



**CITY OF HAVERHILL, MASSACHUSETTS
FISCAL YEAR 2009**

BUDGET PLAN

July 1, 2008 to June 30, 2009

MAYOR
JAMES J. FIORENTINI

MAY, 2008

TABLE OF CONTENTS

BUDGET OVERVIEW	
Citizen Guide.....	5
Financial Activity.....	7
Personnel Analysis.....	9
Budget Summary/Overview.....	11
FINANCIAL PLAN GENERAL FUND	
General Fund Revenue Summary and Table.....	17
General Fund Revenue Detail.....	
Taxes.....	18
State Aid (Cherry Sheet).....	22
Local Receipts.....	27
Miscellaneous/Transfers.....	31
General Fund Expenditure Summary Tables.....	32
Department Summary Budgets.....	
Legislative, Executive & Administration.....	34
Finance.....	40
Public Safety.....	53
Education.....	62
Public Works.....	66
Economic & Community Development.....	76
Human Services.....	84
Other non-distributed.....	95
Debt Service.....	96
Employee Benefits.....	100
Cherry Sheet Assessments.....	102
Miscellaneous/Transfers.....	104
SELF SUPPORTING FUNDS	
Wastewater.....	107
Wastewater Fund.....	110
APPENDICES	
Glossary.....	115
Budget Laws.....	122

This page intentionally left blank

This page intentionally left blank

Citizen's guide to the Fiscal Year 2009 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.

This page intentionally left blank

Financial Activity (Summary) Fiscal Year 2007

RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END JUNE 30, 2007

Revenues and Expenditures	Special	Capital	TOTAL			
DOR Schedule A	General	Revenue	Projects	Enterprise	Trust	(a)-(e)
	(a)	(b)	(c)	(d)	(e)	(f)
1. Total Revenues	135,398,934	19,810,436	14,361,278	14,180,285	25,819,666	209,570,599
2. Total Expenditures	115,477,346	19,525,982	16,443,030	11,301,410	24,872,917	187,620,685
3. TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES SUM OF LINES 1 - 2	19,921,588	284,454	(2,081,752)	2,878,875	946,749	21,949,914
OTHER FINANCING SOURCES (USES)						
4. Transfers From Other Funds	1,701,424	8,350	39,000	110,000	4,208,771	6,067,545
5. Other Financing Sources	-	-	1,338,000	-	-	1,338,000
6. Transfers To Other Funds	4,208,771	327,350	-	608,395	772,495	5,917,011
7. Other Financing Uses	18,695,213	-	-	705,746	-	19,400,959
8. TOTAL OTHER FINANCING SOURCES (USES)-SUM OF LINES 4 THROUGH 7	(21,202,560)	(319,000)	1,377,000	(1,204,141)	3,436,276	(17,912,425)
9. TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) - SUM OF LINES 3 AND 8	(1,280,972)	(34,546)	(704,752)	1,674,734	4,383,025	4,037,489
10. Fund Equity (Retained Earnings) Beginning of Year	6,426,901	2,890,006	(7,084,541)	7,551,932	5,184,247	14,968,545
11. Other Adjustments (Please specify on notes page)	(192,533)	-	-	-	5,440,610	5,248,077
12. TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR- SUM OF LINES 9 THROUGH 11	4,953,396	2,855,460	(7,789,293)	9,226,666	15,007,882	24,254,111

**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 non-school special revenue funded positions).

CITY OF HAVERHILL POSITION LIST COMPARISON

DEPARTMENT	FY2007	FY2008	FY2009	FY 2009	VARIANCE +/-
	BUDGET	BUDGET	DEPARTMENT REQUESTS	MAYOR 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	3.00	(1.00)
Treasurer/Collector	9.00	9.00	9.00	8.00	(1.00)
Assessing	4.00	4.00	4.00	4.00	-
Purchasing	2.00	2.00	1.80	1.80	(0.20)
Law	2.00	2.00	2.00	2.00	-
1 Human Resources	3.00	3.00	3.00	3.00	-
Municipal Information Systems	5.00	5.00	5.00	5.00	-
City Clerk/License Comm	5.00	5.00	6.00	4.50	(0.50)
4 Conservation Commission	3.00	3.00	3.00	2.00	(1.00)
Building/Zoning	4.00	4.00	4.50	4.00	-
2 Economic Development	2.40	2.50	2.60	2.60	0.10
4 Police	103.00	106.50	112.50	107.50	1.00
Fire	107.00	104.00	104.00	104.00	-
3 Inspection & Health Services	22.65	22.71	23.71	22.21	(0.50)
Emergency Management	0.75	0.75	0.20	0.20	(0.55)
Public Works Administration	-	1.00	1.00	1.00	-
3 Highways	20.70	19.50	19.00	18.50	(1.00)
Municipal Garage	4.00	4.00	4.00	4.00	-
Building Maintenance	2.25	2.25	2.25	1.25	(1.00)
Park Department	7.30	7.50	7.00	6.00	(1.50)
Citizens Center	6.40	6.45	6.45	6.45	-
Veterans Services	1.00	1.00	1.00	1.00	-

	FY2007	FY2008	FY2009	FY 2009	
DEPARTMENT	BUDGET	BUDGET	DEPARTMENT REQUESTS	MAYOR ALLOWED	VARIANCE +/(-)
Senior Services	3.00	2.80	2.95	2.95	0.15
Library	24.20	25.20	26.00	23.45	(1.75)
Other Funding Sources:					
Senior Services Other Funds	0.70	0.70	0.70	0.70	-
Citizens Center Other Funds	1.60	1.75	1.75	1.75	-
Inspection & Health Other Funds	2.20	2.86	2.86	3.86	1.00
Wood & Crowell Day Care Revolving Funds	4.50	6.00	1.50	1.50	(4.50)
Veterans Skating Rink Revolving Funds	4.00	4.00	3.50	3.50	(0.50)
Community Development Block Grant	8.20	8.10	7.10	7.10	(1.00)
Heath Insurance Trust Fund	1.00	1.00	1.00	1.00	-
GRAND TOTAL	371.85	374.57	377.37	361.82	(13.75)

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

2 Amount charged to CDBG for Director has been reduced by 10%

3 50% position transferred from Insp/Health to Highway-Recycling

4 Position transferred to Police Dept budget

	ADOPTED BUDGET FY 08	REQUESTED BUDGET FY 09	MAYOR APPROVED FY 09	DOLLAR CHANGE FY08/09	PERCENT CHANGE FY08/09	PERCENT BUDGET FY 09
PROPERTY TAXES	(72,235,508)	(75,173,271)	(75,173,271)	(2,937,763)	4.1%	51.3%
LOCAL RECEIPTS:						
Motor Vehicle Excise	(5,348,633)	(5,348,633)	(5,348,633)	0	0.0%	3.6%
Other Excise	(164,230)	(168,118)	(168,118)	(3,888)	2.4%	0.1%
Penalties & Interest on taxes/excise	(283,248)	(283,248)	(283,248)	0	0.0%	0.2%
Payments in Lieu of Taxes	(162,180)	(162,180)	(162,180)	0	0.0%	0.1%
Trash Disposal Revenue	(1,669,630)	(1,719,719)	(1,719,719)	(50,089)	3.0%	1.2%
Fees	(468,651)	(473,771)	(473,771)	(5,120)	1.1%	0.3%
Rentals	(184,415)	(189,647)	(189,647)	(5,232)	2.8%	0.1%
Other Departmental Revenue	(1,026,262)	(735,705)	(875,705)	150,557	-14.7%	0.6%
Licenses & Permits	(1,811,769)	(1,905,716)	(1,905,716)	(93,947)	5.2%	1.3%
Fines & Forfeits	(365,791)	(365,791)	(365,791)	0	0.0%	0.2%
Investment Income	(876,903)	(776,903)	(776,903)	100,000	-11.4%	0.5%
Misc non-recurring	(781,000)	(3,051,000)	(3,536,000)	(2,755,000)	352.8%	2.4%
STATE AID - 'CHERRY SHEET'	(52,158,907)	(53,363,668)	(53,363,668)	(1,204,761)	2.3%	36.4%
INTERFUND OPERATING TRANSFERS	(3,954,698)	(701,223)	(701,223)	3,253,475	-82.3%	0.5%
MISCELLANEOUS REVENUE	(598,000)	(608,000)	(1,533,000)	(935,000)	156.4%	1.0%
TOTAL REVENUE	(142,089,825)	(145,026,593)	(146,576,593)	(4,486,768)	3.2%	100.0%
GENERAL GOVERNMENT	3,052,682	2,979,595	2,837,909	-214,773	-7.0%	1.9%
COMMUNITY & ECONOMIC DEV	1,722,622	1,776,974	1,593,802	-128,820	-7.5%	1.1%
PUBLIC SAFETY	17,446,022	18,106,730	17,872,882	426,860	2.4%	12.2%
SCHOOL DEPARTMENT	55,031,163	60,323,302	56,206,942	1,175,779	2.1%	38.3%
WHITTIER ASSESSMENT	7,853,165	7,860,859	7,860,859	7,694	0.1%	5.4%
PUBLIC WORKS	2,863,626	2,889,492	2,863,254	-372	0.0%	2.0%
TRASH PICKUP	2,833,572	3,020,175	3,020,175	186,603	6.6%	2.1%
STREET LIGHTS	707,500	742,875	742,875	35,375	5.0%	0.5%

	ADOPTED BUDGET FY 08	REQUESTED BUDGET FY 09	MAYOR APPROVED FY 09	DOLLAR CHANGE FY08/09	PERCENT CHANGE FY08/09	PERCENT BUDGET FY 09
LIBRARY	1,366,709	1,383,274	1,320,994	-45,715	-3.3%	0.9%
OTHER HUMAN SERVICES	982,972	1,227,062	1,013,312	30,340	3.1%	0.7%
DEBT SERVICE	10,078,055	9,881,833	9,881,833	-196,222	-1.9%	6.7%
EMPLOYEE BENEFITS	31,637,781	32,881,229	32,956,229	1,318,448	4.2%	22.5%
RESERVE & OTHER	1,497,426	1,772,000	2,941,272	1,443,846	96.4%	2.0%
STATE ASSESSMENTS	4,176,258	4,573,568	4,573,568	397,310	9.5%	3.1%
LIABILITY INSURANCE	840,271	890,687	890,687	50,416	6.0%	0.6%
TOTAL EXPENDITURES	142,089,824	150,309,655	146,576,593	4,486,769	3.2%	100.0%
(Surplus)/Deficit	-1	5,283,062	0			

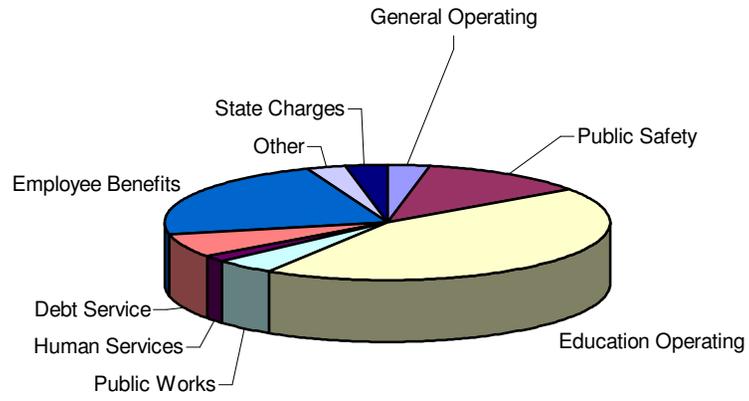
	Adjusted Budget FY 08	Mayor Approved FY 09	Dollar Change	Percent Change
Net Revenue	(142,089,825)	(146,576,593)	(4,486,768)	3.2%
Fixed and Semi-Fixed				
Debt Service	10,078,055	9,881,833	(196,222)	-1.9%
Employee Benefits	31,637,781	32,956,229	1,318,448	4.2%
Reserve & Other	1,497,426	2,691,272	1,193,846	79.7%
State Assessments	4,176,258	4,573,568	397,310	9.5%
Whittier Regional Voc. School	7,853,165	7,860,859	7,694	0.1%
Liability Insurance	840,271	890,687	50,416	6.0%
Total Fixed and Semi Fixed	56,082,956	58,854,448	2,771,492	4.9%
Available Revenue after Fixed and Semi Fixed	(86,006,869)	(87,722,145)	(1,715,276)	2.0%
Operating Budgets	86,006,868	87,722,145	1,715,277	2.0%
Surplus/(Deficit)	(1)	(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.

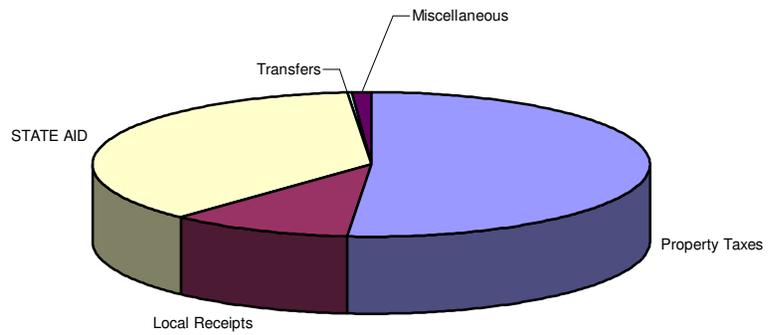
Grand Totals

Expense Line Item	2007 Actual	2008 Adopted Budget	2009 Department Request	2009 Mayor Approved	Dollar Variance	%Var.
Total Salaries & Wages	22,232,899	23,516,232	23,904,724	23,587,767	71,535	0.3%
Total Operating	7,648,913	7,374,381	8,106,361	7,766,344	391,963	5.3%
Total Capital	84,953	85,092	115,092	161,092	76,000	89.3%
<hr/>						
Total Municipal-Salary, Expenses, & Capital	29,966,765	30,975,705	32,126,177	31,515,203	539,498	1.7%
<hr/>						
School Operating	52,981,946	55,031,163	60,323,302	56,206,942	1,175,779	2.1%
Whittier Regional Voc. School	7,874,621	7,853,165	7,860,859	7,860,859	7,694	0.1%
Employee Benefits	28,886,584	31,637,781	32,881,229	32,956,229	1,318,448	4.2%
State Charges	3,578,562	4,176,258	4,573,568	4,573,568	397,310	9.5%
Debt Service	9,687,231	10,078,055	9,881,833	9,881,833	-196,222	-1.9%
Liab. Insurance	799,366	840,271	890,687	890,687	50,416	6.0%
Reserves & Other	2,033,529	1,497,426	1,772,000	2,691,272	1,193,846	79.7%
<hr/>						
Total All R&A Expenses	135,808,604	142,089,824	150,309,655	146,576,593	4,486,769	3.2%

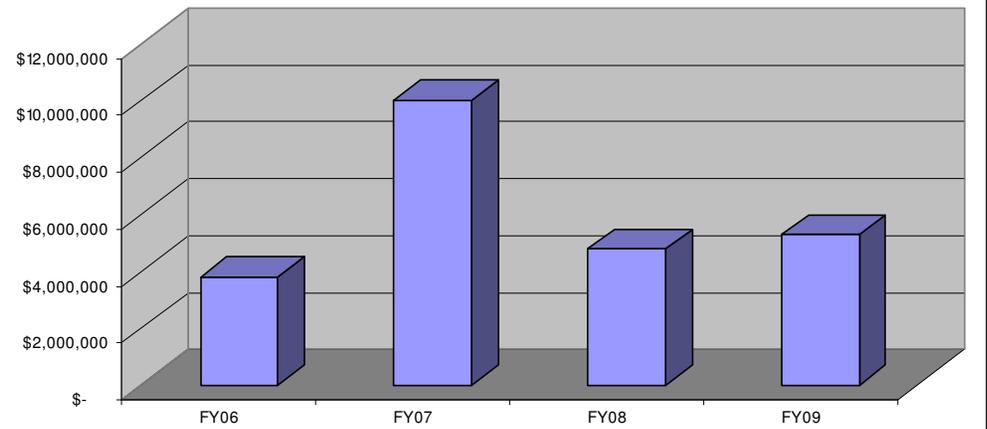
Expenditure Breakdown



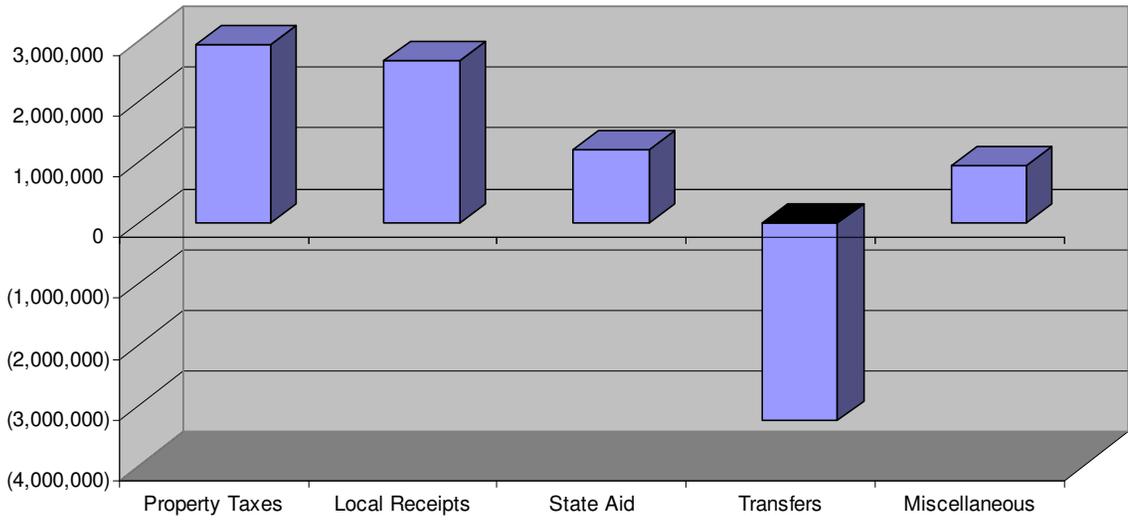
Revenue Breakdown



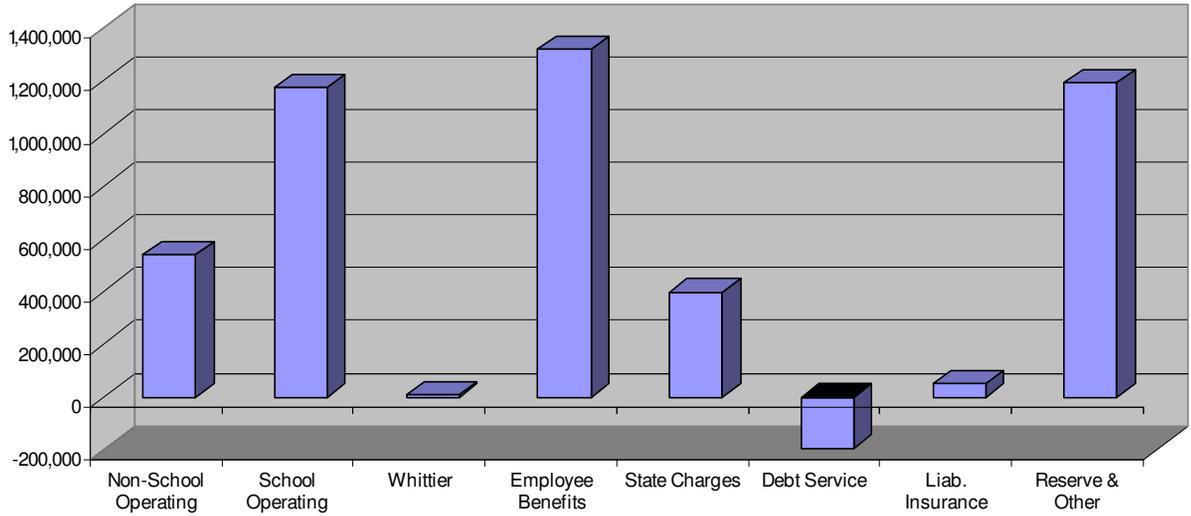
Non-Recurring Revenue



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 08	REQUESTED BUDGET FY 09	MAYOR APPROVED FY 09	DOLLAR CHANGE FY08/09	PERCENT CHANGE FY08/09	PERCENT BUDGET FY 09
PROPERTY TAXES	(72,235,508)	(75,173,271)	(75,173,271)	(2,937,763)	4.1%	51.3%
LOCAL RECEIPTS:						
Motor Vehicle Excise	(5,348,633)	(5,348,633)	(5,348,633)	0	0.0%	3.6%
Other Excise	(164,230)	(168,118)	(168,118)	(3,888)	2.4%	0.1%
Penalties & Interest on taxes/excise	(283,248)	(283,248)	(283,248)	0	0.0%	0.2%
Payments in Lieu of Taxes	(162,180)	(162,180)	(162,180)	0	0.0%	0.1%
Trash Disposal Revenue	(1,669,630)	(1,719,719)	(1,719,719)	(50,089)	3.0%	1.2%
Fees	(468,651)	(473,771)	(473,771)	(5,120)	1.1%	0.3%
Rentals	(184,415)	(189,647)	(189,647)	(5,232)	2.8%	0.1%
Other Departmental Revenue	(1,026,262)	(735,705)	(875,705)	150,557	-14.7%	0.6%
Licenses & Permits	(1,811,769)	(1,905,716)	(1,905,716)	(93,947)	5.2%	1.3%
Fines & Forfeits	(365,791)	(365,791)	(365,791)	0	0.0%	0.2%
Investment Income	(876,903)	(776,903)	(776,903)	100,000	-11.4%	0.5%
Misc non-recurring	(781,000)	(3,051,000)	(3,536,000)	(2,755,000)	352.8%	2.4%
STATE AID - 'CHERRY SHEET'	(52,158,907)	(53,363,668)	(53,363,668)	(1,204,761)	2.3%	36.4%
INTERFUND OPERATING TRANSFERS	(3,954,698)	(701,223)	(701,223)	3,253,475	-82.3%	0.5%
MISCELLANEOUS REVENUE	(598,000)	(608,000)	(1,533,000)	(935,000)	156.4%	1.0%
TOTAL REVENUE	(142,089,825)	(145,026,593)	(146,576,593)	(4,486,768)	3.2%	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:

