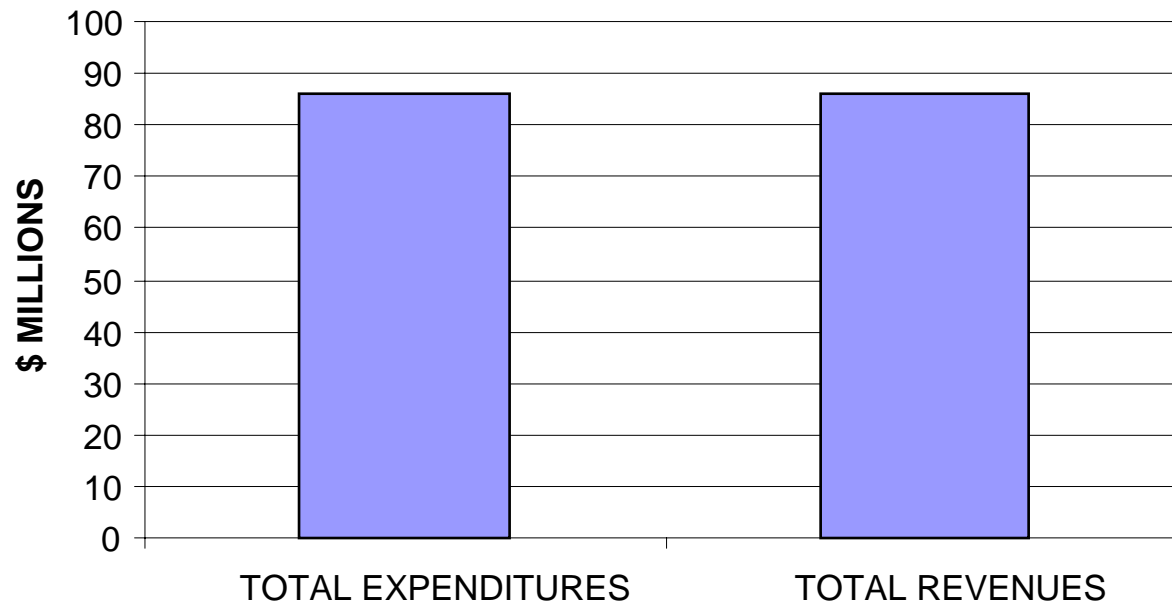
July 1, 2010 to June 30, 2011

# Expenditures equal Revenues

## FY 2011 Budget

### EXPENDITURES AS ADOPTED BY CITY COUNCIL

<b>OPERATING</b>	<b>68,564,935</b>
<b>NON-OPERATING</b>	<b>17,739,519</b>
<b>TOTAL EXPENDITURES</b>	<b>86,304,454</b>
<b>ESTIMATED REVENUES</b>	<b>19,419,321</b>
<b>PROPERTY TAX LEVY</b>	<b>66,885,133</b>
<b>TOTAL REVENUES</b>	<b>86,304,454</b>



# FY 2011 ADOPTED BUDGET

**\$86,304,454**

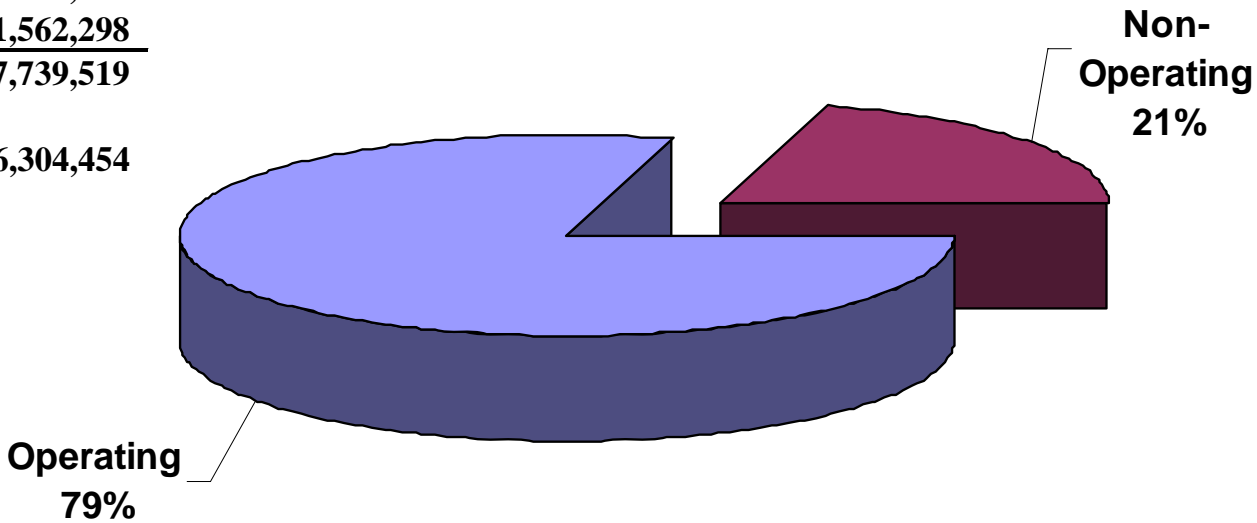
**OPERATING BUDGET**

<b>Municipal</b>	<b>15,444,772</b>
<b>Police</b>	<b>8,438,673</b>
<b>Fire</b>	<b>6,722,490</b>
<b>School</b>	<b>36,904,000</b>
<b>Coll Bargaining Contingency</b>	<b>900,000</b>
<b>Transfer to Indoor Pool</b>	<b>155,000</b>
<b>Total Operating</b>	<b>68,564,935</b>

**NON-OPERATING BUDGET**

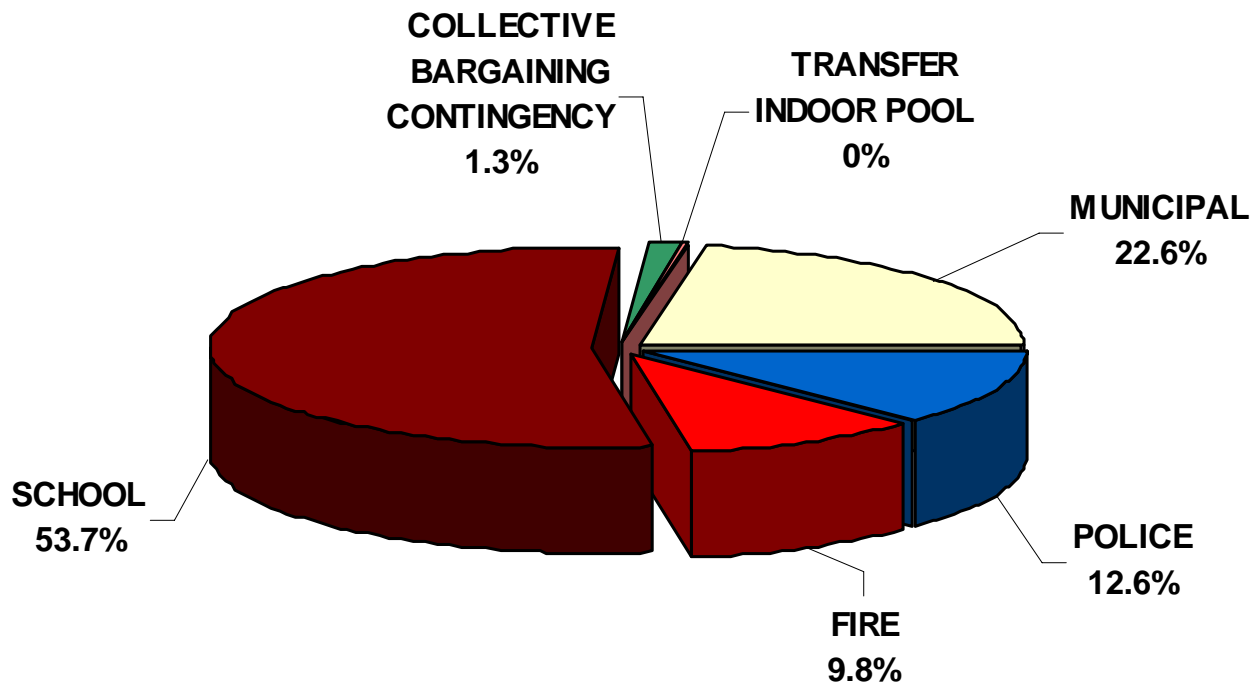
<b>Debt Relates Exp</b>	<b>350,000</b>
<b>Debt Service</b>	<b>9,181,827</b>
<b>Overlay</b>	<b>1,100,000</b>
<b>Capital Outlay</b>	<b>1,187,500</b>
<b>County</b>	<b>4,107,894</b>
<b>Contingency</b>	<b>250,000</b>
<b>Other General Non-Operating</b>	<b>1,562,298</b>
<b>Total Non-Operating</b>	<b>17,739,519</b>

**TOTAL FY11 BUDGET** **86,304,454**



# Operating Budget (79% of Total Budget)

- Operating budget are expenditures associated with the day-to-day operations and services provided by the Municipal, Police, Fire and School Departments.

