



**CITY OF HAVERHILL, MASSACHUSETTS  
FISCAL YEAR 2008**

**BUDGET PLAN**

July 1, 2007 to June 30, 2008

**MAYOR**  
JAMES J. FIORENTINI

=====

MAY, 2007

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## **Citizen's guide to the Fiscal Year 2008 Budget**

The budget is a blueprint for City services within the current Fiscal Year. It identifies the allocation of available resources that guides City operations and policy decisions.

**Basis of Budgeting and Accounting** - The City's accounting and budget are prepared on a basis other than generally accepted accounting principles (GAAP basis). The City follows the State mandated Uniform Municipal Accounting System (UMAS) where the actual results of operations are presented on a "budget (cash) basis" to provide a meaningful comparison of actual results with the budget. The major differences between the budget UMAS and GAAP basis are that:

- Revenues are recorded when cash is received, (budget) as opposed to when susceptible to actual (GAAP).
- Real estate and personal property taxes are recorded as revenue when levied (budget) as opposed to when susceptible to accrual (GAAP)
- Encumbrances of the City are not reflected as expenditures in the year incurred but are reflected in the year disbursed. Funds for these obligations are 'reserved' from fund balance.

The accounts of the City are organized into various funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts.

The main operating fund groups (Governmental Fund Types) are briefly described as follows: General Fund-this is used to account for the majority of operating activity for all City departments, Special Revenue-record the activity of accounts that have revenue sources that are legally restricted for specific purposes. Sub account groups are as follows: grants, revolving, receipts reserved for expenditure and other/gift accounts used to supplement departmental operations and Capital Project Funds-this is where the city tracks the funds and uses of these funds relating to projects that are classified as capital in nature, in general any expenditure for equipment or facilities exceeding \$10,000 and has a useful life expectancy greater than five years.

**Mass Gen. Law Requirements.** The budget preparation process for all cities is governed by Mass Gen. Laws, Chapter 44 (see further appendices for details). In general the City Council has the jurisdiction to make reductions, but cannot increase the proposed budget without the consent of the Mayor. After adoption of the final budget there are two categories of adjustments that may be made to the budget during the fiscal year; 1) management can authorize transfers between department line items and 2) Council can alter the appropriated categories (transfers from one department or expenditure category) or add to the total appropriation.

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## Financial Activity (Summary) Fiscal Year 2006

### RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END JUNE 30, 2006

Revenues and Expenditures from Schedule A	General (a)	Special Revenue (b)	Capital Projects (c)	Enterprise (d)	Trust (e)	TOTAL (a)-(e) (f)
1. Total Revenues	127,556,816	21,757,125	18,500,394	13,083,467	0	180,897,802
2. Total Expenditures	126,866,330	20,747,899	19,457,375	11,150,708	0	178,222,312
<b>3. TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES SUM OF LINES 1 - 2</b>	690,486	1,009,226	(956,981)	1,932,759	0	2,675,490
<b>OTHER FINANCING SOURCES (USES)</b>						
4. Transfers From Other Funds	2,447,806	0	49,083	955,000	518,138	3,970,027
5. Other Financing Sources	0	0	0	0	3,703,009	3,703,009
6. Transfers To Other Funds	464,000	1,365,285	0	1,356,975	623,455	3,809,715
7. Other Financing Uses	0	0	0	0	0	0
<b>8. TOTAL OTHER FINANCING SOURCES (USES)-SUM OF LINES 4 THROUGH 7</b>	1,983,806	(1,365,285)	49,083	(401,975)	3,597,692	3,863,321
<b>9. TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) - SUM OF LINES 3 AND 8</b>	2,674,292	(356,059)	(907,898)	1,530,784	3,597,692	6,538,811
10. Fund Equity (Retained Earnings) Beginning of Year	3,752,609	3,246,065	(6,176,643)	6,021,148	1,586,555	8,429,734
11. Other Adjustments (Please specify on notes page)		0	0	0	0	0
<b>12. TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR- SUM OF LINES 9 THROUGH 11</b>	6,426,901	2,890,006	(7,084,541)	7,551,932	5,184,247	14,968,545

**BUDGET SUMMARIES  
GENERAL FUND**



## City Non-School & Non-Self Supporting Personnel Analysis

The table below shows the City's non-school headcount over the last two years, by department and illustrates the changes made over this time period. Further detail breakdown can be found within each departmental presentation (including special revenue funded positions).

### CITY OF HAVERHILL POSITION LIST COMPARISON

DEPARTMENT	FY2006	FY2007	FY2008	FY 2008	+ / (-)
	BUDGET	BUDGET	DEPARTMENT REQUESTS	MAYOR VARIANCE ALLOWED	
City Council	1.00	1.00	1.00	1.00	-
Mayor	3.00	3.00	3.00	3.00	-
Auditing Office	4.00	4.00	4.00	4.00	-
Treasurer/Collector	9.00	9.00	9.00	9.00	-
Assessing	5.00	4.00	4.00	4.00	-
Purchasing	3.00	2.00	2.00	2.00	-
Law	2.00	2.00	2.00	2.00	-
<b>1</b> Human Resources	3.00	3.00	3.00	3.00	-
Municipal Information Systems	5.00	5.00	6.00	5.00	-
City Clerk/License Comm	5.00	5.00	6.00	5.00	-
Conservation Commission	3.00	3.00	3.00	3.00	-
Building/Zoning	4.00	4.00	4.00	4.00	-
<b>3</b> Economic Development	2.30	2.40	2.50	2.50	0.10
<b>4</b> Police	100.00	103.00	112.80	106.50	3.50
Fire	106.50	107.00	107.30	104.00	(3.00)
<b>2</b> Inspection & Health Services	21.29	22.65	26.25	22.55	(0.10)
Emergency Management	0.75	0.75	0.75	0.75	-
Highways	20.70	20.70	20.50	19.50	(1.20)
Municipal Garage	4.00	4.00	4.00	4.00	-
Building Maintenance	2.25	2.25	2.25	2.25	-
Park Department	7.30	7.30	7.50	7.50	0.20

DEPARTMENT	FY2006	FY2007	FY2008	FY 2008	
	BUDGET	BUDGET	DEPARTMENT REQUESTS	MAYOR VARIANCE ALLOWED	+ / (-)
Citizens Center	7.00	6.40	6.60	6.60	0.20
Veterans Services	1.00	1.00	1.00	1.00	-
Senior Services	2.43	3.00	3.00	3.00	-
Library	24.20	24.20	25.20	25.20	1.00
<b>Other Funding Sources:</b>					
Library Other Funds	0.75	-	-	-	-
Senior Services Other Funds	1.77	0.70	0.70	0.70	-
Citizens Center Other Funds	1.00	1.60	1.60	1.60	-
Police Other Funds	1.50	-	-	-	-
Health/Inspection Other Funds	1.70	2.20	2.86	2.86	0.66
Wood & Crowell Day Care Revolving Funds	4.50	4.50	6.00	6.00	1.50
Veterans Skating Rink Revolving Funds	4.00	4.00	4.00	4.00	-
Community Development Block Grant	8.20	8.20	8.10	8.10	(0.10)
Heath Insurance Trust Fund	-	1.00	1.00	1.00	-
<b>GRAND TOTAL</b>	<b>370.14</b>	<b>371.85</b>	<b>390.91</b>	<b>374.61</b>	<b>2.76</b>

**Note:**

School, Water, Engineering & Wastewater positions are not included. Includes full-time and half-time positions (FTE).

- 1 Funding for benefits position has moved to Health Insurance Trust and new "Floater" position has been created from Purchasing
- 2 Postions added to school nursing programs
- 3 Amount charged to CDBG for Director has been reduced by 10%
- 4 1 Lieutenant and .5 Custodian positions were added during FY07

General Fund Summary	ADOPTED BUDGET FY 07	REQUESTED BUDGET FY 08	MAYOR APPROVED FY 08	DOLLAR CHANGE FY07/08	PERCENT CHANGE FY07/08	PERCENT BUDGET
<b>PROPERTY TAXES</b>	(68,150,689)	(72,027,262)	(72,027,262)	(3,876,573)	5.7%	50.3%
<b>LOCAL RECEIPTS:</b>						
Motor Vehicle Excise	(5,662,013)	(5,718,633)	(5,718,633)	(56,620)	1.0%	4.0%
Other Excise	(160,500)	(164,230)	(164,230)	(3,730)	2.3%	0.1%
Penalties & Interest on taxes/excise	(275,733)	(281,248)	(281,248)	(5,515)	2.0%	0.2%
Payments in Lieu of Taxes	(159,000)	(162,180)	(162,180)	(3,180)	2.0%	0.1%
Trash Disposal Revenue	(1,621,000)	(1,669,630)	(1,669,630)	(48,630)	3.0%	1.2%
Fees	(512,481)	(520,651)	(520,651)	(8,170)	1.6%	0.4%
Rentals	(151,180)	(155,415)	(155,415)	(4,235)	2.8%	0.1%
Other Departmental Revenue	(823,502)	(826,262)	(826,262)	(2,760)	0.3%	0.6%
Licenses & Permits	(2,204,340)	(2,207,769)	(2,207,769)	(3,429)	0.2%	1.5%
Fines & Forfeits	(412,791)	(412,791)	(412,791)	0	0.0%	0.3%
Investment Income	(341,903)	(596,903)	(596,903)	(255,000)	74.6%	0.4%
Misc non-recurring	(1,330,524)	(3,995,000)	(3,995,000)	(2,664,476)	200.3%	2.8%
<b>STATE AID - 'CHERRY SHEET'</b>	(50,037,065)	(49,611,158)	(51,193,574)	(1,156,509)	2.3%	35.7%
<b>INTERFUND OPERATING TRANSFERS</b>	(1,336,894)	(3,286,396)	(3,286,396)	(1,949,502)	145.8%	2.3%
<b>MISCELLANEOUS REVENUE</b>	(3,430,000)	0	0	3,430,000	-100.0%	0.0%
<b>TOTAL REVENUE</b>	<b>(136,609,616)</b>	<b>(141,635,528)</b>	<b>(143,217,944)</b>	<b>(6,608,328)</b>	<b>4.8%</b>	<b>100.0%</b>
<b>GENERAL GOVERNMENT</b>	2,884,649	3,152,751	3,059,682	175,033	6.1%	2.1%
<b>COMMUNITY &amp; ECONOMIC DEV</b>	1,679,385	1,948,158	1,722,621	43,236	2.6%	1.2%
<b>PUBLIC SAFETY</b>	16,710,972	17,937,697	17,443,522	732,550	4.4%	12.2%
<b>SCHOOL DEPARTMENT</b>	52,893,946	55,219,191	55,031,163	2,137,217	4.0%	38.4%
<b>WHITTIER ASSESSMENT</b>	7,874,967	7,853,165	7,853,165	-21,802	-0.3%	5.5%
<b>PUBLIC WORKS</b>	2,859,089	2,896,420	2,760,324	-98,765	-3.5%	1.9%
<b>TRASH PICKUP</b>	2,782,365	2,921,232	2,833,572	51,207	1.8%	2.0%

General Fund Summary	ADOPTED BUDGET FY 07	REQUESTED BUDGET FY 08	MAYOR APPROVED FY 08	DOLLAR CHANGE FY07/08	PERCENT CHANGE FY07/08	PERCENT BUDGET
<b>STREET LIGHTS</b>	634,000	696,500	707,500	73,500	11.6%	0.5%
<b>LIBRARY</b>	1,350,859	1,366,709	1,366,709	15,850	1.2%	1.0%
<b>OTHER HUMAN SERVICES</b>	821,642	1,078,542	982,972	161,330	19.6%	0.7%
<b>DEBT SERVICE</b>	9,908,705	10,078,055	10,078,055	169,350	1.7%	7.0%
<b>EMPLOYEE BENEFITS</b>	29,278,975	31,783,781	31,668,781	2,389,806	8.2%	22.1%
<b>RESERVE &amp; OTHER</b>	2,637,529	1,600,000	2,802,970	165,441	6.3%	2.0%
<b>STATE ASSESSMENTS</b>	3,506,364	4,069,751	4,066,636	560,272	16.0%	2.8%
<b>LIABILITY INSURANCE</b>	786,169	840,271	840,271	54,102	6.9%	0.6%
<b>TOTAL EXPENDITURES</b>	<b>136,609,615</b>	<b>143,442,223</b>	<b>143,217,944</b>	6,608,328	4.8%	100.0%
<b>(Surplus)/Deficit</b>	0	1,806,695	0			

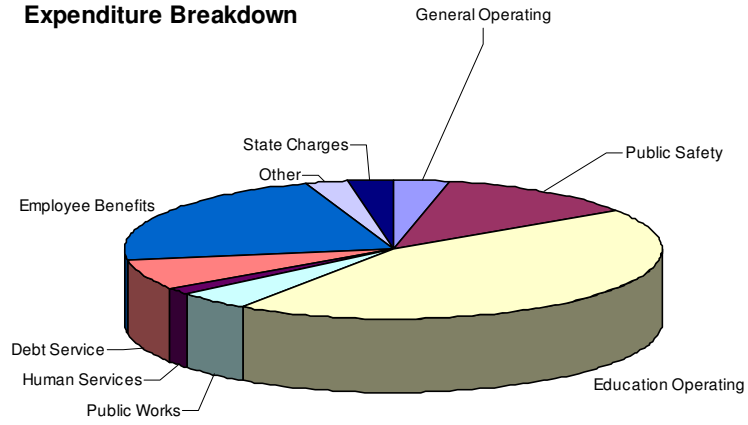
Breakdown of Available Resources	Adjusted Budget FY 07	Mayor Approved FY 08	Dollar Change	Percent Change
Net Revenue	(136,609,616)	(143,217,944)	(6,608,328)	4.8%
Fixed and Semi-Fixed				
Debt Service	9,908,705	10,078,055	169,350	1.7%
Employee Benefits	29,278,975	31,668,781	2,389,806	8.2%
Reserve & Other	2,033,529	2,802,970	769,441	37.8%
State Assessments	3,506,364	4,066,636	560,272	16.0%
Whittier Regional Voc. School	7,874,967	7,853,165	(21,802)	-0.3%
Liability Insurance	786,169	840,271	54,102	6.9%
Total Fixed and Semi Fixed	53,388,709	57,309,878	3,921,169	7.3%
Available Revenue after Fixed and Semi Fixed	(83,220,907)	(85,908,066)	(2,687,159)	3.2%
Operating Budgets	83,220,907	85,908,065	2,687,159	3.2%
Surplus/(Deficit)	(0)	(0)		

The table above shows the available funds for operations after fixed expenses are deducted. This review is helpful to understand the revenue driven budget process in Massachusetts. This revenue driven process is needed to assure compliance with revenue limits under proposition 2 ½.