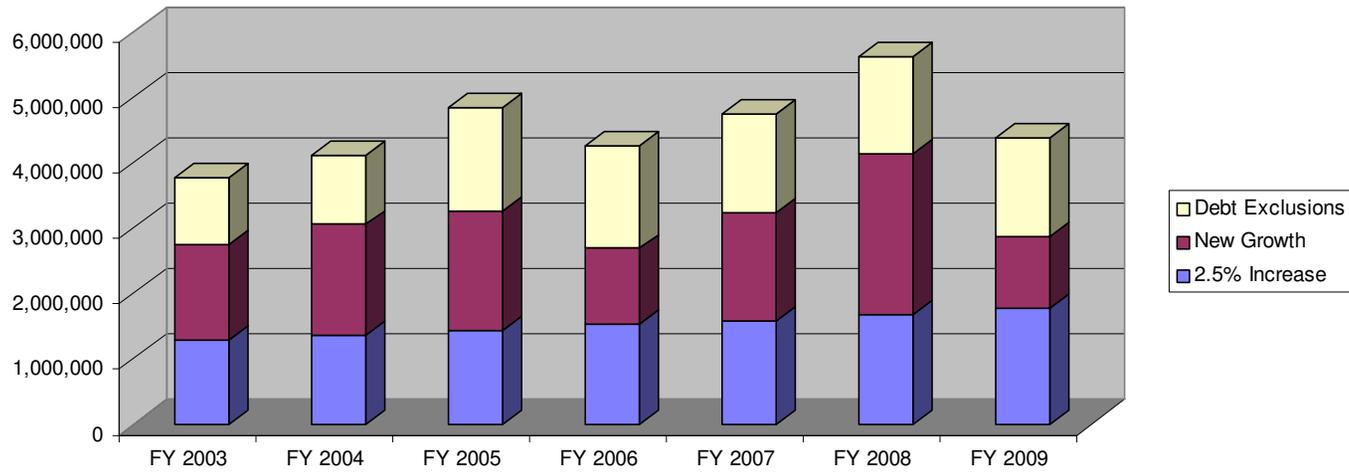
1. Automatic 2.5% increase – Each year, a community's levy limit automatically increases by 2.5% over the previous year's levy limit. This does not require any action on the part of local officials.
2. New Growth – A community is able to increase its tax levy limit each year to reflect new growth in 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

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D	FY08 Budget	FY09 Request	FY09 Mayor	Mayor Change	Budget Change	
				Actual			Allowed		Dollar	Percent
1010000.1.0000.4110.00.000.00.00	Personal Property Taxes	(\$2,254,719)	(\$2,359,276)	(\$2,814,562)	(\$3,184,814)	(\$3,264,433)	(\$3,264,433)	\$0	(\$79,619)	2.49
1010000.1.0000.4120.00.000.00.00	Real Estate Taxes	(\$62,146,253)	(\$64,455,696)	(\$51,851,162)	(\$69,050,694)	(\$71,908,838)	(\$71,908,838)	\$0	(\$2,858,144)	4.13
1010000.1.0000.4121.00.000.00.00	Pro-Forma Tax	\$0	(\$450)	(\$3,865)	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0000.4142.00.000.00.00	Tax Liens	(\$552,064)	(\$597,268)	(\$379,554)	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0000.4145.00.000.00.00	Tax Foreclosures	(\$84,054)	(\$33,480)	(\$9,149)	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0000.4146.00.000.00.00	Utility added to Taxes	\$0	(\$856)	(\$22,058)	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Taxes - 0000		(\$65,037,090)	(\$67,447,024)	(\$55,080,349)	(\$72,235,508)	(\$75,173,271)	(\$75,173,271)	\$0	(\$2,937,763)	4.07

Tax Levy Trends

	Budget FY 2003	Budget FY 2004	Budget FY 2005	Budget FY 2006	Budget FY 2007	Budget FY 2008	Projected FY 2009
Tax Limit	51,720,510	54,462,141	57,510,469	60,766,469	63,450,238	66,672,188	70,802,203
Add 2.5%	1,293,013	1,361,554	1,437,762	1,519,162	1,586,256	1,666,805	1,770,055
Add New Growth	1,448,618	1,686,775	1,818,238	1,164,607	1,635,694	2,463,211	1,100,000
Add Override	0	0	0	0	0	0	0
Levy Limit	54,462,141	57,510,469	60,766,469	63,450,238	66,672,188	70,802,203	73,672,258
+ Debt Exclusion(s)	4,081,386	4,092,004	4,069,347	4,071,596	4,001,823	3,982,380	3,961,656
- SBA Reimb.	3,057,122	3,026,551	2,495,319	2,494,391	2,494,391	2,494,391	2,460,643
- Other Reimb.	0	0	0	0	0	0	0
Max Levy	55,486,405	58,575,922	62,340,497	65,027,443	68,179,620	72,290,192	75,173,271
Actual Levy	55,471,869	58,547,207	62,292,155	64,966,169	68,150,689	72,235,508	
Excess Levy	14,536	28,715	48,342	61,274	28,930	54,684	

Dollar Change in Tax Levy



Fiscal Year	2008	2007	2006	2005	2004	2003	2002
Tax Rate	10.52	10.32	10.54	10.71	12.98	13.27	13.58
\$ CHANGE	0.20	(0.22)	(0.17)	(2.27)	(0.29)	(0.31)	(3.16)
% Change	1.94%	-2.09%	-1.59%	-17.49%	-2.19%	-2.28%	-18.88%
Avg. Res. Tax Bill	3,294	3,211	3,141	2,985	2,835	2,740	2,595
\$ CHANGE	83	70	156	150	95	145	116
% Change	2.58%	2.23%	5.23%	5.29%	3.47%	5.59%	4.68%
Rank	183	175	177	180	175	165	167
State Median	3,397	3,250	3,133	3,100	2,971	2,709	2,577
\$ Above Median	(103)	(39)	8	(115)	(136)	31	18
Residential	5,365,270,748	5,260,602,296	4,907,629,856	4,577,877,951	3,510,229,822	3,220,506,865	2,964,185,717
Open Space					1,369,600	1,369,600	1,369,600
Commercial	466,451,597	386,490,663	359,478,090	351,864,923	300,310,679	292,247,801	271,128,496
Industrial	264,449,604	248,759,273	233,575,475	228,469,765	198,973,020	184,851,634	177,157,393
Personal Property	184,626,890	131,794,460	123,383,120	122,159,060	108,907,980	104,142,250	102,494,217
Total Value	6,280,798,839	6,027,646,692	5,624,066,541	5,280,371,699	4,119,791,101	3,803,118,150	3,516,335,423
% chg. residential	1.99%	7.19%	7.20%	30.42%	9.00%	8.65%	33.24%
% chg. open space	N+A	N+A	N+A	-100.00%	0.00%	0.00%	0.00%
% chg. commercial	20.69%	7.51%	2.16%	17.17%	2.76%	7.79%	24.73%
% chg. industrial	6.31%	6.50%	2.23%	14.82%	7.64%	4.34%	30.58%
% chg. personal prop.	40.09%	6.82%	1.00%	12.17%	4.58%	1.61%	-1.07%
% chg. total value	4.20%	7.18%	6.51%	28.17%	8.33%	8.16%	31.08%
% residential	85%	87%	87%	87%	85%	85%	84%
% open space	0%	0%	0%	0%	0%	0%	0%
% commercial	7%	6%	6%	7%	7%	8%	8%
% industrial	4%	4%	4%	4%	5%	5%	5%
% personal prop.	3%	2%	2%	2%	3%	3%	3%
total residential/open space	85%	87%	87%	87%	85%	85%	84%
total CIP	15%	13%	13%	13%	15%	15%	16%

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	712,392
Pentucket Lake Elementary	Debt Excluded	746,140
Nettle		868,860

These are projects approved and funded prior to the current change in the SBA program.

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 15th of the current fiscal year. By April 1st, 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.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: State Aid - 0024										
1010000.1.0024.4610.00.000.00.00	Vets/Blind/Widow & Elderly	(\$120,559)	(\$173,020)	(\$52,710)	(\$173,520)	(\$173,020)	(\$173,020)	\$0	\$500	(0.28)
1010000.1.0024.4620.00.000.00.00	Chapter 70 (State Aid)	(\$31,984,670)	(\$33,057,732)	(\$27,214,426)	(\$34,988,016)	(\$36,078,018)	(\$36,078,018)	\$0	(\$1,090,002)	3.11
1010000.1.0024.4623.00.000.00.00	SBA (State Aid)	(\$3,433,859)	(\$3,433,859)	(\$3,433,859)	(\$3,433,859)	(\$3,329,503)	(\$3,329,503)	\$0	\$104,356	(3.03)
1010000.1.0024.4634.00.000.00.00	Charter Reimbursement	(\$700,877)	(\$885,851)	(\$500,644)	(\$779,432)	(\$866,081)	(\$866,081)	\$0	(\$86,649)	11.11
1010000.1.0024.4660.00.000.00.00	Veterans Benefits (State	(\$113,513)	(\$203,500)	(\$218,590)	(\$244,928)	(\$355,568)	(\$355,568)	\$0	(\$110,640)	45.17
1010000.1.0024.4661.00.000.00.00	Police Incentive (State Aid)	(\$258,188)	(\$295,786)	\$0	(\$306,100)	(\$328,363)	(\$328,363)	\$0	(\$22,263)	7.27
1010000.1.0024.4662.00.000.00.00	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
1010000.1.0024.4663.00.000.00.00	Lottery Aid (State Aid)	(\$7,879,580)	(\$9,565,361)	(\$6,323,357)	(\$9,729,028)	(\$9,729,028)	(\$9,729,028)	\$0	\$0	0.00
1010000.1.0024.4665.00.000.00.00	State Owned Land (State	(\$549)	(\$786)	(\$879)	(\$879)	(\$942)	(\$942)	\$0	(\$63)	7.16
1010000.1.0024.4666.00.000.00.00	Charter School Capital Facility Reimb.	(\$123,348)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: State Aid - 0024		(\$47,118,289)	(\$50,119,040)	(\$39,621,822)	(\$52,158,907)	(\$53,363,668)	(\$53,363,668)	\$0	(\$1,204,761)	2.31

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.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
DeptFunc: Motor Vehicle Excise - 0001										
1010000.1.0001.4150.00.000.00.00	Motor Vehicle Excise	(\$5,716,708)	(\$5,348,202)	(\$4,465,285)	(\$5,348,633)	(\$5,348,633)	(\$5,348,633)	\$0	\$0	0.00
DeptFunc: Motor Vehicle Excise - 0001		(\$5,716,708)	(\$5,348,202)	(\$4,465,285)	(\$5,348,633)	(\$5,348,633)	(\$5,348,633)	\$0	\$0	0.00
DeptFunc: Other Excise - 0002										
1010000.1.0002.4160.00.000.00.00	Boat Excise	(\$8,352)	(\$7,029)	(\$7,519)	(\$7,200)	(\$7,200)	(\$7,200)	\$0	\$0	0.00
1010000.1.0002.4161.00.000.00.00	Farm Animal Excise	(\$1,752)	(\$1,869)	(\$1,554)	(\$1,500)	(\$1,500)	(\$1,500)	\$0	\$0	0.00
1010000.1.0002.4162.00.000.00.00	Hotel Room Tax	(\$150,670)	(\$166,099)	(\$131,545)	(\$155,530)	(\$159,418)	(\$159,418)	\$0	(\$3,888)	2.49
DeptFunc: Other Excise - 0002		(\$160,774)	(\$174,997)	(\$140,618)	(\$164,230)	(\$168,118)	(\$168,118)	\$0	(\$3,888)	2.37
DeptFunc: Penalties & Interest on taxes/excise - 0003										
1010000.1.0003.4170.00.000.00.00	Penalties and Interest on Taxes	(\$353,969)	(\$324,946)	(\$298,310)	(\$216,200)	(\$216,200)	(\$216,200)	\$0	\$0	0.00
1010000.1.0003.4171.00.000.00.00	Penalties and Interest on Tax Liens	\$23	(\$1,537)	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0003.4172.00.000.00.00	Penalties and Interest on Excise	(\$70,683)	(\$79,609)	(\$56,853)	(\$67,048)	(\$67,048)	(\$67,048)	\$0	\$0	0.00
1010000.1.0003.4175.00.000.00.00	Penalties and Interest on Utility Charge	(\$45)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Penalties & Interest on taxes/excise - 0003		(\$424,674)	(\$406,092)	(\$355,163)	(\$283,248)	(\$283,248)	(\$283,248)	\$0	\$0	0.00
DeptFunc: Payments in Lieu of Taxes - 0004										
1010000.1.0004.4180.00.000.00.00	Payment in Lieu of Taxes	(\$280,088)	(\$184,277)	(\$8,151)	(\$162,180)	(\$162,180)	(\$162,180)	\$0	\$0	0.00
DeptFunc: Payments in Lieu of Taxes - 0004		(\$280,088)	(\$184,277)	(\$8,151)	(\$162,180)	(\$162,180)	(\$162,180)	\$0	\$0	0.00
DeptFunc: Trash Disposal Revenue - 0008										
1010000.1.0008.4193.00.000.00.00	Waste Disposal Facility Payment	(\$1,595,527)	(\$1,674,882)	(\$1,343,154)	(\$1,669,630)	(\$1,719,719)	(\$1,719,719)	\$0	(\$50,089)	3.00
DeptFunc: Trash Disposal Revenue - 0008		(\$1,595,527)	(\$1,674,882)	(\$1,343,154)	(\$1,669,630)	(\$1,719,719)	(\$1,719,719)	\$0	(\$50,089)	3.00
DeptFunc: Fees - 0010										
1010000.1.0010.4320.00.000.00.00	Clerk Fees	(\$107,034)	(\$121,073)	(\$88,525)	(\$121,000)	(\$124,630)	(\$124,630)	\$0	(\$3,630)	3.00
1010000.1.0010.4322.00.000.00.00	Treasurer Demand Fee	(\$227,285)	(\$196,840)	(\$153,000)	(\$211,140)	(\$211,140)	(\$211,140)	\$0	\$0	0.00
1010000.1.0010.4324.00.000.00.00	Fire	(\$196)	(\$253)	(\$137)	(\$247)	(\$247)	(\$247)	\$0	\$0	0.00
1010000.1.0010.4325.00.000.00.00	Planning & Appeals	(\$81,253)	(\$29,592)	(\$28,105)	(\$26,000)	(\$26,000)	(\$26,000)	\$0	\$0	0.00
1010000.1.0010.4326.00.000.00.00	Conservation	(\$72,167)	(\$39,343)	(\$19,654)	(\$35,000)	(\$35,000)	(\$35,000)	\$0	\$0	0.00
1010000.1.0010.4327.00.000.00.00	Police Detail Administration Fee	(\$48,092)	(\$52,807)	(\$67,164)	(\$49,580)	(\$50,820)	(\$50,820)	\$0	(\$1,240)	2.50
1010000.1.0010.4328.00.000.00.00	Police Misc Fees	(\$10,521)	(\$12,029)	(\$11,871)	(\$10,734)	(\$10,734)	(\$10,734)	\$0	\$0	0.00
1010000.1.0010.4329.00.000.00.00	Fire Detail Admin. Fee	(\$6,493)	(\$6,148)	(\$2,371)	(\$1,950)	(\$5,500)	(\$5,500)	\$0	(\$3,550)	182.05
1010000.1.0010.4332.00.000.00.00	Site Plan Review	(\$10,133)	(\$7,333)	(\$4,400)	(\$9,000)	(\$7,000)	(\$7,000)	\$0	\$2,000	(22.22)

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
1010000.1.0010.4335.00.000.00.00	Waterway Fee	(\$1,115)	(\$935)	(\$570)	(\$1,500)	(\$1,000)	(\$1,000)	\$0	\$500	(33.33)
1010000.1.0010.4372.00.000.00.00	Assessor	(\$1,984)	(\$1,724)	(\$832)	(\$2,500)	(\$1,700)	(\$1,700)	\$0	\$800	(32.00)
1010000.1.0010.4373.00.000.00.00	Misc Dept. Revenue	(\$237)	\$0	(\$730)	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Fees - 0010		(\$566,510)	(\$468,077)	(\$377,359)	(\$468,651)	(\$473,771)	(\$473,771)	\$0		
DeptFunc: Rentals - 0011										
1010000.1.0011.4360.00.000.00.00	Lease & Rentals	(\$146,225)	(\$174,811)	(\$165,881)	(\$174,415)	(\$179,647)	(\$179,647)	\$0	(\$5,232)	2.99
1010000.1.0011.4361.00.000.00.00	Library Rentals	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0	\$0	0.00
DeptFunc: Rentals - 0011		(\$156,225)	(\$184,811)	(\$175,881)	(\$184,415)	(\$189,647)	(\$189,647)	\$0	(\$5,232)	2.84
DeptFunc: Other Departmental Revenue - 0016										
1010000.1.0016.4241.00.000.00.00	Compost Revenues	(\$91,617)	(\$92,722)	(\$55,372)	(\$94,760)	(\$97,603)	(\$97,603)	\$0	(\$2,843)	3.00
1010000.1.0016.4334.00.000.00.00	Health Services	(\$83,692)	(\$118,302)	(\$98,823)	(\$85,000)	(\$102,000)	(\$102,000)	\$0	(\$17,000)	20.00
1010000.1.0016.4371.00.000.00.00	Purchasing	(\$253)	(\$4,697)	(\$250)	(\$502)	(\$502)	(\$502)	\$0	\$0	0.00
1010000.1.0016.4456.00.000.00.00	Health Dept - Recycling	(\$148,529)	(\$155,606)	(\$115,426)	(\$146,000)	(\$160,600)	(\$160,600)	\$0	(\$14,600)	10.00
	Cable Fee	\$0	\$0	\$0	\$0	\$0	(\$140,000)	(\$140,000)	(\$140,000)	0.00
1010000.1.0016.4686.00.000.00.00	Medicare Part D Payments	\$0	(\$732,120)	(\$375,698)	(\$700,000)	(\$375,000)	(\$375,000)	\$0	\$325,000	(46.42)
DeptFunc: Other Departmental Revenue - 0016		(\$324,090)	(\$1,103,447)	(\$645,570)	(\$1,026,262)	(\$735,705)	(\$875,705)	(140,000)	150,557	(14.67)
DeptFunc: Licenses & Permits - 0017										
1010000.1.0017.4410.00.000.00.00	Liquor License	(\$199,625)	(\$197,251)	(\$195,190)	(\$200,000)	(\$200,000)	(\$200,000)	\$0	\$0	0.00
1010000.1.0017.4420.00.000.00.00	Other	(\$32,965)	(\$34,553)	(\$19,990)	(\$30,194)	(\$30,194)	(\$30,194)	\$0	\$0	0.00
1010000.1.0017.4422.00.000.00.00	Clerk-All Other Licenses	(\$93,801)	(\$80,434)	(\$41,911)	(\$87,550)	(\$87,550)	(\$87,550)	\$0	\$0	0.00
1010000.1.0017.4431.00.000.00.00	Sealer Weights & Mesasures	(\$13,180)	(\$12,221)	(\$9,687)	(\$12,475)	(\$12,475)	(\$12,475)	\$0	\$0	0.00
1010000.1.0017.4450.00.000.00.00	Fire	(\$148,038)	(\$147,786)	(\$115,765)	(\$139,255)	(\$143,433)	(\$143,433)	\$0	(\$4,178)	3.00
1010000.1.0017.4451.00.000.00.00	Wire Inspector	(\$199,924)	(\$218,953)	(\$197,599)	(\$200,000)	(\$214,000)	(\$214,000)	\$0	(\$14,000)	7.00
1010000.1.0017.4452.00.000.00.00	Building Permits	(\$1,398,662)	(\$858,652)	(\$1,103,625)	(\$888,610)	(\$950,813)	(\$950,813)	\$0	(\$62,203)	7.00
1010000.1.0017.4453.00.000.00.00	Plumbing	(\$171,050)	(\$112,865)	(\$127,890)	(\$113,000)	(\$120,910)	(\$120,910)	\$0	(\$7,910)	7.00
1010000.1.0017.4454.00.000.00.00	Gas	(\$88,070)	(\$72,670)	(\$58,030)	(\$77,530)	(\$82,957)	(\$82,957)	\$0	(\$5,427)	6.99
1010000.1.0017.4455.00.000.00.00	Health Licenses	(\$51,397)	(\$61,744)	(\$34,125)	(\$52,000)	(\$52,000)	(\$52,000)	\$0	\$0	0.00
1010000.1.0017.4460.00.000.00.00	Misc Permits	(\$2,360)	(\$2,480)	(\$2,050)	(\$915)	(\$915)	(\$915)	\$0	\$0	0.00
1010000.1.0017.4461.00.000.00.00	Constable License Fee	(\$3,562)	(\$2,205)	(\$1,200)	(\$2,600)	(\$2,600)	(\$2,600)	\$0	\$0	0.00
DeptFunc: Licenses & Permits - 0017		(\$2,411,499)	(\$1,811,143)	(\$1,912,762)	(\$1,811,769)	(\$1,905,716)	(\$1,905,716)	\$0	(\$93,947)	5.19
DeptFunc: Special Assessments - 0018										
1010000.1.0018.4192.00.000.00.00	Special Tax	(\$190,124)	(\$1,530)	(\$6,999)	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0018.4752.00.000.00.00	Demolition	(\$145)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0018.4753.00.000.00.00	Sidewalk	\$0	(\$1,935)	(\$405)	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Special Assessments - 0018		(\$190,269)	(\$3,465)	(\$7,404)	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Fines & Forfets - 0019										
1010000.1.0019.4770.00.000.00.00	Court Fines	(\$246,512)	(\$217,444)	(\$177,824)	(\$213,000)	(\$213,000)	(\$213,000)	\$0	\$0	0.00
1010000.1.0019.4771.00.000.00.00	Parking Fines	(\$139,376)	(\$133,397)	(\$75,487)	(\$139,791)	(\$139,791)	(\$139,791)	\$0	\$0	0.00

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change Dollar Percent	
1010000.1.0019.4773.00.000.00.00	Towing Fines	(\$25,800)	(\$12,780)	(\$11,850)	(\$12,000)	(\$12,000)	(\$12,000)	\$0	\$0	0.00
1010000.1.0019.4774.00.000.00.00	Non Criminal Fines	(\$890)	(\$1,740)	(\$720)	(\$1,000)	(\$1,000)	(\$1,000)	\$0	\$0	0.00
DeptFunc: Fines & Forfeits - 0019		(\$412,578)	(\$365,361)	(\$265,881)	(\$365,791)	(\$365,791)	(\$365,791)	\$0	\$0	0.00
DeptFunc: Investment Income - 0020										
1010000.1.0020.4820.00.000.00.00	Investment Income	(\$340,342)	(\$876,434)	(\$591,681)	(\$876,903)	(\$776,903)	(\$776,903)	\$0	\$100,000	(11.40)
DeptFunc: Investment Income - 0020		(\$340,342)	(\$876,434)	(\$591,681)	(\$876,903)	(\$776,903)	(\$776,903)	\$0	\$100,000	(11.40)
DeptFunc: Misc non-recurring - 0022										
1010000.1.0022.4222.00.000.00.00	40R Fee Payment (State)	\$0	\$0	\$0	\$0	(\$915,000)	\$0	915,000	915,000	0.00
1010000.1.0022.4374.00.000.00.00	Landfill	(\$500,000)	(\$202,462)	\$0	\$0	(\$500,000)	(\$500,000)	\$0	(\$500,000)	0.00
1010000.1.0022.4684.00.000.00.00	FEMA Reimbursement	\$0	(\$127,553)	(\$41,028)	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0022.4685.00.000.00.00	Hospital Medicaid Pay	\$0	(\$214,663)	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0022.4690.00.000.00.00	Hospital Aid	\$0	(\$2,662,000)	\$0	\$0	(\$1,000,000)	(\$2,400,000)	(\$1,400,000)	(\$2,400,000)	0.00
1010000.1.0022.4840.00.000.00.00	Misc Revenue	(\$247,697)	(\$673,084)	(\$99,561)	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0022.4841.00.000.00.00	Energy Grant	(\$619,029)	(\$928,373)	\$0	(\$636,000)	(\$636,000)	(\$636,000)	\$0	\$0	0.00
1010000.1.0022.4940.00.000.00.00	Sale of Land	(\$1,240,087)	(\$218,198)	(\$248,151)	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0022.4961.00.000.00.00	Bond Premium	(\$215,339)	(\$205,346)	(\$69,656)	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0022.4997.00.000.00.00	Other Sources	\$0	(\$125,000)	\$0	(\$145,000)	\$0	\$0	\$0	\$145,000	(100.00)
DeptFunc: Misc non-recurring - 0022		(\$2,822,152)	(\$5,356,680)	(\$458,396)	(\$781,000)	(\$3,051,000)	(\$3,536,000)	(\$ 485,000)	(\$1,840,000)	235.60
Total Local Receipts		(\$15,401,436)	(\$17,957,868)	(\$10,747,305)	(\$13,142,712)	(\$15,180,431)	(\$15,805,431)	(\$ 625,000)	(\$1,742,599)	12.19

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 continued the practice of using 'one time' revenue for operating expenses.