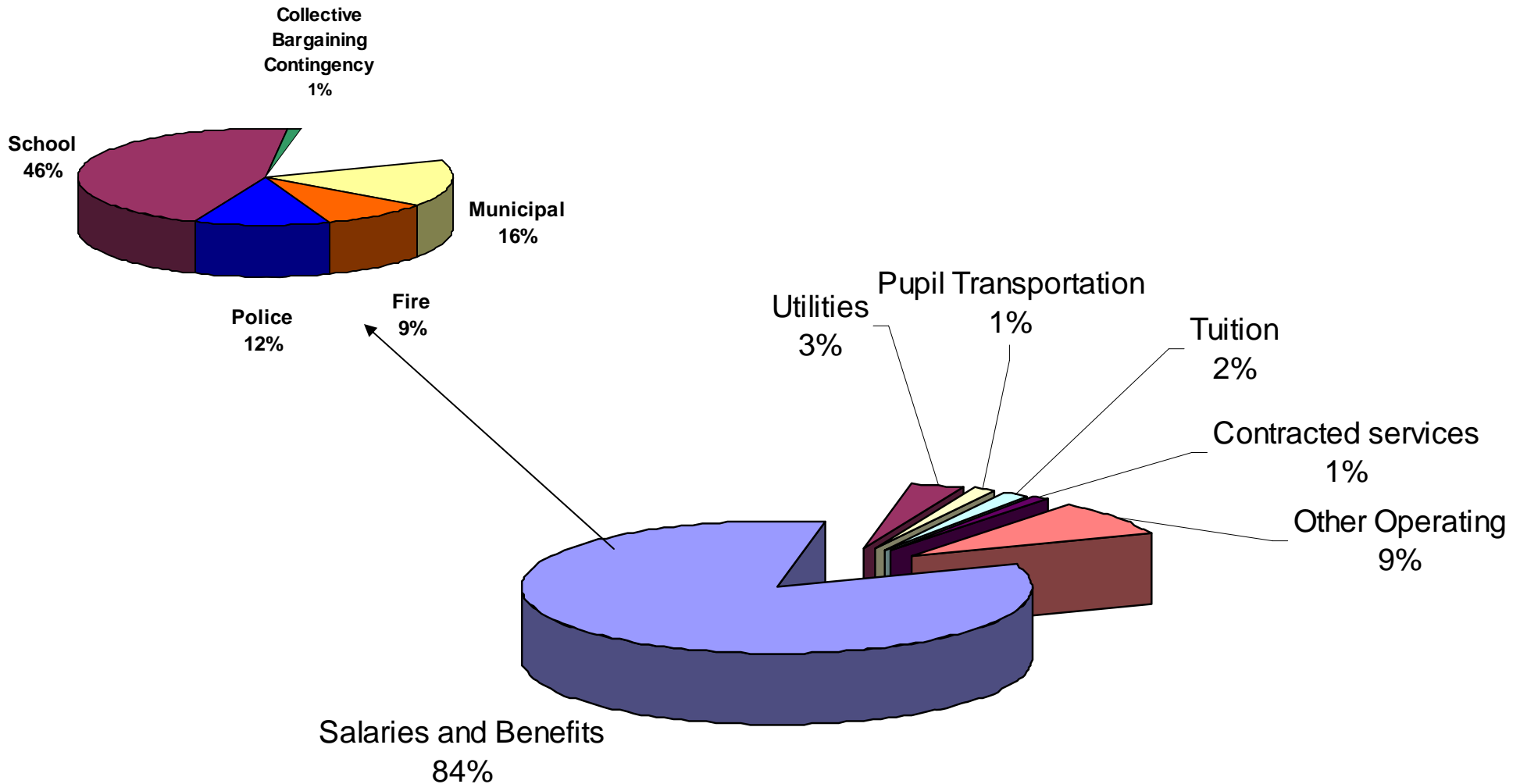


# Operating Budget

\*84% of the Operating Budget is comprised of Salaries and Benefits

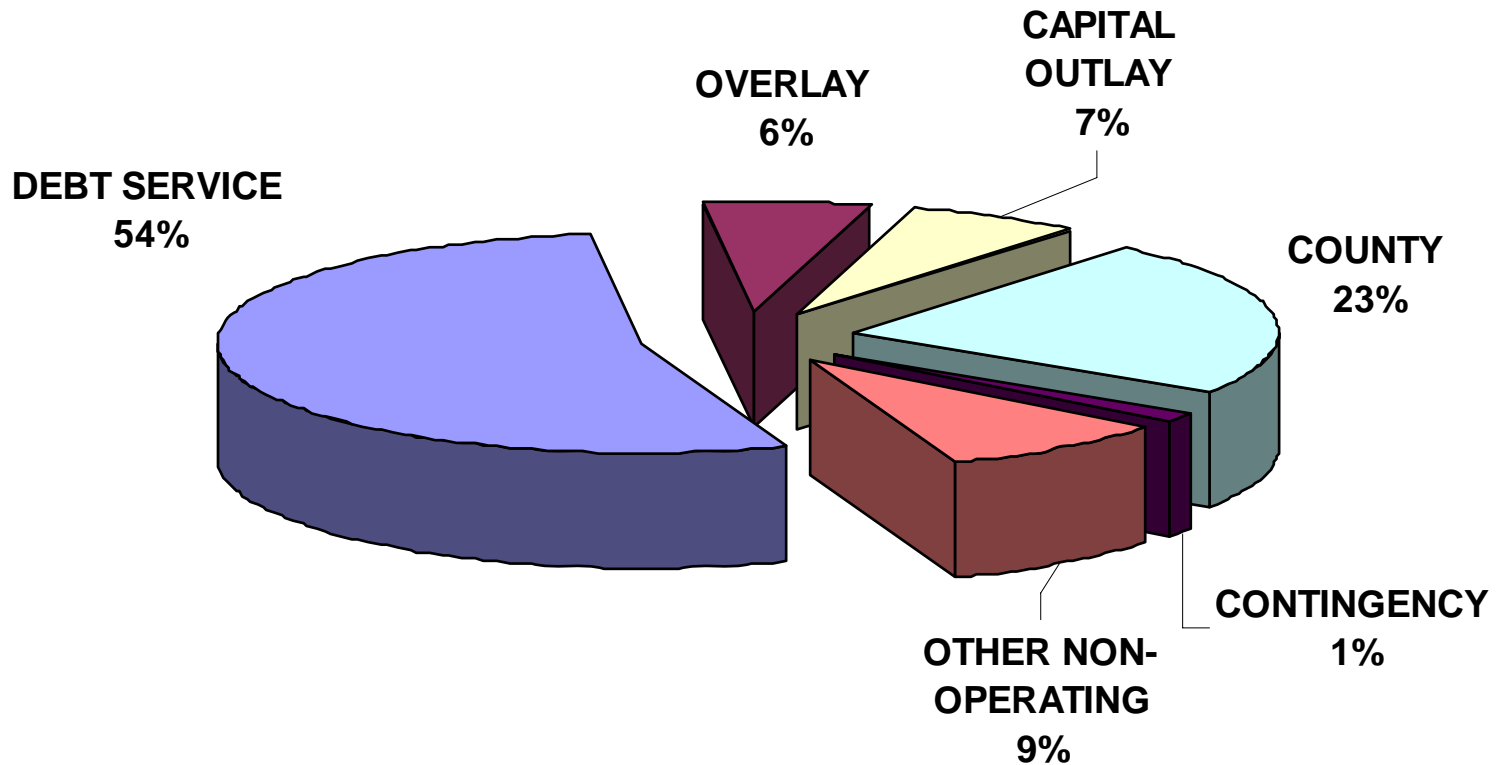
Retirement is 6.5% of salaries and benefits

\*16% is comprised of other costs associated with operations

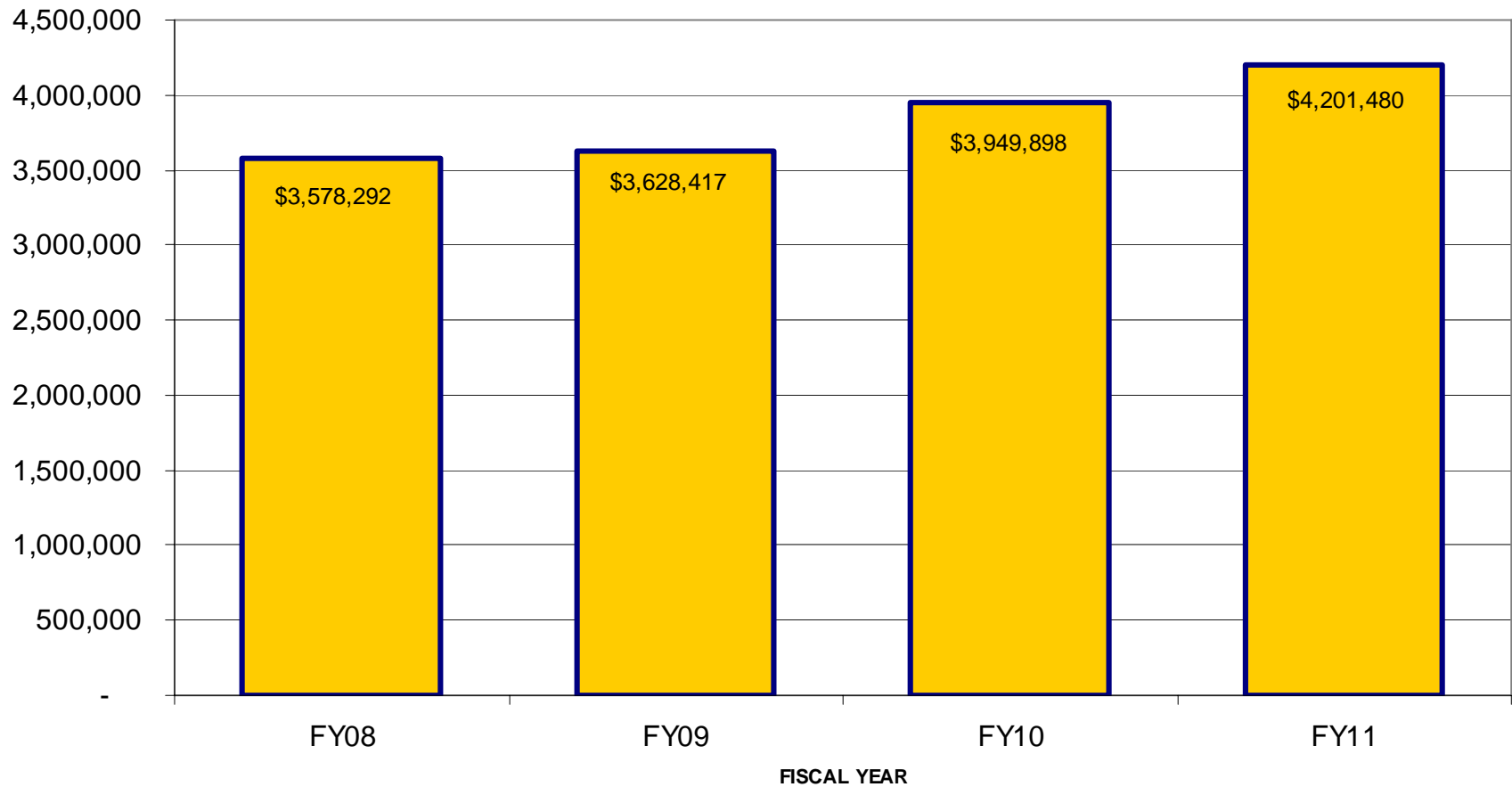


# Non-Operating Budget (21% of Total Budget)

- Non-Operating budget are expenditures not associated with day-to-day operations.



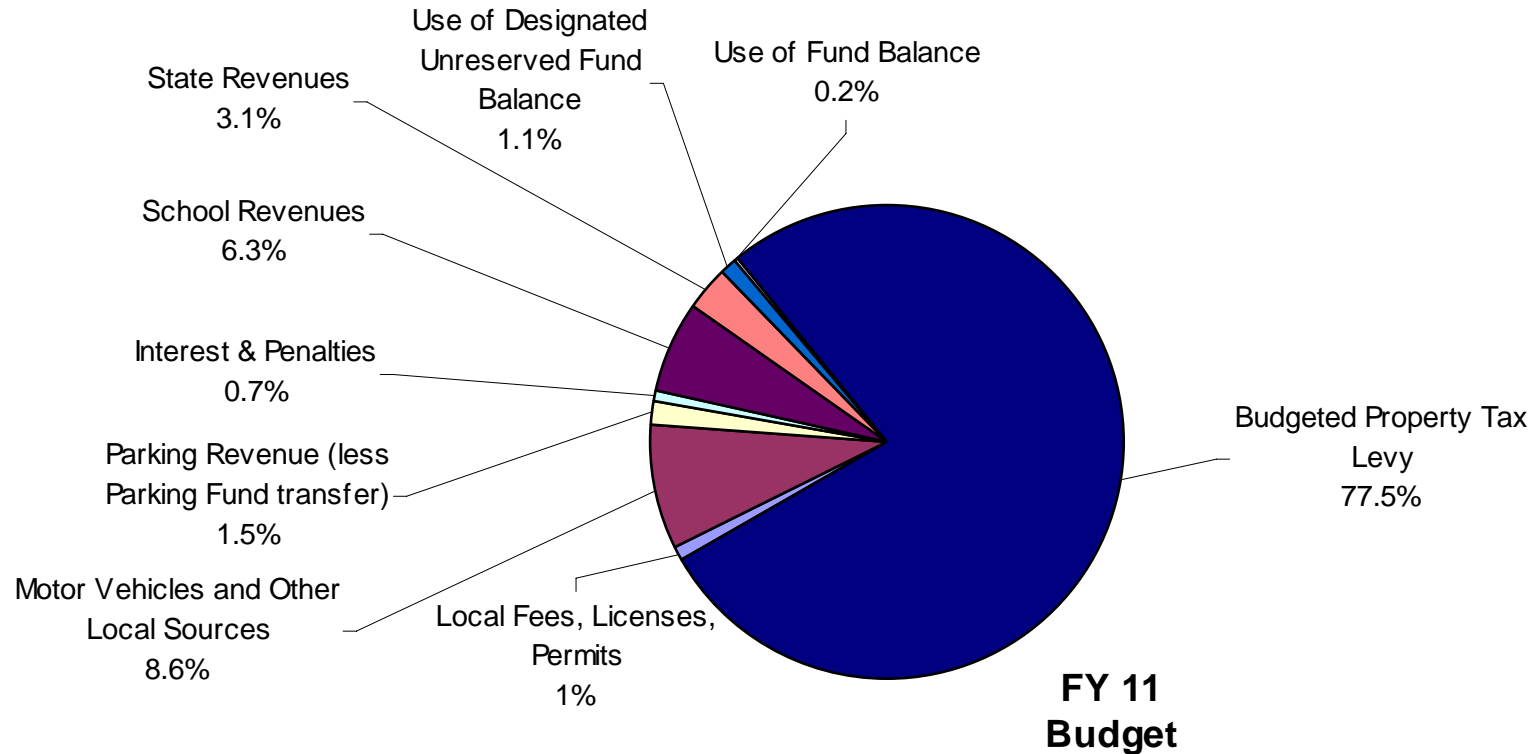
# County Tax



<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>Change from FY08</b>
3,578,292	3,628,417	3,949,898	4,201,480	623,188
	50,125	321,481	251,582	17.4%
	1.40%	8.86%	6.37%	



# How Does the City Raise Revenues?

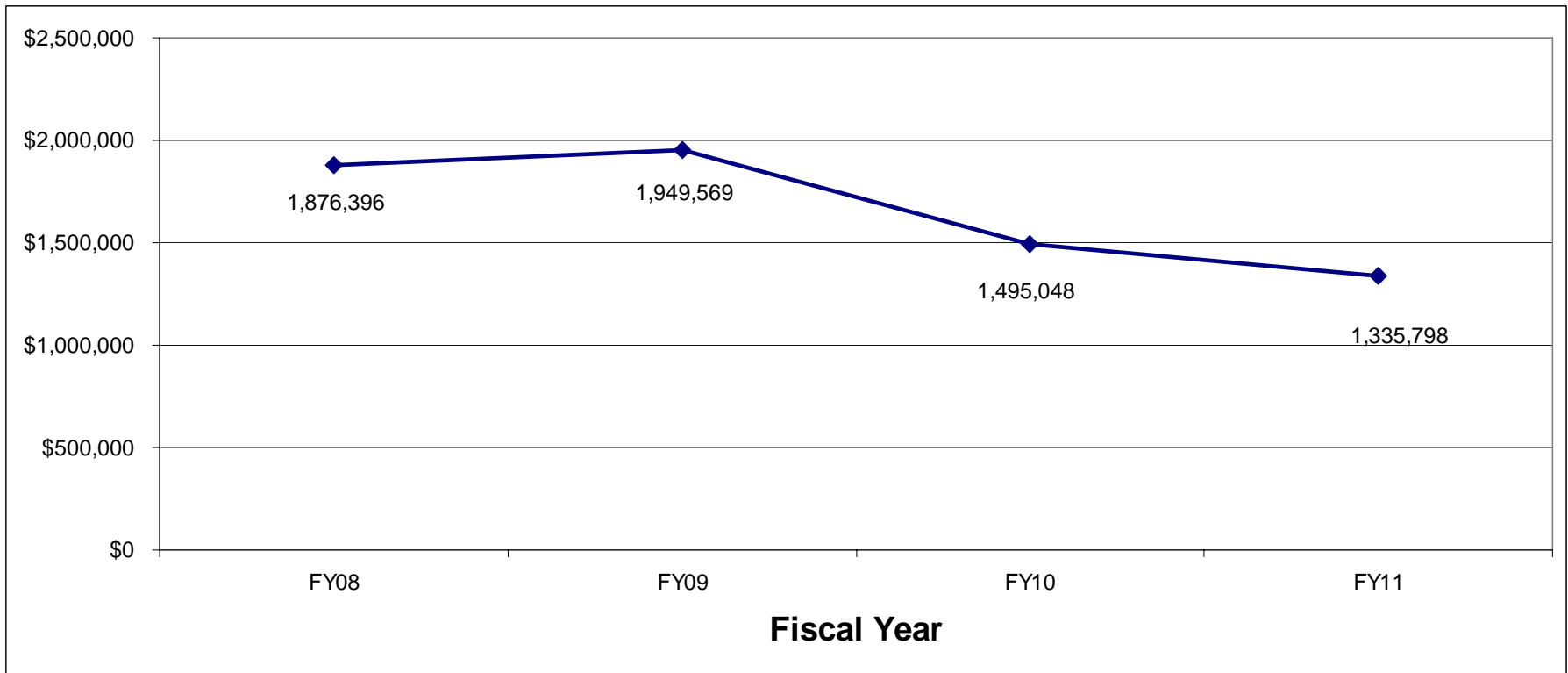


<b>Local Fees, Licenses, Permits</b>	829,000	0.96%
<b>Motor Vehicles and Other Local Sources</b>	7,385,873	8.56%
<b>Parking Revenue (less Parking Fund transfer)</b>	1,343,776	1.56%
<b>Interest &amp; Penalties</b>	610,000	0.71%
<b>School Revenues</b>	5,460,500	6.33%
<b>State Revenues</b>	2,661,672	3.08%
<b>Use of Designated Unreserved Fund Balance</b>	973,500	1.13%
<b>Use of Fund Balance</b>	155,000	0.18%
<b>Budgeted Property Tax Levy</b>	66,885,133	77.50%
<b>Total</b>	<b>86,304,454</b>	<b>100.00%</b>