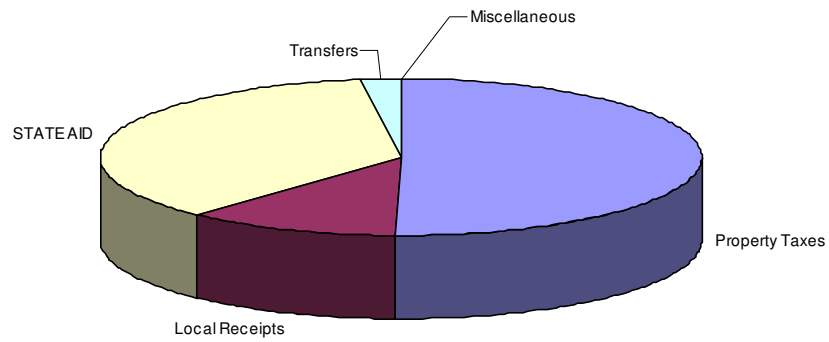
**Grand Totals**

<b>Expense Line Item</b>	<b>2006 Actual</b>	<b>2007 Adopted Budget</b>	<b>2008 Department Request</b>	<b>2008 Mayor Approved</b>	<b>Dollar Variance</b>	<b>%Variance</b>
Total Salaries & Wages	20,477,248	23,110,072	24,199,064	23,425,030	314,958	1.4%
Total Operating	7,428,501	7,131,495	7,713,353	7,366,280	234,785	3.3%
Total Capital	100,707	85,394	85,592	85,592	198	0.2%
<hr/>						
Total Municipal-Salary, Expenses, & Capital	28,006,456	30,326,961	31,998,009	30,876,902	549,942	1.8%
School Operating	0	52,893,946	55,219,191	55,031,163	2,137,217	4.0%
Whittier Regional Voc. School	7,781,373	7,874,967	7,853,165	7,853,165	-21,802	-0.3%
Employee Benefits	26,800,437	29,278,975	31,783,781	31,668,781	2,389,806	8.2%
State Charges	2,946,536	3,506,364	4,069,751	4,066,636	560,272	16.0%
Debt Service	9,864,789	9,908,705	10,078,055	10,078,055	169,350	1.7%
Liab. Insurance	755,308	786,169	840,271	840,271	54,102	6.9%
Reserves & Other	1,385,728	2,033,529	1,600,000	2,802,970	769,441	37.8%
<hr/>						
Total All R&A Expenses	<b>77,540,626</b>	<b>136,609,615</b>	<b>143,442,223</b>	<b>143,217,944</b>	<b>6,608,328</b>	<b>4.8%</b>

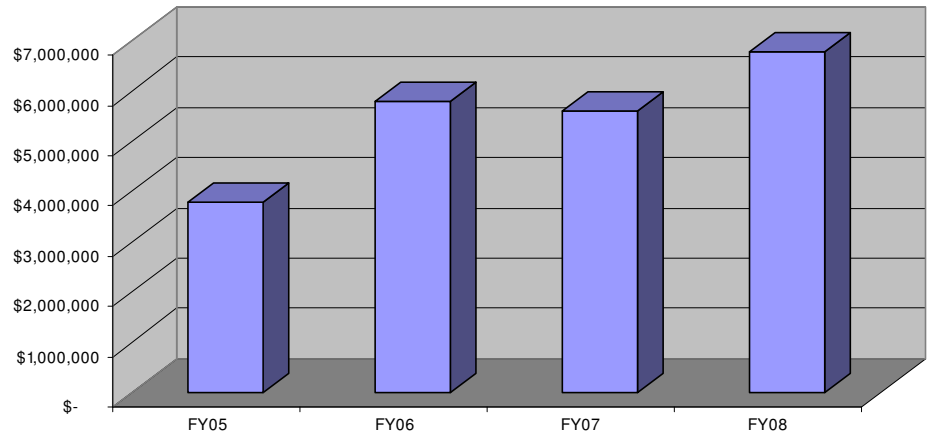
### Expenditure Breakdown



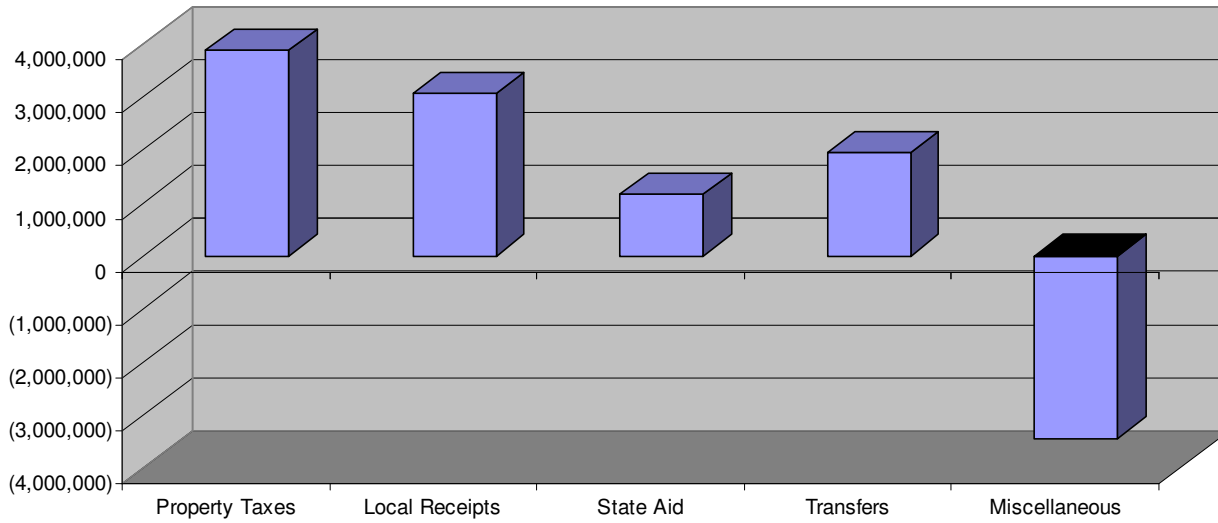
### Revenue Breakdown



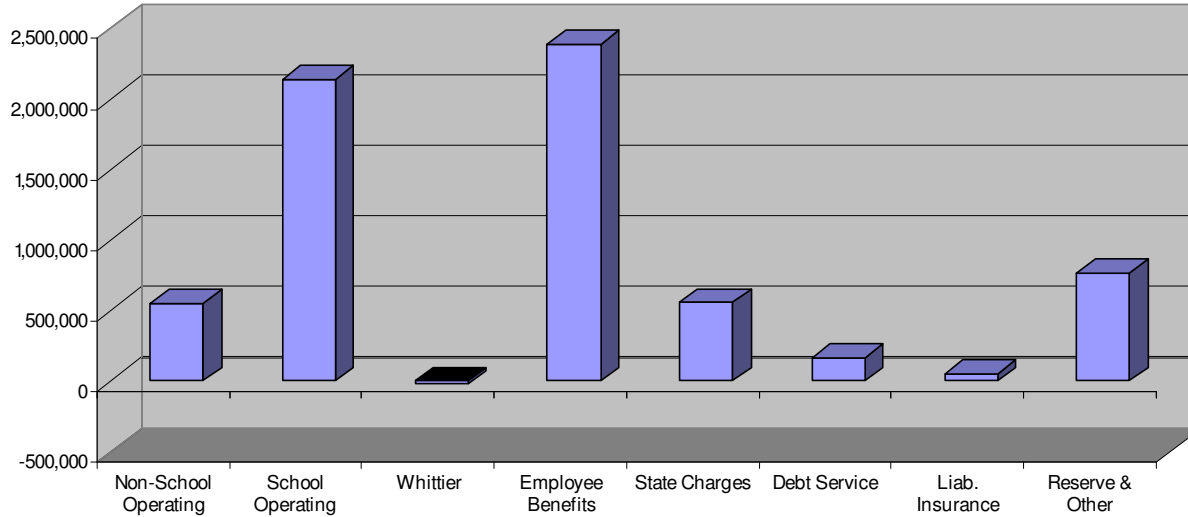
### Non-Recurring Revenue



**Dollar Change in FY08 Revenue Budgets**



**Dollar Change in FY08 Expense Budget**





## GENERAL FUND REVENUE

In accordance with current state law the City budget is developed with various revenue limits in place, therefore a key component of the budget development process is the identification of revenue assumptions and projections to determine available resources. This gives community leaders the financial parameters with which to develop the City budget. Under this method of revenue limits municipalities within Massachusetts develop their budgets with a revenue first approach, then reducing the available resources with fixed and semi fixed costs (as outlined on page 12) leaving the remainder available for use within the operating budgets. This allocation of available resources then becomes the main topic of the budget process.

### Financial Resources

City revenues are divided into five basic categories as defined in the City Recap Sheet. The recap sheet is the document used by local and state officials to determine the tax rate for the coming fiscal year. The categories are listed in the summary below.

	ADOPTED BUDGET FY 07	REQUESTED BUDGET FY 08	MAYOR APPROVED FY 08	DOLLAR CHANGE FY07/08	PERCENT CHANGE FY07/08	PERCENT BUDGET
<b>PROPERTY TAXES</b>	(68,150,689)	(72,027,262)	(72,027,262)	(3,876,573)	5.7%	50.3%
<b>LOCAL RECEIPTS:</b>						
Motor Vehicle Excise	(5,662,013)	(5,718,633)	(5,718,633)	(56,620)	1.0%	4.0%
Other Excise	(160,500)	(164,230)	(164,230)	(3,730)	2.3%	0.1%
Penalties & Interest on taxes/excise	(275,733)	(281,248)	(281,248)	(5,515)	2.0%	0.2%
Payments in Lieu of Taxes	(159,000)	(162,180)	(162,180)	(3,180)	2.0%	0.1%
Trash Disposal Revenue	(1,621,000)	(1,669,630)	(1,669,630)	(48,630)	3.0%	1.2%
Fees	(512,481)	(520,651)	(520,651)	(8,170)	1.6%	0.4%
Rentals	(151,180)	(155,415)	(155,415)	(4,235)	2.8%	0.1%
Other Departmental Revenue	(823,502)	(826,262)	(826,262)	(2,760)	0.3%	0.6%
Licenses & Permits	(2,204,340)	(2,207,769)	(2,207,769)	(3,429)	0.2%	1.5%
Fines & Forfeits	(412,791)	(412,791)	(412,791)	0	0.0%	0.3%
Investment Income	(341,903)	(596,903)	(596,903)	(255,000)	74.6%	0.4%
Misc non-recurring	(1,330,524)	(3,995,000)	(3,995,000)	(2,664,476)	200.3%	2.8%
<b>STATE AID - 'CHERRY SHEET'</b>	(50,037,065)	(49,611,158)	(51,193,574)	(1,156,509)	2.3%	35.7%
<b>INTERFUND OPERATING TRANSFERS</b>	(1,336,894)	(3,286,396)	(3,286,396)	(1,949,502)	145.8%	2.3%
<b>MISCELLANEOUS REVENUE</b>	(3,430,000)	0	0	3,430,000	-100.0%	0.0%
<b>TOTAL REVENUE</b>	(136,609,616)	(141,635,528)	(143,217,944)	(6,608,328)	4.8%	100.0%

## Property Taxes

The primary sources of revenue for municipalities in the Commonwealth are the real property tax and personal property tax. For purposes of taxation, real property includes land and buildings and improvements erected or affixed to land. Personal property consists of stock, inventory, furniture, fixtures and machinery. The City's Board of Assessors determines the value of all taxable land, which is revalued at fair market value every three years and updated every year. Fiscal Year 2008 is the next scheduled revaluation year for the City.

Proposition 2½ places constraints on the amount of tax levy that can be raised by a city or town, and on how much the levy can be increased from year to year.

A levy limit is a restriction on the amount of property taxes a community can levy. Proposition 2½ established two types of limits:

First, a community cannot levy more than 2.5 percent of the total full and fair cash value of all taxable real and personal property in the community. This is the levy ceiling.

Second, a community's levy is also constrained in that it can only increase by a certain amount from year to year. The maximum amount a community can levy in a given year is the levy limit. The levy limit will always be below, or at most, equal to the levy ceiling. The levy limit may not exceed the levy ceiling, except as indicated below.