Description	FY07 Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Dollar Change	Percent Change
Transfer from Special Revenue	(\$319,000)	(\$190,000)	(\$200,000)	(\$200,000)	(\$10,000)	5.3%
Transfer From Enterprise	(\$486,395)	(\$564,698)	(\$501,223)	(\$501,223)	\$63,475	-11.2%
Transfer from Trust & Agency	(\$896,029)	(\$3,200,000)	\$0	\$0	\$3,200,000	-100.0%
DeptFunc: Transfers - 0029	(\$1,701,424)	(\$3,954,698)	(\$701,223)	(\$701,223)	\$3,253,475	-82.3%
Free Cash (Budget Only)	(\$3,430,000)	(\$598,000)	(\$608,000)	(\$1,533,000)	(\$935,000)	156.4%
DeptFunc: Budget Only - 0999	(\$3,430,000)	(\$598,000)	(\$608,000)	(\$1,533,000)	(\$935,000)	156.4%

After this free cash appropriation the available certified free cash would be \$44,064 from a certified amount of \$2,175,064

GENERAL FUND EXPENDITURE SUMMARIES

EXPENDITURE SUMMARY SUMMARY OF EXPENDITURE CHANGES

	ACTUAL EXPENDED FY07	ADJUSTED BUDGET FY 08	REQUESTED BUDGET FY 09	MAYOR APPROVED FY 09	DOLLAR CHANGE	PERCENT CHANGE
GENERAL GOVERNMENT						
City Council	137,440	139,589	139,589	139,589	0	0.0%
Mayor's Office	208,735	220,409	218,409	220,409	0	0.0%
Auditor's Office	290,811	323,290	322,685	281,862	-41,428	-12.8%
Treasurer/Collector	460,519	506,373	506,384	468,306	-38,067	-7.5%
Assessing	294,670	360,577	333,118	331,536	-29,041	-8.1%
Purchasing	185,711	210,578	202,578	203,578	-7,000	-3.3%
Law Department	168,428	162,132	162,132	163,132	1,000	0.6%
Human Resources	181,544	191,226	192,022	194,022	2,796	1.5%
Municipal Information Systems	484,762	525,075	532,324	519,117	-5,958	-1.1%
City Clerk	295,237	413,433	370,354	316,358	-97,075	-23.5%
COMMUNITY & ECONOMIC DEV						
Conservation Commission	156,405	159,839	162,258	93,251	-66,588	-41.7%
Building & Zoning	214,506	247,757	247,758	235,758	-11,999	-4.8%
Inspectional & Health Services	1,071,275	1,144,324	1,186,249	1,085,740	-58,584	-5.1%
Economic Development	159,224	170,702	180,709	179,053	8,351	4.9%
PUBLIC SAFETY						
Police Department	8,507,473	8,795,637	9,233,246	9,060,791	265,154	3.0%
Crossing Guards	0	90,000	93,000	93,000	3,000	3.3%
Fire Department	8,055,877	8,551,485	8,772,264	8,710,871	159,386	1.9%
Emergency Management	5,477	8,900	8,220	8,220	-680	-7.6%

EDUCATION

	ACTUAL EXPENDED FY07	ADJUSTED BUDGET FY 08	REQUESTED BUDGET FY 09	MAYOR APPROVED FY 09	DOLLAR CHANGE	PERCENT CHANGE
Regional School	7,874,621	7,853,165	7,860,859	7,860,859	7,694	0.1%
School Department	52,981,946	55,031,163	60,323,302	56,206,942	1,175,779	2.1%
PUBLIC WORKS						
Administration	0	120,302	121,315	120,215	-87	-0.1%
Highways	1,330,375	1,211,965	1,246,286	1,237,181	25,216	2.1%
Solid Waste/Recycling	2,762,485	2,833,572	3,020,175	3,020,175	186,603	6.6%
Parking Area	22,264	22,264	22,264	20,250	-2,014	-9.0%
Street Marking Division	39,206	54,300	39,300	54,278	-22	0.0%
Vehicle Maintenance	235,348	233,053	233,088	233,088	35	0.0%
Building Maintenance	307,203	288,559	286,841	285,617	-2,942	-1.0%
Park Department	404,750	454,230	461,445	433,672	-20,558	-4.5%
Street Lighting	620,740	707,500	742,875	742,875	35,375	5.0%
Snow & Ice Removal	1,158,569	478,953	478,953	478,953	0	0.0%
HUMAN SERVICES						
Citizens Center	364,816	370,032	384,342	366,342	-3,690	-1.0%
Veterans Service	428,938	469,115	669,866	500,366	31,251	6.7%
Senior Services	95,606	103,825	105,604	104,804	979	0.9%
Stadium Commission	8,992	9,000	11,250	9,000	0	0.0%
Recreation	34,353	31,000	56,000	32,800	1,800	5.8%
Public Library	1,275,026	1,366,709	1,383,274	1,320,994	-45,715	-3.3%
DEBT SERVICE	9,687,231	10,078,055	9,881,833	9,881,833	-196,222	-1.9%
EMPLOYEE BENEFITS	28,886,584	31,637,781	32,881,229	32,956,229	1,318,448	4.2%
RESERVES & OTHER	2,033,529	1,497,426	1,772,000	2,941,272	1,443,846	96.4%
STATE ASSESSMENTS	3,578,562	4,176,258	4,573,568	4,573,568	397,310	9.5%
LIABILITY INSURANCE	799,366	840,271	890,687	890,687	50,416	6.0%
General Fund Budget	135,808,604	142,089,824	150,309,655	146,576,593	4,486,769	3.2%

Legislative, Executive & Administration

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

Account	Description	FY06 Actual	FY07 Actual	FY08		FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
				Y-T-D Actual	Budget				Dollar	Percent
DeptFunc: Council - 0111										
1010000.1.0111.5110.00.000.00.00	Council-Salaries & Wages	\$114,214	\$116,964	\$99,603	\$118,880	\$118,880	\$118,880	\$0	\$0	0.00
1010000.1.0111.5151.00.000.00.00	Council-Longevity	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$0	\$0	0.00
1010000.1.0111.5420.00.000.00.00	Council-Office Supplies	\$756	\$806	\$743	\$1,300	\$1,300	\$1,300	\$0	\$0	0.00
1010000.1.0111.5783.00.000.00.00	City Councillors Expense	\$16,992	\$16,992	\$13,578	\$16,992	\$16,992	\$16,992	\$0	\$0	0.00
1010000.1.0111.5785.00.000.00.00	Council-Office Equipment	\$1,922	\$1,628	\$719	\$1,367	\$1,367	\$1,367	\$0	\$0	0.00
DeptFunc: Council - 0111		\$134,933	\$137,439	\$115,693	\$139,589	\$139,589	\$139,589	\$0	\$0	0.00

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
City Council							
	City Council	-	\$ 64,000	-	\$ 64,000	-	\$ 64,000
	City Council Pres.	-	\$ 9,500	-	\$ 9,500	-	\$ 9,500
	Ex. Sec./Adm. Asst	1.00	\$ 45,380	1.00	\$ 45,380	1.00	\$ 45,380
	TOTAL	1.00	\$ 118,880	1.00	\$ 118,880	1.00	\$ 118,880

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D		FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
				Actual						Dollar	Percent
DeptFunc: Mayor - 0121											
1010000.1.0121.5110.00.000.00.00	Mayor-Salaries & Wages	\$150,177	\$187,120	\$162,685		\$190,784	\$186,500	\$188,500	\$2,000	(\$2,284)	(1.19)
1010000.1.0121.5130.00.000.00.00	Mayor - Overtime	\$0	\$0	\$612		\$3,000	\$0	\$0	\$0	(\$3,000)	(100.00)
1010000.1.0121.5240.00.000.00.00	Mayor-Repairs & Maint. Office Equipment	\$2,213	\$2,842	\$1,902		\$3,547	\$6,548	\$6,548	\$0	\$3,001	84.62
1010000.1.0121.5275.00.000.00.00	Mayor-Mail Delivery Service	\$1,400	\$1,850	\$1,538		\$2,100	\$2,100	\$2,100	\$0	\$0	0.00
1010000.1.0121.5317.00.000.00.00	Mayor - Advertising	\$0	\$105	\$333		\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0121.5420.00.000.00.00	Mayor-Office Supplies	\$3,091	\$6,000	\$4,358		\$4,500	\$5,742	\$5,742	\$0	\$1,242	27.60
1010000.1.0121.5710.00.000.00.00	Mayor-Travel	\$3,361	\$3,601	\$2,075		\$4,000	\$5,000	\$5,000	\$0	\$1,000	25.00
1010000.1.0121.5730.00.000.00.00	Mayor-Dues/Subscriptions	\$7,192	\$7,217	\$12,377		\$12,478	\$12,519	\$12,519	\$0	\$41	0.32
DeptFunc: Mayor - 0121		\$167,435	\$208,735	\$185,880		\$220,409	\$218,409	\$220,409	\$2,000	\$0	0.00

Department	Position Title	FTE	FY08	FTE	FY09	FTE	FY09
			Salary Budget		Salary Request		Mayor Approved
Mayor							
	Mayor	1.00	\$ 90,000	1.00	\$ 90,000	1.00	\$ 90,000
	Asst to Mayor	1.00	\$ 57,784	1.00	\$ 50,000	1.00	\$ 51,000
	Admin Assistant	1.00	\$ 41,000	1.00	\$ 41,500	1.00	\$ 42,500
	Temporary Staffing		\$ 2,000		\$ 5,000		\$ 5,000
	TOTAL	<u>3.00</u>	<u>\$ 190,784</u>	<u>3.00</u>	<u>\$ 186,500</u>	<u>3.00</u>	<u>\$ 188,500</u>

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.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor	Budget Change	
								Change	Dollar	Percent
DeptFunc: Human Resources - 0152										
1010000.1.0152.5110.00.000.00.00	HR-Salaries & Wages	\$156,505	\$159,096	\$136,712	\$160,776	\$161,572	\$163,572	\$2,000	\$2,796	1.73
1010000.1.0152.5151.00.000.00.00	HR-Longevity	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
1010000.1.0152.5178.00.000.00.00	HR-Employee Assis Program	\$7,328	\$7,500	\$6,873	\$7,500	\$7,500	\$7,500	\$0	\$0	0.00
1010000.1.0152.5191.00.000.00.00	HR-Professional Devel	\$225	\$225	\$450	\$450	\$450	\$450	\$0	\$0	0.00
1010000.1.0152.5195.00.000.00.00	HR-Tuition Reimbursement	\$343	\$662	\$880	\$1,500	\$1,500	\$3,000	\$1,500	\$1,500	100.00
1010000.1.0152.5240.00.000.00.00	HR-Repairs & Maint. Office Equipment	\$672	\$759	\$2,683	\$3,248	\$3,000	\$3,000	\$0	(\$248)	(7.62)
1010000.1.0152.5317.00.000.00.00	HR-Advertising	\$332	\$894	\$933	\$933	\$1,000	\$1,500	\$500	\$567	60.74
1010000.1.0152.5384.00.000.00.00	HR-Physical Exams	\$7,923	\$5,434	\$3,487	\$10,000	\$10,000	\$8,000	(\$2,000)	(\$2,000)	(20.00)
1010000.1.0152.5385.00.000.00.00	HR-Record Storage	\$1,200	\$819	\$636	\$852	\$1,200	\$1,200	\$0	\$348	40.81
1010000.1.0152.5420.00.000.00.00	HR-Office Supplies	\$525	\$637	\$674	\$767	\$600	\$600	\$0	(\$167)	(21.75)
1010000.1.0152.5710.00.000.00.00	HR-Travel	\$99	\$398	\$0	\$200	\$200	\$200	\$0	\$0	0.00
1010000.1.0152.5730.00.000.00.00	HR-Dues and Memberships	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Human Resources - 0152		\$179,152	\$181,545	\$158,329	\$191,226	\$192,022	\$194,022	\$2,000	\$2,796	1.46

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Human Resources							
	Director	1.00	\$ 74,882	1.00	\$ 74,883	1.00	\$ 75,883
	HR Director Stipend	-	\$ 3,500	-	\$ 3,500	-	\$ 3,500
	HR Tech.	1.00	\$ 45,823	1.00	\$ 46,618	1.00	\$ 47,618
	Head Clerk (Supv of Benefits)	1.00	\$ 41,128	1.00	\$ 41,128	1.00	\$ 41,128
	transfer Supv of Benefits to trust	(1.00)	\$ (41,128)	(1.00)	\$ (41,128)	(1.00)	\$ (41,128)
	Head Clerk (floater)	1.00	\$ 36,571	1.00	\$ 36,572	1.00	\$ 36,572
	TOTAL	<u>3.00</u>	<u>\$ 160,776</u>	<u>3.00</u>	<u>\$ 161,572</u>	<u>3.00</u>	<u>\$ 163,572</u>

Legal

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Legal - 0151										
1010000.1.0151.5110.00.000.00.00	Legal-Salaries & Wages	\$82,356	\$88,056	\$74,360	\$89,232	\$89,232	\$90,232	\$1,000	\$1,000	1.12
1010000.1.0151.5151.00.000.00.00	Legal-Longevity	\$2,350	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00
1010000.1.0151.5306.00.000.00.00	Legal Consultant Services	\$89,880	\$52,472	\$60,679	\$50,000	\$40,000	\$40,000	\$0	(\$10,000)	(20.00)
1010000.1.0151.5307.00.000.00.00	Legal-Clerical Services	\$12,000	\$12,000	\$10,000	\$12,000	\$12,000	\$12,000	\$0	\$0	0.00
1010000.1.0151.5340.00.000.00.00	Legal-Communications	\$1,900	\$1,900	\$1,583	\$1,900	\$1,900	\$1,900	\$0	\$0	0.00
1010000.1.0151.5341.00.000.00.00	Legal-Postage	\$3,500	\$3,500	\$2,917	\$3,500	\$3,500	\$3,500	\$0	\$0	0.00
1010000.1.0151.5710.00.000.00.00	Legal-Travel	\$3,000	\$3,000	\$2,500	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
1010000.1.0151.5760.00.000.00.00	Legal-Judgment	\$1,314	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$5,000	0.00
1010000.1.0151.5789.00.000.00.00	Legal-Insurance/Deductible	\$10,231	\$5,000	\$0	\$0	\$5,000	\$5,000	\$0	\$5,000	0.00
1010000.1.0151.5790.00.000.00.00	Legal-Asst City Solicitors Expense	\$2,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Legal - 0151		\$209,281	\$168,428	\$154,539	\$162,132	\$162,132	\$163,132	\$1,000	\$1,000	0.62

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Law							
	City Solicitor	1.00	\$ 56,765	1.00	\$ 56,765	1.00	\$ 57,765
	Asst City Solicitor	1.00	\$ 32,468	1.00	\$ 32,468	1.00	\$ 32,468
	TOTAL	2.00	\$ 89,232	2.00	\$ 89,232	2.00	\$ 90,232

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.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Auditor - 0135										
1010000.1.0135.5110.00.000.00.00	Auditor-Salaries & Wages	\$226,459	\$228,413	\$169,159	\$237,365	\$237,365	\$196,542	(\$40,823)	(\$40,823)	(17.19)
1010000.1.0135.5130.00.000.00.00	Auditor-Overtime	\$3,997	\$3,057	\$3,356	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00
1010000.1.0135.5151.00.000.00.00	Auditor-Longevity	\$3,450	\$3,250	\$4,250	\$4,250	\$3,200	\$3,200	\$0	(\$1,050)	(24.70)
1010000.1.0135.5191.00.000.00.00	Auditor-Professional Devel	\$225	\$225	\$225	\$225	\$225	\$225	\$0	\$0	0.00
1010000.1.0135.5240.00.000.00.00	Auditor-Repairs & Maint. Office Equipment	\$1,132	\$395	\$395	\$650	\$650	\$650	\$0	\$0	0.00
1010000.1.0135.5301.00.000.00.00	Auditor-Audit/Actuarial Services	\$50,000	\$52,846	\$47,361	\$74,545	\$75,000	\$75,000	\$0	\$455	0.61
1010000.1.0135.5420.00.000.00.00	Auditor-Office Supplies	\$716	\$964	\$603	\$775	\$550	\$550	\$0	(\$225)	(29.03)
1010000.1.0135.5421.00.000.00.00	Auditor-Printed Supplies	\$468	\$407	\$0	\$0	\$350	\$350	\$0	\$350	0.00
1010000.1.0135.5710.00.000.00.00	Auditor-Travel	\$1,106	\$479	\$618	\$690	\$550	\$550	\$0	(\$140)	(20.28)
1010000.1.0135.5730.00.000.00.00	Auditor-Dues/Memberships	\$980	\$775	\$790	\$790	\$795	\$795	\$0	\$5	0.63
DeptFunc: Auditor - 0135		\$288,533	\$290,811	\$226,757	\$323,290	\$322,685	\$281,862	(\$40,823)	(\$41,428)	(12.81)

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Auditing							
	Finance Dir/Auditor	1.00	\$ 93,643	1.00	\$ 93,643	1.00	\$ 93,643
	Asst Auditor	1.00	\$ 57,214	1.00	\$ 57,214	1.00	\$ 58,214
	Ex Sec/Admin Asst	1.00	\$ 45,380	1.00	\$ 45,380	-	\$ -
	Head Admin Clerk	1.00	\$ 41,128	1.00	\$ 41,128	1.00	\$ 41,128
	Reorganization Plan						\$ 3,557
	TOTAL	4.00	\$ 237,365	4.00	\$ 237,365	3.00	\$ 196,542

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.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Treasurer - 0145										
1010000.1.0145.5110.00.000.00.00	Treas/Coll-Salaries & Wages	\$381,145	\$392,999	\$337,628	\$399,312	\$403,769	\$365,691	(\$38,078)	(\$33,621)	(8.41)
1010000.1.0145.5130.00.000.00.00	Treas/Coll-Overtime	\$3,686	\$3,904	\$7,321	\$5,000	\$4,000	\$4,000	\$0	(\$1,000)	(20.00)
1010000.1.0145.5137.00.000.00.00	Treasurer/Collector-Out of Grade	\$0	\$0	\$646	\$535	\$500	\$500	\$0	(\$35)	(6.60)
1010000.1.0145.5151.00.000.00.00	Treas/Coll-Longevity	\$11,600	\$10,500	\$10,550	\$10,600	\$10,650	\$10,650	\$0	\$50	0.47
1010000.1.0145.5191.00.000.00.00	Treas/Coll-Professional Devel	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	\$0	\$0	0.00
1010000.1.0145.5240.00.000.00.00	Treas/Coll-Repairs & Maint. Office Equipment	\$1,077	\$2,169	\$1,567	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
1010000.1.0145.5273.00.000.00.00	Treas/Coll-Appraisals	\$500	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0145.5316.00.000.00.00	Treas/Coll-Books & Binding	\$1,054	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
1010000.1.0145.5317.00.000.00.00	Treas/Coll-Advertising	\$3,735	\$1,874	\$3,025	\$5,500	\$10,140	\$10,140	\$0	\$4,640	84.36
1010000.1.0145.5341.00.000.00.00	Treas/Coll-Postage	\$32,277	\$31,596	\$22,545	\$40,000	\$33,430	\$33,430	\$0	(\$6,570)	(16.42)
1010000.1.0145.5389.00.000.00.00	Treas/Coll-Tax Title	\$3,474	\$4,214	\$7,949	\$30,000	\$28,750	\$28,750	\$0	(\$1,250)	(4.16)
1010000.1.0145.5391.00.000.00.00	Treas/Coll-Bonds-Personal	\$2,130	\$2,130	\$182	\$2,300	\$2,300	\$2,300	\$0	\$0	0.00
1010000.1.0145.5420.00.000.00.00	Treas/Coll-Office Supplies	\$4,724	\$4,728	\$4,476	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
1010000.1.0145.5421.00.000.00.00	Treas/Coll-Printed Supplies	\$2,812	\$2,682	\$3,016	\$3,100	\$3,025	\$3,025	\$0	(\$75)	(2.41)
1010000.1.0145.5780.00.000.00.00	Treas/Coll-Other	\$669	\$574	\$449	\$676	\$470	\$470	\$0	(\$206)	(30.47)
1010000.1.0145.5795.00.000.00.00	Treas/Coll-Tax Incentive	\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Treasurer - 0145		\$450,828	\$460,520	\$400,704	\$506,373	\$506,384	\$468,306	(\$38,078)	(\$38,067)	(7.52)

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Treasurer/Collector							
	Treasurer/Collector	1.00	\$ 70,844	1.00	\$ 70,844	1.00	\$ 71,844
	Step Inc - Treasurer	-	\$ -	-	\$ 1,793	-	\$ -
	Asst Treasurer	1.00	\$ 47,618	1.00	\$ 47,618	1.00	\$ 48,618
	Step Inc - Asst Treasurer	-	\$ -	-	\$ 2,714	-	\$ -
	Office Manager	1.00	\$ 38,499	1.00	\$ 38,499	1.00	\$ 38,499
	Account Clerk	1.00	\$ 36,571	1.00	\$ 36,571	1.00	\$ 36,571
	Asst Collector	1.00	\$ 50,332	1.00	\$ 50,332	1.00	\$ 51,332
	Head Admin Clerk	2.00	\$ 82,256	2.00	\$ 82,256	2.00	\$ 82,256
	Head Clerk/Cashier	2.00	\$ 73,143	2.00	\$ 73,143	1.00	\$ 36,571
	TOTAL	<u>9.00</u>	<u>\$ 399,312</u>	<u>9.00</u>	<u>\$ 403,769</u>	<u>8.00</u>	<u>\$ 365,691</u>

