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 Historical Document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**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>OPERATING</td>
<td>68,564,935</td>
</tr>
<tr>
<td>NON-OPERATING</td>
<td>17,739,519</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>86,304,454</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>ESTIMATED REVENUES</td>
<td>19,419,321</td>
</tr>
<tr>
<td>PROPERTY TAX LEVY</td>
<td>66,885,133</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>86,304,454</td>
</tr>
</tbody>
</table>

![Bar chart showing total expenditures and revenues](chart.png)
OPERATING BUDGET

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

NON-OPERATING BUDGET

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

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.
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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>FY08</th>
<th>FY09</th>
<th>FY10</th>
<th>FY11</th>
<th>Change from FY08</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$3,578,292</td>
<td>$3,628,417</td>
<td>$3,949,898</td>
<td>$4,201,480</td>
<td>623,188</td>
</tr>
<tr>
<td></td>
<td>50,125</td>
<td>321,481</td>
<td>251,582</td>
<td></td>
<td>17.4%</td>
</tr>
<tr>
<td></td>
<td>1.40%</td>
<td>8.86%</td>
<td>6.37%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
How Does the City Raise Revenues?

FY 11 Budget

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

**Total**: 86,304,454 (100.00%)
State Revenues Trends

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

<table>
<thead>
<tr>
<th></th>
<th>FY08</th>
<th>FY09</th>
<th>FY10</th>
<th>FY11</th>
<th>Change From FY08</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shared Revenue Block Grant</td>
<td>657,154</td>
<td>657,154</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transition Aid</td>
<td>-</td>
<td>-</td>
<td>222,611</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Meals &amp; Rooms Tax</td>
<td>878,389</td>
<td>921,495</td>
<td>917,477</td>
<td>917,412</td>
<td>-</td>
</tr>
<tr>
<td>Highway Block Grant Aid</td>
<td>340,853</td>
<td>370,920</td>
<td>1,495,048</td>
<td>1,335,798</td>
<td>(540,598)</td>
</tr>
</tbody>
</table>

1,876,396 1,949,569 1,495,048 1,335,798 (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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Registrations</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY07</td>
<td>23,649</td>
<td>$3,463,042</td>
</tr>
<tr>
<td>FY08</td>
<td>23,363</td>
<td>$3,403,351</td>
</tr>
<tr>
<td>FY09</td>
<td>23,084</td>
<td>$3,218,434</td>
</tr>
<tr>
<td>FY10</td>
<td>23,635</td>
<td>$3,034,075</td>
</tr>
<tr>
<td>Est FY11</td>
<td>23,600</td>
<td>$3,000,000</td>
</tr>
</tbody>
</table>

Estimated Change from FY08:
- FY08: -1.7%
- FY09: -5.4%
- FY10: -5.7%
- FY11: -1.1%

Change from FY08:
- 11.9%
Investment Income

<table>
<thead>
<tr>
<th>FY08</th>
<th>FY09</th>
<th>FY10</th>
<th>Estimated FY11</th>
<th>Change from FY08</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,129,057</td>
<td>784,356</td>
<td>543,298</td>
<td>450,000</td>
<td>(679,057)</td>
</tr>
<tr>
<td>(344,701)</td>
<td>(241,058)</td>
<td>(93,298)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-30.5%</td>
<td>-30.7%</td>
<td>-17.2%</td>
<td></td>
<td>-60.1%</td>
</tr>
</tbody>
</table>
School Tuition Revenue

<table>
<thead>
<tr>
<th></th>
<th>FY08</th>
<th>FY09</th>
<th>FY10</th>
<th>FY11</th>
<th>Change from FY08</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>4,651,069</td>
<td>4,861,390</td>
<td>5,412,758</td>
<td>5,450,000</td>
<td>798,931</td>
</tr>
</tbody>
</table>
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

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

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
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

City of Portsmouth
Fire Department
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

- Fire Prevention
  - Code Enforcement
  - Plans Review
  - Public Education

- Fire Suppression
  - Structural
  - Transportation
  - Marine

- Emergency Medical Services
  - Advanced Life Support
Services

- Hazardous Materials
  - START team
  - Spills/Ruptures
  - Unknown substance/powder