There are three major factors that influence the amount of revenue generated by the real and personal property tax:

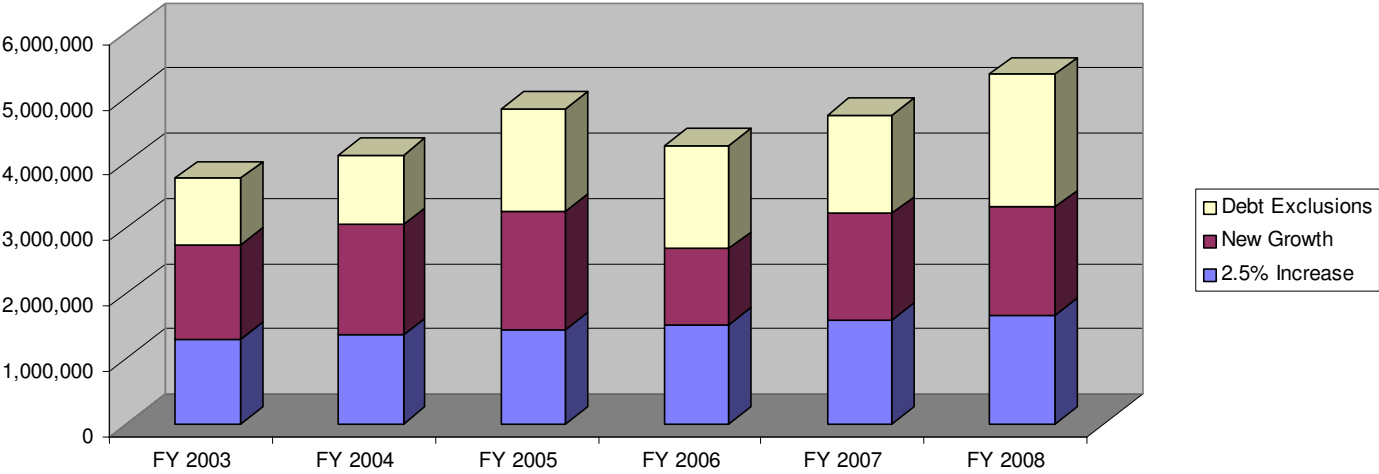
1. Automatic 2.5% increase – Each year, a community's levy limit automatically increases by 2.5% over the previous year's levy limit. This does not require any action on the part of local officials.
2. New Growth – A community is able to increase its tax levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process.
3. Overrides/Exclusions – A community can permanently increase its levy limit by successfully voting an override. Debt and capital exclusions are temporary increases in a community's levy limit for the life of the project or its debt service. Only debt or capital exclusion can cause the tax levy to exceed the levy ceiling

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget	Budget
								Change	Perc
Personal Property Taxes	(\$2,298,797)	(\$2,254,719)	(\$1,804,688)	(\$2,369,602)	(\$2,438,336)	(\$2,438,336)	\$0	(\$68,734)	2.90
Real Estate Taxes	(\$59,468,689)	(\$62,146,253)	(\$50,110,810)	(\$65,781,087)	(\$69,588,926)	(\$69,588,926)	\$0	(\$3,807,839)	5.78
Tax Liens	(\$135,736)	(\$552,064)	(\$328,851)	\$0	\$0	\$0	\$0	\$0	0.00
Tax Foreclosures	(\$50,019)	(\$84,054)	(\$676)	\$0	\$0	\$0	\$0	\$0	0.00
Utility added to Taxes	(\$13,320)	\$0	(\$13,004)	\$0	\$0	\$0	\$0	\$0	0.00
Utility Liens Added to Taxes	(\$87)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Taxes - 0000	(\$61,966,649)	(\$65,037,090)	(\$52,258,029)	(\$68,150,689)	(\$72,027,262)	(\$72,027,262)	\$0	(\$3,876,573)	5.69

### Tax Levy Trends

	Budget FY 2003	Budget FY 2004	Budget FY 2005	Budget FY 2006	Budget FY 2007	Projected FY2008
Tax Limit	51,720,510	54,462,141	57,510,469	60,766,469	63,450,238	66,672,188
Add 2.5%	1,293,013	1,361,554	1,437,762	1,519,162	1,586,256	1,666,805
Add New Growth	1,448,618	1,686,775	1,818,238	1,164,607	1,635,694	1,650,000
Add Override	0	0	0	0	0	0
Levy Limit	54,462,141	57,510,469	60,766,469	63,450,238	66,672,188	69,988,992
+ Debt Exclusion(s)	4,081,386	4,092,004	4,069,347	4,071,596	4,001,823	3,982,660
- SBA Reimb.	3,057,122	3,026,551	2,495,319	2,494,391	2,494,391	1,944,391
- Other Reimb.	0	0	0	0	0	0
Max Levy	55,486,405	58,575,922	62,340,497	65,027,443	68,179,620	72,027,261
Actual Levy	55,471,869	58,547,207	62,292,155	64,966,169	68,150,689	
Excess Levy	14,536	28,715	48,342	61,274	28,930	
Est. Levy Increase \$						3,847,642
Est. Levy Increase %						5.64%

Dollar Change in Tax Levy



<b>Fiscal Year</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
<b>Tax Rate</b>	10.32	10.54	10.71	12.98	13.27	13.58	16.74
<b>\$ CHANGE</b>	(0.22)	(0.17)	(2.27)	(0.29)	(0.31)	(3.16)	(0.51)
<b>% Change</b>	-2.09%	-1.59%	-17.49%	-2.19%	-2.28%	-18.88%	-2.96%
<b>Avg. Res. Tax Bill</b>	3,211	3,141	2,985	2,835	2,740	2,595	2,479
<b>\$ CHANGE</b>	70	156	150	95	145	116	155
<b>% Change</b>	2.23%	5.23%	5.29%	3.47%	5.59%	4.68%	6.67%
<b>Rank (State Wide)</b>	175	177	180	175	165	167	159
<b>State Median</b>	3,250	3,133	3,100	2,971	2,709	2,577	2,418
<b>\$ Above Median</b>	(39)	8	(115)	(136)	31	18	61
<b>Residential</b>	5,260,602,296	4,907,629,856	4,577,877,951	3,510,229,822	3,220,506,865	2,964,185,717	2,224,613,849
<b>Open Space</b>				1,369,600	1,369,600	1,369,600	1,369,600
<b>Commercial</b>	386,490,663	359,478,090	351,864,923	300,310,679	292,247,801	271,128,496	217,377,127
<b>Industrial</b>	248,759,273	233,575,475	228,469,765	198,973,020	184,851,634	177,157,393	135,664,912
<b>Personal Property</b>	131,794,460	123,383,120	122,159,060	108,907,980	104,142,250	102,494,217	103,604,730
<b>Total Value</b>	6,027,646,692	5,624,066,541	5,280,371,699	4,119,791,101	3,803,118,150	3,516,335,423	2,682,630,218
<b>% chg. residential</b>	7.19%	7.20%	30.42%	9.00%	8.65%	33.24%	10.61%
<b>% chg. open space</b>	N+A	N+A	-100.00%	0.00%	0.00%	0.00%	9.52%
<b>% chg. commercial</b>	7.51%	2.16%	17.17%	2.76%	7.79%	24.73%	9.51%
<b>% chg. industrial</b>	6.50%	2.23%	14.82%	7.64%	4.34%	30.58%	10.95%
<b>% chg. personal prop.</b>	6.82%	1.00%	12.17%	4.58%	1.61%	-1.07%	10.02%
<b>% chg. total value</b>	7.18%	6.51%	28.17%	8.33%	8.16%	31.08%	10.51%
<b>% residential</b>	87%	87%	87%	85%	85%	84%	83%
<b>% open space</b>	0%	0%	0%	0%	0%	0%	0%
<b>% commercial</b>	6%	6%	7%	7%	8%	8%	8%
<b>% industrial</b>	4%	4%	4%	5%	5%	5%	5%
<b>% personal prop.</b>	2%	2%	2%	3%	3%	3%	4%
<b>total residential/open space</b>	87%	87%	87%	85%	85%	84%	83%
<b>total CIP</b>	13%	13%	13%	15%	15%	16%	17%

## **State Aid (Cherry Sheet)**

Chapter 58, Section 25A of the Massachusetts General Laws provides that the Commissioner of Revenue estimate the State's funding of local reimbursement and assistance programs as authorized by law and appropriated by the legislature. Local assessors are required to use these figures in determining the local property tax rate.

Generally speaking, funds are allocated either through distribution formulas or reimbursement formulas. Distribution formulas often incorporate equity factors such as property wealth, income and effort. Reimbursement formulas provide full or partial funding for program expenditures or foregone revenues.

In addition to reimbursements and distributions, it should also be noted that certain programs are designated as "Offset Items." These items are amounts that constitute categorical aid, i.e., funds that must be spent for specific municipal programs.

Funds received under programs designated as "Offset Items" may be spent without appropriation in the local department. All other receipt items on the Cherry Sheet are considered revenues of the municipality's general fund and may be spent for any purpose, subject to appropriation and therefore not included within this budget. State Aid revenue for this budget is based on the Governor's Budget submission.

## **School Aid**

### Chapter 70 (Education Aid)

The Education Reform Act of 1993 continues to have a substantial impact on municipal finance and, in particular, on the level of local aid received by municipal school districts. Education Reform was undertaken in an effort to ensure both equitable and adequate funding of the Commonwealth's public schools over a seven-year period. FY2000 was the seventh and final year of mandated state funding increases.

Although FY2000 marked the final year of prescribed state funding increases contained in the Education Reform Act, the school finance formula remains operative in statute. Annual budget language and education aid appropriations since FY2000 have altered the funding formula to some extent. At this point, it is unclear how future legislation will affect the calculation of local contributions and state aid for education. Currently at the state level the focus has been to maintain foundation budget spending levels in all districts.

School Construction - In July of 2004, the governor signed Chapter 208 and Chapter 210, of the Acts of 2004 into law, which makes substantial changes to the School Building Assistance (SBA) Program. This legislation (Ch. 208) transfers responsibility for the School Building Assistance Program from the Department of Education to the Massachusetts School Building Authority (MSBA), under the Office of the State Treasurer. The authority is a new and independent governing body comprised of seven members. The legislation under Chapter 210 dedicates 1 percent of the sales tax receipts to help fund School-Building projects.

The authority shall examine applications for assistance and designate a school project as approved if it meets the following requirements. The school project will be viewed with respect to its site, type of construction, sufficiency of accommodations, open space preservation, urban development, urban sprawl, energy efficiency and otherwise. The project must be necessary to meet educational standards of the curriculum frameworks established by the

board of education. The project must have a value over its useful life and be within the capacity of the authority to finance within revenues projected to be available to the trust.

A major feature of the new law is the up front cash grant program. When a project is approved for funding, the program will make a single payment for 75% of the full amount of the state’s reimbursement. The balance of the state share will be paid when the project audit is completed.

The listing of approved projects the city is currently receiving annual funding is in the table below:

School		Funding
Golden Hill Elementary	Debt Excluded	\$526,649
Silver Hill Elementary	Debt Excluded	\$475,462
Bradford Elementary	Debt Excluded	\$746,140
Pentucket Lake Elementary	Debt Excluded	\$746,140
Nettle		\$939,468

These are projects approved and funded prior to the current change in the SBA program. The major concern for the city are the last three projects that have not yet been audited by the state. These audits will most likely cause the SBA payment to be reduced within fiscal year 2008. Originally it was thought that some effect would occur in fiscal year 2007.

The listing of Haverhill approved projects can under the new SBA program are listed below:

Priority Number	School	Project	Rate	
342	Hunking	Boiler	68.48%	funded
343	Whittier	Boiler	68.48%	funded
344	Tilton	Boiler	68.48%	funded
345	High School	Renovation	68.48%	pay as you go program payments

Charter Tuition Reimbursement- Sending districts receive assistance through the charter tuition reimbursement formula in December, March and June for those students that elect to attend a charter school. Sending districts are reimbursed a portion of the costs associated with pupils attending charter schools beginning with the second quarterly distribution. Cherry Sheet estimates are derived from projecting upcoming school year enrollment and tuition rates from data collected in March of the current fiscal year. Charter schools are required to finish their enrollment report by March 15<sup>th</sup> of the current fiscal year. By April 1<sup>st</sup>, DOE must report to each district the number of students who are anticipated to attend charter schools during the upcoming school year. When providing the Division of Local Services’ with cherry sheet estimates, DOE uses the most current information available at the time.