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.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Assessors - 0141										
1010000.1.0141.5110.00.000.00.00	Assessor-Salaries & Wages	\$168,888	\$174,767	\$150,480	\$177,802	\$181,373	\$179,791	(\$1,582)	\$1,988	1.11
1010000.1.0141.5130.00.000.00.00	Assessor-Overtime	\$3,248	\$3,308	\$2,287	\$3,350	\$3,350	\$3,350	\$0	\$0	0.00
1010000.1.0141.5136.00.000.00.00	Assessor Out of Grade	\$0	\$0	\$0	\$0	\$1,820	\$1,820	\$0	\$1,820	0.00
1010000.1.0141.5151.00.000.00.00	Assessor-Longevity	\$4,000	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$0	\$0	0.00
1010000.1.0141.5191.00.000.00.00	Assessor-Prof Development	\$675	\$675	\$675	\$675	\$675	\$675	\$0	\$0	0.00
1010000.1.0141.5199.00.000.00.00	Assessor-Board Stipends	\$2,500	\$2,500	\$2,227	\$3,500	\$3,500	\$3,500	\$0	\$0	0.00
1010000.1.0141.5240.00.000.00.00	Assessor-Repairs & Maint. Office Equipment	\$1,862	\$1,791	\$991	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
1010000.1.0141.5310.00.000.00.00	Assessor-Revaluation	\$0	\$96,180	\$95,860	\$155,000	\$120,500	\$120,500	\$0	(\$34,500)	(22.25)
1010000.1.0141.5311.00.000.00.00	Assessor-Software &	\$6,800	\$7,300	\$7,800	\$7,800	\$8,300	\$8,300	\$0	\$500	6.41
1010000.1.0141.5312.00.000.00.00	Assessor-Mapping/Planning	\$1,313	\$608	\$0	\$1,700	\$1,700	\$1,700	\$0	\$0	0.00
1010000.1.0141.5342.00.000.00.00	Assessor-Abstracts Printing	\$287	\$125	\$0	\$300	\$300	\$300	\$0	\$0	0.00
1010000.1.0141.5420.00.000.00.00	Assessor-Office Supplies	\$2,190	\$1,571	\$1,703	\$2,000	\$2,500	\$2,500	\$0	\$500	25.00
1010000.1.0141.5480.00.000.00.00	Assessor-Vehicular Supplies	\$228	\$283	\$58	\$500	\$1,000	\$1,000	\$0	\$500	100.00
1010000.1.0141.5730.00.000.00.00	Assessor-Dues and	\$438	\$962	\$903	\$1,350	\$1,500	\$1,500	\$0	\$150	11.11
DeptFunc: Assessors - 0141		\$192,428	\$294,670	\$267,584	\$360,577	\$333,118	\$331,536	(\$1,582)	(\$29,042)	(8.05)

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Assessing							
	Assessor	1.00	\$ 65,589	1.00	\$ 65,563	1.00	\$ 66,563
	Step Inc - Assessor	-	\$ -	-	\$ 2,582	-	\$ -
	Head Admin Clerk	1.00	\$ 41,128	1.00	\$ 41,128	1.00	\$ 41,128
	Head Clerk	1.00	\$ 36,571	1.00	\$ 36,571	1.00	\$ 36,571
	Head Clerk	1.00	\$ 33,526	1.00	\$ 34,515	1.00	\$ 34,515
	Step Inc - Head Clerk (Union)	-	\$ 989	-	\$ 1,013	-	\$ 1,013
	TOTAL	<u>4.00</u>	<u>\$ 177,802</u>	<u>4.00</u>	<u>\$ 181,373</u>	<u>4.00</u>	<u>\$ 179,791</u>

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.

Account	Description	FY06 Actual	FY07 Actual	FY08		FY09 Request	FY09		Mayor Change	Budget Change	
				Y-T-D Actual	Budget		Allowed	Change		Dollar	Percent
DeptFunc: Purchasing - 0138											
1010000.1.0138.5110.00.000.00.00	Purchasing-Salaries & Wages	\$132,021	\$88,525	\$71,891	\$101,128	\$93,128	\$94,128	\$1,000	(\$7,000)	(6.92)	
1010000.1.0138.5151.00.000.00.00	Purchasing-Longevity	\$4,050	\$2,500	\$1,400	\$1,400	\$1,400	\$1,400	\$0	\$0	0.00	
1010000.1.0138.5191.00.000.00.00	Purchasing-Professional	\$450	\$450	\$225	\$225	\$225	\$225	\$0	\$0	0.00	
1010000.1.0138.5240.00.000.00.00	Purchasing-Repairs & Maint. Office Equipment	\$10,600	\$9,125	\$66	\$11,225	\$14,500	\$14,500	\$0	\$3,275	29.17	
1010000.1.0138.5317.00.000.00.00	Purchasing-Advertising	\$4,509	\$6,364	\$3,167	\$4,500	\$4,500	\$4,500	\$0	\$0	0.00	
1010000.1.0138.5341.00.000.00.00	Purchasing-Postage	\$79,675	\$77,098	\$70,858	\$86,980	\$84,525	\$84,525	\$0	(\$2,455)	(2.82)	
1010000.1.0138.5420.00.000.00.00	Purchasing-Office Supplies	\$1,926	\$1,173	\$662	\$3,400	\$2,500	\$2,500	\$0	(\$900)	(26.47)	
1010000.1.0138.5710.00.000.00.00	Purchasing-Travel	\$406	\$106	\$664	\$1,220	\$1,300	\$1,300	\$0	\$80	6.55	
1010000.1.0138.5730.00.000.00.00	Purchasing-Dues and	\$500	\$370	\$835	\$500	\$500	\$500	\$0	\$0	0.00	
DeptFunc: Purchasing - 0138		\$234,137	\$185,711	\$149,768	\$210,578	\$202,578	\$203,578	\$1,000	(\$7,000)	(3.32)	

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Purchasing							
	Purchasing Agent	1.00	\$ 60,000	0.80	\$ 52,000	0.80	\$ 53,000
	Head Admin Clerk	1.00	\$ 41,128	1.00	\$ 41,128	1.00	\$ 41,128
	TOTAL	2.00	\$ 101,128	1.80	\$ 93,128	1.80	\$ 94,128

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.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Clerk - 0161										
1010000.1.0161.5110.00.000.00.00	Clerk-Salaries & Wages	\$190,664	\$201,193	\$170,302	\$213,850	\$246,942	\$199,841	(\$47,101)	(\$14,009)	(6.55)
1010000.1.0161.5130.00.000.00.00	Clerk-Overtime	\$5,248	\$5,975	\$12,740	\$13,332	\$5,188	\$5,188	\$0	(\$8,144)	(61.08)
1010000.1.0161.5147.00.000.00.00	Clerk-Precinct Officers	\$13,849	\$32,987	\$106,853	\$104,850	\$49,621	\$49,621	\$0	(\$55,229)	(52.67)
1010000.1.0161.5151.00.000.00.00	Clerk-Longevity	\$1,250	\$1,050	\$1,050	\$1,050	\$2,050	\$2,050	\$0	\$1,000	95.23
1010000.1.0161.5191.00.000.00.00	Clerk-Professional Devel	\$675	\$675	\$675	\$675	\$900	\$675	(\$225)	\$0	0.00
1010000.1.0161.5199.00.000.00.00	Clerk-Board Stipends	\$0	\$0	\$0	\$0	\$6,000	\$0	(\$6,000)	\$0	0.00
1010000.1.0161.5240.00.000.00.00	Clerk-Repairs & Maint. Office Equipment	\$7,115	\$2,564	\$871	\$2,538	\$2,538	\$2,538	\$0	\$0	0.00
1010000.1.0161.5316.00.000.00.00	Clerk-Books & Binding	\$1,900	\$3,167	\$0	\$2,074	\$2,074	\$2,074	\$0	\$0	0.00
1010000.1.0161.5317.00.000.00.00	Clerk-Advertising	\$12,780	\$8,309	\$4,883	\$13,352	\$10,000	\$10,000	\$0	(\$3,352)	(25.10)
1010000.1.0161.5343.00.000.00.00	Clerk-Annual Street & Voting List	\$12,159	\$11,170	\$13,588	\$18,284	\$18,284	\$18,284	\$0	\$0	0.00
1010000.1.0161.5383.00.000.00.00	Clerk-Recodification	\$0	\$4,203	\$4,303	\$6,000	\$6,395	\$6,395	\$0	\$395	6.58
1010000.1.0161.5420.00.000.00.00	Clerk-Office Supplies	\$4,979	\$4,048	\$2,166	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
1010000.1.0161.5421.00.000.00.00	Clerk-Printed Supplies	\$2,619	\$2,568	\$2,699	\$3,787	\$3,787	\$3,787	\$0	\$0	0.00
1010000.1.0161.5422.00.000.00.00	Clerk-Ballots	\$9,014	\$0	\$4,849	\$12,120	\$0	\$0	\$0	(\$12,120)	(100.00)
1010000.1.0161.5423.00.000.00.00	Clerk-Certificates &	\$556	\$574	\$0	\$756	\$825	\$825	\$0	\$69	9.08
1010000.1.0161.5580.00.000.00.00	Clerk-Election	\$5,489	\$10,745	\$26,355	\$12,686	\$7,220	\$7,220	\$0	(\$5,466)	(43.08)
1010000.1.0161.5710.00.000.00.00	Clerk-Travel	\$943	\$965	\$446	\$500	\$1,000	\$1,000	\$0	\$500	100.00
1010000.1.0161.5730.00.000.00.00	Clerk-Dues and	\$490	\$275	\$105	\$300	\$300	\$300	\$0	\$0	0.00
1010000.1.0161.5781.00.000.00.00	Clerk-Meals-Election	\$165	\$916	\$725	\$1,200	\$550	\$550	\$0	(\$650)	(54.16)
1010000.1.0161.5782.00.000.00.00	Clerk-Recording Fees	\$0	\$0	\$0	\$150	\$150	\$150	\$0	\$0	0.00
1010000.1.0161.5785.00.000.00.00	Clerk-Office Equipment	\$2,100	\$3,852	\$3,235	\$2,928	\$3,529	\$2,859	(\$670)	(\$69)	(2.34)
DeptFunc: Clerk - 0161		\$271,994	\$295,236	\$355,846	\$413,433	\$370,354	\$316,358	(\$53,996)	(\$97,075)	(23.48)

			FY08		FY09		FY09
	Position		Salary		Salary		Mayor
Department	Title	FTE	Budget	FTE	Request	FTE	Approved
City Clerk							
	City Clerk	1.00	\$ 58,300	1.00	\$ 58,300	1.00	\$ 59,300
	City Clerk - Step Inc	-	\$ -	-	\$ 2,429	-	\$ -
	Clerk of Council	-	\$ 4,000	-	\$ 4,000	-	\$ 4,000
	Reg. of Voters	-	\$ 1,300	-	\$ 1,300	-	\$ 1,300
	Asst City Clerk	1.00	\$ 43,050	1.00	\$ 44,797	1.00	\$ 44,797
	Head Clerk/Census	1.00	\$ 31,636	1.00	\$ 32,567	1.00	\$ 32,567
	Head Clerk/License	1.00	\$ 31,636	1.00	\$ 32,567	0.50	\$ 16,749
	Head Admin Clerk	1.00	\$ 41,128	1.00	\$ 41,128	1.00	\$ 41,128
	Head Clerk (new)	-	\$ -	1.00	\$ 29,854	-	\$ -
	Part Time Staffing (8 weeks)	-	\$ 2,800	-	\$ -	-	\$ -
	TOTAL	<u>5.00</u>	<u>\$ 213,850</u>	<u>6.00</u>	<u>\$ 246,942</u>	<u>4.50</u>	<u>\$ 199,841</u>

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.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Municipal Information Systems - 0155										
1010000.1.0155.5110.00.000.00.00	MIS-Salaries & Wages	\$296,305	\$307,657	\$264,622	\$312,980	\$320,114	\$316,907	(\$3,207)	\$3,926	1.25
1010000.1.0155.5130.00.000.00.00	MIS-Overtime	\$0	\$523	\$296	\$500	\$500	\$500	\$0	\$0	0.00
1010000.1.0155.5151.00.000.00.00	MIS-Longevity	\$5,250	\$5,250	\$5,300	\$5,300	\$5,400	\$5,400	\$0	\$100	1.88
1010000.1.0155.5240.00.000.00.00	MIS-Repairs & Maint. Office Equipment	\$9,086	\$16,476	\$21,951	\$17,000	\$23,515	\$23,515	\$0	\$6,515	38.32
1010000.1.0155.5272.00.000.00.00	MIS-Computer Hdwr Sftwr Lease	\$19,887	\$16,637	\$8,410	\$45,345	\$15,345	\$15,345	\$0	(\$30,000)	(66.15)
1010000.1.0155.5302.00.000.00.00	MIS-Computer System Support	\$1,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0155.5313.00.000.00.00	MIS-Computer Service On-Line	\$1,479	\$2,009	\$1,807	\$2,700	\$2,000	\$2,000	\$0	(\$700)	(25.92)
1010000.1.0155.5314.00.000.00.00	MIS-Computer Training	\$120	\$1,445	\$0	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
1010000.1.0155.5340.00.000.00.00	MIS-Communications	\$102,962	\$106,931	\$78,311	\$75,000	\$75,000	\$75,000	\$0	\$0	0.00
1010000.1.0155.5420.00.000.00.00	MIS-Office Supplies	\$193	\$309	\$399	\$500	\$500	\$500	\$0	\$0	0.00
1010000.1.0155.5583.00.000.00.00	MIS-Computer Supplies	\$12,301	\$12,213	\$12,424	\$15,000	\$15,000	\$15,000	\$0	\$0	0.00
1010000.1.0155.5585.00.000.00.00	MIS-Software Upgrades	\$0	\$1,230	\$36	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
1010000.1.0155.5586.00.000.00.00	MIS-Software Licenses	\$5,899	\$7,318	\$27,122	\$39,000	\$33,000	\$23,000	(\$10,000)	(\$16,000)	(41.02)
1010000.1.0155.5710.00.000.00.00	MIS-Travel	\$207	\$427	\$0	\$500	\$700	\$700	\$0	\$200	40.00
1010000.1.0155.5730.00.000.00.00	MIS-Dues	\$425	\$460	\$500	\$750	\$750	\$750	\$0	\$0	0.00
1010000.1.0155.5788.00.000.00.00	MIS-Technology Wiring	\$689	\$1,320	\$0	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
1010000.1.0155.5871.00.000.00.00	MIS-Replace Technology	\$3,557	\$4,559	\$2,398	\$4,500	\$34,500	\$34,500	\$0	\$30,000	666.66
DeptFunc: Municipal Information Systems - 0155		\$460,099	\$484,762	\$423,575	\$525,075	\$532,324	\$519,117	(\$13,207)	(\$5,959)	(1.13)

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Municipal Information Systems							
	IT Director	1.00	\$ 78,804	1.00	\$ 78,755	1.00	\$ 79,755
	IT Director - Step Increase	-	\$ -	-	\$ 3,069	-	\$ -
	Network Manager	1.00	\$ 74,847	1.00	\$ 74,822	1.00	\$ 75,822
	Network Manager - Step Increase	-	\$ -	-	\$ 2,214	-	\$ -
	System Analyst	1.00	\$ 64,151	1.00	\$ 64,151	1.00	\$ 65,151
	System Analyst-Step Inc	-	\$ -	-	\$ 1,924	-	\$ -
	Asst Network Spec	1.00	\$ 52,960	1.00	\$ 52,960	1.00	\$ 53,960
	Computer Operator	1.00	\$ 42,218	1.00	\$ 42,218	1.00	\$ 42,218
	TOTAL	<u>5.00</u>	<u>\$ 312,980</u>	<u>5.00</u>	<u>\$ 320,114</u>	<u>5.00</u>	<u>\$ 316,907</u>

Public Safety

Police
Crossing Guards
Fire
Emergency Management

Police

Statement:

The Haverhill Police Department is comprised of dedicated professional police officers who are committed to providing citizens with the very best possible service. The primary responsibility of this Department is to protect the public safety. The Department pursues this through enforcement of all laws and by preventing, responding to and investigating criminal activity.

To carry forward this mission, The department works closely with neighborhood groups, schools, churches, social service agencies, other City departments, and other law enforcement agencies.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
DeptFunc: Police - 0210										
1010000.1.0210.5110.00.000.00.00	Police-Salaries & Wages	\$4,146,569	\$4,593,290	\$4,012,603	\$5,038,539	\$5,302,109	\$5,146,271	(\$155,838)	\$107,732	2.13
1010000.1.0210.5115.00.000.00.00	Salaries & Wages - Retro	\$0	\$446,410	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0210.5120.00.000.00.00	Police-Holiday Pay	\$51,457	\$52,760	\$49,821	\$58,728	\$62,226	\$65,347	\$3,121	\$6,619	11.27
1010000.1.0210.5130.00.000.00.00	Police-Overtime	\$1,346,023	\$1,491,261	\$1,326,827	\$1,645,377	\$1,641,460	\$1,641,460	\$0	(\$3,917)	(0.23)
1010000.1.0210.5132.00.000.00.00	Police-Night Differential	\$167,027	\$239,308	\$214,093	\$310,210	\$298,220	\$298,220	\$0	(\$11,990)	(3.86)
1010000.1.0210.5133.00.000.00.00	Police-Specialist	\$6,456	\$6,792	\$6,384	\$7,638	\$8,112	\$8,112	\$0	\$474	6.20
1010000.1.0210.5134.00.000.00.00	Police-Dispatch Stipend	\$8,871	\$10,387	\$8,552	\$10,222	\$10,452	\$10,452	\$0	\$230	2.25
1010000.1.0210.5136.00.000.00.00	Police-Admin Assist Out of Grade	\$3,640	\$3,640	\$4,212	\$4,772	\$3,640	\$3,640	\$0	(\$1,132)	(23.71)
1010000.1.0210.5139.00.000.00.00	Police-Training	\$45,812	\$7,496	\$440	\$520	\$520	\$520	\$0	\$0	0.00
1010000.1.0210.5143.00.000.00.00	Police-Seniority Premium	\$2,538	\$14,561	\$13,629	\$16,525	\$15,296	\$15,296	\$0	(\$1,229)	(7.43)
1010000.1.0210.5151.00.000.00.00	Police-Longevity	\$58,750	\$61,250	\$64,900	\$64,900	\$68,700	\$69,900	\$1,200	\$5,000	7.70
1010000.1.0210.5181.00.000.00.00	Police-Criminal Law Update	\$8,700	\$9,000	\$8,900	\$8,900	\$9,500	\$9,500	\$0	\$600	6.74
1010000.1.0210.5190.00.000.00.00	Police-Uniform Allowance	\$130,825	\$134,450	\$134,325	\$145,200	\$143,750	\$143,750	\$0	(\$1,450)	(0.99)
1010000.1.0210.5191.00.000.00.00	Police-Professional Devel	\$1,125	\$1,125	\$1,125	\$1,125	\$1,125	\$1,125	\$0	\$0	0.00
1010000.1.0210.5192.00.000.00.00	Police-Clothing Allowance Civilians	\$3,453	\$2,975	\$2,975	\$2,975	\$2,975	\$4,425	\$1,450	\$1,450	48.73
1010000.1.0210.5193.00.000.00.00	Police-Fire Arms Allowance	\$34,900	\$36,200	\$35,800	\$35,800	\$38,200	\$38,600	\$400	\$2,800	7.82
1010000.1.0210.5195.00.000.00.00	Police-Tuition Reimbursement	\$9,025	\$7,223	\$5,400	\$10,000	\$10,000	\$10,000	\$0	\$0	0.00
1010000.1.0210.5196.00.000.00.00	Police-Tool Allowance	\$700	\$700	\$700	\$700	\$700	\$700	\$0	\$0	0.00
1010000.1.0210.5197.00.000.00.00	Police-Hazardous Duty	\$61,950	\$64,050	\$64,050	\$64,050	\$68,950	\$68,950	\$0	\$4,900	7.65
1010000.1.0210.5198.00.000.00.00	Police-College Credits	\$526,882	\$612,670	\$636,519	\$640,544	\$681,267	\$681,267	\$0	\$40,723	6.35
1010000.1.0210.5210.00.000.00.00	Police-Utilities	\$105,426	\$105,583	\$85,831	\$102,888	\$113,176	\$102,888	(\$10,288)	\$0	0.00
1010000.1.0210.5240.00.000.00.00	Police-Repairs & Maint. Office Equipment	\$18,077	\$17,375	\$14,396	\$17,800	\$17,800	\$17,800	\$0	\$0	0.00
1010000.1.0210.5243.00.000.00.00	Police-Dog Pound Maint	\$1,549	\$2,037	\$1,677	\$1,700	\$2,800	\$2,800	\$0	\$1,100	64.70
1010000.1.0210.5248.00.000.00.00	Police-Other Mun Bldgs	\$55,397	\$26,608	\$21,942	\$25,000	\$25,000	\$25,000	\$0	\$0	0.00
1010000.1.0210.5250.00.000.00.00	Police-Repairs & Maint Auto	\$11,988	\$12,031	\$3,913	\$3,913	\$11,000	\$11,000	\$0	\$7,087	181.08
1010000.1.0210.5251.00.000.00.00	Police-Repairs & Maint.	\$68,860	\$78,266	\$81,698	\$81,977	\$105,000	\$95,000	(\$10,000)	\$13,023	15.88