# State Revenues Trends

- Shared Revenue
- Transition Aid
- Meals & Rooms Tax Distribution
- Highway Block Grant

# State Revenues



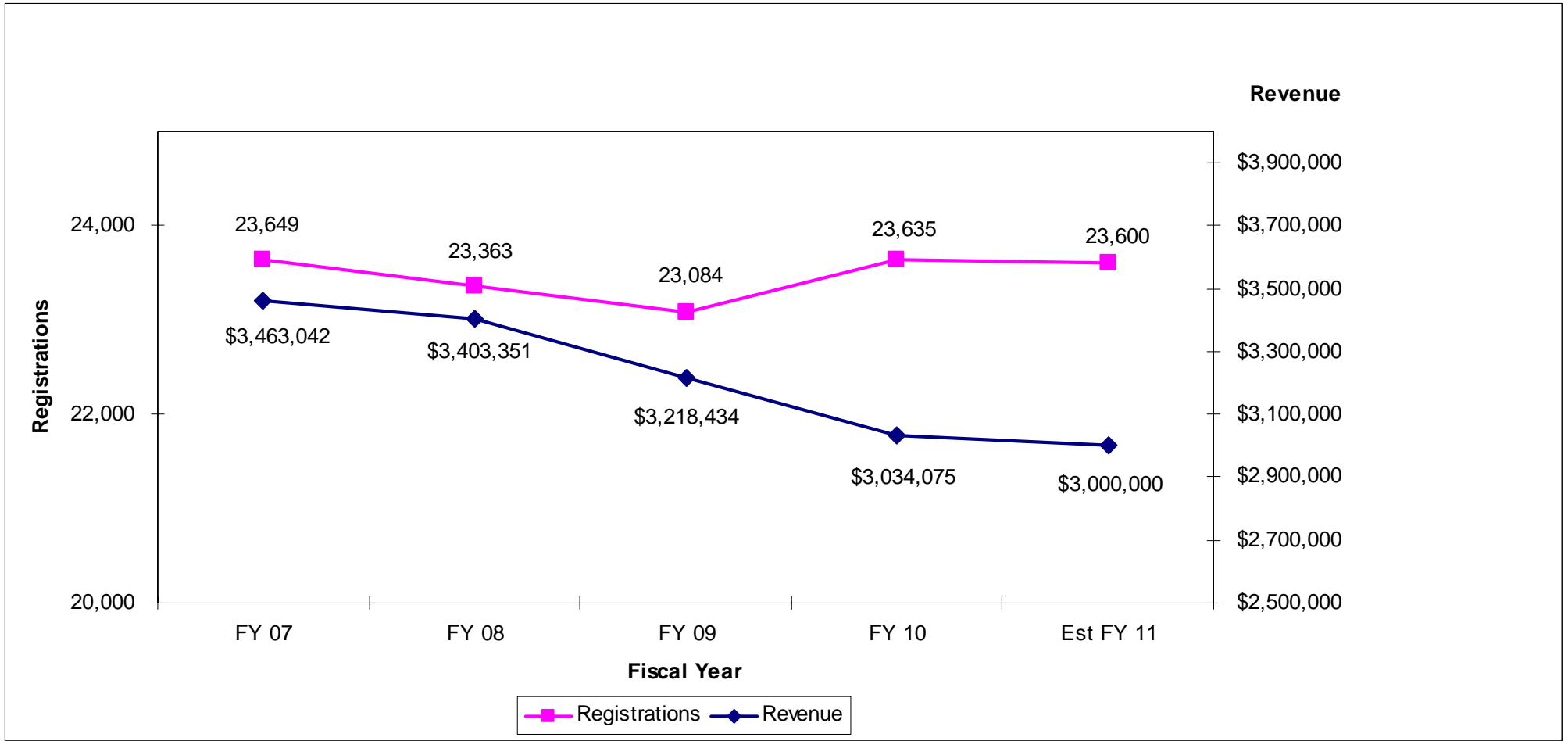
	FY08	FY09	FY10	FY11	Change From FY08
Shared Revenue Block Grant	657,154	657,154	-	-	
Transition Aid	-	-	222,611	-	
Meals & Rooms Tax	878,389	921,495	917,477	917,412	
Highway Block Grant Aid	340,853	370,920	354,960	418,386	
	<u>1,876,396</u>	<u>1,949,569</u>	<u>1,495,048</u>	<u>1,335,798</u>	(540,598)
		73,173	(454,520)	(159,250)	
		3.9%	-23.3%	-10.7%	-28.8%

# Other Major Revenues

- Motor Vehicle Registration
- Investment Income
- School Tuition

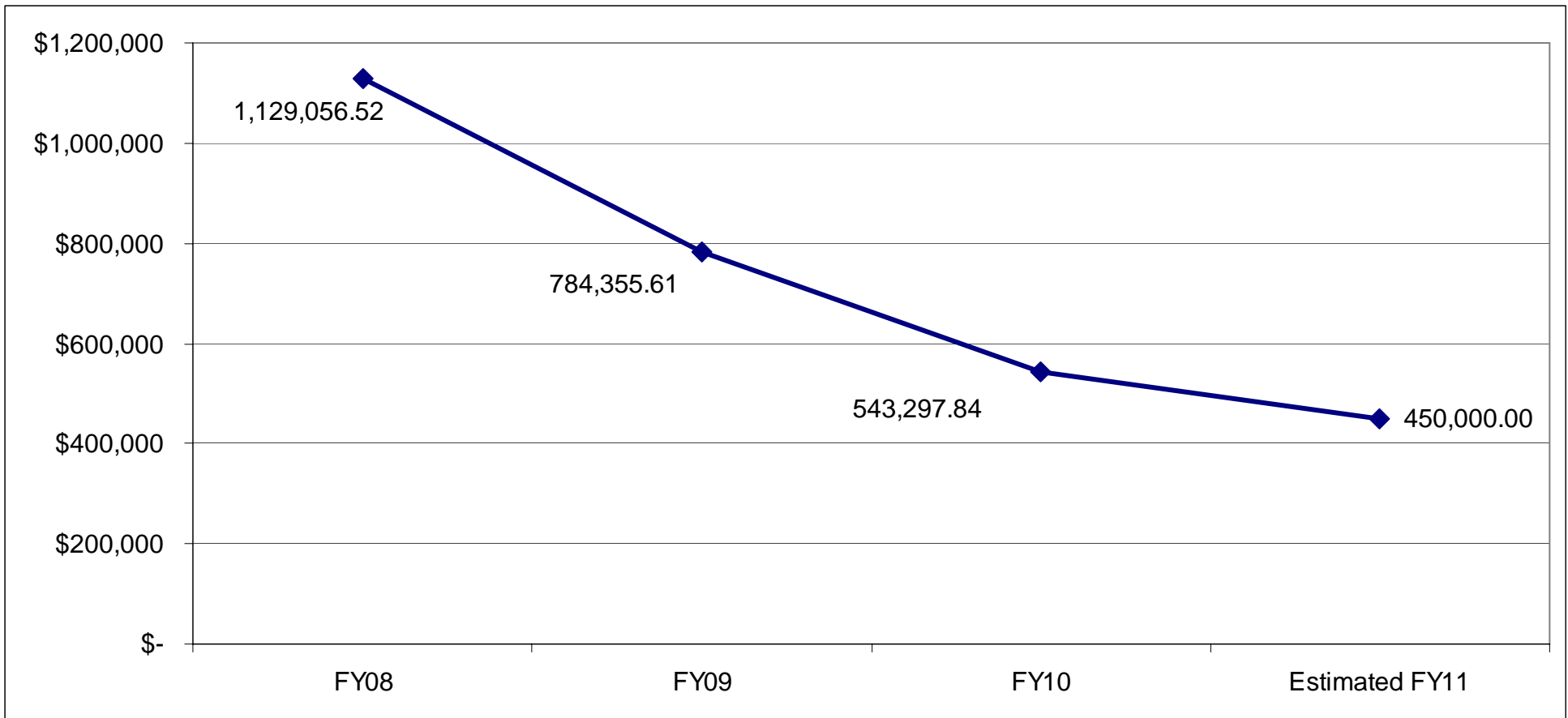


# Motor Vehicle Registrations



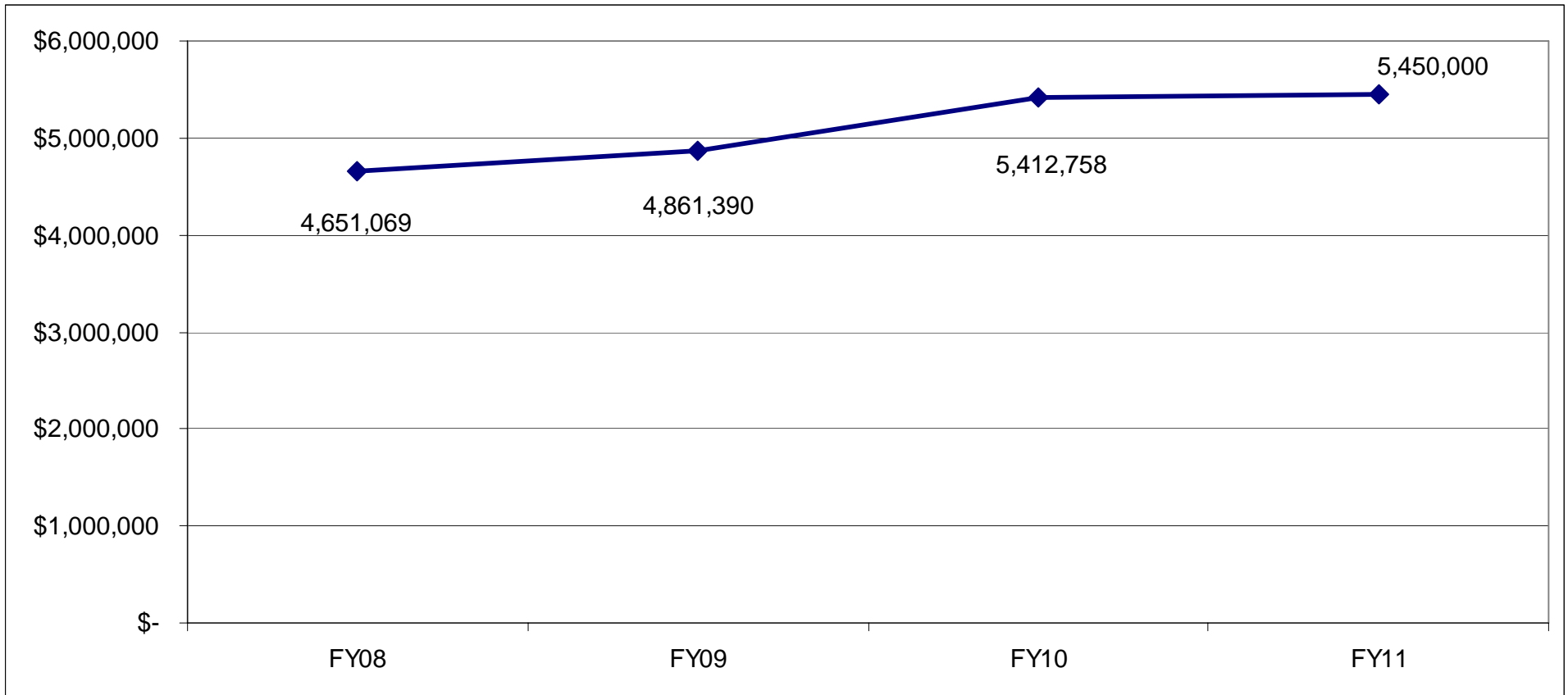
FY07	FY08	FY09	FY10	Estimated FY11	Change from FY08
3,463,042	3,403,351	3,218,434	3,034,075	3,000,000	(403,351)
(35,477)	(59,691)	(184,918)	(184,358)	(34,075)	
-1.0%	-1.7%	-5.4%	-5.7%	-1.1%	-11.9%

# Investment Income



<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>Estimated FY11</b>	<b>Change from FY08</b>
1,129,057	784,356	543,298	450,000	(679,057)
	(344,701)	(241,058)	(93,298)	
	-30.5%	-30.7%	-17.2%	-60.1%

# School Tuition Revenue



<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>Estimated FY11</b>	<b>Change from FY08</b>
4,651,069	4,861,390	5,412,758	5,450,000	798,931
	210,321	551,368	37,242	
	4.5%	11.3%	0.7%	17.2%

# Financial Policies

## Stabilizing costs fluctuations

- Leave at Termination Stabilization Fund
- Health Insurance Stabilization Fund
- Debt Service Planning
- Rolling Stock Replacement Program
- Undesignated Fund Balance Ordinance



# Where do we Start?

## Non-Operating

- **What are the Obligations the City has?**
  - Debt Service
  - Overlay
  - Capital Outlay
  - Rolling Stock

# Where do we Start?

## Operating Budget

### ■ What are the costs associated with services the City provides?

#### ■ Salaries and Benefits

- Steps, COLA, Retirement, Health Insurance, Workers' Compensation, FICA, Life & Disability

#### ■ Training and Education

#### ■ Small equipment and repairs

#### ■ Licenses and agreements

- Software, equipment, etc

#### ■ Utility costs

- Gasoline, Natural Gas, Electricity, Water/Sewer

#### ■ Advertising costs-(All meetings and Public Hearings, Bids and RFP's, employment postings)

#### ■ Telephones

#### ■ General supplies

#### ■ Building and grounds maintenance

#### ■ Laundry/Cleaning

# NH State Law

## Superintendent Recommends

### School Board Adopts

## Submits to Legislative Body for Final Approval

#### PART Ed 302 DUTIES OF SCHOOL SUPERINTENDENT.

Ed 302.02 Substantive Duties . The superintendent shall in addition to those duties outlined in Ed 302.01.