There are three levels to the reimbursement:

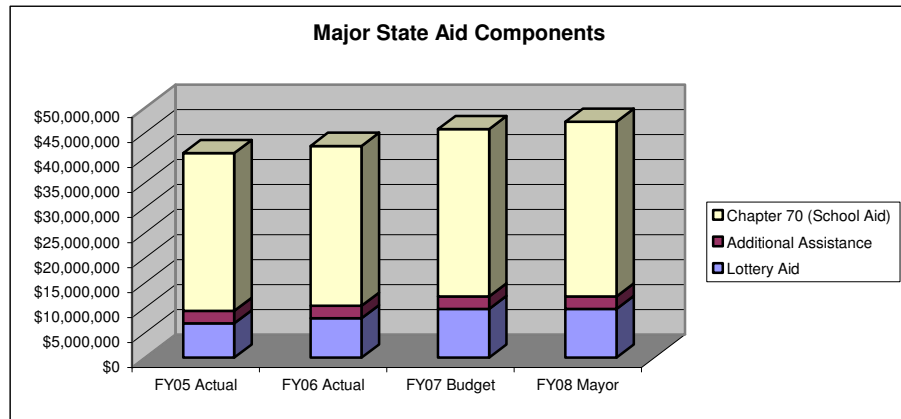
- 100 percent of the tuition increases in the first year
- 60 percent of the tuition increases in the second year
- 40 percent of the tuition increases in the third year

In addition, the reimbursement covers 100 percent of the first-year cost of pupils at charter schools who attended private or independent schools in the previous year. The reimbursement also covers 100 percent of the cost of any sibling students whose tuition brings a district above its statutory assessment cap of 9 percent of net school spending. The reimbursement is subject to appropriation in the final budget for the Commonwealth. Second quarter reimbursements to sending districts are based on increases in tuition costs for the current school year. Spending and enrollment data are subject to change after the initial figures become available in December. The remaining two quarterly payments are based on updated tuition costs using any revisions to tuition rates and enrollments as data are finalized during the year. Payments are intended to equal approximately one third of Massachusetts Department of Revenue Division of Local Services 22 Cherry Sheet Receipt Programs the projected annual amount, however; payments in the final two quarters include adjustments to correct any over or under payments in prior quarters.

**Charter School Capital Facilities Reimbursement** - Sending districts receive assistance through the capital facility reimbursement in December, March and June for costs associated with capital facilities. When DOE calculates a charter school’s average cost per pupil, a capital facilities component is added because foundation budgets and net school spending do not contain this part of a school district’s budget. The statewide average of what districts paid in the prior year for both principal and interest on land and buildings is added to each pupil’s tuition rate.

**School Choice Receiving Tuition** -To provide funding to receiving districts for accepting pupils from other districts.

Each district’s Student Information Management System (SIMS) submission in October is used to determine the current school year’s December and March estimates. Tuition rates are based upon 75 percent of the prior year’s per pupil expenditure in the program each pupil is enrolled in. Rates are capped at \$5,000 per pupil, except for special education students, whose full cost is paid by the sending district. Each special education pupil’s special education cost is based upon the number of hours provided for particular interventions specified by his or her individualized education plan.





## **Non School Aid**

**Police Career Incentive** - Under Chapter 41 of the General Laws, members of participating police departments receive a salary increase predicated on the number of college credits earned toward a law enforcement degree. The Commonwealth will reimburse the City one-half of this salary increase. Under the revised law, officers will be awarded a ten percent increase in their base pay for a ten percent increase for an Associate's Degree, a twenty percent increase for a Bachelor's degree and a twenty-five percent increase for a Master's degree.

**Veterans' Benefits And Aid To Needy Dependents Of Veterans** - Under Chapter 115, Section 6, each municipality can submit an application to the State Department of Veterans' Benefits for reimbursement of amounts expended for veterans' benefits. The State Commissioner of Veterans' Services shall reimburse seventy-five percent of the total expenditures of veteran's benefits.

**Real Estate Abatements** - The State Cherry Sheet reimburses the City for the loss of taxes due to real estate abatements to veterans, surviving spouses, and the legally blind.

The amounts of exemption granted to individuals and the amounts reimbursed to municipalities by statute are as follows:

- Surviving spouses, minor children, elderly persons:

Clause 17 - \$175, full reimbursement

Clauses 17C, 17C½, 17D - \$175, reimbursement cannot exceed the amount reimbursed under Clause 17

- Veterans

Clause 22(a-f) - \$250 exempted, \$75 reimbursed

- Paraplegic veterans, surviving spouses:

Full amount, 100 percent minus \$175 reimbursed (§8A)

- Veterans, loss of one arm, foot, or eye:

Clause 22A - \$425 exempted, \$250 reimbursed

- Veterans, loss of two arms, two feet, one arm and one leg, or loss of sight:

Clause 22B - \$775 exempted, \$600 reimbursed

- Veterans, special adapted housing:

Clause 22C - \$950 exempted, \$775 reimbursed

- Veterans, surviving spouses, Quemoy & Matsu only:

Clause 22D - \$250 exempted, \$250 reimbursed

- Veterans and Surviving Spouses, 100 percent disability:

Clause 22E - \$600 exempted, \$425 reimbursed

- Blind persons:

Clause 37 - \$437.50 exempted, \$87.50 reimbursed

Clause 37A - \$500 exempted, \$87.50 reimbursed

Elderly Exemption - To reimburse municipalities for property tax exemptions granted to qualifying people at least 70 years of age who meet certain "whole estate or total assets," annual income, and residency requirements. The exemption amount for each individual is \$500.

Additional Assistance - The Additional Assistance program currently provides aid to 159 communities. From FY1992 through FY2002, these aid amounts had been level funded. In FY2003 the governor and legislature reduced this appropriation by 6.5 percent. Final FY2003 Additional Assistance aid was reduced by \$41.6 million from the Cherry Sheet estimate to reflect the Governor's 9C Local Aid reductions. In FY2004 the governor and legislature further reduced this appropriation by 6.2 percent from the FY2003 actual amount distributed. In FY2006 the Additional Assistance program was level funded at the FY2004 program amount.

State Owned Land - Under Chapter 58, Section 13, 71A & 17B and Chapter 133, Acts of 1992, the Commonwealth provides financial compensation to communities in which certain types of state owned land is located. Payment is for the amount of tax on the land as if the parcel were held privately, not for buildings or any other improvements erected on or affixed to the land.

Lottery Aid - The Lottery formula is equalizing, with municipalities with lower property values receiving proportionately more aid than those with greater property values. The distribution formula is based on population and Equalized Property Valuation.

Below is a table estimated state aid for fiscal year 2007.

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Vets/Blind/Widow & Elderly	(\$121,521)	(\$120,559)	\$0	(\$120,015)	(\$119,053)	(\$173,520)	(\$54,467)	(\$53,505)	44.58
Chapter 70 (State Aid)	(\$31,598,620)	(\$31,984,670)	(\$25,045,791)	(\$33,057,731)	(\$33,483,159)	(\$34,988,016)	(\$1,504,857)	(\$1,930,285)	5.83
SBA (State Aid)	(\$3,433,859)	(\$3,433,859)	(\$1,941,579)	(\$3,433,859)	(\$2,433,859)	(\$2,433,859)	\$0	\$1,000,000	(29.12)
Charter Reimbursement	(\$881,353)	(\$700,877)	(\$599,280)	(\$935,321)	(\$814,099)	(\$814,099)	\$0	\$121,222	(12.96)
Veterans Benefits (State)	(\$42,931)	(\$113,513)	(\$199,230)	(\$167,145)	(\$244,928)	(\$244,928)	\$0	(\$77,783)	46.53
Police Incentive (State Aid)	(\$265,198)	(\$258,188)	(\$11,988)	(\$253,702)	(\$283,008)	(\$294,987)	(\$11,979)	(\$41,285)	16.27
Add. Assistance (State Aid)	(\$2,503,145)	(\$2,503,145)	(\$1,877,358)	(\$2,503,145)	(\$2,503,145)	(\$2,503,145)	\$0	\$0	0.00
Lottery Aid (State Aid)	(\$6,827,711)	(\$7,879,580)	(\$6,921,528)	(\$9,565,361)	(\$9,729,028)	(\$9,729,028)	\$0	(\$163,667)	1.71
State Owned Land (State)	(\$430)	(\$549)	\$0	(\$786)	(\$879)	(\$879)	\$0	(\$93)	11.83
Charter School Capital Facility Reimb	(\$92,067)	(\$123,348)	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: State Aid - 0024	(\$45,766,835)	(\$47,118,289)	(\$36,596,753)	(\$50,037,065)	(\$49,611,158)	(\$51,182,461)	(\$1,571,303)	(\$1,145,396)	2.29

## **Local Receipts**

The City attempts to use a strategy of basing local receipt estimates on “estimates of predictable, sustainable revenues”. The following are descriptions of some major receipt categories and a listing of all estimated local receipts.

**Motor Vehicle Excise Tax Receipts** - State law (Proposition 2 ½) sets the motor vehicle excise rate at \$25 per \$1000 valuation. The City collects these monies based on data provided by the Massachusetts Registry of Motor Vehicles. Valuations are determined by the Registry using a statutory formula based on a manufacturer's list price and year of manufacture. In January 1992, the Registry of Motor Vehicles implemented a new computer tracking system that will force auto owners to pay their excise taxes. Those who do not pay will not be allowed to renew registrations and licenses.

**Delinquent Interest and Penalty Charges** - The City receives interest and charges on overdue taxes. Interest rates for overdue real and personal property taxes are 14%, and for tax title accounts, 16%. The interest rate for delinquent excise tax accounts is 12% starting on the due date. State law dictates the interest rate for taxes, while local bylaw sets water/sewer charges. If real and personal property taxes are not paid by May 1, in the year of the tax, a demand for payment notice (\$5.00) sent to all delinquent taxpayers. Delinquent motor vehicle taxpayers are sent a demand (\$5.00), a warrant (\$5.00), and two separate notices from a deputy tax collector (\$9.00 and \$14.00). The deputy collector's earnings come solely from delinquent penalty charges in lieu of a salary. Demands are \$5.00 but warrants are not issued for delinquent water/sewer service accounts, which are subject to a lien on the real estate tax bill. Once a delinquent real estate account goes into a process of tax title, there are other fees added to the property tax bills. These charges include the cost of recording the redemption (\$10.00/20.00) and demand notices.

**Waste Disposal Facility Payment** – In accordance with Chapter 16 Section 24A; “The operator of a privately owned or operated resource recovery facility or landfill shall pay to the city or town in which the facility or landfill is located a tax of one dollar per ton of solid waste processed at the facility. Said tax shall be increased every January first, effective January first, nineteen hundred and eighty-one by the percentage increase of the Boston Consumer Price Index for all urban consumers for the twelve month period ending the previous October first. Such tax shall be in lieu of all taxes, fees, charges or assessments imposed by the city or town in which the facility or landfill is located, except for real estate taxes imposed solely upon the land on which the said facility or landfill is located. For purposes of this section, a solid waste disposal facility or resource recovery facility shall not include a transfer station.”

**Permits and Fees** – The Council is charged with setting fees and permits for various program not already fixed by State law. Over the last two fiscal years most city fees have been reviewed and subsequently increased. As in the past the Mayor ordered a review of all departmental fees and any proposals for new fees. The resulting request for changes to the city’s fees will be forwarded to Council by the Mayor under a separate cover.

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Motor Vehicle Excise	(\$5,810,347)	(\$5,716,708)	(\$4,342,659)	(\$5,662,013)	(\$5,718,633)	(\$5,718,633)	\$0	(\$56,620)	0.99
DeptFunc: Motor Vehicle Excise - 0001	(\$5,810,347)	(\$5,716,708)	(\$4,342,659)	(\$5,662,013)	(\$5,718,633)	(\$5,718,633)	\$0	(\$56,620)	1.00
Boat Excise	(\$7,837)	(\$8,352)	(\$13,058)	(\$8,000)	(\$7,200)	(\$7,200)	\$0	\$800	(10.00)
Farm Animal Excise	(\$1,930)	(\$1,752)	(\$1,876)	(\$1,500)	(\$1,500)	(\$1,500)	\$0	\$0	0.00
Hotel Room Tax	(\$155,006)	(\$150,670)	(\$135,241)	(\$151,000)	(\$155,530)	(\$155,530)	\$0	(\$4,530)	3.00
DeptFunc: Other Excise - 0002	(\$164,774)	(\$160,774)	(\$150,175)	(\$160,500)	(\$164,230)	(\$164,230)	\$0	(\$3,730)	2.32
Penalties and Interest on Taxes	(\$233,765)	(\$353,969)	(\$189,178)	(\$210,000)	(\$214,200)	(\$214,200)	\$0	(\$4,200)	2.00
Penalties and Interest on Tax Liens	(\$4,104)	\$23	(\$1,537)	\$0	\$0	\$0	\$0	\$0	0.00
Penalties and Interest on Excise	(\$66,778)	(\$70,683)	(\$56,895)	(\$65,733)	(\$67,048)	(\$67,048)	\$0	(\$1,315)	2.00
Penalties and Interest on Utility Charge	(\$7)	(\$45)	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Special Tax	(\$64,402)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Penalties & Interest on taxes/excise - 0003	(\$369,056)	(\$424,674)	(\$247,611)	(\$275,733)	(\$281,248)	(\$281,248)	\$0	(\$5,515)	2.00
Payment in Lieu of Taxes	(\$180,846)	(\$280,088)	(\$54,244)	(\$159,000)	(\$162,180)	(\$162,180)	\$0	(\$3,180)	2.00
DeptFunc: Payments in Lieu of Taxes - 0004	(\$180,846)	(\$280,088)	(\$54,244)	(\$159,000)	(\$162,180)	(\$162,180)	\$0	(\$3,180)	2.00
Waste Disposal Facility	(\$1,540,185)	(\$1,595,527)	(\$1,353,501)	(\$1,621,000)	(\$1,669,630)	(\$1,669,630)	\$0	(\$48,630)	3.00
DeptFunc: Trash Disposal Revenue - 0008	(\$1,540,185)	(\$1,595,527)	(\$1,353,501)	(\$1,621,000)	(\$1,669,630)	(\$1,669,630)	\$0	(\$48,630)	3.00
Clerk Fees	(\$126,580)	(\$107,034)	(\$99,321)	(\$111,000)	(\$111,000)	(\$111,000)	\$0	\$0	0.00
Treasurer Demand Fee	(\$209,728)	(\$227,285)	(\$165,730)	(\$207,000)	(\$211,140)	(\$211,140)	\$0	(\$4,140)	2.00
Fire	(\$252)	(\$196)	(\$423)	(\$247)	(\$247)	(\$247)	\$0	\$0	0.00
Planning & Appeals	(\$68,354)	(\$81,253)	(\$25,897)	(\$78,000)	(\$78,000)	(\$78,000)	\$0	\$0	0.00
Conservation	(\$65,719)	(\$72,167)	(\$35,509)	(\$65,000)	(\$65,000)	(\$65,000)	\$0	\$0	0.00
Police Detail Administration Fee	(\$28,806)	(\$48,092)	(\$39,225)	(\$29,000)	(\$29,580)	(\$29,580)	\$0	(\$580)	2.00
Police Misc Fees	(\$9,659)	(\$10,521)	(\$8,902)	(\$8,734)	(\$10,734)	(\$10,734)	\$0	(\$2,000)	22.89
Fire Detail Admin. Fee	(\$4,749)	(\$6,493)	(\$5,929)	(\$3,500)	(\$1,950)	(\$1,950)	\$0	\$1,550	(44.28)
Misc Fees	(\$5)	\$0	(\$10)	\$0	\$0	\$0	\$0	\$0	0.00
Site Plan Review	(\$6,933)	(\$10,133)	(\$8,200)	(\$6,000)	(\$9,000)	(\$9,000)	\$0	(\$3,000)	50.00
Waterway Fee	\$0	(\$1,115)	(\$730)	(\$1,500)	(\$1,500)	(\$1,500)	\$0	\$0	0.00
Assessor	(\$2,354)	(\$1,984)	(\$1,614)	(\$2,500)	(\$2,500)	(\$2,500)	\$0	\$0	0.00
Misc Dept. Revenue	(\$509)	(\$237)	(\$531)	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Fees - 0010	(\$523,648)	(\$566,510)	(\$392,020)	(\$512,481)	(\$520,651)	(\$520,651)	\$0	(\$8,170)	1.59