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
	Vehicles									
1010000.1.0210.5253.00.000.00.00	Police-Repair & Maint Equip	\$849	\$665	\$714	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
1010000.1.0210.5274.00.000.00.00	Police-HarborMaster	\$16,000	\$16,000	\$15,654	\$18,500	\$18,500	\$18,500	\$0	\$0	0.00
1010000.1.0210.5302.00.000.00.00	Police-Computer System	\$76,962	\$59,136	\$51,650	\$58,800	\$61,000	\$61,000	\$0	\$2,200	3.74
1010000.1.0210.5306.00.000.00.00	Police-Legal Consultant	\$11,184	\$5,000	\$2,910	\$2,910	\$5,200	\$5,200	\$0	\$2,290	78.69
1010000.1.0210.5320.00.000.00.00	Police-Training	\$18,563	\$19,453	\$22,000	\$22,000	\$31,500	\$28,000	(\$3,500)	\$6,000	27.27
1010000.1.0210.5324.00.000.00.00	Police-Auxiliary Police	\$4,948	\$2,985	\$3,459	\$3,500	\$5,000	\$5,000	\$0	\$1,500	42.85
1010000.1.0210.5340.00.000.00.00	Police-Communications	\$9,000	\$14,805	\$9,527	\$17,000	\$17,000	\$17,000	\$0	\$0	0.00
1010000.1.0210.5387.00.000.00.00	Police-Animal Disposal	\$1,009	\$1,000	\$1,302	\$2,050	\$2,050	\$2,050	\$0	\$0	0.00
1010000.1.0210.5388.00.000.00.00	Police-Radio	\$9,190	\$9,233	\$8,406	\$9,204	\$9,204	\$9,204	\$0	\$0	0.00
1010000.1.0210.5420.00.000.00.00	Police-Office Supplies	\$5,961	\$5,778	\$5,317	\$6,000	\$6,000	\$6,000	\$0	\$0	0.00
1010000.1.0210.5425.00.000.00.00	Police-Supplies for Records	\$4,741	\$4,535	\$3,699	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00
1010000.1.0210.5431.00.000.00.00	Police-Radio Maintenance	\$11,896	\$11,586	\$11,136	\$12,068	\$15,530	\$15,530	\$0	\$3,462	28.68
1010000.1.0210.5480.00.000.00.00	Police-Vehicular Supplies	\$175,652	\$150,876	\$155,373	\$161,460	\$185,292	\$186,292	\$1,000	\$24,832	15.37
1010000.1.0210.5502.00.000.00.00	Police-Medical Supplies	\$3,303	\$3,781	\$3,641	\$3,900	\$5,000	\$5,000	\$0	\$1,100	28.20
1010000.1.0210.5583.00.000.00.00	Police-Computer Supplies	\$18,844	\$13,482	\$13,679	\$14,500	\$14,500	\$14,500	\$0	\$0	0.00
1010000.1.0210.5588.00.000.00.00	Police-Photo/Fingerprint	\$1,300	\$1,221	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
1010000.1.0210.5589.00.000.00.00	Police-Public Safety	\$34,933	\$30,982	\$33,547	\$33,700	\$33,700	\$33,700	\$0	\$0	0.00
	Supplies									
1010000.1.0210.5781.00.000.00.00	Police-Meals	\$2,000	\$2,000	\$1,566	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
1010000.1.0210.5793.00.000.00.00	Police-Narcotic Division	\$10,286	\$10,203	\$9,299	\$10,000	\$10,000	\$10,000	\$0	\$0	0.00
1010000.1.0210.5794.00.000.00.00	Police-Substations	\$30,447	\$26,913	\$28,320	\$30,950	\$36,700	\$36,700	\$0	\$5,750	18.57
1010000.1.0210.5873.00.000.00.00	Police-Vehicle Replacement	\$97,150	\$80,394	\$80,592	\$80,592	\$126,592	\$126,592	\$0	\$46,000	57.07
DeptFunc: Police - 0210		\$7,420,219	\$8,507,473	\$7,264,005	\$8,795,637	\$9,233,246	\$9,060,791	(\$172,455)	\$265,155	3.01

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Police Department							
	Chief	1.00	\$ 104,648	1.00	\$ 104,648	1.00	\$ 104,648
	Deputy Chief	1.00	\$ 74,294	1.00	\$ 74,294	1.00	\$ 74,294
	Captain	3.00	\$ 204,533	3.00	\$ 206,559	3.00	\$ 206,559
	Lieutenant	5.00	\$ 309,201	5.00	\$ 312,265	5.00	\$ 312,265
	Sargent	10.00	\$ 573,476	9.00	\$ 521,244	9.00	\$ 521,244
	Patrolman	73.00	\$ 3,276,610	80.00	\$ 3,586,942	74.00	\$ 3,370,361
	SRO Officer	1.00	\$ 45,990	1.00	\$ 46,446	1.00	\$ 46,446
	* Sr Conservation Officer	-	\$ -	-	\$ -	1.00	\$ 53,644
	* Sr Conservation Officer-Haz Mat	-	\$ -	-	\$ -	-	\$ 700
	* Sr Conservation Officer-Trails Coor	-	\$ -	-	\$ -	-	\$ 6,400
	ME Repairman	2.00	\$ 84,086	2.00	\$ 84,116	2.00	\$ 84,116
	Sr Dog Officer	1.00	\$ 32,621	1.00	\$ 32,621	1.00	\$ 32,621
	Dog Officer	0.50	\$ 13,631	0.50	\$ 13,634	0.50	\$ 13,634
	Head Admin/Plg Clk	1.00	\$ 41,128	1.00	\$ 41,128	1.00	\$ 41,128
	Head Admin	1.00	\$ 41,128	1.00	\$ 41,128	1.00	\$ 41,128
	Head Clerk	3.00	\$ 109,714	3.00	\$ 109,713	3.00	\$ 109,713
	Crime Analyst	1.00	\$ 35,148	1.00	\$ 34,290	1.00	\$ 34,290
	Data Collection	0.50	\$ 13,883	0.50	\$ 13,883	0.50	\$ 13,881
	Parking Control Officer	1.00	\$ 30,750	1.00	\$ 30,750	1.00	\$ 30,750
	Bldg Mt Craft/Cust	1.00	\$ 35,141	1.00	\$ 35,141	1.00	\$ 35,141
	Custodian	0.50	\$ 12,557	0.50	\$ 13,308	0.50	\$ 13,308
	TOTAL	<u>106.50</u>	<u>\$ 5,038,539</u>	<u>112.50</u>	<u>\$ 5,302,109</u>	<u>107.50</u>	<u>\$ 5,146,271</u>

* position transferred from Conservation Commission budget

Crossing Guards

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
DeptFunc: Crossing Guards - 0299										
1010000.1.0299.5110.00.000.00.00	Crossing Guards-Salaries & Wages	\$0	\$0	\$0	\$90,000	\$93,000	\$93,000	\$0	\$3,000	3.33
DeptFunc: Crossing Guards - 0299		\$0	\$0	\$0	\$90,000	\$93,000	\$93,000	\$0	\$3,000	3.33

Funds are expended from the School Department and transferred from this budget to the School Department for the city share.

Fire

Statement:

The Haverhill Fire Department is a public safety organization that strives to protect all of the people who live and work in and visit our City. The Department pursues this mission through fire prevention, public education, and emergency response. The department also provides many services beyond firefighting, including building inspections, code enforcement, building plan review, fire investigations, student and elder fire education, fire extinguisher training for businesses, emergency medical response, water and ice rescue, motor vehicle extrication and hazardous materials response.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Fire - 0220										
1010000.1.0220.5110.00.000.00.00	Fire-Salaries & Wages	\$5,009,659	\$5,002,329	\$4,141,524	\$5,087,297	\$5,056,920	\$5,057,920	\$1,000	(\$29,376)	(0.57)
1010000.1.0220.5120.00.000.00.00	Fire - Holiday Pay	\$333,976	\$365,031	\$323,210	\$471,767	\$471,767	\$471,767	\$0	\$0	0.00
1010000.1.0220.5130.00.000.00.00	Fire-Overtime	\$912,579	\$1,036,183	\$1,172,297	\$1,050,000	\$1,100,000	\$1,100,000	\$0	\$50,000	4.76
1010000.1.0220.5132.00.000.00.00	Fire-Pay Differential	\$446,891	\$535,268	\$439,810	\$550,849	\$581,941	\$581,941	\$0	\$31,092	5.64
1010000.1.0220.5135.00.000.00.00	Fire-EMT Stipend	\$154,158	\$167,817	\$170,516	\$178,573	\$178,673	\$178,673	\$0	\$100	0.05
1010000.1.0220.5136.00.000.00.00	Fire - Admin Assist Out of Grade	\$3,640	\$3,640	\$3,080	\$3,640	\$3,640	\$3,640	\$0	\$0	0.00
1010000.1.0220.5137.00.000.00.00	Fire - Out of Grade	\$2,227	\$1,870	\$1,826	\$3,800	\$3,800	\$3,800	\$0	\$0	0.00
1010000.1.0220.5138.00.000.00.00	Fire - Sr Deputy Differential	\$5,427	\$5,863	\$4,970	\$5,873	\$5,873	\$5,873	\$0	\$0	0.00
1010000.1.0220.5139.00.000.00.00	Fire - Training Deputy Diff	\$4,628	\$4,968	\$4,224	\$6,100	\$6,100	\$6,100	\$0	\$0	0.00
1010000.1.0220.5140.00.000.00.00	Fire - Fire Alarm Differential	\$4,845	\$5,242	\$4,437	\$5,244	\$5,244	\$5,244	\$0	\$0	0.00
1010000.1.0220.5141.00.000.00.00	Fire - Fire Prevention Diff	\$17,162	\$17,670	\$15,786	\$18,657	\$18,657	\$18,657	\$0	(\$1)	0.00
1010000.1.0220.5142.00.000.00.00	Fire - Hose Repairer	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$0	\$0	0.00
1010000.1.0220.5143.00.000.00.00	Fire - Sr Stipend	\$8,398	\$34,412	\$32,198	\$36,236	\$67,987	\$67,987	\$0	\$31,751	87.62
1010000.1.0220.5144.00.000.00.00	Fire - Lead Operator	\$5,015	\$5,453	\$4,594	\$5,429	\$5,429	\$5,429	\$0	\$0	0.00
1010000.1.0220.5145.00.000.00.00	Fire - Infectious Control	\$3,680	\$3,680	\$0	\$3,680	\$3,680	\$3,680	\$0	\$0	0.00
1010000.1.0220.5146.00.000.00.00	Fire - Volunteer Fire	\$2,285	\$1,808	\$2,216	\$5,000	\$5,000	\$3,000	(\$2,000)	(\$2,000)	(40.00)
1010000.1.0220.5151.00.000.00.00	Fire-Longevity	\$65,100	\$67,700	\$69,750	\$71,350	\$72,350	\$72,350	\$0	\$1,000	1.40
1010000.1.0220.5153.00.000.00.00	Fire Vacation Buy-Back	\$35,456	\$69,463	\$36,176	\$69,463	\$69,463	\$69,463	\$0	\$0	0.00
1010000.1.0220.5180.00.000.00.00	Fire - MFA Education	\$56,113	\$62,611	\$54,075	\$146,805	\$146,986	\$146,986	\$0	\$181	0.12
1010000.1.0220.5191.00.000.00.00	Fire-Professional Devel	\$450	\$450	\$450	\$450	\$450	\$450	\$0	\$0	0.00
1010000.1.0220.5192.00.000.00.00	Fire-Uniform Allowance	\$151,891	\$150,238	\$147,325	\$166,175	\$166,175	\$166,175	\$0	\$0	0.00
1010000.1.0220.5197.00.000.00.00	Fire-Hazardous Materials	\$73,500	\$69,650	\$73,200	\$79,800	\$79,800	\$79,800	\$0	\$0	0.00
1010000.1.0220.5198.00.000.00.00	Fire-College Credits	\$118,397	\$134,074	\$112,805	\$232,422	\$239,856	\$239,856	\$0	\$7,433	3.19
1010000.1.0220.5210.00.000.00.00	Fire-Utilities	\$75,481	\$79,221	\$76,299	\$76,300	\$113,577	\$100,000	(\$13,577)	\$23,700	31.06
1010000.1.0220.5240.00.000.00.00	Fire-Repairs & Maint. Office Equipment	\$3,439	\$4,897	\$2,485	\$5,865	\$5,865	\$5,865	\$0	\$0	0.00
1010000.1.0220.5242.00.000.00.00	Fire Dept Bldgs Mtce	\$646	\$3,000	\$1,104	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
1010000.1.0220.5249.00.000.00.00	Fire Alarm Maintenance	(\$2,737)	\$7,965	\$1,534	\$8,400	\$8,500	\$8,500	\$0	\$100	1.19

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor	Mayor	Budget Change	
							Allowed	Change	Dollar	Percent
1010000.1.0220.5252.00.000.00.00	Fire-Traffic Signal Control	\$23,251	\$21,551	\$20,758	\$29,900	\$29,900	\$25,000	(\$4,900)	(\$4,900)	(16.38)
1010000.1.0220.5271.00.000.00.00	Fire - Equipment Lease	\$4,380	\$4,080	\$3,390	\$5,160	\$5,160	\$5,160	\$0	\$0	0.00
1010000.1.0220.5306.00.000.00.00	Fire - Legal Services	\$0	\$0	\$0	\$0	\$10,000	\$5,000	(\$5,000)	\$5,000	0.00
1010000.1.0220.5319.00.000.00.00	Fire-Safety Testing	\$2,383	\$3,282	\$2,759	\$8,400	\$8,400	\$8,400	\$0	\$0	0.00
1010000.1.0220.5320.00.000.00.00	Fire-Training	\$12,986	\$7,541	\$5,121	\$9,080	\$10,000	\$10,000	\$0	\$920	10.13
1010000.1.0220.5340.00.000.00.00	Fire-Communications	\$13,851	\$16,069	\$10,850	\$22,000	\$22,000	\$18,000	(\$4,000)	(\$4,000)	(18.18)
1010000.1.0220.5420.00.000.00.00	Fire-Office Supplies	\$2,870	\$2,985	\$2,590	\$3,200	\$3,200	\$3,200	\$0	\$0	0.00
1010000.1.0220.5431.00.000.00.00	Fire-Radio Maintenance	\$3,041	\$5,245	\$5,106	\$6,730	\$6,730	\$6,730	\$0	\$0	0.00
1010000.1.0220.5450.00.000.00.00	Fire-Custodial Supplies	\$3,528	\$4,817	\$2,528	\$4,600	\$5,900	\$4,817	(\$1,083)	\$217	4.71
1010000.1.0220.5480.00.000.00.00	Fire-Vehicular Supplies	\$52,448	\$55,038	\$52,756	\$51,833	\$130,000	\$100,000	(\$30,000)	\$48,167	92.92
1010000.1.0220.5481.00.000.00.00	Fire-Apparatus Repair & Supply	\$66,086	\$75,492	\$63,624	\$80,000	\$80,000	\$80,000	\$0	\$0	0.00
1010000.1.0220.5501.00.000.00.00	Fire-Ambulance	\$4,998	\$3,226	\$2,652	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
1010000.1.0220.5510.00.000.00.00	Fire Prevention	\$389	\$1,115	\$1,398	\$1,800	\$1,800	\$1,800	\$0	\$0	0.00
1010000.1.0220.5583.00.000.00.00	Fire-Computer Supplies	\$1,479	\$3,696	\$1,731	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
1010000.1.0220.5584.00.000.00.00	Fire-Protective Clothing	\$65,616	\$11,498	\$282	\$15,000	\$15,000	\$15,000	\$0	\$0	0.00
1010000.1.0220.5591.00.000.00.00	Fire Hose	\$0	\$0	\$0	\$5,167	\$7,000	\$5,167	(\$1,833)	\$0	0.00
1010000.1.0220.5780.00.000.00.00	Fire-Other Unclassified	\$235	\$435	\$0	\$240	\$240	\$240	\$0	\$0	0.00
1010000.1.0220.5786.00.000.00.00	Fire-Equip/Fire Dept Apparatus	\$6,905	(\$3,783)	\$1,889	\$6,000	\$6,000	\$6,000	\$0	\$0	0.00
1010000.1.0220.5787.00.000.00.00	Fire-Furniture & Fixtures	\$0	\$687	\$480	\$800	\$800	\$800	\$0	\$0	0.00
DeptFunc: Fire - 0220		\$7,759,155	\$8,055,877	\$7,076,206	\$8,551,485	\$8,772,264	\$8,710,871	(\$61,393)	\$159,386	1.86

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Fire Department							
	Chief	1.00	\$ 93,030	1.00	\$ 93,030	1.00	\$ 94,030
	Deputy Chief	5.00	\$ 321,649	5.00	\$ 326,310	5.00	\$ 326,310
	Captain/Supt Fire Alarms	1.00	\$ 58,270	1.00	\$ 58,270	1.00	\$ 58,270
	Captain	8.00	\$ 461,688	8.00	\$ 466,157	8.00	\$ 466,157
	Lieutenant	18.00	\$ 923,968	18.00	\$ 926,082	18.00	\$ 926,082
	Private	66.00	\$ 2,923,130	66.00	\$ 2,966,826	66.00	\$ 2,966,826
	Signal Maintainer	1.00	\$ 45,234	1.00	\$ 45,234	1.00	\$ 45,234
	Master Mechanic	1.00	\$ 54,280	1.00	\$ 54,280	1.00	\$ 54,280
	Mechanic	1.00	\$ 38,458	1.00	\$ 41,105	1.00	\$ 41,105
	Head Admin Clk	1.00	\$ 41,128	1.00	\$ 41,128	1.00	\$ 41,128
	Office Account Clk	1.00	\$ 38,499	1.00	\$ 38,499	1.00	\$ 38,499
	Step Increases	-	\$ 87,964	-	\$ -	-	\$ -
	TOTAL	<u>104.00</u>	<u>\$ 5,087,295</u>	<u>104.00</u>	<u>\$ 5,056,920</u>	<u>104.00</u>	<u>\$ 5,057,920</u>

Emergency Management

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
DeptFunc: Emergency Management - 0291										
1010000.1.0291.5110.00.000.00.00	Emergency Mgt-Salaries & Wages	\$4,000	\$5,000	\$7,999	\$8,000	\$8,000	\$8,000	\$0	\$0	0.00
1010000.1.0291.5340.00.000.00.00	Emergency Mgt-Communications	\$459	\$427	\$169	\$450	\$120	\$120	\$0	(\$330)	(73.33)
1010000.1.0291.5420.00.000.00.00	Emergency Mgt-Office Supplies	\$119	\$50	\$60	\$350	\$0	\$0	\$0	(\$350)	(100.00)
1010000.1.0291.5730.00.000.00.00	Emergency Mgt-Dues & Memberships	\$0	\$0	\$0	\$100	\$100	\$100	\$0	\$0	0.00
DeptFunc: Emergency Management - 0291		<u>\$4,578</u>	<u>\$5,477</u>	<u>\$8,228</u>	<u>\$8,900</u>	<u>\$8,220</u>	<u>\$8,220</u>	<u>\$0</u>	<u>(\$680)</u>	<u>(7.64)</u>

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Emergency Management							
	Director (Police Chief Stipend)	0.50	\$ 6,000	0.20	\$ 8,000	0.20	\$ 8,000
	Deputy Director	0.25	\$ 2,000		\$ -		\$ -
	TOTAL	<u>0.75</u>	<u>\$ 8,000</u>	<u>0.20</u>	<u>\$ 8,000</u>	<u>0.20</u>	<u>\$ 8,000</u>

Public Education

**Regional School (Whittier)
School Department**

Expense Line Item	2007 Actual	2008 Adopted Budget	2009 Department Request	2009 Mayor Approved	Dollar Variance	%Var.
Net School Appropriation	52,981,946	55,031,163	60,323,302	56,206,942	1,175,779	2.1%
Whittier Regional Voc. School	7,874,621	7,853,165	7,860,859	7,860,859	7,694	0.1%
Total Direct Expenses	60,856,567	62,884,328	68,184,161	64,067,801	1,183,473	1.9%

**CITY OF HAVERHILL
NET SCHOOL SPENDING FOR THE SCHOOL DEPT
DIRECT & INDIRECT COSTS FOR FY 2009**

Preliminary

FY09

1	Net School Spending	70,822,812
2	Qualifying City Costs	20,103,797
3	General Fund School Revenue	866,081
4	School Committee Appropriation	
	to Meet Net School Spending = (1-2) + 3	51,585,096
5	Excludable School Committee Costs	4,122,887
	Required School Committee Budget = 4 + 5	55,707,983
	Total School Committee Appropriation =	56,206,942
	plus: Medicaid Fund	0
	Over/(Under) Net School Spending	498,959

Massachusetts Department of Elementary and Secondary Education

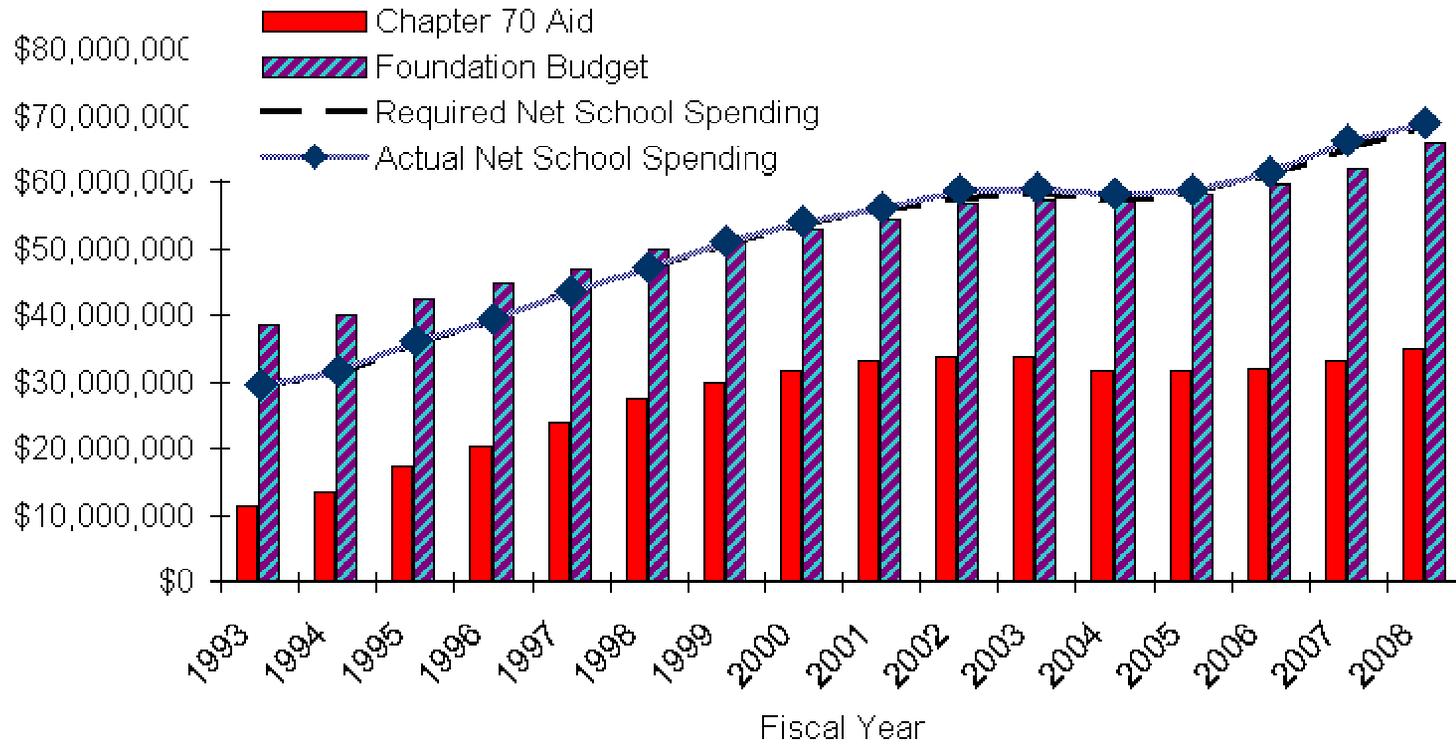
Chapter 70 Trends, FY93 Through FY08

128 HAVERHILL

	Foundation Enrollment		Foundation Budget		Required Local Con-tribution	Chapter 70 Aid		Required Net School Spending (NSS)		Actual Net School Spending		Dollars Over/Under Requirement	Percent Over/Under
	Enrollment	Pct Chg	Budget	Pct Chg		Aid	Pct Chg	Spending (NSS)	Pct Chg	Spending	Pct Chg		
FY93	6,950		38,445,230		18,191,048	11,382,164		29,573,212		29,573,212		0	0.0
FY94	7,222	3.9	40,052,329	4.2	17,811,576	13,563,007	19.2	31,374,583	6.1	31,621,707	6.9	247,124	0.8
FY95	7,419	2.7	42,471,502	6.0	18,577,123	17,186,764	26.7	35,763,887	14.0	36,157,094	14.3	393,207	1.1
FY96	7,671	3.4	44,667,114	5.2	18,977,976	20,431,913	18.9	39,409,889	10.2	39,515,080	9.3	105,191	0.3
FY97	7,863	2.5	46,756,367	4.7	19,619,951	23,950,104	17.2	43,570,055	10.6	43,570,055	10.3	0	0.0
FY98	8,181	4.0	49,991,377	6.9	19,732,963	27,313,813	14.0	47,046,776	8.0	47,112,307	8.1	65,531	0.1
FY99	8,203	0.3	51,793,561	3.6	20,885,796	29,866,084	9.3	50,751,880	7.9	51,087,320	8.4	335,440	0.7
FY00	8,285	1.0	52,977,406	2.3	22,148,735	31,548,692	5.6	53,697,427	5.8	54,018,016	5.7	320,589	0.6
FY01	8,289	0.0	54,356,831	2.6	22,738,331	32,999,267	4.6	55,737,598	3.8	56,151,082	3.9	413,484	0.7
FY02	8,336	0.6	56,814,003	4.5	23,719,991	33,849,328	2.6	57,569,319	3.3	58,886,933	4.9	1,317,614	2.3
FY03	8,205	-1.6	57,430,698	1.1	24,588,697	33,849,328	0.0	58,438,025	1.5	58,997,766	0.2	559,741	1.0
FY04	8,026	-2.2	57,302,558	-0.2	25,703,937	31,598,621	-6.6	57,302,558	-1.9	58,190,769	-1.4	888,211	1.6
FY05	7,804	-2.8	58,211,920	1.6	27,011,327	31,598,621	0.0	58,609,948	2.3	58,948,566	1.3	338,618	0.6
FY06	7,721	-1.1	59,731,907	2.6	29,319,627	31,984,671	1.2	61,304,298	4.6	61,476,171	4.3	171,873	0.3
FY07	7,556	-2.1	61,978,683	3.8	32,052,321	33,057,731	3.4	65,110,052	6.2	66,175,315	7.6	1,065,263	1.6
FY08	7,589	0.4	65,881,402	6.3	33,678,683	34,988,016	5.8	68,666,699	5.5	68,884,962*	4.1	218,263	0.3