The superintendent shall:

Be responsible for *developing and recommending* to the school board or boards within the school administrative unit the annual budget for the support of the educational program and for the operation and maintenance of schools within the district or districts and the school administrative unit in accordance with school board policy.

#### PART Ed 303 DUTIES OF SCHOOL BOARD.

Ed 303.01 Substantive Duties . Each school board shall

(e) *Prepare an annual budget* in accordance with RSA 32 and comply with all federal and state laws and rules.

SUBMIT ADOPTED BUDGET TO LEGISLATIVE BODY (*CITY COUNCIL*) FOR APPROVAL

# Portsmouth School Department

## *Process and Approach*

### **Inclusive & Collaborative Process**

- School Board sets parameters
- Principals / Directors submit requests
- Reviewed and Adjusted at Central Office
- Administrative Team Review ensure understanding of Strategic Elements
- Present Recommended Budget to School Board
- School Board holds two (2) Public hearings and workshop sessions
- School Board adopts a budget
- School Board participates in workshops, public hearing with City Council
- Final Budget Adoption in June

### **Approach**

- Pupil / Data Driven
- Responsive to Research-based Best Practices
- Plan of Action and Priorities matched by Resources to achieve the District's Mission
- Planning and facilitating decisions about the allocation of resource

# Enrollments & Staffing Levels

## Anticipated Enrollment @ Little Harbour for 2011-12

<u>Grade</u>	<u>Pupils</u>	<u>: Teachers</u>	<u>Avg</u>
K	65(?)	:4	16
1 <sup>st</sup>	71	:4	18
2 <sup>nd</sup>	82	:4	21
3 <sup>rd</sup>	84	:4	21
4 <sup>th</sup>	73	:4	18
<u>5<sup>th</sup></u>	<u>85</u>	<u>:4</u>	<u>21</u>
Total	460	:24	19

## Specialized Populations

### Special Education

- Resource / Case Managers
- Speech & Language
- Physical / Occupational Therapy
- Paraprofessional Support

### English as a Second Language

### Disadvantaged (Free/Reduced)

### Career and Technical Education

# NH State Minimum Standards for School Approval

## Minimum Curricular Program Standards

- Arts education
- English language arts / reading
- Health education
- Math
- Physical education
- Information / communication technologies
- Science
- Social Studies
- Family & Consumer Science\*
- Technology education \*
- Business education \*
- World Languages \*
- Career and Technical education \*\*
- Driver education \*\*
- Guidance and Counseling Program \*\*
- Co / Extra Curricular Activities \*\*

\* Middle School \*\* High School

## Minimum Student Support Services

- Building Administrators
- Library Media Specialist
- Guidance Counselors
- Reading Specialist (in elementary)
- School Nurses

## Additional Budget Areas

- Substitutes
- Technology Equipment, Infrastructure and Support Technicians
- Clerical Support
- Tutors
- Student Assessment
- Textbooks, Supplies and Equipment
- Professional Development
- System Administration
- Operations of Maintenance/ Plant (Energy)
- Student Transportation
- School Nutrition Program

# Budget Approach in Action

*“impact of an FY 12 level funded budget”*

**FY 2011 Budget = \$36,904,000**

*Salary & Benefits = \$31,331,261*

*85% of Budget*

**FY 2012 “Status Quo” Budget**

*Salary Increases \$1,075,161*

*Benefit Increases \$738,104*

*Operating Increase \$142,535*

**\$38,859,800**

*85% of Budget*

**Level of Adjustment Required**

**\$1,955,800**

**“Protect Core” (NH Minimum Standards)**

- Adjusted and Reorganized System Administration
  - Comparative peer cohort group
- Retirements, Attrition and Retirement Incentive
- Staffing adjustments to Student Support based upon minimum staffing levels
- 2010 Federal Education Jobs Fund
- Health Stabilization Fund
- Teacher Association Support
- Reallocate Federal Funds (supplement, not supplant) for large-scale district improvement

# Budget 101

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City of Portsmouth  
Fire Department





# Mission Statement

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*The Portsmouth Fire Department is committed to providing quality fire protection, emergency medical care, fire prevention, hazardous materials response, and special rescue services to the Seacoast Community of Portsmouth, New Hampshire through proactive strategic planning, maintaining a well educated and equipped firefighting force, constant performance improvement, and sound financial management.*

# Services

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- ❑ Fire Prevention
  - Code Enforcement
  - Plans Review
  - Public Education
  
- ❑ Fire Suppression
  - Structural
  - Transportation
  - Marine
  
- ❑ Emergency Medical Services
  - Advanced Life Support



# Services

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- ❑ Hazardous Materials
  - START team
  - Spills/Ruptures
  - Unknown substance/powder
  
- ❑ Marine Response – Fire Boat
  - Fire Suppression
  - Search & Rescue
  - Spills

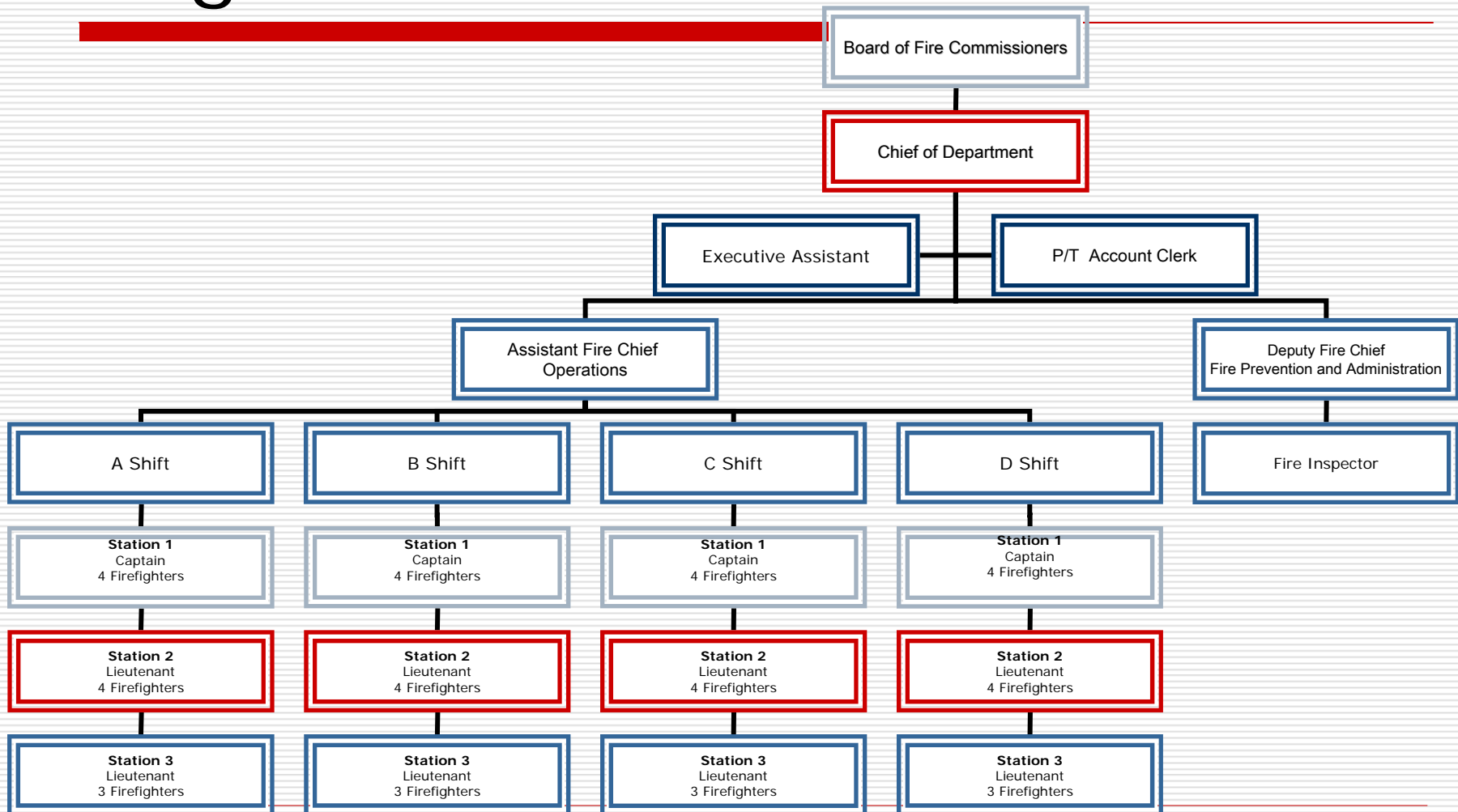


# NH RSA 154

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- ❑ The city's fire department is established under State Statute.
  - ❑ The fire department is responsible for the prevention and suppression of fires
  - ❑ The Fire Chief, or Senior Fire Officer, is in charge at fires and other emergencies
  - ❑ Authority and responsibility to investigate the cause and origin of all fires
  - ❑ Authority to inspect all buildings
-

# Organization



# NFPA



National Fire Protection Association

# NFPA 1500

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Fire Department Occupational  
Safety and Health Program

# NFPA 1500 – “2 in, 2 out”

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- ❑ Members operating in hazardous areas (IDLH) at emergency incidents shall operate in crew of two or more.
  - ❑ For each crew of two in the IDLH atmosphere, two individuals will be outside the hazard area available for assistance or rescue of the initial team
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# NFPA 1710

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Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments

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# NFPA 1710

## **Staffing**

On-duty fire suppression personnel shall be of the numbers necessary for firefighting performance relative to the expected firefighting conditions.

# NFPA - Staffing

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- Staffing factors –
  - Life hazard to the population protected
  - Provisions for safe and effective firefighting performance conditions for the firefighters
  - Potential property loss
  - Nature, configuration, hazards, and internal protection of the properties involved
  - Tactics, equipment, and desired result

# NFPA 1710

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## □ Establishes:

- **One minute** (60 seconds) for turnout time
- **Four minutes** or less for the arrival of the first engine company, or eight minutes or less for the full first alarm assignment
- **Four minutes** or less for the arrival of the first EMS unit at medical incidents
- **Eight minutes** or less for the arrival of an Advanced Life Support unit

# NFPA 1710

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- ❑ 90% performance rate for response times
  - ❑ Each company shall be led by an officer
  - ❑ Supervisory Chief officers shall be dispatched to full alarm assignments
  - ❑ The Chief Officer shall ensure that the Incident Management System is established
-

# NFPA 1710

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- ❑ Engine Companies will be staffed with a minimum of **four** personnel
  - ❑ Ladder companies will be staffed with a minimum of **four** personnel
  - ❑ Engine or ladder companies operating in high-hazard areas should be staffed at **five or six** on-duty personnel.
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# High Hazard Areas

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# NFPA 1710 - Operations

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- One person – Incident Commander
  - One person – Operations Officer
  - One person – Accountability Officer
  - Uninterrupted water supply of at least 400 GPM
  - Two hand-lines with a minimum of two personnel each
  - One support person for each line
-



# NFPA 1710 - Operations

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- ❑ One two-person team for search & rescue
  - ❑ One two-person team for ventilation
  - ❑ One aerial operator (per ladder truck)
  - ❑ One pump operator (per engine)
  - ❑ One two-person Initial Rapid Intervention Crew
  - ❑ One Incident Safety Officer
    - 15 people
-

# NFPA 1710 - EMS

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- ❑ Same four minute response time on 90% of all EMS calls
  - ❑ EMS units staffed with at least two qualified members
  - ❑ Advanced Life Support units staffed at four personnel - EMTs and Paramedics
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# Current Station Locations