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget	
								Dollar	Change Percent
Lease & Rentals	(\$109,468)	(\$146,225)	(\$142,436)	(\$141,180)	(\$145,415)	(\$145,415)	\$0	(\$4,235)	2.99
Library Rentals	\$0	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0	\$0	0.00
DeptFunc: Rentals - 0011	(\$109,468)	(\$156,225)	(\$152,436)	(\$151,180)	(\$155,415)	(\$155,415)	\$0	(\$4,235)	2.80
Compost Revenues	\$0	(\$91,617)	(\$28,809)	(\$92,000)	(\$94,760)	(\$94,760)	\$0	(\$2,760)	3.00
Health Services	(\$119,141)	(\$83,692)	(\$102,802)	(\$85,000)	(\$85,000)	(\$85,000)	\$0	\$0	0.00
Purchasing	(\$2,467)	(\$253)	(\$4,697)	(\$502)	(\$502)	(\$502)	\$0	\$0	0.00
Health Dept - Recycling	(\$102,997)	(\$148,529)	(\$130,103)	(\$146,000)	(\$146,000)	(\$146,000)	\$0	\$0	0.00
Medicare Part D Payments	\$0	\$0	(\$469,036)	(\$500,000)	(\$500,000)	(\$500,000)	\$0	\$0	0.00
DeptFunc: Other Departmental Revenue - 0016	(\$224,605)	(\$324,090)	(\$735,446)	(\$823,502)	(\$826,262)	(\$826,262)	\$0	(\$2,760)	0.34
Liquor License	(\$201,635)	(\$199,625)	(\$194,151)	(\$200,000)	(\$200,000)	(\$200,000)	\$0	\$0	0.00
Other	(\$29,375)	(\$32,965)	(\$32,535)	(\$29,315)	(\$30,194)	(\$30,194)	\$0	(\$879)	2.99
Marriage	(\$7,990)	(\$8,865)	(\$7,505)	(\$7,640)	(\$7,640)	(\$7,640)	\$0	\$0	0.00
Clerk-All Other Licenses	(\$65,972)	(\$93,801)	(\$61,523)	(\$85,000)	(\$87,550)	(\$87,550)	\$0	(\$2,550)	3.00
Sealer Weights & Mесаures	(\$5,482)	(\$13,180)	(\$8,401)	(\$12,475)	(\$12,475)	(\$12,475)	\$0	\$0	0.00
Fire	(\$139,255)	(\$148,038)	(\$129,756)	(\$139,255)	(\$139,255)	(\$139,255)	\$0	\$0	0.00
Wire Inspector	(\$150,277)	(\$199,924)	(\$187,637)	(\$200,000)	(\$200,000)	(\$200,000)	\$0	\$0	0.00
Building Permits	(\$617,496)	(\$1,398,662)	(\$747,313)	(\$1,214,610)	(\$1,214,610)	(\$1,214,610)	\$0	\$0	0.00
Plumbing	(\$103,508)	(\$171,050)	(\$88,760)	(\$173,000)	(\$173,000)	(\$173,000)	\$0	\$0	0.00
Gas	(\$68,760)	(\$88,070)	(\$59,680)	(\$87,530)	(\$87,530)	(\$87,530)	\$0	\$0	0.00
Health Licenses	(\$74,534)	(\$51,397)	(\$43,776)	(\$52,000)	(\$52,000)	(\$52,000)	\$0	\$0	0.00
Misc Permits	(\$3,370)	(\$2,360)	(\$2,030)	(\$915)	(\$915)	(\$915)	\$0	\$0	0.00
Constable License Fee	(\$2,400)	(\$3,562)	(\$1,805)	(\$2,600)	(\$2,600)	(\$2,600)	\$0	\$0	0.00
DeptFunc: Licenses & Permits - 0017	(\$1,470,054)	(\$2,411,499)	(\$1,564,871)	(\$2,204,340)	(\$2,207,769)	(\$2,207,769)	\$0	(\$3,429)	0.16
Special Tax	\$0	(\$190,124)	(\$3,722)	\$0	\$0	\$0	\$0	\$0	0.00
Demolition	(\$55,340)	(\$145)	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Sidewalk	\$0	\$0	(\$1,373)	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Special Assessments - 0018	(\$55,340)	(\$190,269)	(\$5,095)	\$0	\$0	\$0	\$0	\$0	0.00
Court Fines	(\$256,822)	(\$246,512)	(\$182,290)	(\$247,000)	(\$247,000)	(\$247,000)	\$0	\$0	0.00
Parking Fines	(\$94,600)	(\$139,376)	(\$117,475)	(\$139,791)	(\$139,791)	(\$139,791)	\$0	\$0	0.00
Towing Fines	(\$22,325)	(\$25,800)	(\$11,205)	(\$25,000)	(\$25,000)	(\$25,000)	\$0	\$0	0.00
Non Criminal Fines	\$0	(\$890)	(\$1,490)	(\$1,000)	(\$1,000)	(\$1,000)	\$0	\$0	0.00
DeptFunc: Fines & Forfets - 0019	(\$373,747)	(\$412,578)	(\$312,460)	(\$412,791)	(\$412,791)	(\$412,791)	\$0	\$0	0.00
Investment Income	(\$182,336)	(\$340,342)	(\$664,359)	(\$341,903)	(\$596,903)	(\$596,903)	\$0	(\$255,000)	74.58
DeptFunc: Investment Income - 0020	(\$182,336)	(\$340,342)	(\$664,359)	(\$341,903)	(\$596,903)	(\$596,903)	\$0	(\$255,000)	74.58

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change		
								Budget Dollar	Change Percent
Landfill	\$0	(\$500,000)	\$0	(\$400,000)	\$0	\$0	\$0	\$400,000	(100.00)
Additional Lottery Aid	(\$811,390)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
FEMA Reimbursment	(\$166,977)	\$0	(\$129,534)	(\$27,144)	\$0	\$0	\$0	\$27,144	(100.00)
Hospital Medicaid	\$0	\$0	(\$214,663)	\$0	\$0	\$0	\$0	\$0	0.00
Hospital Aid	(\$1,250,000)	\$0	(\$1,996,500)	\$0	\$0	\$0	\$0	\$0	0.00
Misc Revenue	(\$37,529)	(\$247,697)	(\$39,102)	\$0	(\$600,000)	(\$600,000)	\$0	(\$600,000)	0.00
Energy Grant	(\$906,347)	(\$619,029)	(\$636,264)	(\$450,000)	(\$450,000)	(\$450,000)	\$0	\$0	0.00
Sale of Land	(\$54,574)	(\$1,240,087)	(\$7,074)	(\$200,000)	(\$2,800,000)	(\$2,800,000)	\$0	(\$2,600,000)	1,300.00
Bond Premium	(\$305,646)	(\$215,339)	(\$192,438)	\$0	\$0	\$0	\$0	\$0	0.00
Other Sources	(\$43,500)	\$0	(\$125,000)	(\$253,380)	(\$145,000)	(\$145,000)	\$0	\$108,380	-42.77
DeptFunc: Misc non-recurring - 0022	(\$3,575,963)	(\$2,822,152)	(\$3,340,574)	(\$1,330,524)	(\$3,995,000)	(\$3,995,000)	\$0	(\$2,664,476)	200.26
Total Local Receipts	(\$14,580,369)	(\$15,401,437)	(\$13,315,453)	(\$13,654,967)	(\$16,710,712)	(\$16,710,712)	\$0	(\$3,055,745)	22.38

FY08 Budget for Sale of Land represents the closing of the 'Ornsteen' property.

## Operating Transfers/Other Sources

Operating transfers are made from other funds to reimburse the General Fund for indirect cost recovery. Other Sources are revenues of a non-recurring nature. This budget has continues the practice of using 'one time' revenue for operating expenses.

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Transfer from Special Revenue	(\$111,525)	(\$1,365,285)	(\$319,000)	(\$319,000)	(\$200,000)	(\$200,000)	\$0	\$119,000	(37.30)
Transfer From Enterprise	(\$588,821)	(\$401,975)	(\$486,395)	(\$486,399)	(\$486,396)	(\$486,396)	\$0	\$3	0.00
Transfer from Trust & Agency (Stabilization)	(\$185,187)	(\$680,546)	(\$531,495)	(\$531,495)	(\$2,600,000)	(\$2,600,000)	\$0	(\$2,068,505)	389.18
DeptFunc: Transfers - 0029	(\$885,532)	(\$2,447,806)	(\$1,336,890)	(\$1,336,894)	(\$3,286,396)	(\$3,286,396)	\$0	(\$1,949,502)	145.82
Free Cash (Budget Only)	(\$598,510)	(\$932,721)	\$0	(\$3,430,000)	\$0	\$0	\$0	\$3,430,000	(100.00)
DeptFunc: Budget Only - 0999	(\$598,510)	(\$932,721)	\$0	(\$3,430,000)	\$0	\$0	\$0	\$3,430,000	(100.00)
Total Operating Transfers/Other Sources	(\$1,484,042)	(\$3,380,527)	(\$1,336,890)	(\$4,766,894)	(\$3,286,396)	(\$3,286,396)	\$0	\$1,480,498	(31.06)

Currently there is no available certified free cash

The stabilization amount in the FY08 budget represents the amount from State Hospital Aid transferred to the stabilization account in FY07.

# GENERAL FUND EXPENDITURE SUMMARIES

## EXPENDITURE SUMMARY SUMMARY OF EXPENDITURE CHANGES

	ACTUAL EXPENDED FY06	ADJUSTED BUDGET FY 07	REQUESTED BUDGET FY 08	MAYOR APPROVED FY 08	DOLLAR CHANGE	PERCENT CHANGE
<b>GENERAL GOVERNMENT</b>						
City Council	134,933	137,692	139,589	139,589	1,897	1.4%
Mayor's Office	167,432	204,944	220,409	220,409	15,465	7.5%
Auditor's Office	288,533	319,456	323,740	323,290	3,835	1.2%
Treasurer/Collector	450,828	487,303	508,936	506,373	19,070	3.9%
Assessing	192,428	355,226	364,217	360,577	5,351	1.5%
Purchasing	234,137	209,220	210,176	217,578	8,358	4.0%
Law Department	209,281	159,957	162,132	162,132	2,175	1.4%
Human Resources	179,152	184,185	213,041	191,226	7,041	3.8%
Municipal Information Systems	460,099	527,692	558,869	525,075	-2,617	-0.5%
City Clerk	271,994	298,973	451,641	413,433	114,460	38.3%
<b>COMMUNITY &amp; ECONOMIC DEV</b>						
Conservation Commission	139,392	153,219	159,838	159,838	6,619	4.3%
Building & Zoning	201,639	244,603	247,757	247,757	3,154	1.3%
Inspectional & Health Services	972,721	1,120,743	1,369,861	1,144,324	23,581	2.1%
Economic Development	147,915	160,819	170,702	170,702	9,883	6.1%
<b>PUBLIC SAFETY</b>						
Police Department	7,420,219	8,267,553	9,060,323	8,793,137	525,584	6.4%