- Marine Response – Fire Boat
  - Fire Suppression
  - Search & Rescue
  - Spills
NH RSA 154

☐ 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

Board of Fire Commissioners

Chief of Department

Executive Assistant

P/T Account Clerk

Assistant Fire Chief Operations

Deputy Fire Chief

Fire Prevention and Administration

A Shift
- Station 1
  - Captain
  - 4 Firefighters
- Station 2
  - Lieutenant
  - 4 Firefighters
- Station 3
  - Lieutenant
  - 3 Firefighters

B Shift
- Station 1
  - Captain
  - 4 Firefighters
- Station 2
  - Lieutenant
  - 4 Firefighters
- Station 3
  - Lieutenant
  - 3 Firefighters

C Shift
- Station 1
  - Captain
  - 4 Firefighters
- Station 2
  - Lieutenant
  - 4 Firefighters
- Station 3
  - Lieutenant
  - 3 Firefighters

D Shift
- Station 1
  - Captain
  - 4 Firefighters
- Station 2
  - Lieutenant
  - 4 Firefighters
- Station 3
  - Lieutenant
  - 3 Firefighters

Fire Inspector
NFPA

National Fire Protection Association
NFPA 1500

Fire Department Occupational Safety and Health Program
NFPA 1500 – “2 in, 2 out”

- 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.
NFPA 1710

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

- 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

- 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

- 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

- 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.
High Hazard Areas
NFPA 1710 - Operations

- 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

☐ 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

15 people
NFPA 1710 - EMS

- 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
Current Station Locations
Resources and Staffing

3

2

3

2

4
District Response - Fire

- District 1
- District 3
- District 2
- Out of Town
EMS: Patient Dispositions 2010

Not Transported
33%

Hospital
67%

Total EMS: 3102
District Response - EMS

- District 1
- District 3
- District 2
- Out of Town

0 500 1000 1500 2000
Incident Volume Last 4 Years

- 2010: Fire 2679, Ambulance 3102
- 2009: Fire 2314, Ambulance 2420
- 2008: Fire 2454, Ambulance 2361
- 2007: Fire 2523, Ambulance 2334
Meetings

JANUARY  APRIL  AUGUST  DECEMBER

Closing/Books from prior Fiscal Year
Meetings

- Planning Board/Sub-Committee
- Planning Board
  - City Council/Public Hearings
  - City Council/Work Sessions

Closing/Books from prior Fiscal Year
North Cemetery
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:

tat: the architectural team

WATER TECHNOLOGY, INC.

BALLARD KING & 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 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*
- OCLC Perceptions of Libraries, 2010; Context and Community
- *Library Journal*
- *Hennen’s Annual Public Library Ratings*
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
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.
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 1st quarter FY11

WiFi use—4,095 logins by 925 unique users in 1st quarter FY11

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

Planning Board Initiates 6-year CIP

Planning Board’s CIP Subcommittee Meets to Review Capital Projects

Planning Board Holds Public Hearing; Votes to Submit CIP Recommendations to the City Council

City Manager prepares/submits CIP to City Council (City Charter, Sec. 7.6)

City Council Holds Public Hearing on CIP (City Charter, Sec. 7.7)

City Council Adopts CIP (City Charter, Sec 7.8)

Prior to final City Council Adoption of CIP

3 months prior to final budget submission to City Council

Following public hearing on or before date of budget submission
Budget Schedule per Charter Requirements

City Manager Initiates Budget Process with City Departments
(City Charter, Sec. 7.9)

Each Department submits Budget to City Manager
(City Charter, Sec. 7.9)

Fire Commission, Police Commission, School Board
Hold Public Hearings

Prior to Submission to City Council

December

City Manager Submits Proposed Budget to the City Council
(City Charter, Sec. 7.9)

45 days before start of fiscal year

City Council Holds Public Hearing
(City Charter, Sec. 7.12)

Before final budget adoption

City Council Adopts Budget
(City Charter, Sec. 7.13)

On or prior to June 30

If no action is taken by the Council on or prior to June 30, the budget submitted by the City Manager shall be deemed to have been adopted by the Council
(City Charter, Sec. 7.13)

June 30

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