**DISTRICT 3**



**DISTRICT 1**

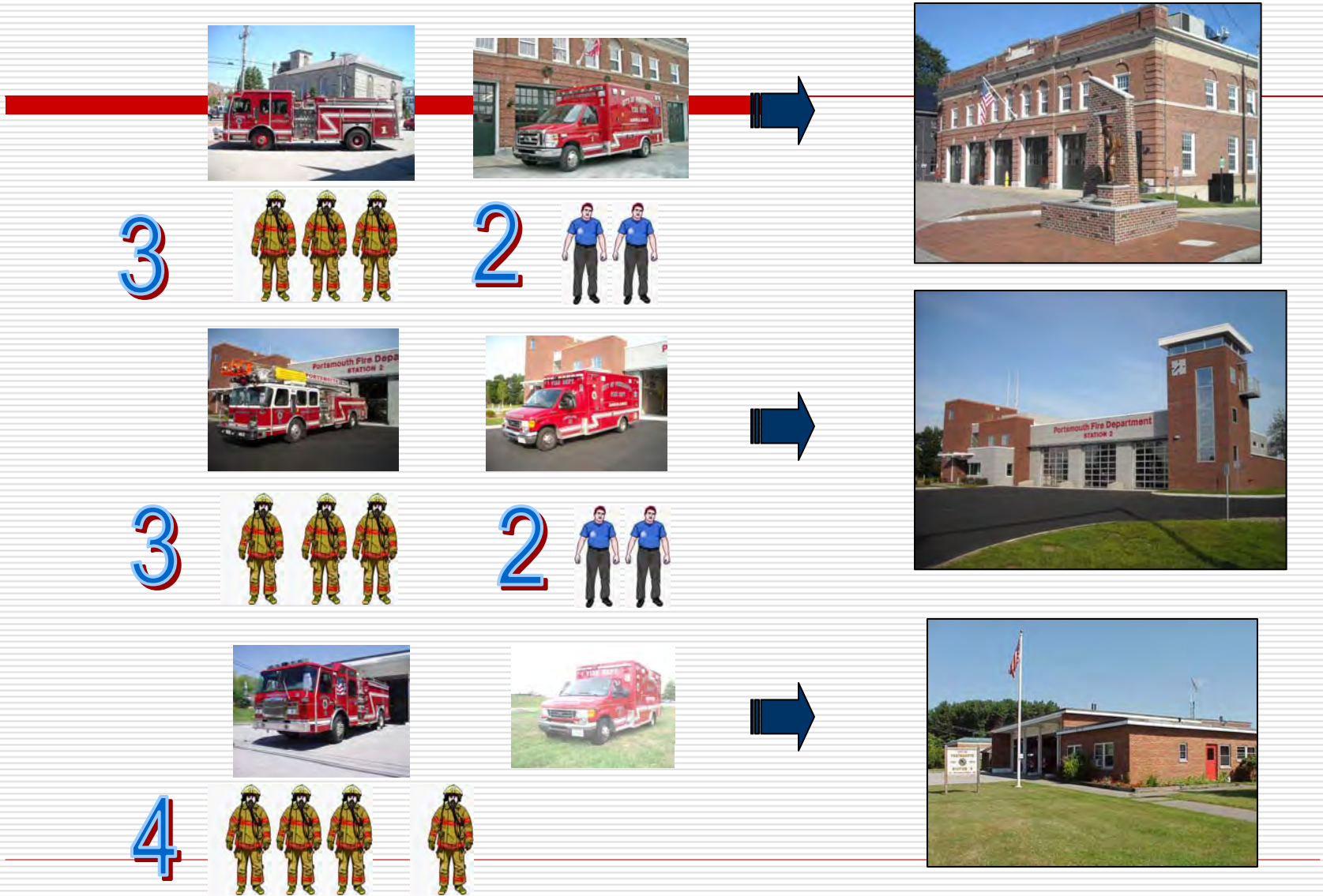


**DISTRICT 2**



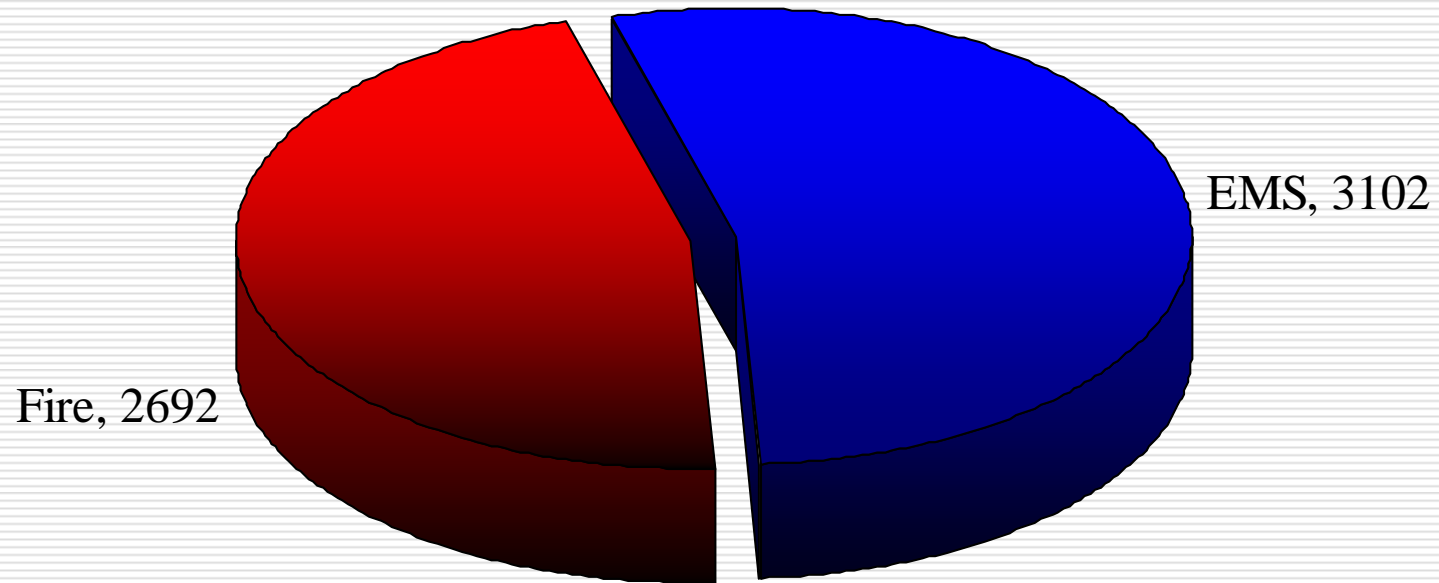
Travel Times		
District 1	District 2	District 3
● 1 minute	■ 1 minute	◆ 1 minute
● 2 minutes	■ 2 minutes	◆ 2 minutes
● 3 minutes	■ 3 minutes	◆ 3 minutes
● 4 minutes	■ 4 minutes	◆ 4 minutes
● 5 minutes	■ 5 minutes	◆ 5 minutes
● 6 minutes	■ 6 minutes	◆ 6 minutes

# Resources and Staffing



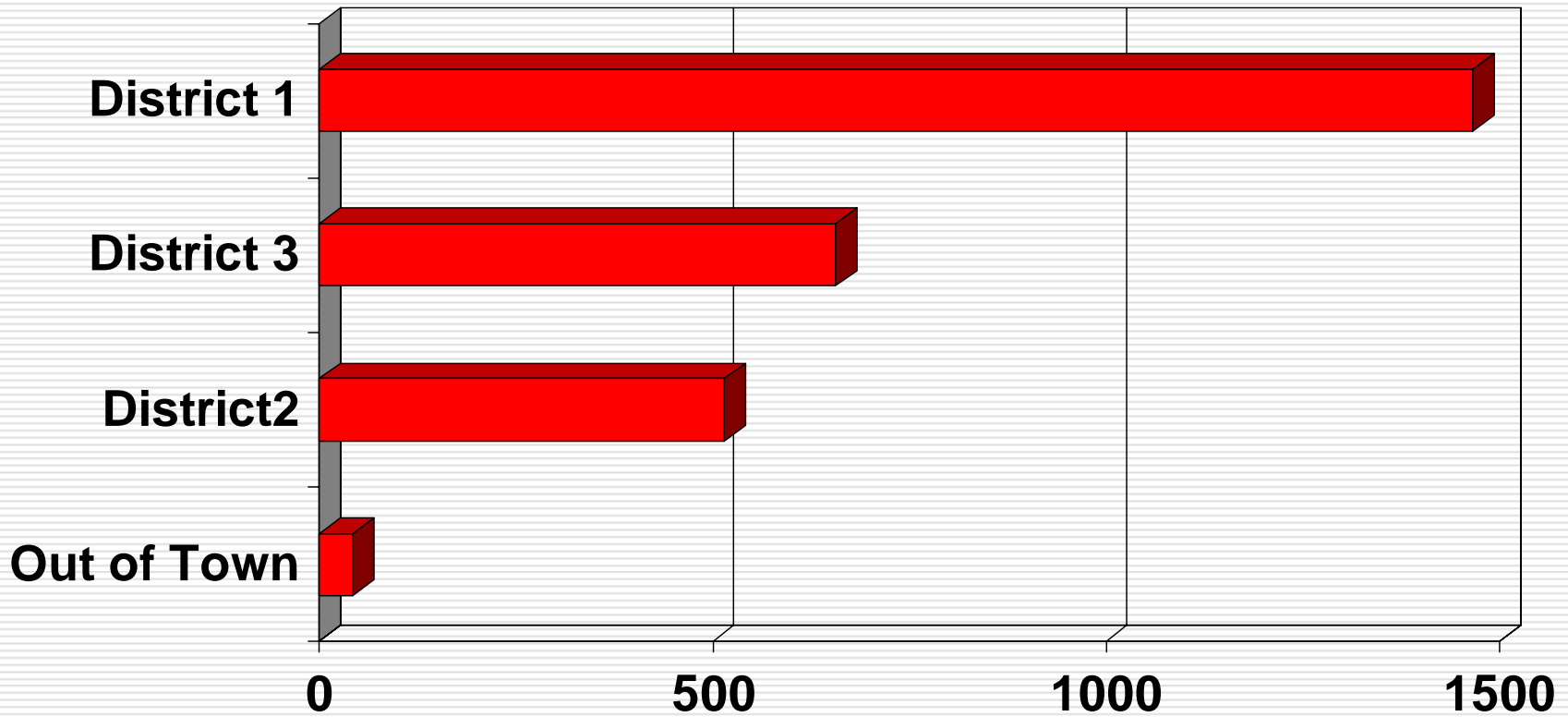
# Fire and EMS Profile 2010

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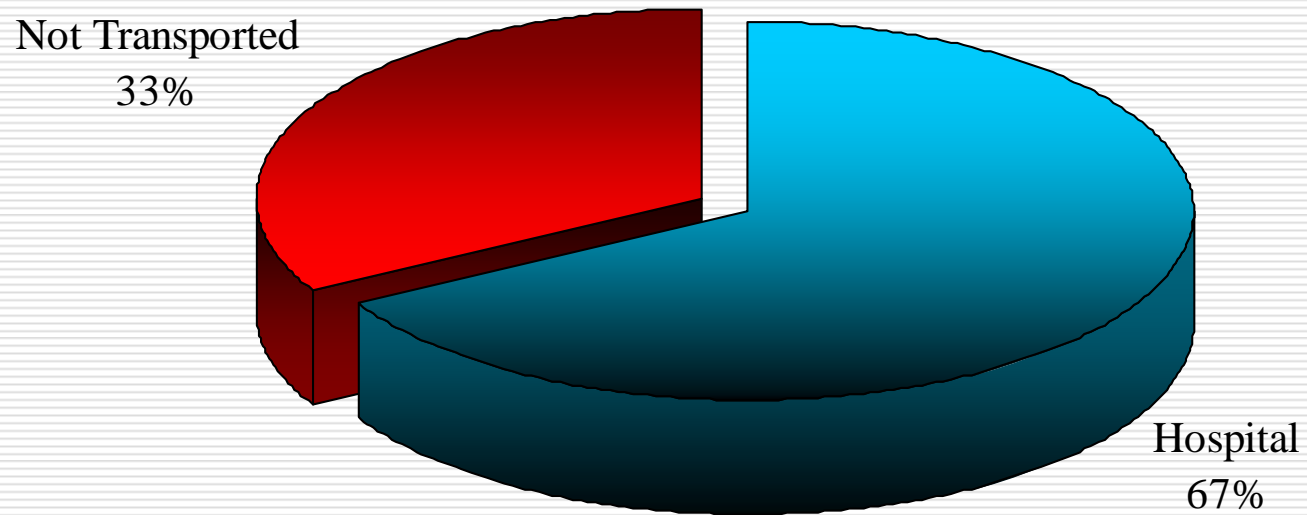
# District Response - Fire

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# EMS: Patient Dispositions 2010

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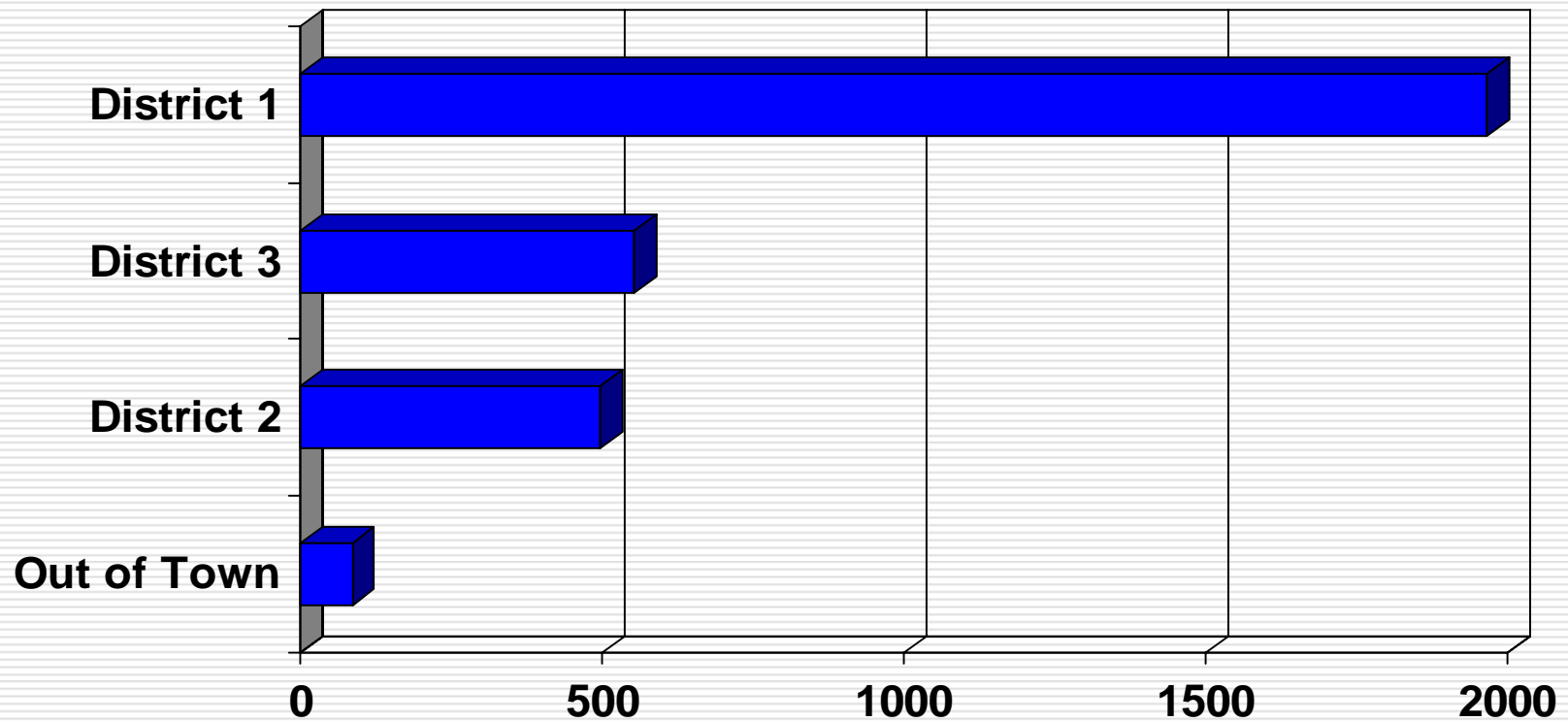