	ACTUAL EXPENDED FY06	ADJUSTED BUDGET FY 07	REQUESTED BUDGET FY 08	MAYOR APPROVED FY 08	DOLLAR CHANGE	PERCENT CHANGE
Crossing Guards	0	88,000	88,000	90,000	2,000	2.3%
Fire Department	7,759,154	8,346,469	8,779,374	8,551,485	205,016	2.5%
Emergency Management	4,578	8,950	10,000	8,900	-50	-0.6%
<b>EDUCATION</b>						
Regional School School Department	7,781,373 0	7,874,967 52,893,946	7,853,165 55,219,191	7,853,165 55,031,163	-21,802 2,137,217	-0.3% 4.0%
<b>PUBLIC WORKS</b>						
Highways	1,324,975	1,352,349	1,329,361	1,243,965	-108,384	-8.0%
Solid Waste/Recycling	2,582,667	2,782,365	2,921,232	2,833,572	51,207	1.8%
Parking Area	16,921	22,264	22,264	22,264	0	0.0%
Street Marking Division	46,093	39,300	78,000	39,300	0	0.0%
Vehicle Maintenance	225,324	230,691	233,053	233,053	2,362	1.0%
Building Maintenance	374,774	316,293	299,559	288,559	-27,734	-8.8%
Park Department	388,493	419,239	455,230	454,230	34,991	8.3%
Street Lighting	527,098	634,000	696,500	707,500	73,500	11.6%
Snow & Ice Removal	1,191,599	478,953	478,953	478,953	0	0.0%
<b>HUMAN SERVICES</b>						
Citizens Center	389,149	347,023	405,152	370,032	23,009	6.6%
Veterans Service	336,981	328,805	517,065	469,115	140,310	42.7%
Senior Services	87,314	101,270	103,825	103,825	2,555	2.5%
Stadium Commission	8,767	9,000	9,000	9,000	0	0.0%
Recreation	19,027	35,544	43,500	31,000	-4,544	-12.8%
Public Library	1,252,840	1,350,859	1,366,709	1,366,709	15,850	1.2%
<b>DEBT SERVICE</b>	9,864,789	9,908,705	10,078,055	10,078,055	169,350	1.7%

**Legislative, Executive & Administration**

**City Council  
Mayor's Office  
Human Resources  
Legal**

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Change	
								Dollar	Percent
Council-Salaries & Wages	\$106,441	\$114,214	\$116,964	\$116,983	\$118,880	\$118,880	\$0	\$1,897	1.62
Council-Longevity	\$1,650	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$0	\$0	0.00
Council-Office Supplies	\$992	\$756	\$582	\$1,000	\$1,300	\$1,300	\$0	\$300	30.00
City Councillors Expense	\$16,992	\$16,992	\$14,835	\$16,992	\$16,992	\$16,992	\$0	\$0	0.00
Council-Office Equipment	\$5,779	\$1,922	\$1,536	\$1,667	\$1,367	\$1,367	\$0	(\$300)	(17.99)
DeptFunc: Council - 0111	\$131,853	\$134,933	\$134,966	\$137,692	\$139,589	\$139,589	\$0	\$1,897	1.38

Department	Position Title	FY07		FY08		FY08				
		FTE	Longevity	Salary Budget	FTE	Longevity	Salary Request	FTE	Longevity	Mayor Approved
<b>City Council</b>										
	City Council	0.00		\$ 64,000	0.00		\$ 64,000	0.00		\$ 64,000
	City Council Pres.	0.00		\$ 9,500	0.00		\$ 9,500	0.00		\$ 9,500
	Ex. Sec./Adm. Asst	1.00	\$ 1,050	\$ 42,983	1.00	\$ 1,050	\$ 44,058	1.00	\$ 1,050	\$ 44,058
	<b>SUB-TOTAL</b>	<b>1.00</b>	<b>\$ 1,050</b>	<b>\$ 116,483</b>	<b>1.00</b>	<b>\$ 1,050</b>	<b>\$ 117,558</b>	<b>1.00</b>	<b>\$ 1,050</b>	<b>\$ 117,558</b>
	Overtime			\$ -			\$ -			\$ -
	Inc Ex Sec to full-time			\$ -			\$ -			\$ -
	Step Inc			\$ -			\$ 1,322			\$ 1,322
				<b>\$ 117,533</b>			<b>\$ 119,930</b>			<b>\$ 119,930</b>

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Change	
								Dollar	Percent
Mayor-Salaries & Wages	\$126,915	\$150,177	\$187,120	\$181,702	\$188,784	\$188,784	\$0	\$7,082	3.89
Mayor - Overtime	\$37	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$5,000	0.00
Mayor-Repairs & Maint. Office Equipment	\$3,953	\$2,213	\$1,855	\$4,500	\$3,547	\$3,547	\$0	(\$953)	(21.18)
Mayor-Mail Delivery Service	\$1,570	\$1,400	\$1,009	\$2,300	\$2,100	\$2,100	\$0	(\$200)	(8.69)
Mayor-Office Supplies	\$2,875	\$3,091	\$3,966	\$4,500	\$4,500	\$4,500	\$0	\$0	0.00
Mayor-Travel	\$2,430	\$3,361	\$2,939	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00
Mayor-Dues/Subscriptions	\$7,192	\$7,192	\$7,217	\$7,942	\$12,478	\$12,478	\$0	\$4,536	57.11
DeptFunc: Mayor - 0121	\$144,972	\$167,435	\$204,106	\$204,944	\$220,409	\$220,409	\$0	\$15,465	7.55
Mayor-Salaries & Wages	\$126,915	\$150,177	\$187,120	\$181,702	\$188,784	\$188,784	\$0	\$7,082	3.89

Department	Position Title	FY07		FY07 Salary Budget	FY08		FY08 Salary Request	FY08		
		FTE	Longevity		FTE	Longevity		FTE	Longevity	Mayor Approved
<b>Mayor</b>										
	Mayor	1.00		\$ 90,000	1.00		\$ 90,000	1.00		\$ 90,000
	Asst to Mayor	1.00		\$ 56,375	1.00		\$ 57,784	1.00		\$ 57,784
	Admin Assistant	1.00		\$ 34,827	1.00		\$ 41,000	1.00		\$ 41,000
	<b>SUB-TOTAL</b>	<b>3.00</b>	<b>\$ -</b>	<b>\$ 181,202</b>	<b>3.00</b>	<b>\$ -</b>	<b>\$ 188,784</b>	<b>3.00</b>	<b>\$ -</b>	<b>\$ 188,784</b>
	Temporary Staffing			\$ -			\$ 5,000			\$ 5,000
				<b>\$ 181,202</b>			<b>\$ 193,784</b>			<b>\$ 193,784</b>

# Human Resources

## Statement:

The mission of the Human Resources Department is to provide the City and its residents with a competent well-trained workforce that supports and promotes the municipality's ability to operate effectively.

This Department engages in hiring, recruiting and the retention of skilled, motivated individuals. It strives to enforce fair labor practices and manages employee benefits such as insurance and the deferred compensation plan. The department establishes and monitors policies and procedures and coordinates and participates in collective bargaining sessions with union groups.

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Change	
								Dollar	Percent
HR-Salaries & Wages	\$146,153	\$156,505	\$159,096	\$156,735	\$165,591	\$160,776	(\$4,815)	\$4,041	2.57
HR-Longevity	\$3,200	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
HR-Employee Assis Program	\$6,837	\$7,328	\$7,500	\$7,500	\$7,500	\$7,500	\$0	\$0	0.00
HR-Professional Devel	\$225	\$225	\$225	\$225	\$450	\$450	\$0	\$225	100.00
HR-Tuition Reimbursement	\$243	\$343	\$1,000	\$1,000	\$2,000	\$1,500	(\$500)	\$500	50.00
HR-Repairs & Maint. Office Equipment	\$2,689	\$672	\$692	\$750	\$3,000	\$3,000	\$0	\$2,250	300.00
HR-Advertising	\$2,099	\$332	\$894	\$1,000	\$2,500	\$1,000	(\$1,500)	\$0	0.00
HR-Physical Exams	\$21,706	\$7,923	\$8,034	\$10,000	\$25,000	\$10,000	(\$15,000)	\$0	0.00
HR-Record Storage	\$841	\$1,200	\$602	\$1,200	\$1,200	\$1,200	\$0	\$0	0.00
HR-Office Supplies	\$512	\$525	\$553	\$575	\$600	\$600	\$0	\$25	4.34
HR-Travel	\$514	\$99	\$180	\$200	\$200	\$200	\$0	\$0	0.00
DeptFunc: Human Resources - 0152	\$185,019	\$179,152	\$183,776	\$184,185	\$213,041	\$191,226	(\$21,815)	\$7,041	3.82

Department	Position Title	FTE	Longevity	FY07 Salary Budget	FTE	Longevity	FY08 Salary Request	FTE	Longevity	FY08 Mayor Approved
<b>Human Resources</b>										
	Director	1.00	\$ 1,400	\$ 73,056	1.00	\$ 1,400	\$ 74,882	1.00	\$ 1,400	\$ 74,882
	HR Tech.	1.00	\$ 1,050	\$ 42,999	1.00	\$ 1,050	\$ 45,823	1.00	\$ 1,050	\$ 45,823
	Head Clerk (Supv of Benefits)	1.00	\$ 1,400	\$ 40,125	1.00	\$ 1,400	\$ 41,128	1.00	\$ 1,400	\$ 41,128
	Head Clerk (floater)	1.00	\$ 1,150	\$ 35,679	1.00	\$ 1,150	\$ 36,571	1.00	\$ 1,150	\$ 36,571
	<b>SUB-TOTAL</b>	<b>4.00</b>	<b>\$ 5,000</b>	<b>\$ 191,859</b>	<b>4.00</b>	<b>\$ 5,000</b>	<b>\$ 198,404</b>	<b>4.00</b>	<b>\$ 5,000</b>	<b>\$ 198,404</b>
	HR Director Stipend			\$ 3,500			\$ 3,500			\$ 3,500
	HR Director Step Inc						\$ 2,994			\$ -
	HR Tech Step Inc						\$ 1,821			\$ -
	transfer Supv of Benefits to trust	-1.00		\$ (40,125)	-1.00		\$ (41,128)	-1.00		\$ (41,128)
		<b>3.00</b>		<b>\$ 160,234</b>	<b>3.00</b>		<b>\$ 170,591</b>	<b>3.00</b>		<b>\$ 165,776</b>

# Legal

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Change	
								Dollar	Percent
Legal-Salaries & Wages	\$71,820	\$82,356	\$88,056	\$87,057	\$89,232	\$89,232	\$0	\$2,175	2.49
Legal-Longevity	\$1,750	\$2,350	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00
Legal Consultant Services	\$46,087	\$89,880	\$52,254	\$40,000	\$40,000	\$40,000	\$0	\$0	0.00
Legal-Clerical Services	\$12,000	\$12,000	\$10,000	\$12,000	\$12,000	\$12,000	\$0	\$0	0.00
Legal-Communications	\$1,900	\$1,900	\$1,583	\$1,900	\$1,900	\$1,900	\$0	\$0	0.00
Legal-Postage	\$3,500	\$3,500	\$2,917	\$3,500	\$3,500	\$3,500	\$0	\$0	0.00
Legal-Travel	\$3,000	\$3,000	\$2,500	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
Legal-Judgment	\$3,913	\$1,314	\$0	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
Legal-Insurance/Deductible	\$5,000	\$10,231	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
Legal-Asst City Solicitors Expense	\$6,000	\$2,750	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Legal - 0151	\$154,970	\$209,281	\$164,810	\$159,957	\$162,132	\$162,132	\$0	\$2,175	1.36

Department	Position Title	FTE	Longevity	FY07		FY08		FY08		
				Salary Budget	FTE	Longevity	Salary Request	FTE	Longevity	Mayor Approved
Law	City Solicitor	1.00	\$ 1,100	\$ 54,380	1.00	\$ 1,100	\$ 56,765	1.00	\$ 1,100	\$ 56,765
	Asst City Solicitor	1.00	\$ 1,400	\$ 31,676	1.00	\$ 1,400	\$ 32,468	1.00	\$ 1,400	\$ 32,468
	<b>SUB-TOTAL</b>	<b>2.00</b>	<b>\$ 2,500</b>	<b>\$ 86,056</b>	<b>2.00</b>	<b>\$ 2,500</b>	<b>\$ 89,232</b>	<b>2.00</b>	<b>\$ 2,500</b>	<b>\$ 89,232</b>
	City Solicitor- Inc			\$ 1,000			\$ -			\$ -
	Asst City Solicitor- Inc			\$ -			\$ -			\$ -
				<b>\$ 89,556</b>			<b>\$ 91,732</b>			<b>\$ 91,732</b>

**Finance Division**

**City Auditor**

**Treasurer/Collector**

**Assessing**

**Purchasing**

**City Clerk/ Licensing**

**Municipal Information System (MIS)**



# *City Auditor*

## **Statement:**

The responsibilities of the Auditing Department are to perform pre-audits of all invoices and payrolls submitted for payment by City departments, produce timely and accurate financial reports and enforcement of the City's budget.

## **Departmental Overview:**

The City Auditor and employees of the Auditing Department act as "watchdogs" for the Mayor and City Council. The City Auditor is also an "ex-officio" member of the Haverhill Retirement Board. The Auditing Department has four primary functional areas: [Accounting](#), [Accounts Payable](#), [Payroll](#) and [Budgets](#).