Chapter 70 Trends, FY93 to FY08

HAVERHILL



Public Works

**Highway
Parking Area
Street Marking
Vehicle Maintenance
Park Maintenance
Snow & Ice Removal
Street Lighting
Solid Waste/Recycling
Building Maintenance**

Highways/Parks

Statement:

The Haverhill Highway and Park & Tree Department, in conjunction with the City's recycling operation, is responsible for a great number of duties, ranging from the protection of the public safety to open space preservation and management. The Department is also responsible for the construction and maintenance of roads and rights-of-way. The department also manages leaf and brush drop-off with a full service recycling area.

The Department's primary responsibility to public safety is to maintain a safe passageway throughout the City for motor and emergency vehicles and school buses on more than 464 lane miles of roadway.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D	FY08 Budget	FY09 Request	FY09 Mayor	Mayor	Budget Change	
									Actual	Allowed
DeptFunc: Public Works Administration - 0421										
1010000.1.0421.5110.00.000.00.00	Public Works Admin - Salaries	\$0	\$0	\$65,365	\$120,302	\$113,300	\$112,200	(\$1,100)	(\$8,102)	(6.73)
1010000.1.0421.5240.00.000.00.00	Public Works Admin - R & M Office Equip	\$0	\$0	\$0	\$0	\$900	\$900	\$0	\$900	0.00
1010000.1.0421.5251.00.000.00.00	Public Works Admin - Rep & Maint Vehicles	\$0	\$0	\$0	\$0	\$1,200	\$1,200	\$0	\$1,200	0.00
1010000.1.0421.5340.00.000.00.00	Public Works Admin - Communications	\$0	\$0	\$0	\$0	\$925	\$925	\$0	\$925	0.00
1010000.1.0421.5420.00.000.00.00	Public Works Admin - Office Supplies	\$0	\$0	\$0	\$0	\$475	\$475	\$0	\$475	0.00
1010000.1.0421.5480.00.000.00.00	Public Works Admin - Vehicle Gas & Oil	\$0	\$0	\$0	\$0	\$1,100	\$1,100	\$0	\$1,100	0.00
1010000.1.0421.5710.00.000.00.00	Public Works Admin - Travel	\$0	\$0	\$0	\$0	\$2,950	\$2,950	\$0	\$2,950	0.00
1010000.1.0421.5730.00.000.00.00	Public Works Admin - Dues & Memberships	\$0	\$0	\$0	\$0	\$465	\$465	\$0	\$465	0.00
DeptFunc: Public Works Administration - 0421		\$0	\$0	\$65,365	\$120,302	\$121,315	\$120,215	(\$1,100)	(\$87)	(0.07)

Department	Position Title	FTE	FY08 Salary Budget-Adj	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Public Works Administration							
	Director	1.00	\$ 47,000	1.00	\$ 113,300	1.00	\$ 112,200
	* Deputy Director	-	\$ 39,769				
	* Assistant	-	\$ 33,533				
	TOTAL	1.00	\$ 120,302	1.00	\$ 113,300	1.00	\$ 112,200
	* funded from Water/Wastewater						

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Highway & Sidewalk Maint - 0422										
1010000.1.0422.5110.00.000.00.00	Highway-Salaries & Wages	\$912,847	\$931,839	\$664,834	\$799,265	\$838,452	\$823,098	(\$15,353)	\$23,833	2.98
1010000.1.0422.5130.00.000.00.00	Highway-Overtime	\$121,854	\$118,275	\$91,997	\$110,000	\$110,000	\$87,248	(\$22,752)	(\$22,752)	(20.68)
1010000.1.0422.5151.00.000.00.00	Highway-Longevity	\$23,300	\$23,200	\$20,850	\$22,350	\$19,700	\$19,700	\$0	(\$2,650)	(11.85)
1010000.1.0422.5191.00.000.00.00	Highway-Professional Devel	\$450	\$450	\$450	\$450	\$450	\$450	\$0	\$0	0.00
1010000.1.0422.5192.00.000.00.00	Highway-Clothing Allowance	\$6,300	\$6,300	\$5,950	\$6,300	\$5,600	\$5,600	\$0	(\$700)	(11.11)
1010000.1.0422.5196.00.000.00.00	Highway-Tool Allowance	\$700	\$700	\$700	\$700	\$700	\$700	\$0	\$0	0.00
1010000.1.0422.5253.00.000.00.00	Highway-Repair & Maint Equip	\$62,947	\$70,684	\$41,696	\$60,000	\$60,000	\$60,000	\$0	\$0	0.00
1010000.1.0422.5271.00.000.00.00	Highway - Equipment Lease	\$0	\$0	\$0	\$0	\$30,384	\$30,384	\$0	\$30,384	0.00
1010000.1.0422.5292.00.000.00.00	Highway-Yard Waste Removal Program	\$42,454	\$37,754	\$26,770	\$33,142	\$40,000	\$33,000	(\$7,000)	(\$142)	(0.42)
1010000.1.0422.5306.00.000.00.00	Highway - Eng Consultant	\$0	\$0	\$0	\$1,900	\$0	\$0	\$0	(\$1,900)	(100.00)
1010000.1.0422.5388.00.000.00.00	Highway-Radio	\$11,332	\$13,864	\$7,224	\$10,900	\$12,000	\$12,000	\$0	\$1,100	10.09
1010000.1.0422.5396.00.000.00.00	Highway-Roadway/Sidewal	\$45,157	\$44,265	\$71,070	\$81,164	\$49,000	\$69,000	\$20,000	(\$12,164)	(14.98)
1010000.1.0422.5397.00.000.00.00	Highway-Safety Program	\$2,037	\$1,995	\$1,650	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
1010000.1.0422.5398.00.000.00.00	Highway-Clean-Up Program	\$17,523	\$17,189	\$12,953	\$17,000	\$17,000	\$33,000	\$16,000	\$16,000	94.11
1010000.1.0422.5420.00.000.00.00	Highway-Office Supplies	\$6,514	\$4,997	\$7,065	\$7,850	\$5,000	\$5,000	\$0	(\$2,850)	(36.30)
1010000.1.0422.5461.00.000.00.00	Highway-Fence - City Wide	\$7,071	\$8,600	\$6,385	\$7,000	\$7,000	\$7,000	\$0	\$0	0.00
1010000.1.0422.5462.00.000.00.00	Highway-Guard Rails	\$5,980	\$4,955	\$2,540	\$4,500	\$5,000	\$5,000	\$0	\$500	11.11
1010000.1.0422.5480.00.000.00.00	Highway-Vehicular Supplies	\$57,107	\$41,907	\$26,718	\$41,000	\$41,000	\$41,000	\$0	\$0	0.00
1010000.1.0422.5531.00.000.00.00	Highway-Lumber	\$1,402	\$2,984	\$2,741	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
1010000.1.0422.5710.00.000.00.00	Highway-Travel	\$0	\$417	\$3,443	\$3,443	\$0	\$0	\$0	(\$3,443)	(100.00)
DeptFunc: Highway & Sidewalk Maint - 0422		\$1,324,975	\$1,330,375	\$995,035	\$1,211,965	\$1,246,286	\$1,237,180	(\$9,105)	\$25,215	2.08

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
------------	----------------	-----	--------------------	-----	---------------------	-----	---------------------

Highways

** Supt of Highways		0.50	\$ 46,733	1.00	\$ 79,500	1.00	\$ 79,500
Asst Highways Supt		1.00	\$ 71,356	-	\$ -	-	\$ -
General Foreman		1.00	\$ 55,155	1.00	\$ 55,141	1.00	\$ 55,141
Working Foreman		4.00	\$ 190,345	4.00	\$ 190,362	4.00	\$ 190,362
Mason		1.00	\$ 42,043	1.00	\$ 42,037	1.00	\$ 42,037
MEO LHS Yardman		1.00	\$ 41,361	1.00	\$ 41,163	-	\$ -
MEO LHS Laborer/B&G		3.00	\$ 115,938	3.00	\$ 115,960	3.00	\$ 115,960
MEO LHS Craftsmen		1.00	\$ 39,080	1.00	\$ 39,083	1.00	\$ 39,083
MEO/Groundskeeper		1.00	\$ 37,779	1.00	\$ 37,773	1.00	\$ 37,773
MEO LHS PW Laborers		4.00	\$ 151,116	4.00	\$ 151,174	4.00	\$ 151,174
Head Admin Clerk		1.00	\$ 41,128	1.00	\$ 41,128	1.00	\$ 41,128
Account Clerk/Dispatcher		1.00	\$ 36,571	1.00	\$ 36,571	1.00	\$ 36,571
Night Diff 10%		-	\$ 7,000	-	\$ 7,000	-	\$ 7,000
Safety & Tran Officier		-	\$ 1,040	-	\$ 1,040	-	\$ 1,040
Pesticide Lic		-	\$ 520	-	\$ 520	-	\$ 520
* Expanded Recycling-Sanitary Inspector		-	\$ -	-	\$ -	0.50	\$ 24,317
Expanded Recycling-28 weeks part-time		-	\$ -	-	\$ -	-	\$ 1,493
Part-Time Seasonal		-	\$ 16,000	-	\$ -	-	\$ -
TOTAL		<u>19.50</u>	<u>\$ 893,165</u>	<u>19.00</u>	<u>\$ 838,452</u>	<u>18.50</u>	<u>\$ 823,098</u>

Council transfer to Public Works Admin	\$ (47,000)
Council transfer to Pot Hole Maint	\$ (45,000)
Council transfer to Dam Study	\$ (1,900)

Adjusted Total **\$ 799,265**

* 50% from Health Budget for Expanded Recycling

** 50% funded in the Parks budget

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D		FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
				Actual						Dollar	Percent
DeptFunc: Street Markings - 0426											
1010000.1.0426.5251.00.000.00.00	Street Marking-Repairs & Maint. Vehicles	\$989	\$998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0426.5535.00.000.00.00	Street Marking-Paint	\$4,861	\$2,274	\$1,773	\$1,773	\$2,300	\$2,300	\$0	\$527	29.72	
1010000.1.0426.5536.00.000.00.00	Street Marking-Pavement	\$13,677	\$13,936	\$20,760	\$35,299	\$20,772	\$35,750	\$14,978	\$450	1.27	
1010000.1.0426.5537.00.000.00.00	Street Marking-Safety	\$5,981	\$6,000	\$5,839	\$5,839	\$6,000	\$6,000	\$0	\$161	2.75	
1010000.1.0426.5538.00.000.00.00	Street Marking-Signs	\$20,584	\$15,999	\$10,874	\$11,389	\$10,228	\$10,228	\$0	(\$1,161)	(10.18)	
DeptFunc: Street Markings - 0426											
		\$46,093	\$39,206	\$39,246	\$54,300	\$39,300	\$54,278	\$14,978	(\$22)	(0.04)	

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D		FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
				Actual						Dollar	Percent
DeptFunc: Municipal Parking Aera - 0481											
1010000.1.0481.5215.00.000.00.00	Parking-Lighting	\$14,977	\$22,264	\$17,627	\$20,250	\$20,250	\$20,250	\$0	\$0	0.00	
1010000.1.0481.5246.00.000.00.00	Parking-Light Maintenance	\$1,945	\$0	\$0	\$2,014	\$2,014	\$0	(\$2,014)	(\$2,014)	(100.00)	
DeptFunc: Municipal Parking Aera - 0481											
		\$16,921	\$22,264	\$17,627	\$22,264	\$22,264	\$20,250	(\$2,014)	(\$2,014)	(9.05)	

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D		FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
				Actual						Dollar	Percent
DeptFunc: Refuse Collection & Disposal - 0430											
1010000.1.0430.5303.00.000.00.00	Refuse-Contract-Disposal	\$1,374,711	\$1,407,593	\$1,131,890	\$1,477,243	\$1,514,175	\$1,514,175	\$0	\$36,932	2.50	
1010000.1.0430.5304.00.000.00.00	Refuse-Contract-Pick Up & Hauling	\$1,204,228	\$1,348,219	\$1,126,108	\$1,351,329	\$1,500,000	\$1,500,000	\$0	\$148,671	11.00	
1010000.1.0430.5305.00.000.00.00	Refuse-Recycling	\$3,728	\$6,673	(\$627)	\$5,000	\$6,000	\$6,000	\$0	\$1,000	20.00	
DeptFunc: Refuse Collection & Disposal - 0430											
		\$2,582,667	\$2,762,485	\$2,257,371	\$2,833,572	\$3,020,175	\$3,020,175	\$0	\$186,603	6.59	

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D		FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
				Actual						Dollar	Percent
DeptFunc: Street Lighting - 0424											
1010000.1.0424.5215.00.000.00.00	Street Lighting-Street Lighting	\$514,101	\$614,455	\$509,578	\$687,500	\$722,875	\$722,875	\$0	\$35,375	5.14	
1010000.1.0424.5246.00.000.00.00	Street Light Maintenance	\$12,997	\$6,285	\$5,164	\$20,000	\$20,000	\$20,000	\$0	\$0	0.00	
DeptFunc: Street Lighting - 0424											
		\$527,098	\$620,740	\$514,742	\$707,500	\$742,875	\$742,875	\$0	\$35,375	5.00	

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Vehicle Maint. - 0425										
1010000.1.0425.5110.00.000.00.00	Vehicle Maint-Salaries & Wages	\$170,373	\$176,614	\$151,464	\$178,853	\$178,838	\$178,838	\$0	(\$15)	0.00
1010000.1.0425.5130.00.000.00.00	Vehicle Maint-Overtime	\$275	\$756	\$0	\$500	\$500	\$500	\$0	\$0	0.00
1010000.1.0425.5151.00.000.00.00	Vehicle Maint-Longevity	\$4,250	\$4,250	\$4,250	\$4,250	\$4,300	\$4,300	\$0	\$50	1.17
1010000.1.0425.5192.00.000.00.00	Vehicle Maint-Clothing Allowance	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$0	\$0	0.00
1010000.1.0425.5211.00.000.00.00	Vehicle Maint-Electricity	\$19,793	\$24,328	\$21,617	\$25,650	\$25,650	\$25,650	\$0	\$0	0.00
1010000.1.0425.5212.00.000.00.00	Vehicle Maint-Heat	\$26,835	\$25,644	\$21,987	\$20,000	\$20,000	\$20,000	\$0	\$0	0.00
1010000.1.0425.5420.00.000.00.00	Vehicle Maint-Office Supplies	\$997	\$956	\$811	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
DeptFunc: Vehicle Maint. - 0425										
		\$225,324	\$235,348	\$202,929	\$233,053	\$233,088	\$233,088	\$0	\$35	0.01

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Vehicle Maintenance							
	Working Foreman	1.00	\$ 52,724	1.00	\$ 52,728	1.00	\$ 52,728
	Welder/Mechanic	1.00	\$ 42,043	1.00	\$ 42,037	1.00	\$ 42,037
	ME Repairman	2.00	\$ 84,086	2.00	\$ 84,074	2.00	\$ 84,074
	TOTAL	4.00	\$ 178,853	4.00	\$ 178,838	4.00	\$ 178,838

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D	FY08 Budget		FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
					Budget	Actual				Dollar	Percent
DeptFunc: Park Maint. Department - 0492											
1010000.1.0492.5110.00.000.00.00	Parks-Salaries & Wages	\$275,756	\$275,904	\$213,635	\$327,946	\$279,011	\$241,238	(\$37,773)	(\$86,708)	(26.43)	
1010000.1.0492.5130.00.000.00.00	Parks-Overtime	\$26,202	\$22,509	\$13,020	\$20,359	\$20,359	\$20,359	\$0	\$0	0.00	
1010000.1.0492.5151.00.000.00.00	Parks-Longevity	\$6,850	\$6,900	\$6,850	\$6,950	\$5,800	\$5,800	\$0	(\$1,150)	(16.54)	
1010000.1.0492.5192.00.000.00.00	Parks-Clothing Allowance	\$3,200	\$2,800	\$2,800	\$3,200	\$2,400	\$2,400	\$0	(\$800)	(25.00)	
1010000.1.0492.5211.00.000.00.00	Parks-Electricity	\$8,635	\$9,262	\$6,510	\$8,775	\$8,775	\$8,775	\$0	\$0	0.00	
1010000.1.0492.5212.00.000.00.00	Parks-Heat	\$9,445	\$7,958	\$7,026	\$8,000	\$8,000	\$8,000	\$0	\$0	0.00	
1010000.1.0492.5251.00.000.00.00	Parks-Repairs & Maint. Vehicles	\$17,201	\$17,976	\$11,657	\$18,000	\$18,000	\$18,000	\$0	\$0	0.00	
1010000.1.0492.5271.00.000.00.00	Park Dept - Equipment Lease	\$0	\$0	\$0	\$0	\$58,100	\$58,100	\$0	\$58,100	0.00	
1010000.1.0492.5399.00.000.00.00	Parks-Tree Removal	\$4,400	\$19,951	\$12,750	\$20,000	\$20,000	\$30,000	\$10,000	\$10,000	50.00	
1010000.1.0492.5463.00.000.00.00	Parks-Trees & Shrubs	\$11,720	\$19,463	\$11,328	\$20,000	\$20,000	\$21,000	\$1,000	\$1,000	5.00	
1010000.1.0492.5480.00.000.00.00	Parks-Vehicular Supplies	\$14,599	\$12,042	\$4,880	\$11,000	\$11,000	\$11,000	\$0	\$0	0.00	
1010000.1.0492.5531.00.000.00.00	Parks-Cemetery Supplies	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	(\$1,000)	(\$1,000)	(100.00)	
1010000.1.0492.5533.00.000.00.00	Parks-DPW Supplies	\$9,486	\$8,984	\$4,453	\$9,000	\$9,000	\$9,000	\$0	\$0	0.00	
DeptFunc: Park Maint. Department - 0492		\$388,494	\$404,750	\$294,910	\$454,230	\$461,445	\$433,672	(\$27,773)	(\$20,558)	(4.53)	

Department	Position Title	FTE	Longevity	FY08		FY09		FY09	
				Salary Budget	FTE	Salary Request	FTE	Mayor Approved	
Park Department									
	* Park Supt/Tree Wardn	0.50		\$ 46,733	-	\$ -	-	\$ -	
	General Foreman	1.00		\$ 55,155	1.00	\$ 55,162	1.00	\$ 55,162	
	Park Mtce/Craft	1.00		\$ 39,080	1.00	\$ 39,083	1.00	\$ 39,083	
	MEO LHS PW Laborers	1.00		\$ 37,779	1.00	\$ 37,773	-	\$ -	
	Sr Groundskeeper	1.00		\$ 37,779	1.00	\$ 37,773	1.00	\$ 37,773	
	MEO/Groundskeeper	1.00		\$ 36,670	1.00	\$ 34,466	1.00	\$ 34,466	
	Grounds worker/Laborer	2.00		\$ 71,422	2.00	\$ 71,427	2.00	\$ 71,427	
	Pest/Tree Crew Diff			\$ 2,288		\$ 2,288		\$ 2,288	
	Safety & Training Offic			\$ 1,040		\$ 1,040		\$ 1,040	
	TOTAL	7.50		\$ 327,946	7.00	\$ 279,011	6.00	\$ 241,238	

* 50% funded in the Highway budget

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D	FY08 Budget	FY09 Request	FY09 Mayor	Mayor	Budget Change	
				Actual			Allowed		Change	Dollar
DeptFunc: Snow & Ice - 0423										
1010000.1.0423.5110.00.000.00.00	Snow/Ice-Salaries & Wages	\$0	\$0	\$0	\$13,250	\$13,250	\$13,250	\$0	\$0	0.00
1010000.1.0423.5130.00.000.00.00	Snow/Ice-Overtime	\$202,710	\$184,270	\$195,037	\$220,703	\$220,703	\$220,703	\$0	\$0	0.00
1010000.1.0423.5251.00.000.00.00	Snow/Ice-Repairs & Maint. Vehicles	\$143,887	\$242,608	\$138,049	\$86,750	\$86,750	\$86,750	\$0	\$0	0.00
1010000.1.0423.5400.00.000.00.00	Snow/Ice-Truck Hire	\$510,141	\$566,943	\$727,517	\$72,500	\$72,500	\$72,500	\$0	\$0	0.00
1010000.1.0423.5534.00.000.00.00	Snow/Ice-Rock Salt & Sand	\$334,861	\$164,749	\$439,723	\$85,750	\$85,750	\$85,750	\$0	\$0	0.00
DeptFunc: Snow & Ice - 0423		\$1,191,598	\$1,158,570	\$1,500,327	\$478,953	\$478,953	\$478,953	\$0	\$0	0.00