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Total EMS: 3102

# District Response - EMS

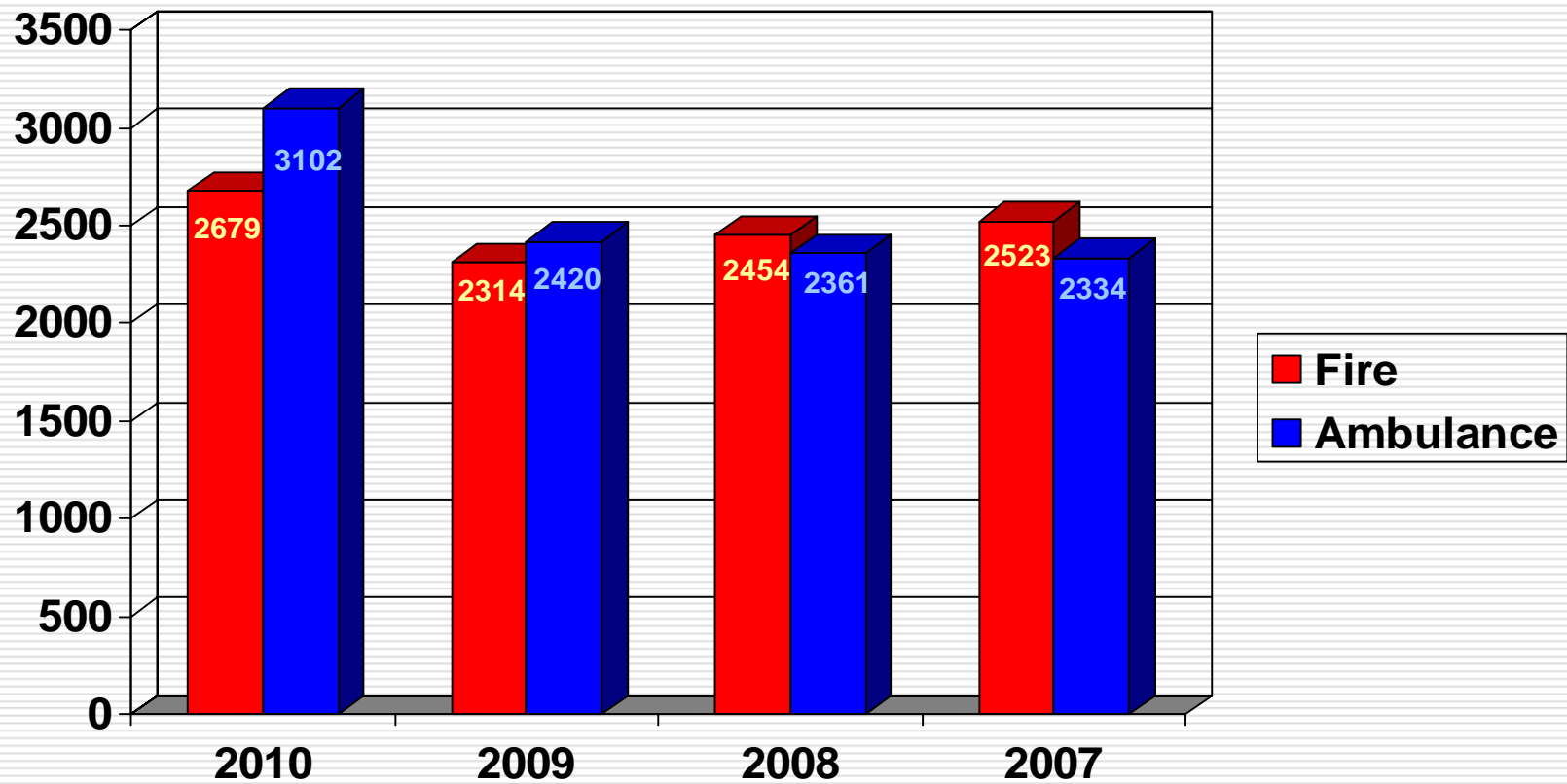
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# Incident Volume Last 4 Years

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# **BUDGET 101**

**Portsmouth Police  
Department  
January 2011**

Meetings



JANUARY

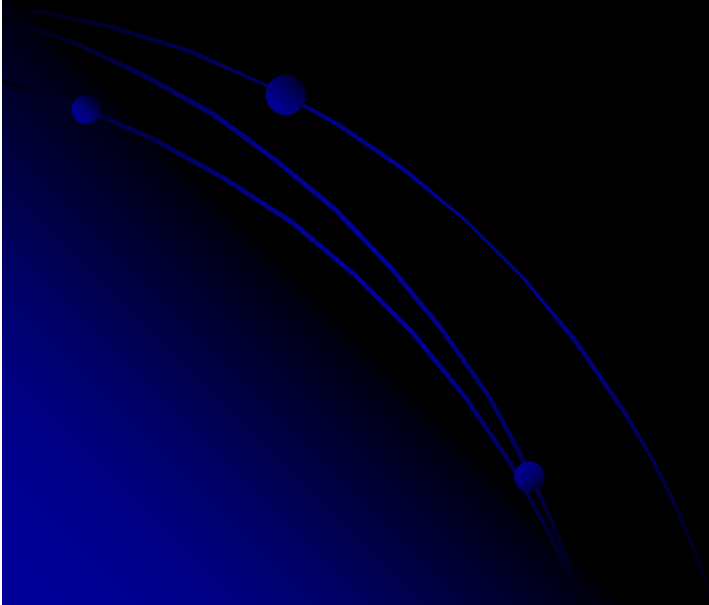
APRIL

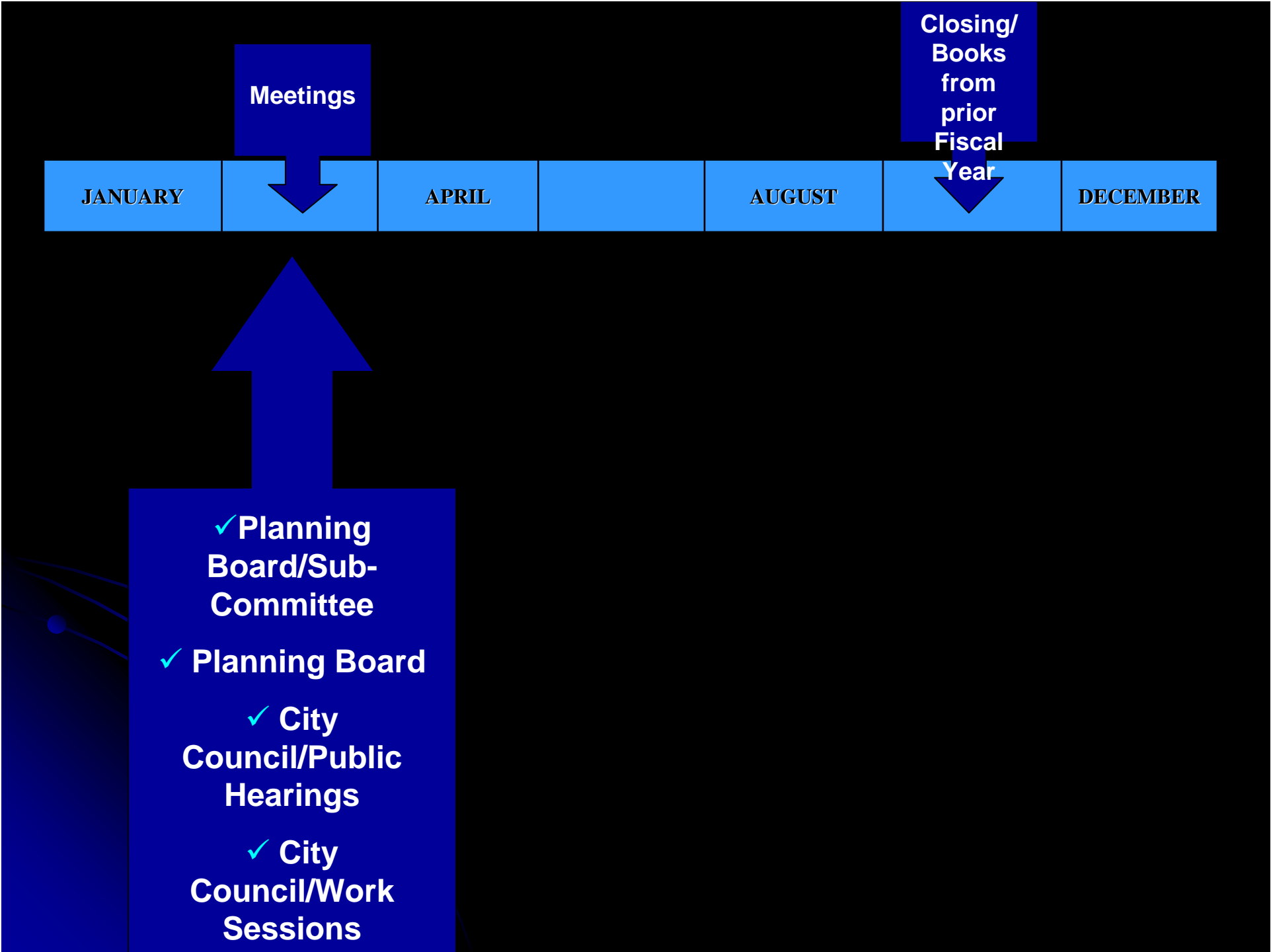
AUGUST

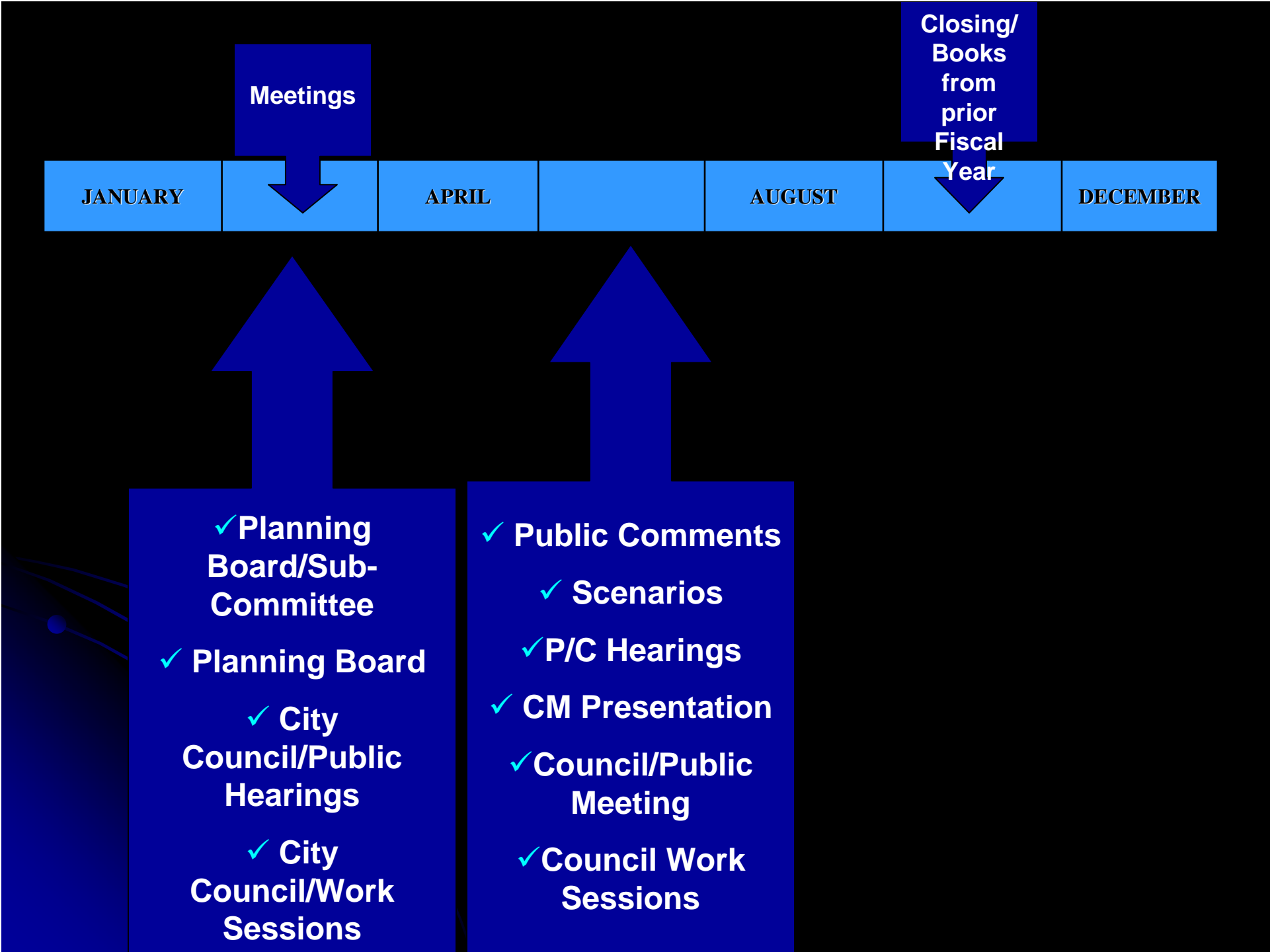
Closing/  
Books  
from  
prior  
Fiscal  
Year