- The **Accounting function** maintains and analyzes the City's financial records and prepares the City's Comprehensive Annual Financial Report and State-required Schedule A report relative to the City's finances. The Department coordinates the City's annual participation in the Federal "Single Audit" performed by an independent public accounting firm, and compiles a comprehensive annual listing of all of the City's fees and charges. The Department prepares various reports in response to City Council requests, maintains a inventory of the City's fixed assets, including an annual physical inventory, and performs the Statutory requirements as described in Chapter 41 of the Massachusetts General Laws. Additionally the Department participates in credit reviews of the City and preparation of Bond Offering Statements.
- The **Accounts Payable** responsibilities of the Department are: to pre-audit every invoice paid by the City for accuracy, propriety and to ensure funds are available for payment, to ensure that funds are available before the City enters into various contracts, and to monitor the payments against those contracts. In addition, the office enters the City's expenditures, journal entries, cash receipts, disbursement packages to City ledgers, and files and stores vendor invoices and accounting journals.
- For **Payroll**, the Department is responsible for the filling and storage of payroll registers, approval of the payroll warrant and enforcing the budget for payroll accounts.

For the **Budget** the Department assists all other departments in the preparation of their annual budgets, performs analysis for the Mayor in preparing his budget and evaluates different proposals from various departments. The Department also compiles the completed budget and works with the Mayor and Council throughout the budget conferences.

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Change	
								Dollar	Percent
Auditor-Salaries & Wages	\$211,685	\$226,459	\$228,413	\$233,576	\$237,365	\$237,365	\$0	\$3,790	1.62
Auditor-Overtime	\$3,394	\$3,997	\$3,057	\$4,450	\$4,450	\$4,000	(\$450)	(\$450)	(10.11)
Auditor-Longevity	\$2,550	\$3,450	\$3,250	\$3,250	\$4,250	\$4,250	\$0	\$1,000	30.76
Auditor-Professional Devel	\$225	\$225	\$225	\$225	\$225	\$225	\$0	\$0	0.00
Auditor-Repairs & Maint. Office Equipment	\$1,475	\$1,132	\$395	\$650	\$650	\$650	\$0	\$0	0.00
Auditor-Audit/Actuarial Services	\$50,000	\$50,000	\$56,007	\$74,980	\$75,000	\$75,000	\$0	\$20	0.02
Auditor-Office Supplies	\$1,257	\$716	\$901	\$1,070	\$510	\$510	\$0	(\$560)	(52.33)
Auditor-Printed Supplies	\$0	\$468	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Auditor-Travel	\$591	\$1,106	\$479	\$480	\$515	\$515	\$0	\$35	7.29
Auditor-Dues/Memberships	\$775	\$980	\$775	\$775	\$775	\$775	\$0	\$0	0.00
DeptFunc: Auditor - 0135	\$271,953	\$288,533	\$293,502	\$319,456	\$323,740	\$323,290	(\$450)	\$3,835	1.20

Department	Position Title	FY07		FY08		FY08				
		FTE	Longevity	Salary Budget	FTE	Longevity	Salary Request	FTE	Longevity	Mayor Approved
Auditing	Finance Dir/Auditor	1.00	\$ -	\$ 91,359	1.00	\$ 1,000	\$ 93,643	1.00	\$ 1,000	\$ 93,643
	Asst Auditor	1.00	\$ 1,000	\$ 55,818	1.00	\$ 1,000	\$ 57,214	1.00	\$ 1,000	\$ 57,214
	Ex Sec/Admin Asst	1.00	\$ 1,100	\$ 44,273	1.00	\$ 1,100	\$ 45,380	1.00	\$ 1,100	\$ 45,380
	Head Admin Clerk	1.00	\$ 1,150	\$ 40,125	1.00	\$ 1,150	\$ 41,128	1.00	\$ 1,150	\$ 41,128
	<b>SUB-TOTAL</b>	<b>4.00</b>	<b>\$ 3,250</b>	<b>\$ 231,575</b>	<b>4.00</b>	<b>\$ 4,250</b>	<b>\$ 237,365</b>	<b>4.00</b>	<b>\$ 4,250</b>	<b>\$ 237,365</b>
	Overtime		\$	\$ 4,450		\$	\$ 4,450		\$	\$ 4,000
			<b>\$</b>	<b>\$ 239,275</b>		<b>\$</b>	<b>\$ 246,065</b>		<b>\$</b>	<b>\$ 245,615</b>

# Treasurer/Collector

## Statement:

The Office of the Treasurer and Collector of Taxes is responsible for the timely billing and collection of a large portion of the City's operating revenues. This requires the issuance of approximately 210,000 billings annually. The Department also functions as the disbursing agent for the City for payroll and vendor checks, in which an excess of 100,000 checks are issued annually.

- **Treasurer:**

The Treasurer is responsible for all cash management activities for the City of Haverhill. Another function of the Treasurer is the investment of all City funds and disbursement of all accounts payable and payroll. Enforcing the collection of delinquent property taxes and special assessments is also the responsibility of the Treasurer.

- **Tax Collector:**

The Collector issues and collects all bills as well as records, posts and updates all accounts daily. The Collector's Office also enforces all laws pertaining to collections, as required by State and local laws and regulations.

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Change	
								Dollar	Percent
Treas/Coll-Salaries & Wages	\$350,991	\$381,145	\$392,999	\$392,928	\$401,875	\$399,312	(\$2,563)	\$6,384	1.62
Treas/Coll-Overtime	\$5,695	\$3,686	\$3,537	\$3,000	\$5,000	\$5,000	\$0	\$2,000	66.66
Treasurer/Collector-Out of Grade	\$0	\$0	\$0	\$0	\$535	\$535	\$0	\$535	0.00
Treas/Coll-Longevity	\$7,700	\$11,600	\$10,500	\$10,500	\$10,600	\$10,600	\$0	\$100	0.95
Treas/Coll-Professional Dev	\$1,350	\$1,350	\$1,350	\$1,325	\$1,350	\$1,350	\$0	\$25	1.88
Treas/Coll-Repairs & Maint. Office Equipment	\$3,501	\$1,077	\$2,169	\$2,169	\$2,000	\$2,000	\$0	(\$169)	(7.79)
Treas/Coll-Appraisals	\$0	\$500	\$1,800	\$1,800	\$0	\$0	\$0	(\$1,800)	(100.00)
Treas/Coll-Books & Binding	\$0	\$1,054	\$0	\$0	\$1,000	\$1,000	\$0	\$1,000	0.00
Treas/Coll-Advertising	(\$2,536)	\$3,735	\$1,186	\$10,800	\$5,500	\$5,500	\$0	(\$5,300)	(49.07)
Treas/Coll-Postage	\$33,219	\$32,277	\$25,427	\$31,903	\$40,000	\$40,000	\$0	\$8,098	25.38
Treas/Coll-Tax Title	\$7,597	\$3,474	\$5,284	\$22,029	\$30,000	\$30,000	\$0	\$7,971	36.18
Treas/Coll-Bonds-Personal	\$182	\$2,130	\$182	\$2,200	\$2,300	\$2,300	\$0	\$100	4.54
Treas/Coll-Office Supplies	\$4,338	\$4,724	\$4,612	\$4,800	\$5,000	\$5,000	\$0	\$200	4.16
Treas/Coll-Printed Supplies	\$1,708	\$2,812	\$1,467	\$3,100	\$3,100	\$3,100	\$0	\$0	0.00
Treas/Coll-Other Unclassified	\$557	\$669	\$222	\$750	\$676	\$676	\$0	(\$74)	(9.86)
Treas/Coll-Tax Incentive Prog	\$0	\$595	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Treasurer - 0145	\$414,303	\$450,828	\$450,734	\$487,303	\$508,936	\$506,373	(\$2,563)	\$19,071	3.91

Department	Position Title	FTE	Longevity	FY07 Salary Budget	FTE	Longevity	FY08 Salary Request	FTE	Longevity	FY08 Mayor Approved
<b>Treasurer/Collector</b>										
	Treasurer/Collector	1.00	\$ 1,400	\$ 69,140	1.00	\$ 1,400	\$ 70,844	1.00	\$ 1,400	\$ 70,844
	Asst Treasurer	1.00	\$ 1,400	\$ 46,481	1.00	\$ 1,400	\$ 47,618	1.00	\$ 1,400	\$ 47,618
	Office Manager	1.00	\$ 1,050	\$ 37,560	1.00	\$ 1,050	\$ 38,499	1.00	\$ 1,050	\$ 38,499
	Account Clerk	1.00	\$ 1,100	\$ 35,679	1.00	\$ 1,150	\$ 36,571	1.00	\$ 1,150	\$ 36,571
	Asst Collector	1.00	\$ 1,150	\$ 49,104	1.00	\$ 1,150	\$ 50,332	1.00	\$ 1,150	\$ 50,332
	Head Admin Clerk	2.00	\$ 2,250	\$ 79,105	2.00	\$ 2,300	\$ 82,256	2.00	\$ 2,300	\$ 82,256
	Head Clerk/Cashier	2.00	\$ 2,100	\$ 71,358	2.00	\$ 2,150	\$ 73,143	2.00	\$ 2,150	\$ 73,143
	<b>SUB-TOTAL</b>	<b>9.00</b>	<b>\$ 10,450</b>	<b>\$ 388,427</b>	<b>9.00</b>	<b>\$ 10,600</b>	<b>\$ 399,262</b>	<b>9.00</b>	<b>\$ 10,600</b>	<b>\$ 399,262</b>
	Out of Grade-Treasurer			\$ -			\$ 535			\$ 535
	Treasurer - Step Inc			\$ -			\$ 2,793			\$ -
	Asst Treasurer - Step Inc						\$ 1,820			\$ -
	Overtime-Treasurer/Collector			\$ 3,000			\$ 5,000			\$ 5,000
	Act Supervisory Diff-Coll			\$ -			\$ -			\$ -
	Out of Grade-Collector			\$ -			\$ -			\$ -
				<b>\$ 401,877</b>			<b>\$ 420,010</b>			<b>\$ 415,397</b>

# Assessor's Office

## Statement:

The Assessing Department provides fiscal stability by ensuring that the City's personal and real property tax base is promptly, fairly, and equitably evaluated and classified. The Assessing Department determines fair market value of all property for purposes of taxation, assesses property taxes and administers motor vehicle excise taxes in a fair and efficient manner.

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Change	
								Dollar	Percent
Assessor-Salaries & Wages	\$154,348	\$168,888	\$174,753	\$174,501	\$177,802	\$177,802	\$0	\$3,301	1.89
Assessor-Overtime	\$3,548	\$3,248	\$2,845	\$3,350	\$3,350	\$3,350	\$0	\$0	0.00
Assessor Out of Grade	\$0	\$0	\$0	\$300	\$3,640	\$0	(\$3,640)	(\$300)	(100.00)
Assessor-Longevity	\$2,950	\$4,000	\$4,600	\$4,600	\$4,600	\$4,600	\$0	\$0	0.00
Assessor-Prof Development	\$675	\$675	\$675	\$675	\$675	\$675	\$0	\$0	0.00
Assessor-Board Stipends	\$2,500	\$2,500	\$2,500	\$2,500	\$3,500	\$3,500	\$0	\$1,000	40.00
Assessor-Repairs & Maint. Office Equipment	\$1,878	\$1,862	\$1,539	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
Assessor-Revaluation Services	\$29,300	\$0	\$82,925	\$155,000	\$155,000	\$155,000	\$0	\$0	0.00
Assessor-Software & Licenses	\$6,800	\$6,800	\$7,300	\$7,300	\$7,800	\$7,800	\$0	\$500	6.84
Assessor-Mapping/Planning	\$1,943	\$1,313	\$608	\$1,200	\$1,700	\$1,700	\$0	\$500	41.66
Assessor-Abstracts Printing	\$496	\$287	\$125	\$300	\$300	\$300	\$0	\$0	0.00
Assessor-Office Supplies	\$9,731	\$2,190	\$1,426	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
Assessor-Vehicular Supplies	\$139	\$228	\$327	\$500	\$500	\$500	\$0	\$0	0.00
Assessor-Dues and Memberships	\$580	\$438	\$917	\$1,000	\$1,350	\$1,350	\$0	\$350	35.00
DeptFunc: Assessors - 0141	\$214,888	\$192,428	\$280,539	\$355,226	\$364,217	\$360,577	(\$3,640)	\$5,351	1.51

Department	Position Title	FTE	Longevity	FY07 Salary Budget	FTE	Longevity	FY08 Salary Request	FTE	Longevity	FY08 Mayor Approved
Assessing	Assessor	1.00	\$ 1,050	\$ 63,989	1.00	\$ 1,050	\$ 65,589	1.00	\$ 1,050	\$ 65,589
	Head Admin Clerk	1.00	\$ 1,400	\$ 40,125	1.00	\$ 1,400	\$ 41,128	1.00	\$ 1,400	\$ 41,128
	Head Clerk	1.00	\$ 1,000	\$ 35,679	1.00	\$ 1,000	\$ 36,571	1.00	\$ 1,000	\$ 36,571
	Head Clerk	1.00	\$ 1,150	\$ 32,708	1.00	\$ 1,150	\$ 33,526	1.00	\$ 1,150	\$ 33,526
	<b>SUB-TOTAL</b>	<b>4.00</b>	<b>\$ 4,600</b>	<b>\$ 172,501</b>	<b>4.00</b>	<b>\$ 4,600</b>	<b>\$ 176,814</b>	<b>4.00</b>	<b>\$ 4,600</b>	<b>\$ 176,814</b>
	Step Inc - Assessor		\$	-		\$	-		\$	-
	Step Inc - Head Admin		\$	-		\$	-		\$	-
	Step Inc - Head Clerk		\$	-		\$	989		\$	989
	Out of Grade		\$	-		\$	3,640		\$	-
	Board Member (open)		\$	-		\$	1,000		\$	1,000
	Board Member		\$	1,000		\$	1,000		\$	1,000
	Board Member, Chair		\$	1,500		\$	1,500		\$	1,500
	Overtime		\$	3,350		\$	3,350		\$	3,350
			<b>\$</b>	<b>182,951</b>		<b>\$</b>	<b>192,892</b>		<b>\$</b>	<b>189,252</b>

# Purchasing

## Statement:

The Purchasing Department procures supplies, services, and capital equipment for all City departments following all applicable state laws and city ordinances. This office ensures that procurement is completed in a manner that ensures open and fair competition, with the final goal being that the requesting department receives the needed item(s) or service(s) at the lowest possible cost consistent with expected delivery and quality requirements.