Additional funds are maintained in the budget reserve account. This reserve account is budgeted at \$550,000 for fiscal year 2008 and fiscal year 2009.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Public Buildings and Properties Maintenance - 0192										
1010000.1.0192.5110.00.000.00.00	Building Maint-Salaries & Wages	\$65,715	\$74,033	\$62,933	\$75,554	\$75,281	\$75,281	\$0	(\$273)	(0.36)
1010000.1.0192.5130.00.000.00.00	Building Maint.-Overtime	\$4,777	\$4,665	\$1,468	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
1010000.1.0192.5151.00.000.00.00	Building Maint-Longevity	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)	(\$1,000)	(100.00)
1010000.1.0192.5192.00.000.00.00	Building Maint-Clothing	\$1,207	\$225	\$450	\$225	\$450	\$225	(\$225)	\$0	0.00
1010000.1.0192.5210.00.000.00.00	Building Maint-City Hall Utilities	\$192,613	\$164,488	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0192.5211.00.000.00.00	Building Maint - Electricity	\$0	\$0	\$89,143	\$95,000	\$95,000	\$95,000	\$0	\$0	0.00
1010000.1.0192.5212.00.000.00.00	Building Maint - Heat	\$0	\$0	\$53,241	\$65,000	\$65,000	\$65,000	\$0	\$0	0.00
1010000.1.0192.5220.00.000.00.00	Building Maint Charter School Utilities	\$8,881	\$0	\$11,715	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0192.5240.00.000.00.00	Building Maint-Repairs & Maint. Office Equipment	\$1,290	\$975	\$0	\$1,620	\$500	\$500	\$0	(\$1,120)	(69.13)
1010000.1.0192.5241.00.000.00.00	Building Maint-City Hall Bldg Maint	\$25,453	\$7,874	\$7,463	\$15,000	\$15,000	\$15,000	\$0	\$0	0.00
1010000.1.0192.5242.00.000.00.00	Building Maint-Fire Dept Bldgs Mtce	\$12,767	\$22,907	\$15,801	\$15,000	\$15,000	\$15,000	\$0	\$0	0.00
1010000.1.0192.5243.00.000.00.00	Building Maint-Dog Pound Maint	\$418	\$418	\$304	\$460	\$460	\$460	\$0	\$0	0.00
1010000.1.0192.5247.00.000.00.00	Building Maint-Repairs & Maint. Elevator	\$6,276	\$2,402	\$1,040	\$2,700	\$1,900	\$1,900	\$0	(\$800)	(29.62)
1010000.1.0192.5248.00.000.00.00	Building Maint-Other Mun Bldgs Maint	\$47,583	\$27,474	\$9,722	\$6,000	\$6,000	\$6,000	\$0	\$0	0.00
1010000.1.0192.5450.00.000.00.00	Building Maint-Custodial Supp	\$6,796	\$589	\$5,366	\$5,790	\$6,000	\$6,000	\$0	\$210	3.62
1010000.1.0192.5480.00.000.00.00	Building Maint-Vehicular Supplies	\$0	\$152	\$213	\$210	\$250	\$250	\$0	\$40	19.04
DeptFunc: Public Buildings and Properties Maintenance -		\$374,775	\$307,203	\$259,858	\$288,559	\$286,841	\$285,616	(\$1,225)	(\$2,943)	(1.02)

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Building Maintenance							
	Director Salary	-	\$ 6,591	-	6,591	-	6,591
	Bldg Custodian (Outsource Position)	1.00	\$ 30,551	1.00	\$ 30,551	-	\$ 30,551
	Bldg Custodian	1.00	\$ 27,219	1.00	27,219	1.00	27,219
	Mail/Delivery	0.25	\$ 11,193	0.25	\$ 10,920	0.25	\$ 10,920
	TOTAL	2.25	75,554	2.25	75,281	1.25	75,281

Economic & Community Development

**Conservation Commission
Building/Zoning
Inspection & Health
Economic Development/Planning**

Conservation Commission

Statement:

The Haverhill Conservation Department is a division of the City's Office of Economic Development and Planning. The Department is also the home of the Haverhill Conservation Commission.

The City of Haverhill established its Conservation Commission at the beginning of the 1970's for the promotion and development of its natural resources and for the protection of its watershed resources. The Commission is empowered to administer and enforce state laws and regulations associated with the Massachusetts Wetlands Protection Act, Rivers Protection Act, and Stormwater Management Policy, as well as the City's wetlands protection ordinance. The Commission takes an active role in advising other municipal departments, boards, and committees on conservation issues relating to their areas of responsibility. Thus, the Commission serves the community in regulatory, planning, and advisory capacities.

The Haverhill Conservation Officer serves the public by providing information. The Officer also provides remedial police response to issues involving hunting, fishing, trapping, watershed and natural resource protection, A.T.V's, boating, problem wildlife, illegal dumping, or any other accidental or intentional acts that result in a threat to our natural resources or public health and safety.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Conservation Commission - 0171										
1010000.1.0171.5110.00.000.00.00	Conservation-Salaries & Wages	\$126,438	\$146,017	\$123,716	\$145,016	\$145,974	\$86,230	(\$59,744)	(\$58,786)	(40.53)
1010000.1.0171.5120.00.000.00.00	Conservation-Holiday Pay	\$0	\$0	\$2,837	\$3,044	\$3,121	\$0	(\$3,121)	(\$3,044)	(100.00)
1010000.1.0171.5130.00.000.00.00	Conservation-Overtime	\$2,290	\$1,196	\$1,359	\$1,583	\$1,583	\$1,583	\$0	\$0	0.00
1010000.1.0171.5132.00.000.00.00	Conservation - Shift	\$0	\$0	\$1,108	\$0	\$1,342	\$0	(\$1,342)	\$0	0.00
1010000.1.0171.5151.00.000.00.00	Conservation-Longevity	\$2,150	\$2,250	\$2,300	\$2,250	\$2,300	\$1,100	(\$1,200)	(\$1,150)	(51.11)
1010000.1.0171.5191.00.000.00.00	Conservation-Professional Dev	\$225	\$225	\$225	\$225	\$225	\$225	\$0	\$0	0.00
1010000.1.0171.5192.00.000.00.00	Conservation-Clothing Allowance	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	\$0	(\$1,450)	(\$1,450)	(100.00)
1010000.1.0171.5193.00.000.00.00	Conservation-Firearms	\$400	\$400	\$400	\$400	\$400	\$0	(\$400)	(\$400)	(100.00)
1010000.1.0171.5199.00.000.00.00	Conservation-Board Stipend	\$1,250	\$1,833	\$1,083	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00
1010000.1.0171.5317.00.000.00.00	Conservation-Advertising	\$1,000	\$1,086	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
1010000.1.0171.5420.00.000.00.00	Conservation-Office Supplies	\$487	\$310	\$472	\$500	\$500	\$500	\$0	\$0	0.00
1010000.1.0171.5421.00.000.00.00	Conservation-Printed Supp	\$0	\$0	\$0	\$120	\$113	\$113	\$0	(\$7)	(5.85)
1010000.1.0171.5480.00.000.00.00	Conservation-Vehicular Supplies	\$2,747	\$938	\$415	\$1,000	\$1,000	\$0	(\$1,000)	(\$1,000)	(100.00)
1010000.1.0171.5582.00.000.00.00	Conservation-Field Supp	\$955	\$700	\$875	\$750	\$750	\$0	(\$750)	(\$750)	(100.00)
DeptFunc: Conservation Commission - 0171		\$139,392	\$156,405	\$137,239	\$159,838	\$162,257	\$93,251	(\$69,006)	(\$66,587)	(41.66)

			FY08		FY09		FY09
	Position		Salary		Salary		Mayor
Department	Title	FTE	Budget	FTE	Request	FTE	Approved
Conservation Commission							
	Environment Health Tech	1.00	\$ 51,705	1.00	\$ 51,705	1.00	\$ 52,705
	* Sr Conservation Officer	1.00	\$ 53,644	1.00	\$ 53,644	-	\$ -
	* Trails Coordinator	-	\$ 6,400	-	\$ 6,400	-	\$ -
	* Hazardous Materials	-	\$ 700	-	\$ 700	-	\$ -
	Head Clerk	1.00	\$ 32,567	1.00	\$ 32,567	1.00	\$ 32,567
	Head Clerk - Step Inc	-	\$ -	-	\$ 958	-	\$ 958
	TOTAL	<u>3.00</u>	<u>\$ 145,016</u>	<u>3.00</u>	<u>\$ 145,974</u>	<u>2.00</u>	<u>\$ 86,231</u>

* position transferred to Police Dept budget

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Building Inspection - 0241										
1010000.1.0241.5110.00.000.00.00	Building Inspection-Salaries & Wages	\$197,189	\$210,056	\$179,780	\$243,307	\$243,308	\$231,308	(\$12,000)	(\$11,999)	(4.93)
1010000.1.0241.5151.00.000.00.00	Building Inspection-Longevity	\$4,450	\$4,450	\$4,450	\$4,450	\$4,450	\$4,450	\$0	\$0	0.00
DeptFunc: Building Inspection - 0241										
		\$201,639	\$214,506	\$184,230	\$247,757	\$247,758	\$235,758	(\$12,000)	(\$11,999)	(4.84)

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Building/Zoning							
	Building Inspector	1.00	\$ 56,103	1.00	\$ 56,103	1.00	\$ 57,103
	Local Compliance Inspector	1.00	\$ 51,919	1.00	\$ 51,919	1.00	\$ 51,919
	Plumbing/Gas Insp	1.00	\$ 53,097	1.00	\$ 53,097	1.00	\$ 54,097
	Wire Inspector	1.00	\$ 52,189	1.00	\$ 52,189	1.00	\$ 53,189
	Part Time Bldg/Zoning Officer	-	\$ 20,000	0.50	\$ 20,000	-	\$ 5,000
	Substitute Plumb/Gas Insp	-	\$ 5,000	-	\$ 5,000	-	\$ 5,000
	Substitute Wire Inspector	-	\$ 5,000	-	\$ 5,000	-	\$ 5,000
	TOTAL	4.00	\$ 243,307	4.50	\$ 243,308	4.00	\$ 231,308

Health and Inspectional Services

Statement:

The City of Haverhill Health & Inspectional Services Department is responsible for the enforcement of all federal, state and local laws and regulations pertaining to building, wiring, plumbing, gas, health and environmental issues. The Department's ultimate responsibility is to protect the public health and assure that we live in a safe and environmentally sound community.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Health Inspection Services - 0510										
1010000.1.0510.5110.00.000.00.00	Health/Inspection-Salaries & Wages	\$867,953	\$967,355	\$803,159	\$968,009	\$1,012,384	\$945,675	(\$66,709)	(\$22,334)	(2.30)
1010000.1.0510.5130.00.000.00.00	Health/Inspection-Overtime	\$4,808	\$4,659	\$3,170	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00
1010000.1.0510.5136.00.000.00.00	Health - Admin Assist Out of Grade	\$0	\$0	\$3,080	\$3,640	\$3,640	\$3,640	\$0	\$0	0.00
1010000.1.0510.5151.00.000.00.00	Health/Inspection-Longevity	\$16,550	\$16,000	\$17,200	\$17,250	\$14,800	\$14,800	\$0	(\$2,450)	(14.20)
1010000.1.0510.5191.00.000.00.00	Health/Inspection-Professional Development	\$450	\$675	\$675	\$675	\$675	\$675	\$0	\$0	0.00
1010000.1.0510.5194.00.000.00.00	Health/Inspection-Boot Allowance	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	\$0	\$0	0.00
1010000.1.0510.5199.00.000.00.00	Health/Inspection-Board Stipends	\$3,500	\$3,500	\$0	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
1010000.1.0510.5240.00.000.00.00	Health/Inspection-Repairs & Maint. Office Equipment	\$1,447	\$2,074	\$1,174	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00
1010000.1.0510.5251.00.000.00.00	Health/Inspection-Repairs & Maint. Vehicles	\$12,047	\$14,072	\$2,778	\$5,000	\$6,000	\$6,000	\$0	\$1,000	20.00
1010000.1.0510.5302.00.000.00.00	Health/Inspection-Computer System Support	\$7,175	\$7,380	\$7,600	\$8,000	\$8,000	\$8,000	\$0	\$0	0.00
1010000.1.0510.5317.00.000.00.00	Health/Inspection-Advertising	\$614	\$437	\$626	\$1,500	\$2,000	\$1,000	(\$1,000)	(\$500)	(33.33)
1010000.1.0510.5318.00.000.00.00	Health/Inspection-Environmental	\$35,758	\$32,940	\$60,275	\$93,500	\$93,500	\$63,500	(\$30,000)	(\$30,000)	(32.08)
1010000.1.0510.5340.00.000.00.00	Health/Inspection-Community	\$5,232	\$5,118	\$4,861	\$6,000	\$6,000	\$6,000	\$0	\$0	0.00
1010000.1.0510.5386.00.000.00.00	Health/Inspection-Special Programs	\$2,269	\$3,429	\$1,955	\$3,000	\$3,000	\$2,200	(\$800)	(\$800)	(26.66)
1010000.1.0510.5420.00.000.00.00	Health/Inspection-Office Supplies	\$3,954	\$4,974	\$4,841	\$5,000	\$4,500	\$4,500	\$0	(\$500)	(10.00)
1010000.1.0510.5421.00.000.00.00	Health/Inspection-Printed	\$1,852	\$2,412	\$3,429	\$3,500	\$3,500	\$3,500	\$0	\$0	0.00
1010000.1.0510.5480.00.000.00.00	Health/Inspection-Vehicular Supplies	\$0	\$0	\$7,581	\$7,000	\$6,000	\$7,000	\$1,000	\$0	0.00
1010000.1.0510.5502.00.000.00.00	Health/Inspection-Medical	\$1,236	\$864	\$629	\$3,000	\$3,000	\$1,000	(\$2,000)	(\$2,000)	(66.66)
1010000.1.0510.5583.00.000.00.00	Health/Inspection-Computer Supplies	\$1,446	\$759	\$0	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
1010000.1.0510.5587.00.000.00.00	Health/Inspection-Photography	\$97	\$184	\$0	\$200	\$200	\$200	\$0	\$0	0.00
1010000.1.0510.5710.00.000.00.00	Health/Inspection-Travel	\$3,937	\$1,682	\$741	\$3,000	\$3,000	\$2,000	(\$1,000)	(\$1,000)	(33.33)
1010000.1.0510.5730.00.000.00.00	Health/Inspection-Dues and	\$1,045	\$1,413	\$940	\$1,200	\$1,200	\$1,200	\$0	\$0	0.00
DeptFunc: Health Inspection Services - 0510		\$972,721	\$1,071,275	\$926,062	\$1,144,324	\$1,186,249	\$1,085,740	(\$100,509)	(\$58,584)	(5.12)

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Inspection/Health Regulation							
	* Solid Waste/Recy Insp	1.00	\$ 48,633	1.00	\$ 48,634	0.50	\$ 24,317
	Sr Sanitation/Code Insp	1.00	\$ 48,634	1.00	\$ 48,634	1.00	\$ 48,634
	Sanitary Inspector	1.00	\$ 45,931	1.00	\$ 45,932	1.00	\$ 45,932
	Community Health Coord (new)	-	\$ -	1.00	\$ 42,392	-	\$ -
	Chief Admin Clerk	1.00	\$ 43,390	1.00	\$ 43,390	1.00	\$ 43,390
	Head Clerk	1.00	\$ 32,567	1.00	\$ 33,525	1.00	\$ 33,525
	Head Clerk	1.00	\$ 32,567	1.00	\$ 33,525	1.00	\$ 33,525
	Animal Inspector	0.25	\$ 3,000	0.25	\$ 3,000	0.25	\$ 3,000
	Recycling Attendant	0.50	\$ 15,250	0.50	\$ 15,250	0.50	\$ 15,250
	Sealer of Wts/Meas	0.20	\$ 14,500	0.20	\$ 14,500	0.20	\$ 14,500
	nss Nurse Leader	1.00	\$ 50,576	1.00	\$ 52,265	1.00	\$ 52,265
	nss Nurse Leader - inc to 46 weeks	-	\$ -	-	\$ 2,376	-	\$ 2,376
	nss Public Health Nurse	13.69	\$ 594,967	13.69	\$ 577,437	13.69	\$ 577,437
	nss Summer Registration HHS & Nettle	-	\$ 8,400	-	\$ 8,400	-	\$ 8,400
	nss Public Health Nurses ESHG reimb	-	\$ (10,332)	-	\$ -	-	\$ -
	nss High School 3rd Nurse	0.57	\$ 24,752	0.57	\$ 20,364	0.57	\$ 20,364
	nss Substitute Nurses	0.50	\$ 15,174	0.50	\$ 22,761	0.50	\$ 22,761
	SPED Nurse - (new)	1.00	\$ 34,019	1.00	\$ 34,019	1.00	\$ 34,019
	SPED Nurse - (new) pd by School Dept	(1.00)	\$ (34,019)	(1.00)	\$ (34,019)	(1.00)	\$ (34,019)
	1:1 RN Nettle	-	\$ -	1.00	\$ 35,563	1.00	\$ 35,563
	1:1 RN Nettle pd by School Dept	-	\$ -	(1.00)	\$ (35,563)	(1.00)	\$ (35,563)
	St. James Alt School Nurse	1.00	\$ 43,327	1.00	\$ 43,317	1.00	\$ 43,317
	St. James Alt School Tuition reimb	(1.00)	\$ (43,327)	(1.00)	\$ (43,317)	(1.00)	\$ (43,317)
	Early Childhood Nurse	0.86	\$ 30,584	0.86	\$ 32,512	0.86	\$ 32,512
	Early Childhood Tuition reimb	(0.86)	\$ (30,584)	(0.86)	\$ (32,512)	(0.86)	\$ (32,512)
	TOTAL	<u>22.71</u>	<u>\$ 968,009</u>	<u>23.71</u>	<u>\$ 1,012,384</u>	<u>22.21</u>	<u>\$ 945,675</u>

* 50% position transferred to Highway Budget - Expanded Recycling

Nss = Net School Spending

Economic Development

General Goals:

- Expand our economic base through sustained economic development efforts.
- Secure new businesses and industries for Haverhill with an emphasis on meaningful job creation and significant advancement of the commercial and industrial tax base.
- Plan for the growth opportunities of the future in order to ensure a high quality of life in Haverhill.

The City of Haverhill's Economic Development and Planning Office provides the framework, leadership and action plan for this effort. The department's primary objectives is the proper implementation of the master plan as it relates to land use policies and zoning bylaws, support for industrial and economic development task forces and commissions, and the strengthening of efforts to bolster and promote tourism.

Special attention is given by this department to the solicitation and coordination of federal and state grants.

Community Development

General Goals:

The primary objective of the Community Development Block Grant (CDBG) program is the development of viable urban communities by providing decent housing and a suitable living environment and by expanding economic opportunities. The goals and funding are principally to benefit low-moderate income persons.

Entitlement funds are provided to the City on an annual basis by the U.S. Department of Housing and Urban Development (HUD). Under both statute (Public Law 93-383, as amended) and regulation (24 CFR 570), the CDBG program gives maximum feasible priority to activities which will carry out one of three broad national objectives: (1) benefiting low to moderate income persons, (2) aiding in the prevention or elimination of slums and blight, or (3) meeting other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health and welfare of the community where other financial resources are not available to meet such needs.

Account	Description	FY06 Actual	FY07 Actual	FY08		FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
				Y-T-D Actual	Budget				Dollar	Percent
DeptFunc: Economic Development - 0182										
1010000.1.0182.5110.00.000.00.00	Economic Dev-Salaries & Wages	\$97,851	\$114,260	\$104,052	\$123,170	\$132,790	\$133,790	\$1,000	\$10,620	8.62
1010000.1.0182.5130.00.000.00.00	Economic Dev-Overtime	\$6,396	\$3,039	\$2,292	\$3,656	\$3,656	\$3,000	(\$656)	(\$656)	(17.94)
1010000.1.0182.5151.00.000.00.00	Economic Dev-Longevity	\$3,700	\$3,250	\$3,300	\$3,250	\$3,300	\$3,300	\$0	\$50	1.53
1010000.1.0182.5191.00.000.00.00	Economic Dev-Professional Devel	\$450	\$450	\$450	\$450	\$450	\$450	\$0	\$0	0.00
1010000.1.0182.5199.00.000.00.00	Economic Dev-Board Stipend	\$5,167	\$5,000	\$2,500	\$5,667	\$5,666	\$5,666	\$0	\$0	0.00
1010000.1.0182.5240.00.000.00.00	Economic Dev-Repairs & Maint. Office Equipment	\$3,566	\$3,332	\$2,319	\$3,174	\$3,000	\$3,000	\$0	(\$174)	(5.47)
1010000.1.0182.5317.00.000.00.00	Economic Dev-Advertising	\$8,636	\$7,745	\$5,787	\$7,300	\$8,000	\$6,000	(\$2,000)	(\$1,300)	(17.80)
1010000.1.0182.5420.00.000.00.00	Economic Dev-Office Supp	\$3,643	\$3,165	\$2,343	\$4,838	\$4,200	\$4,200	\$0	(\$638)	(13.18)
1010000.1.0182.5690.00.000.00.00	Economic Dev-Merr Valley Plan Comm	\$18,507	\$18,782	\$19,110	\$19,110	\$19,446	\$19,446	\$0	\$336	1.75
1010000.1.0182.5780.00.000.00.00	Economic Dev-Directors Exp	\$0	\$202	\$41	\$88	\$200	\$200	\$0	\$112	127.27
DeptFunc: Economic Development - 0182		\$147,915	\$159,225	\$142,194	\$170,703	\$180,709	\$179,053	(\$1,656)	\$8,350	4.89

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Economic Development							
	Director	1.00	\$ 91,509	1.00	\$ 91,509	1.00	\$ 92,509
	Director Stipend	-	\$ 4,691	-	\$ 4,691	-	\$ 4,691
	CDBG Portion - Director	(0.50)	\$ (48,100)	(0.40)	\$ (38,480)	(0.40)	\$ (38,480)
	Head Clerk	1.00	\$ 38,499	1.00	\$ 38,499	1.00	\$ 38,499
	Account Clerk	1.00	\$ 36,571	1.00	\$ 36,571	1.00	\$ 36,571
	TOTAL	2.50	\$ 123,170	2.60	\$ 132,790	2.60	\$ 133,790

Human Services

**Citizen Center
Recreation
Veterans Service
Stadium Commission
Senior Center
Public Library**

Human Services

Statement:

The mission of Human Services, through its various departments, is to provide educational and innovative programming and services to the citizens of Haverhill while enhancing their quality of life.