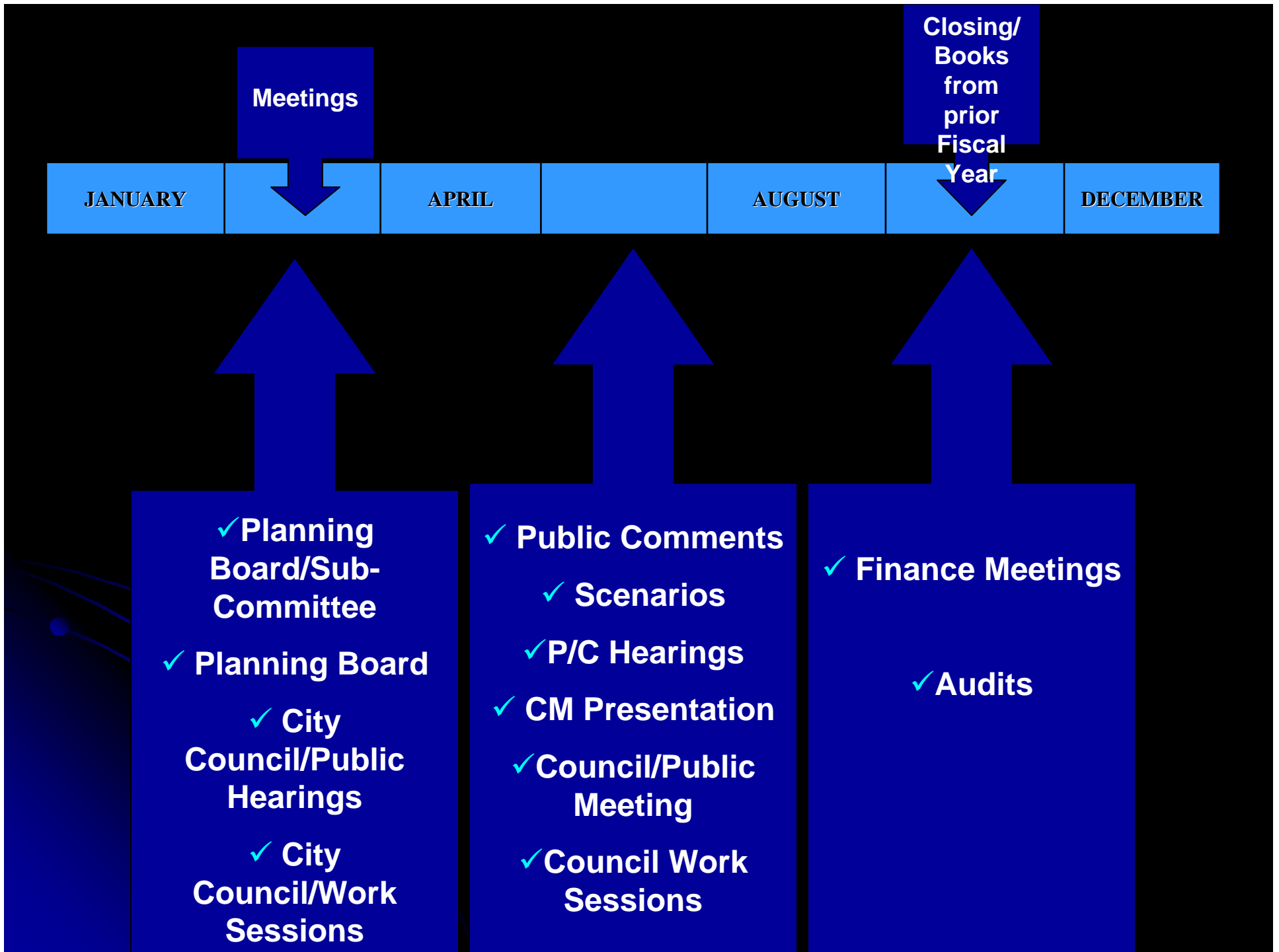


DECEMBER









# **BUDGET 101**

**Portsmouth Police  
Department  
January 2011**











09/20/2004



















09/20/2004



# North Cemetery



OCT 28 2003

**Number of sites maintained 73**  
**Acreage of sites maintained 326**



- Playgrounds (9)
- Historic Cemeteries (4)
- Parks/Ball fields (10)
- Adopt-a-Spots and Ornamental sites
- Road side mowing (37 acres)
- Parking Lots (22)
- Building sites (14)

# Other Maintenance Duties Performed by Public Works Department

Other major categories of DPW work responsibilities are outlined below:

- Street and sidewalk maintenance (136 road miles, 75 miles of sidewalk)
- Street tree maintenance
- Highway signs and striping
- Bridge maintenance (16 City-owned Bridges)
- Parking lot maintenance (22 lots)
- Storm drain maintenance (114 miles of storm drains, 5,000 catch basins)
- Special events set up, breakdown, and clean up
- Solid Waste
  - Household trash pick-up, bulky waste, yard waste, road side recycling, recycling center, trash removal parks/parking lots

Portsmouth  
Recreation Department



CITY OF PORTSMOUTH  
**COMPREHENSIVE RECREATION  
NEEDS STUDY**

FINAL REPORT

May 17, 2010

Prepared By:

 **the architectural team**

**WATER  
TECHNOLOGY, INC.**

 **BALLARD KING**  
AND ASSOCIATES LTD

**BARKER RINKER SEACAT**  
ARCHITECTURE



Copley Wolf Design Group  
Landscape Architects & Planners

# Portsmouth Indoor Pool





**Greenleaf Recreation Center  
& Skateboard Park**





Connie Bean Community Center

# Spinnaker Point Recreation Center



# Peirce Island Outdoor Pool





# Peirce Island Boat Launch



# Portsmouth Public Library

*Budget Preparation and  
Planning*



# Goals and Objectives

- ◆ Assessment of Current Goals and Objectives
  - Full year evaluation of FY10 goals and objectives
  - Mid year evaluation of FY11 goals and objectives
  - Performance toward goals/validity of goals in light of year's experience
  
- ◆ Establishment of FY12 Goals and Objectives
  - Demographics. Community assessment
    - ◆ Note Census 2010 / OCLC Environmental Scan 2010/ Involvement in community activity /
  - Trends in library use in Portsmouth
  - National trends in library service
  - National trends in publishing and production
  - Developments in technology—both for consumers and for library operations
  - Futurist planning

# Areas of Service

## Traditional Services

- ◆ *Books, periodicals, newspapers, other printed materials, microforms, video recordings, audio recordings, children's reading programs*

## Services / Technology

- *Electronically produced and/or published information, databases of material produced on paper and digitized, electronic books and magazines*
- *Computers / wireless access*
- *Remote services. 24/7 access*
- *eReaders / Mobile devices*

## Community Connection

- *Library as gathering place. Library as a center for the community*
- *Public programs for children, teens and adults*
- *Library as a facilitator for knowledge creation*
- *Library as a credible source of information*

# External Sources

## Industry Tools / Professional Tools

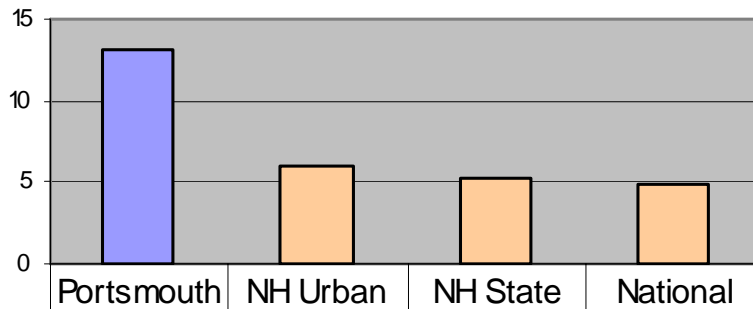
- ◆ Institute of Museum and Library Services *Public Library Statistics*
- ◆ *Bowker Annual of Library and Book Trade Information*. Council of National Library Associations. 55<sup>th</sup> edition:2010
- ◆ OCLC **Perceptions of Libraries, 2010**; Context and Community
- ◆ *Library Journal*
- ◆ *Hennen's Annual Public Library Ratings*
- ◆ US Energy Information Administration *Annual Energy Outlook Early Release Overview*. December 2010

# Measurement of Activity

- ◆ *Against other libraries in New Hampshire and across the U.S.—Standard points of comparison*
  - *Number of visits to the library*
  - *Number of items checked out*
  - *Number of Reference transactions*
  - *Program attendance*
  - *Use of computers / access / electronic resources*
- ◆ *Against Portsmouth Public Library activity of previous years*

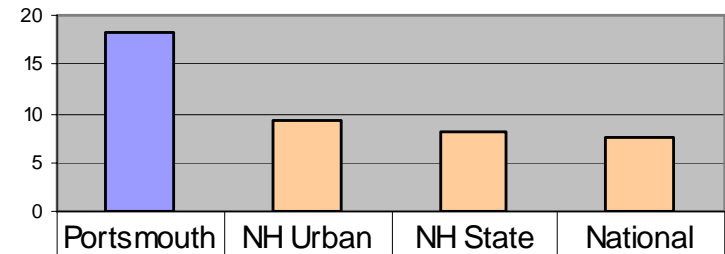
# Comparative Statistics

## Annual Visits per Capita-Comparisons



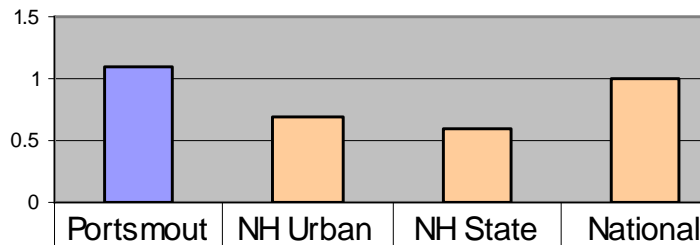
Series1	Portsmouth	NH Urban	NH State	National
Series1	13.2	6	5.2	4.9

## Annual Circulation per Capita-Comparisons



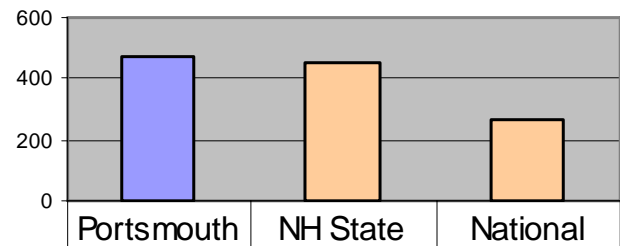
Series1	Portsmouth	NH Urban	NH State	National
Series1	18.2	9.4	8.1	7.4

## Reference Transactions per Capita-Comparisons



Series1	Portsmouth	NH Urban	NH State	National
Series1	1.1	0.7	0.6	1

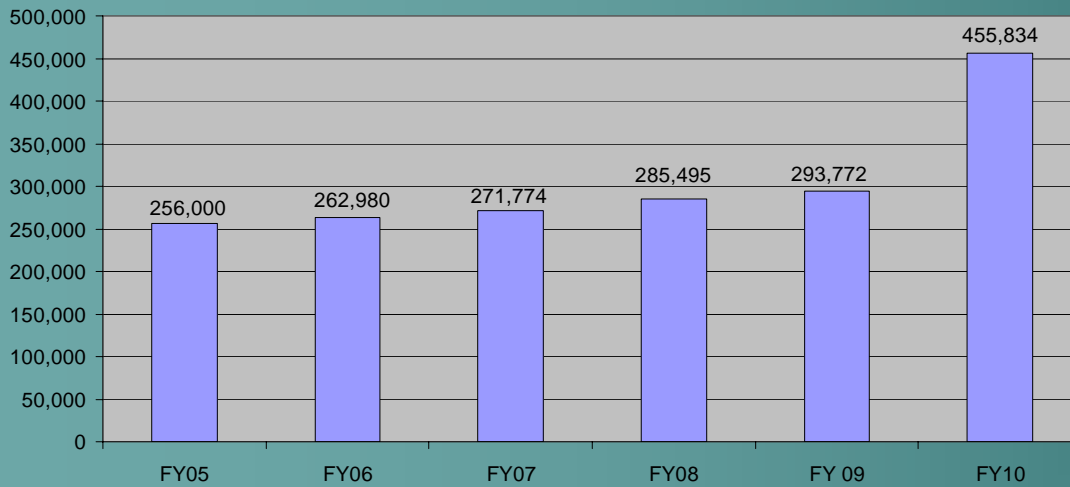
## Program Attendance per 1,000 Population-Comparisons



Series1	Portsmouth	NH State	National
Series1	471.9	450.7	270

*In the 2010 Hennen's American Public Library Ratings Index, Portsmouth Public Library achieved 835 points, the highest number of points for any library in New Hampshire, giving the Library a rating in the 97th percentile nationwide for libraries serving populations between 10,000 and 25,000.*

### Activity Report--Visits



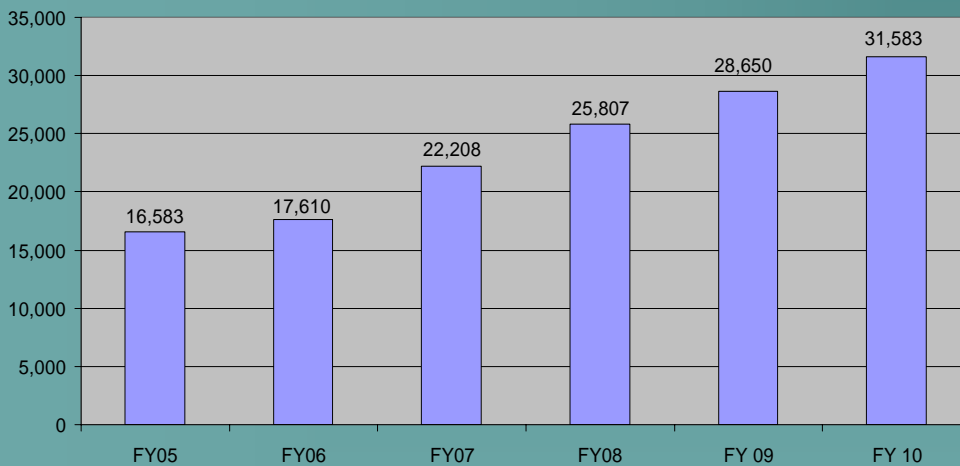
*5-6 Year Trends show significant increases in use of library services.*