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Change	
								Dollar	Percent
Purchasing-Salaries & Wages	\$126,392	\$132,021	\$86,377	\$99,770	\$100,726	\$108,128	\$7,402	\$8,358	8.37
Purchasing-Longevity	\$2,950	\$4,050	\$2,500	\$2,500	\$1,400	\$1,400	\$0	(\$1,100)	(44.00)
Purchasing-Professional Dev	\$450	\$450	\$450	\$450	\$225	\$225	\$0	(\$225)	(50.00)
Purchasing-Repairs & Maint Office Equipment	\$10,915	\$10,600	\$9,125	\$10,500	\$11,225	\$11,225	\$0	\$725	6.90
Purchasing-Advertising	\$3,994	\$4,509	\$4,763	\$6,000	\$4,500	\$4,500	\$0	(\$1,500)	(25.00)
Purchasing-Postage	\$85,248	\$79,675	\$55,553	\$87,200	\$88,700	\$88,700	\$0	\$1,500	1.72
Purchasing-Office Supplies	\$947	\$1,926	\$1,210	\$1,900	\$2,500	\$2,500	\$0	\$600	31.57
Purchasing-Travel	\$386	\$406	\$106	\$400	\$400	\$400	\$0	\$0	0.00
Purchasing-Dues and Memberships	\$150	\$500	\$370	\$500	\$500	\$500	\$0	\$0	0.00
DeptFunc: Purchasing - 0138	\$231,432	\$234,137	\$160,454	\$209,220	\$210,176	\$217,578	\$7,402	\$8,358	3.99

<b>Department</b>	<b>Position Title</b>	<b>FTE</b>	<b>Longevity</b>	<b>FY07 Salary Budget</b>	<b>FTE</b>	<b>Longevity</b>	<b>FY08 Salary Request</b>	<b>FTE</b>	<b>Longevity</b>	<b>FY08 Mayor Approved</b>
<b>Purchasing</b>										
	Purchasing Agent (open)	1.00	\$ 1,100	\$ 58,145	1.00	\$ -	\$ 59,598	1.00	\$ -	\$ 67,000
	Head Admin Clerk	1.00	\$ 1,400	\$ 40,125	1.00	\$ 1,400	\$ 41,128	1.00	\$ 1,400	\$ 41,128
	Head Clerk		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	<b>SUB-TOTAL</b>	<b><u>2.00</u></b>	<b><u>\$ 2,500</u></b>	<b><u>\$ 98,270</u></b>	<b><u>2.00</u></b>	<b><u>\$ 1,400</u></b>	<b><u>\$ 100,726</u></b>	<b><u>2.00</u></b>	<b><u>\$ 1,400</u></b>	<b><u>\$ 108,128</u></b>
				<b><u>\$ 100,770</u></b>			<b><u>\$ 102,126</u></b>			<b><u>\$ 109,528</u></b>



# *City Clerk/Licensing*

## **Office of the City Clerk: Mission Statement:**

The City Clerk is the head of the City's Department of Records and is keeper of the City archives, keeper of vital statistics, and is the custodian of the City seal and all public records. In addition, the City Clerk is the administrator of the oath of office to all City Officers and performs all duties with regard to the conduct of elections and other such matters provided by General Laws.

## **City Clerk: Duties and Responsibilities:**

1. Keep systematic files of all public records of the City.
2. Establish and maintain procedures for the keeping of vital statistics; assure the prompt issuance of the correct vital statistic records as requested.
3. Establish and maintain systems for keeping records of municipal meetings.
4. Maintain legally required postings on the City bulletin board.
5. Issue dog, fishing, hunting and other licenses; collect fees for licenses.
6. Receive claims against the City and provide claimant with information as to procedures.
7. Administer the oath of office to all City officials.
8. Prepare, distribute, receive, review for accuracy and record the City census.
9. Administer all elections.
10. Provide pertinent legal documents to City departments that are impacted by law, ordinance, or contract.

Prepare City Council agenda and maintain a file of all City Council documents. Prepare minutes of City Council meetings.

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Change	
								Dollar	Percent
Clerk-Salaries & Wages	\$190,007	\$190,664	\$200,708	\$202,990	\$245,833	\$213,850	(\$31,983)	\$10,860	5.35
Clerk-Overtime	\$6,259	\$5,248	\$5,975	\$7,000	\$13,332	\$13,332	\$0	\$6,332	90.46
Clerk-Precinct Officers	\$24,421	\$13,849	\$32,987	\$26,924	\$104,850	\$104,850	\$0	\$77,926	289.42
Clerk-Longevity	\$1,600	\$1,250	\$1,050	\$1,050	\$1,050	\$1,050	\$0	\$0	0.00
Clerk-Professional Devel	\$450	\$675	\$675	\$675	\$900	\$675	(\$225)	\$0	0.00
Clerk-Board Stipends	\$0	\$0	\$0	\$0	\$6,000	\$0	(\$6,000)	\$0	0.00
Clerk-Repairs & Maint. Office Equipment	\$7,737	\$7,115	\$2,451	\$3,789	\$2,538	\$2,538	\$0	(\$1,251)	(33.02)
Clerk-Books & Binding	\$1,858	\$1,900	\$0	\$2,272	\$2,074	\$2,074	\$0	(\$197)	(8.68)
Clerk-Advertising	\$12,569	\$12,780	\$6,830	\$13,352	\$13,352	\$13,352	\$0	\$0	0.00
Clerk-Annual Street & Voting List	\$7,457	\$12,159	\$10,529	\$10,529	\$18,284	\$18,284	\$0	\$7,755	73.64
Clerk-Recodification	\$9,973	\$0	\$0	\$4,749	\$6,000	\$6,000	\$0	\$1,251	26.35
Clerk-Office Supplies	\$2,824	\$4,979	\$2,601	\$6,137	\$3,000	\$3,000	\$0	(\$3,137)	(51.11)
Clerk-Printed Supplies	\$1,228	\$2,619	\$2,568	\$2,568	\$3,787	\$3,787	\$0	\$1,218	47.43
Clerk-Ballots	\$0	\$9,014	\$0	\$0	\$12,120	\$12,120	\$0	\$12,120	0.00
Clerk-Certificates & Licenses	\$395	\$556	\$574	\$574	\$756	\$756	\$0	\$182	31.68
Clerk-Election Materials/Supplies	\$3,724	\$5,489	\$9,982	\$10,747	\$12,686	\$12,686	\$0	\$1,939	18.04
Clerk-Travel	\$898	\$943	\$494	\$494	\$500	\$500	\$0	\$6	1.16
Clerk-Dues and Memberships	\$727	\$490	\$275	\$275	\$300	\$300	\$0	\$25	9.09
Clerk-Meals-Election	\$1,260	\$165	\$916	\$916	\$1,200	\$1,200	\$0	\$284	30.95
Clerk-Recording Fees	\$150	\$0	\$0	\$0	\$150	\$150	\$0	\$150	0.00
Clerk-Office Equipment	\$2,552	\$2,100	\$3,264	\$3,932	\$2,928	\$2,928	\$0	(\$1,004)	(25.53)
DeptFunc: Clerk - 0161	\$276,088	\$271,994	\$281,881	\$298,973	\$451,641	\$413,433	(\$38,208)	\$114,459	38.28

Department	Position Title	FTE	Longevity	FY07		FY08		FY08		
				Salary Budget		Salary Request		Mayor Approved		
<b>City Clerk</b>										
	City Clerk	1.00		\$ 54,604	1.00	\$ 58,300	1.00	\$ 58,300		
	Clerk of Council	0.00		\$ 4,000	0.00	\$ 4,000	0.00	\$ 4,000		
	Reg. of Voters	0.00		\$ 1,300	0.00	\$ 1,300	0.00	\$ 1,300		
	Asst City Clerk	1.00	\$ -	\$ 42,000	1.00	\$ 43,050	1.00	\$ 43,050		
	Head Clerk/Census	1.00	\$ -	\$ 29,981	1.00	\$ 31,636	1.00	\$ 31,636		
	Head Clerk/License	1.00	\$ -	\$ 29,981	1.00	\$ 31,636	1.00	\$ 31,636		
	Head Admin Clerk	1.00	\$ 1,050	\$ 40,125	1.00	\$ 1,050 \$ 41,128	1.00	\$ 1,050 \$ 41,128		
	Head Clerk (new)	0.00	\$ -	\$ -	1.00	\$ 29,854	0.00	\$ -		
	<b>SUB-TOTAL</b>	<b>5.00</b>	<b>\$ 1,050</b>	<b>\$ 201,991</b>	<b>6.00</b>	<b>\$ 1,050 \$ 240,904</b>	<b>5.00</b>	<b>\$ 1,050 \$ 211,050</b>		
	City Clerk - Step Increase			\$ -		\$ 2,429		\$ -		
	Asst City Clerk - Election Stipend			\$ -		\$ 2,500		\$ -		
	Board Clerk - License Comm			\$ -		\$ 3,000		\$ -		
	Board of Registrars			\$ -		\$ 3,000		\$ -		
	Part Time Staffing (8 weeks)			\$ -		\$ -		\$ 2,800		
	Overtime & 5th election			\$ 7,000		\$ 13,332		\$ 13,332		
	Precinct Officers - 5th election			\$ -		\$ 20,970		\$ 20,970		
	Precinct Officers			\$ 26,924		\$ 83,880		\$ 83,880		
				<b>\$ 236,965</b>		<b>\$ 371,065</b>		<b>\$ 333,082</b>		

# Information Technology Department

## Statement:

The Information Technology Department is an internal services division of the City of Haverhill created specifically to assist all other departments and divisions by supporting all computer systems and providing technical assistance as needed.

The Information Technology Department is responsible for evaluating, recommending, purchasing, installing and supporting all of the City's automated systems. The Department currently supports more than 150 personal computer systems, seven network file servers, and over 100 different software applications that are part of the City's overall wide area network.

Description	FY05 Actual	FY06 Actual	FY07 Y-T-D Actual	FY07 Budget	FY08 Request	FY08 Mayor Allowed	Mayor Change	Budget Change	
								Dollar	Percent
MIS-Salaries & Wages	\$284,499	\$296,305	\$307,657	\$306,847	\$337,974	\$312,980	(\$24,994)	\$6,133	1.99
MIS-Overtime	\$88	\$0	\$455	\$500	\$500	\$500	\$0	\$0	0.00
MIS-Longevity	\$3,400	\$5,250	\$5,250	\$5,250	\$5,300	\$5,300	\$0	\$50	0.95
MIS-Repairs & Maint. Office Equipment	\$12,381	\$9,086	\$16,476	\$17,000	\$17,000	\$17,000	\$0	\$0	0.00
MIS-Computer Hdwr Sftwr Lease	\$5,071	\$19,887	\$16,627	\$45,345	\$45,345	\$45,345	\$0	\$0	0.00
MIS-Computer System Support	\$3,000	\$1,740	\$0	\$0	\$0	\$0	\$0	\$0	0.00
MIS-Computer Service On-Line	\$2,467	\$1,479	\$2,417	\$2,700	\$2,700	\$2,700	\$0	\$0	0.00
MIS-Computer Training	\$1,880	\$120	\$1,445	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
MIS-Communications	\$84,763	\$102,962	\$100,729	\$80,500	\$80,500	\$75,000	(\$5,500)	(\$5,500)	(6.83)
MIS-Office Supplies	(\$11)	\$193	\$309	\$500	\$500	\$500	\$0	\$0	0.00
MIS-Computer Supplies	\$10,400	\$12,301	\$14,009	\$15,000	\$15,000	\$15,000	\$0	\$0	0.00
MIS-Software Upgrades	\$1,386	\$0	\$1,230	\$5,200	\$5,200	\$3,000	(\$2,200)	(\$2,200)	(42.30)
MIS-Software Licenses	\$5,484	\$5,899	\$9,614	\$39,000	\$39,000	\$39,000	\$0	\$0	0.00
MIS-Travel	\$346	\$207	\$206	\$600	\$600	\$500	(\$100)	(\$100)	(16.66)
MIS-Dues	\$225	\$425	\$230	\$750	\$750	\$750	\$0	\$0	0.00
MIS-Technology Wiring	\$0	\$689	\$1,320	\$2,000	\$2,000	\$1,500	(\$500)	(\$500)	(25.00)
MIS-Replace Technology Equipment	\$2,230	\$3,557	\$3,631	\$5,000	\$5,000	\$4,500	(\$500)	(\$500)	(10.00)
DeptFunc: Municipal Information Systems - 0155	\$417,607	\$460,099	\$481,605	\$527,692	\$558,869	\$525,075	(\$33,794)	(\$2,617)	(0.50)









































































































































