*Also measured:*

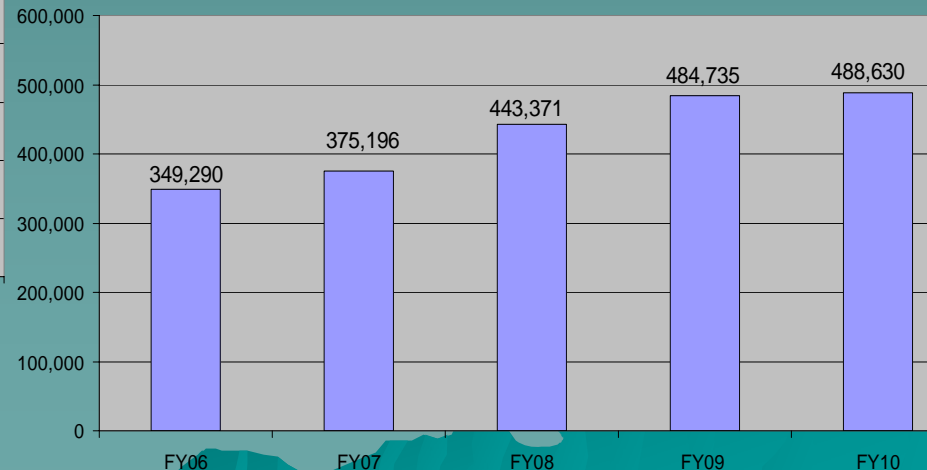
*Public computer use—18,582 logins by 6,194 unique users in 1<sup>st</sup> quarter FY11*

*WiFi use—4,095 logins by 925 unique users in 1<sup>st</sup> quarter FY11*

### Activity Report--Reference Questions Answered



### Activity Report--Circulation FY06-FY10



*In addition, meeting rooms and study rooms offer community space 7 days per week.*

# Influencing Factors in Planning for Library Service

- ◆ Decrease in discretionary income
  - ◆ Library fills the gap
- ◆ All ages connected
  - ◆ 91% of Americans reported to be online
  - ◆ 90% of Boomers use email and over 50% use social networking (source OCLC)
- ◆ Increase in mobile devices
  - ◆ In 2010 23% of mobile phones were smart phones
- ◆ Increase in membership and perception
  - ◆ 68% of Americans have library cards
  - ◆ In Portsmouth 80% of population have library cards
- ◆ Library role in community building

# Costing Out Services

- ◆ **Historical information** for Portsmouth Library—cost and activity level
- ◆ **Material price changes—Bowker Annual and Library Journal**
- ◆ **Contract renegotiation** for electronic material—databases, downloadable audios, ebooks
- ◆ **Energy cost** projections





# Collective Bargaining

Dianna L. Fogarty

Human Resources Director

# Collective Bargaining

- Personnel Costs account for 84% of the total operating budget
- Personnel Costs include salaries and benefits.
- The City has 15 Collective Bargaining Units
- 8 – Municipal, 7 – School Department

# Collective Bargaining

- 10 Contracts are settled through June 30, 2014.
  - \* COLA adjustment based on 10 year rolling average in the CPI-U Boston Brockton Nashua index.
- 5 Contracts are unsettled (expired 6/30/08).
  - \* Police Officers
  - \* Fire Officers
  - \* Fire Fighters
  - \* AFSCME – Public Works, Library and Clerical employees
  - \* School Custodian

# Mandatory Subjects of Bargaining

- Wages
- Overtime premiums
- Shift Premiums
- Sick time
- Vacation
- Holidays
- Hours of Work
- Benefits
- Insurances
- Retirement plans
- Working Conditions
- Layoffs, promotions, transfers
- Seniority, workplace rules
- Discipline, Management rights
- Grievance procedures

# Status Quo Doctrine

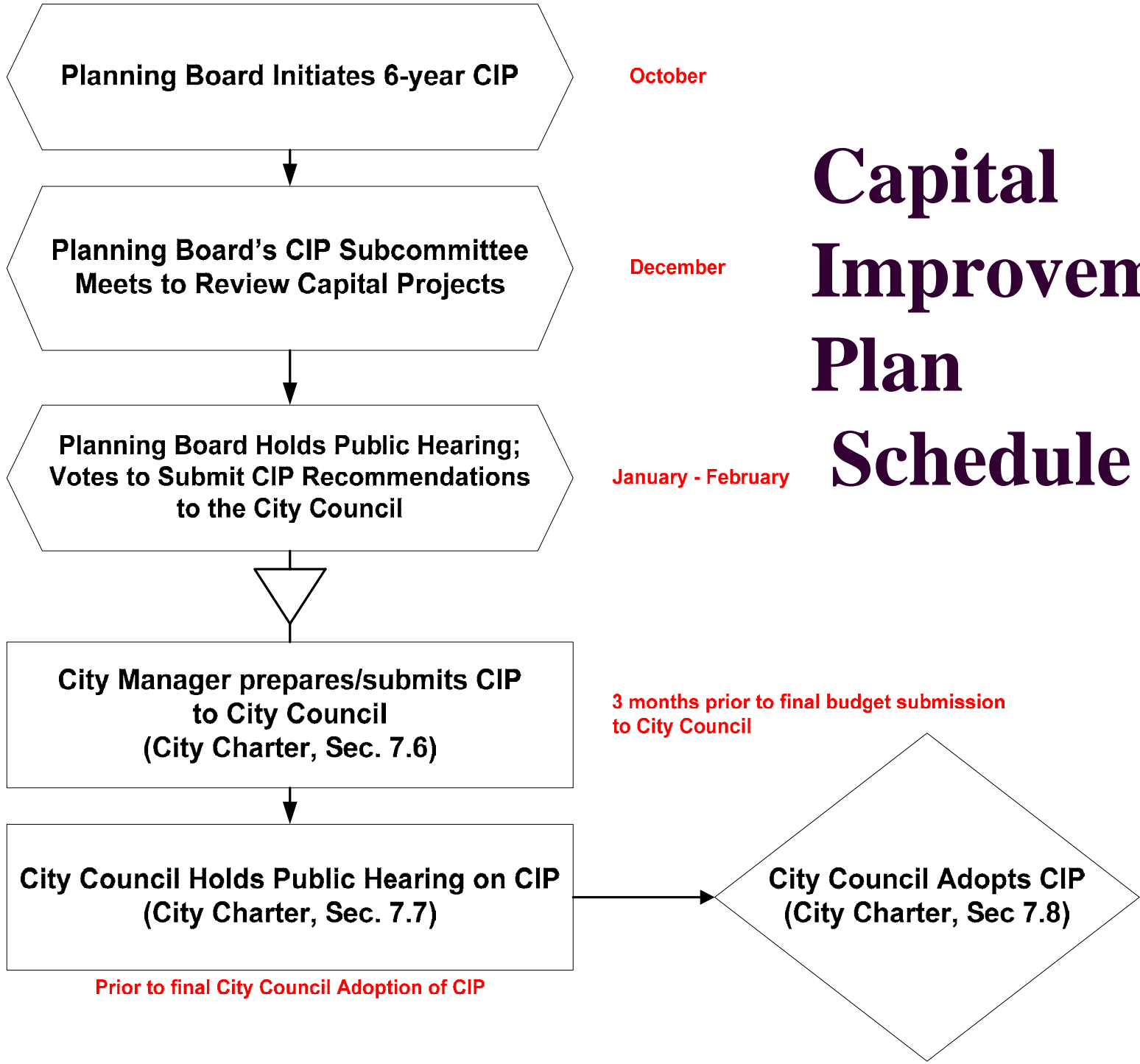
If the impasse is not resolved at the time of the expiration of the parties' agreement, the terms of the collective bargaining agreement shall continue in force and effect until a new agreement shall be executed.

# New Hampshire Retirement System

- Any person who becomes an employee, teacher, permanent policeman, or permanent fireman, shall become a member of the retirement system as a condition of employment.
- Employer rates are set by the NHRS Board of Trustees.
- Any changes to the System must be done through Legislation.

# **Charter Requirements**

# Capital Improvement Plan Schedule



October

December

January - February

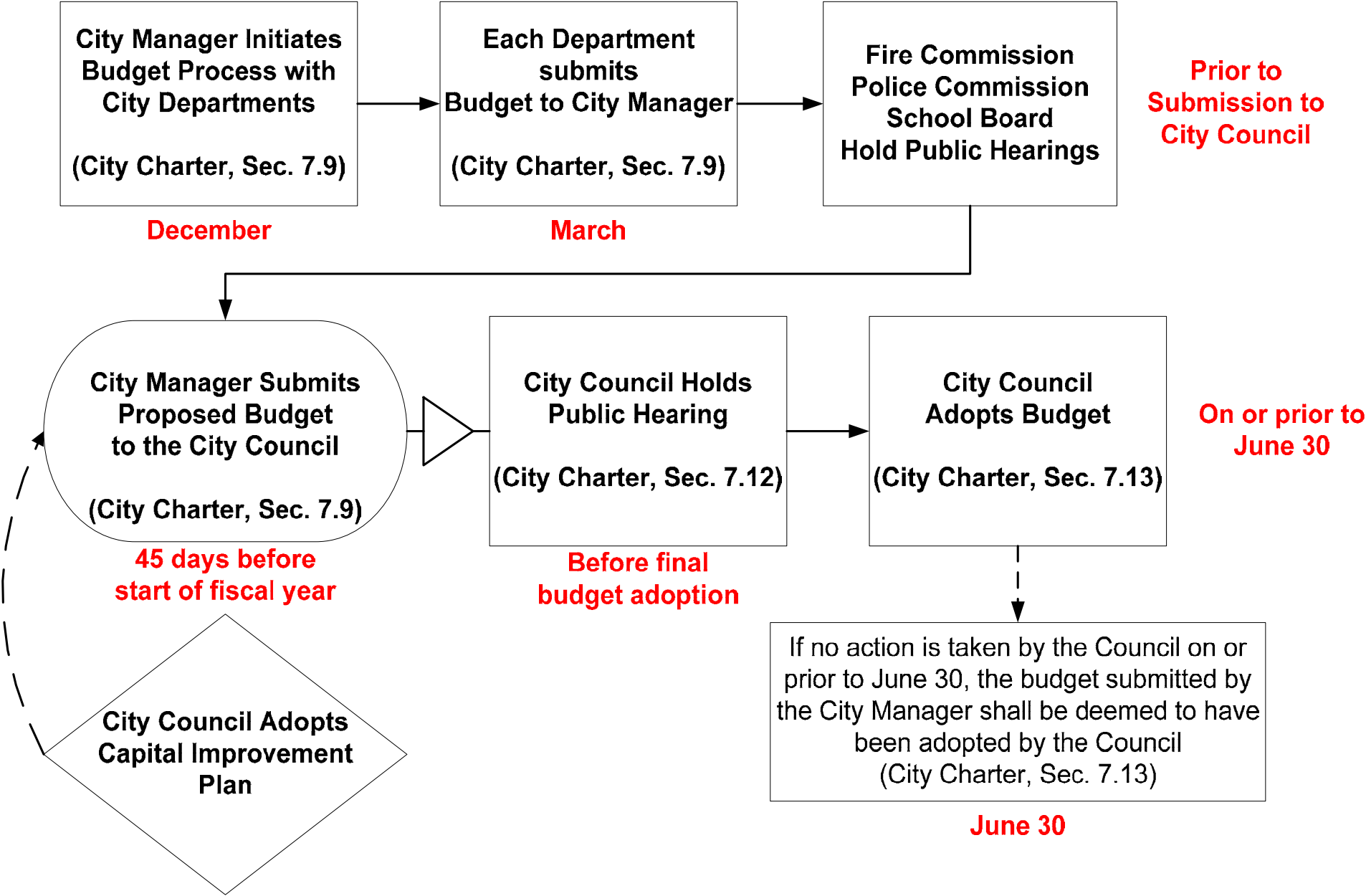
3 months prior to final budget submission to City Council

Prior to final City Council Adoption of CIP

Following public hearing on or before date of budget submission



# Budget Schedule per Charter Requirements



# FY 2012 Budget Schedule

12-15-10	Department Head Meeting on budget procedure, format and guidelines	2-14-11	City Council Work Session on CIP
1-19-11	Fire Commission Public Hearing on the proposed FY12 budget	3-7-11	City Council holds Public Hearing on CIP
1-20-11	School Board Public Hearing #1 on the proposed FY12 budget	3-21-11	City Council meeting; Adoption of the CIP
1-20-11	Planning Board meeting; Adoption of the Capital Improvement Program	4-8-11	Proposed Budget document to be submitted to the City Council
1-21-11	Proposed Budgets from Municipal Departments due back to Finance Dept	4-11-11	<b>Public Hearing on City Manager's Proposed FY12 budget with presentations from Police, Fire, School and Municipal Departments</b>
2-2-11	Capital Improvement Program (CIP) document to be submitted to City Council	4-20-11	Work Session with City Council to review the School Department Budget
2-2-11	Police Commission Public Hearing on the proposed FY12 budget	4-21-11	Work Session with City Council to review the Municipal Budget
2-8-11	School Board Public Hearing #2 on the proposed FY12 budget	4-27-11	Work Session with City Council to review Police Department Budget and Fire Department Budget
2-11-11	Finance Department submits all proposed budgets to the City Manager	<b>5-9-11</b>	<b>Re-open Public Hearing on City Manager's Proposed FY12 budget</b>
2-14-to 2-25-11	Departmental budget reviews with City Manager	5-18-11	Work Session with City Council-final budget review if necessary
		6-6-11	City Council meeting; Adoption of the FY12 Budget

# Budget 101 Summary

- Important Policy Document
- Establishes Spending and Service Priorities
- Communications Device
- Historical Information about Service Levels
- Legal Document
- City Council has the Ultimate Responsibility for the Budget