Citizens Center

The Citizens Center is a multi-purpose facility that houses many departments in the Human Services Division. Primarily used during the day for Council on Aging activities, this facility is rented out to public and private groups during the evenings and weekends. The facility includes office space, two conference rooms, a kitchen and cafeteria, a ceramics room, billiards room, exercise room, dark room, woodworking shop, and a computer lab.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Budget Change		
								Mayor Change	Dollar	Percent
DeptFunc: Citizen Center - 0549										
1010000.1.0549.5110.00.000.00.00	Citizen Ctr-Salaries & Wages	\$243,299	\$238,508	\$215,210	\$237,157	\$237,167	\$237,167	\$0	\$9	0.00
1010000.1.0549.5130.00.000.00.00	Citizen Ctr - Overtime	\$8,692	\$5,608	\$4,996	\$6,000	\$6,000	\$6,000	\$0	\$0	0.00
1010000.1.0549.5151.00.000.00.00	Citizen Ctr-Longevity	\$8,600	\$8,650	\$8,700	\$8,750	\$8,850	\$8,850	\$0	\$100	1.14
1010000.1.0549.5191.00.000.00.00	Citizen Ctr-Professional Dev	\$1,575	\$1,575	\$1,575	\$1,575	\$1,575	\$1,575	\$0	\$0	0.00
1010000.1.0549.5211.00.000.00.00	Citizen Ctr-Electricity	\$46,357	\$42,562	\$39,476	\$46,000	\$50,000	\$45,000	(\$5,000)	(\$1,000)	(2.17)
1010000.1.0549.5212.00.000.00.00	Citizen Ctr-Heat	\$45,464	\$30,561	\$30,659	\$34,000	\$38,000	\$34,000	(\$4,000)	\$0	0.00
1010000.1.0549.5240.00.000.00.00	Citizen Ctr-Repairs & Maint. Office Equipment	\$1,661	\$815	\$679	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
1010000.1.0549.5244.00.000.00.00	Citizen Ctr-Repairs & Maint. Fire Equipment	\$214	\$193	\$207	\$300	\$300	\$300	\$0	\$0	0.00
1010000.1.0549.5245.00.000.00.00	Citizen Ctr Bldg. Maint	\$12,429	\$16,969	\$10,219	\$15,000	\$15,000	\$12,000	(\$3,000)	(\$3,000)	(20.00)
1010000.1.0549.5247.00.000.00.00	Citizen Ctr-Repairs & Maint. Elevator	\$3,147	\$990	\$2,394	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
1010000.1.0549.5350.00.000.00.00	Citizen Ctr-Annual Fireworks Entertainment	\$0	\$0	\$0	\$0	\$5,000	\$0	(\$5,000)	\$0	0.00
1010000.1.0549.5381.00.000.00.00	Citizen Ctr-Security	\$2,000	\$0	\$0	\$0	\$1,000	\$0	(\$1,000)	\$0	0.00
1010000.1.0549.5382.00.000.00.00	Citizen Ctr-Pest Control	\$352	\$384	\$320	\$450	\$450	\$450	\$0	\$0	0.00
1010000.1.0549.5420.00.000.00.00	Citizen Ctr-Office Supplies	\$823	\$1,296	\$1,125	\$1,300	\$1,500	\$1,500	\$0	\$200	15.38
1010000.1.0549.5480.00.000.00.00	Citizen Ctr-Vehicular Supp	\$14,199	\$16,706	\$11,401	\$15,500	\$15,500	\$15,500	\$0	\$0	0.00
1010000.1.0549.5581.00.000.00.00	Citizen Ctr-Disabilities/Supplies	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0549.5780.00.000.00.00	Citizen Ctr-All Other	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Citizen Center - 0549										
		\$389,149	\$364,816	\$326,960	\$370,032	\$384,342	\$366,342	(\$18,000)	(\$3,691)	(1.00)

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Citizens Center							
	Director	1.00	\$ 62,985	1.00	\$ 62,985	1.00	\$ 62,985
	Program Coord	1.00	\$ 40,131	1.00	\$ 40,130	1.00	\$ 40,130
	Principal Account Clerk	1.00	\$ 33,621	1.00	\$ 33,621	1.00	\$ 33,621
	Principal Account Clerk	1.00	\$ 33,621	1.00	\$ 33,621	1.00	\$ 33,621
	Principal Account Clerk	1.00	\$ 33,621	1.00	\$ 33,621	1.00	\$ 33,621
	Bldg Mtce Craft/Cust	2.00	\$ 63,837	2.00	\$ 63,846	2.00	\$ 63,846
	Veterans Driver	1.00	\$ 22,962	1.00	\$ 22,963	1.00	\$ 22,963
	Disability Coordinator	0.20	\$ 15,037	0.20	\$ 15,037	0.20	\$ 15,037
	Disability Commission - offset	(0.20)	\$ (15,037)	(0.20)	\$ (15,037)	(0.20)	\$ (15,037)
	Veterans Skating Rink - offset	(0.30)	\$ (10,000)	(0.30)	\$ (10,000)	(0.30)	\$ (10,000)
	Wood School Day Care - offset	(0.25)	\$ (10,000)	(0.25)	\$ (10,000)	(0.25)	\$ (10,000)
	Fomula Grant - offset	(1.00)	\$ (33,621)	(1.00)	\$ (33,621)	(1.00)	\$ (33,621)
	TOTAL	<u>6.45</u>	<u>\$ 237,157</u>	<u>6.45</u>	<u>\$ 237,167</u>	<u>6.45</u>	<u>\$ 237,167</u>

Recreation:

The mission of the Parks and Recreation Department is to provide recreational opportunities to all citizens of the City of Haverhill. The Department works to provide a well-balanced selection of programs for the community and is responsible for general oversight of recreational facilities.

Youth:

The mission of the Haverhill Youth Center is to provide Haverhill Youth with a supervised drop-in center and introduce them to positive role models. The Center also provides youth with opportunities to contribute to their community, and opportunities to become involved in activities, events and programs that otherwise might not be possible.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
DeptFunc: Recreation - 0630										
1010000.1.0630.5110.00.000.00.00	Rec-Salaries & Wages	\$19,027	\$20,373	\$15,944	\$21,000	\$21,000	\$21,000	\$0	\$0	0.00
1010000.1.0630.5248.00.000.00.00	Rec-Other Maint	\$0	\$13,980	\$8,377	\$10,000	\$35,000	\$11,800	(\$23,200)	\$1,800	18.00
DeptFunc: Recreation - 0630										
		\$19,027	\$34,353	\$24,321	\$31,000	\$56,000	\$32,800	(\$23,200)	\$1,800	5.81

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Recreation	Life Guards	0.20	\$ 21,000	0.20	\$ 21,000	0.20	\$ 21,000
	SUB-TOTAL	<u>0.20</u>	<u>\$ 21,000</u>	<u>0.20</u>	<u>\$ 21,000</u>	<u>0.20</u>	<u>\$ 21,000</u>

Veteran's Services:

The mission of the Department of Veterans' Services is to advocate on behalf of all of the City's veterans, providing them with quality support services and directing emergency financial assistance programs for those veterans and their dependents that are in need.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Veterans - 0543										
1010000.1.0543.5110.00.000.00.00	Veterans-Salaries & Wages	\$41,690	\$43,111	\$38,492	\$45,515	\$45,516	\$46,516	\$1,000	\$1,001	2.19
1010000.1.0543.5151.00.000.00.00	Veterans-Longevity	\$1,150	\$1,150	\$1,150	\$1,150	\$1,400	\$1,400	\$0	\$250	21.73
1010000.1.0543.5340.00.000.00.00	Veterans-Communications	\$849	\$371	\$246	\$469	\$600	\$600	\$0	\$131	27.79
1010000.1.0543.5390.00.000.00.00	Veterans Grave Reg	\$700	\$700	\$700	\$700	\$700	\$700	\$0	\$0	0.00
1010000.1.0543.5392.00.000.00.00	Veterans-Cash Payments	\$272,243	\$361,421	\$416,296	\$400,000	\$600,000	\$430,000	(\$170,000)	\$30,000	7.50
1010000.1.0543.5393.00.000.00.00	Veterans-Mem Day Parade	\$2,700	\$2,700	\$0	\$2,700	\$2,700	\$2,700	\$0	\$0	0.00
1010000.1.0543.5394.00.000.00.00	Veterans-Pearl Harbor Day Parade	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	0.00
1010000.1.0543.5395.00.000.00.00	Veterans Day Parade	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350	\$0	\$0	0.00
1010000.1.0543.5401.00.000.00.00	Veterans-Burial	\$8,280	\$9,950	\$4,000	\$8,500	\$8,500	\$8,500	\$0	\$0	0.00
1010000.1.0543.5420.00.000.00.00	Veterans-Office Supplies	\$1,335	\$713	\$915	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
1010000.1.0543.5426.00.000.00.00	Veterans-Flag Account	\$3,793	\$4,595	\$4,671	\$4,731	\$4,600	\$4,600	\$0	(\$131)	(2.75)
1010000.1.0543.5780.00.000.00.00	Veteran Director/Agent	\$1,389	\$1,377	\$1,292	\$1,500	\$2,000	\$1,500	(\$500)	\$0	0.00
DeptFunc: Veterans - 0543		\$336,981	\$428,938	\$470,612	\$469,115	\$669,866	\$500,366	(\$169,500)	\$31,251	6.67

Department	Position Title	FTE	Longevity	FY08	FTE	Longevity	FY09	FTE	Longevity	FY09
				Salary Budget			Salary Request			Mayor Approved
Veterans Services										
	Director	1.00		\$ 45,515	1.00		\$ 45,516	1.00		\$ 46,516
	TOTAL	1.00		\$ 45,515	1.00		\$ 45,516	1.00		\$ 46,516

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Stadium Commission - 0550										
1010000.1.0550.5211.00.000.00.00	Stadium-Electricity	\$2,417	\$4,824	\$5,099	\$5,103	\$6,508	\$5,294	(\$1,214)	\$191	3.74
1010000.1.0550.5248.00.000.00.00	Stadium-Bldgs Maint	\$3,618	\$2,728	\$2,400	\$2,401	\$3,437	\$2,401	(\$1,036)	\$0	(0.01)
1010000.1.0550.5253.00.000.00.00	Stadium-Repair & Maint Equip	\$446	\$157	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0550.5450.00.000.00.00	Stadium-Custodial Supplies	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0550.5480.00.000.00.00	Stadium-Vehicular Supplies	\$284	\$239	\$103	\$103	\$0	\$0	\$0	(\$103)	(100.00)
1010000.1.0550.5533.00.000.00.00	Stadium-Grounds Supplies	\$1,649	\$1,044	\$1,392	\$1,392	\$1,305	\$1,305	\$0	(\$87)	(6.27)
DeptFunc: Stadium Commission - 0550		\$8,767	\$8,992	\$8,994	\$9,000	\$11,250	\$9,000	(\$2,250)	\$0	0.00

Senior Services:

The Council On Aging (COA) is the municipal agency that is mandated as the focal point for access to services and programs for the City's elderly residents (60 years old and older). Created under Chapter 495 of Massachusetts General Laws, Acts of 1956, and established by City Codes 4-2 in 1964, the COA's mission is to provide services designed to improve the quality of life for Haverhill residents who are 60 years of age or older.

The Department offers a variety of programs and services for our elderly residents that are designed to help them remain independent, stay healthy, keep fit and remain actively involved in our community. A Senior Identification Card, available free of charge at the COA Info and Referral Office, is required in order to participate in many of these programs and services.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
DeptFunc: Senior Services - 0541										
1010000.1.0541.5110.00.000.00.00	Senior Ctr-Salaries & Wages	\$84,819	\$92,961	\$80,391	\$100,150	\$102,729	\$102,729	\$0	\$2,579	2.57
1010000.1.0541.5151.00.000.00.00	Senior Ctr-Longevity	\$2,200	\$2,200	\$2,200	\$2,200	\$1,400	\$1,400	\$0	(\$800)	(36.36)
1010000.1.0541.5192.00.000.00.00	Senior Ctr-Clothing Allowance	\$0	\$0	\$0	\$225	\$225	\$225	\$0	\$0	0.00
1010000.1.0541.5240.00.000.00.00	Senior Ctr-Repairs & Maint. Office Equipment	\$295	\$295	\$295	\$300	\$300	\$300	\$0	\$0	0.00
1010000.1.0541.5590.00.000.00.00	Senior Ctr-Uniforms	\$0	\$150	\$0	\$800	\$800	\$150	(\$650)	(\$650)	(81.25)
1010000.1.0541.5710.00.000.00.00	Senior Ctr-Travel	\$0	\$0	\$0	\$150	\$150	\$0	(\$150)	(\$150)	(100.00)
DeptFunc: Senior Services - 0541		\$87,314	\$95,606	\$82,886	\$103,825	\$105,604	\$104,804	(\$800)	\$979	0.94

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Senior Services							
	Director Stipend	-	\$ 4,500	-	\$ 4,500	-	\$ 4,500
	Nurse	1.00	\$ 57,771	1.00	\$ 57,771	1.00	\$ 57,771
	Activities/Vol Coord	1.00	\$ 30,277	0.83	\$ 27,172	0.83	\$ 27,172
	Meals Supervisor	0.50	\$ 7,223	0.25	\$ 4,290	0.25	\$ 4,290
	MOW Driver 1	0.50	\$ 9,492	0.50	\$ 9,492	0.50	\$ 9,492
	MOW Driver 2	0.50	\$ 9,492	0.50	\$ 9,492	0.50	\$ 9,492
	Minority Outreach	-	\$ -	0.60	\$ 10,920	0.60	\$ 10,920
	Minority Outreach - offset	-	\$ -	(0.15)	\$ (1,500)	(0.15)	\$ (1,500)
	Support Staff	-	\$ 4,342	-	\$ -	-	\$ -
	COA Formula Grant - offset	(0.70)	\$ (22,946)	(0.58)	\$ (19,409)	(0.58)	\$ (19,409)
	TOTAL	2.80	\$ 100,150	2.95	\$ 102,728	2.95	\$ 102,728

Public Library

Statement:

The mission of the Haverhill Public Library is to serve the cultural, social, and community needs of a diverse population by providing global access to informational, educational, and recreational resources. The library fulfills this mission in an enthusiastic and professional manner while maintaining the respect and dignity of its staff and patrons with excellence and superior quality of service.

Vision Statement

The Haverhill Public Library will be the recognized source of knowledge and information, the place to gather and discuss, the encourager of reading, and the partner in cooperation with the city, schools and organizations. We will be the gateway to life-long learning, offering a full spectrum of services, materials and programming.

Values Statement

The Haverhill Public Library - its Board of Trustees, staff and volunteers - is committed to the following values. We value the library as a public forum: it is a community facility for open communication of ideas and information; its collection, displays, programs and services reflect an array of opinions and viewpoints.

We value our customers by responding to them with equal, respectful, accurate and friendly service to all.

We value reading and learning and promote both for all ages.

We value full and equal access to information, the building, its services and its programs.

We value the collection of and accessibility to information in all formats: print, electronic, audio and video.

We value the community by being active participants in it, endeavoring to enhance the quality of community life.

We value the privacy of our users by keeping their transactions strictly confidential.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Library - 0610										
1010000.1.0610.5110.00.000.00.00	Library-Salaries & Wages	\$853,112	\$882,392	\$768,503	\$977,869	\$985,045	\$920,154	(\$64,891)	(\$57,715)	(5.90)
1010000.1.0610.5130.00.000.00.00	Library-Overtime	\$0	\$273	\$17,416	\$25,000	\$35,000	\$40,224	\$5,224	\$15,224	60.89
1010000.1.0610.5132.00.000.00.00	Library - Shift Differential	\$0	\$809	\$2,747	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
1010000.1.0610.5151.00.000.00.00	Library-Longevity	\$17,275	\$13,800	\$17,088	\$17,075	\$16,650	\$16,650	\$0	(\$425)	(2.48)
1010000.1.0610.5191.00.000.00.00	Library-Professional Devel	\$5,114	\$3,713	\$3,375	\$4,106	\$3,994	\$3,881	(\$113)	(\$225)	(5.47)
1010000.1.0610.5210.00.000.00.00	Library-Utilities	\$62,008	\$81,180	\$82,392	\$98,874	\$98,900	\$98,900	\$0	\$26	0.02
1010000.1.0610.5240.00.000.00.00	Library-Repairs & Maint. Office Equipment	\$9,173	\$9,919	\$8,647	\$11,500	\$11,500	\$11,500	\$0	\$0	0.00
1010000.1.0610.5248.00.000.00.00	Library-Bldg & Grounds	\$41,800	\$17,683	\$12,277	\$18,000	\$18,000	\$18,000	\$0	\$0	0.00
1010000.1.0610.5311.00.000.00.00	Library-Information Technology Services	\$8,381	\$12,937	\$8,895	\$9,000	\$11,500	\$9,000	(\$2,500)	\$0	0.00
1010000.1.0610.5340.00.000.00.00	Library-Communications	\$3,692	\$3,454	\$2,973	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
1010000.1.0610.5341.00.000.00.00	Library-Postage	\$5,956	\$6,180	\$2,856	\$6,000	\$6,000	\$6,000	\$0	\$0	0.00
1010000.1.0610.5420.00.000.00.00	Library-Office Supplies	\$6,000	\$5,921	\$3,065	\$6,000	\$6,000	\$6,000	\$0	\$0	0.00
1010000.1.0610.5430.00.000.00.00	Library-Building Equip Repairs Maint. Supplies	\$13,974	\$14,416	\$11,998	\$12,000	\$12,000	\$12,000	\$0	\$0	0.00
1010000.1.0610.5480.00.000.00.00	Library - Vehicular Supplies	\$0	\$0	\$51	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0610.5691.00.000.00.00	Library Consurtium	\$60,321	\$62,146	\$62,067	\$62,154	\$63,154	\$63,154	\$0	\$1,000	1.60
1010000.1.0610.5780.00.000.00.00	Library-Other	\$33,319	\$57,588	\$11,120	\$10,000	\$10,000	\$10,000	\$0	\$0	0.00
1010000.1.0610.5791.00.000.00.00	Library-Circulation System	\$37,201	\$9,998	\$9,676	\$10,000	\$10,000	\$10,000	\$0	\$0	0.00
1010000.1.0610.5911.00.000.00.00	Library-Bond Payment	\$95,513	\$92,618	\$0	\$89,131	\$85,531	\$85,531	\$0	(\$3,600)	(4.03)
DeptFunc: Library - 0610		\$1,252,840	\$1,275,027	\$1,025,145	\$1,366,710	\$1,383,274	\$1,320,994	(\$62,280)	(\$45,715)	(3.34)

Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Public Library							
	Director (Open)	1.00	\$ 72,000	1.00	\$ 72,000	1.00	\$ 72,000
	Assistant Librarian	1.00	\$ 50,000	1.00	\$ 50,000	1.00	\$ 51,000
	Librarian I	3.00	\$ 130,299	3.00	\$ 129,001	3.00	\$ 132,001
	System Admin	1.00	\$ 47,336	1.00	\$ 50,000	1.00	\$ 51,000
	Division Head	4.00	\$ 165,192	3.50	\$ 142,545	4.00	\$ 162,328
	Library Assistant	5.25	\$ 194,188	5.25	\$ 191,848	4.25	\$ 156,456
	Lib Asst/Tech Asst	3.00	\$ 93,034	4.00	\$ 126,099	3.00	\$ 93,037
	Library Clerical	4.25	\$ 121,400	4.25	\$ 119,138	4.25	\$ 125,659
	Adol Behav Spec/Ment	0.20	\$ 8,239	0.20	\$ 8,237	0.20	\$ 8,237
	Div Head/Custodial	1.00	\$ 41,194	1.00	\$ 41,194	1.00	\$ 41,194
	Lib Asst/Custodial	0.75	\$ 27,741	0.75	\$ 27,741	-	\$ -
	Lib Clerical/Custodial	0.75	\$ 21,423	0.75	\$ 21,419	0.75	\$ 21,419
	Pages		\$ 5,824	0.30	\$ 5,824		\$ 5,824
	TOTAL	<u>25.20</u>	<u>\$ 977,869</u>	<u>26.00</u>	<u>\$ 985,045</u>	<u>23.45</u>	<u>\$ 920,154</u>

Other

Debt Service
Employee Benefits/Liability Insurance
State Assessments
Reserve & Other

Debt Service

BONDED DEBT

This budget covers the cost of the principal and interest payments (debt service) of the City's bonded debt with the exception of the Wastewater and Water self-supporting funds. Appropriation for this debt appears in the budget of each department.

General Debt Limit. Under Massachusetts's statutes, the General Debt Limit of the City of Haverhill consists of a Normal Debt Limit and a Double Debt Limit. The Normal Debt Limit of a City is five percent of the valuation of taxable property. The City can authorize debt up to this amount (currently \$188,350,585) without State approval. The City can authorize debt up to twice this amount (Double Debt Limit) with the approval of the State.

There are many categories of general obligation debt that are exempt from and do not count against the General Debt Limit. Among others, these exempt categories include revenue anticipation notes and grant anticipation notes, emergency loans, loans exempted by special laws, certain school bonds, sewer project bonds and solid waste and solid waste disposal facility bonds (as approved by the State), and, subject to special debt limits, bonds for water, housing, urban renewal and economic development (subject to various debt limits) and electric and gas (subject to a separate limit to the General Debt Limit, inducing the same doubling provision). Industrial revenue bonds, electric revenue bonds and water pollution abatement revenue bonds are not subject to these debt limits. The General Debt Limit and the special debt limit for water bonds apply at the time the debt is authorized. The other special debt limits generally apply at the time the debt is incurred.

Communities have four basic ways to finance capital projects: pay-as-you-go financing, debt financing, public private ventures, and intergovernmental financing (such as the SRF's low interest loan/grant program). Over reliance on any one of these options can be risky to a local government's fiscal health. It can also restrict the municipality's ability to respond to changes in economic and fiscal conditions.

Authorization of General Obligation Debt. Under the General Laws, bonds and notes of a City are generally authorized by a two-thirds majority vote of the City Council. Provision is made for a referendum of voters for any debt proposal whose cost would be excluded from Proposition 2 ½ taxation limits. Borrowing for certain purposes also requires administrative approval from the Commonwealth.

Types of Obligations. *General Obligations.* Under Massachusetts's statutes, the City is authorized to issue general obligation indebtedness of the following types:

Serial Bonds and Notes. These are generally required to be payable in equal or diminishing annual principal amounts beginning no later than the end of the next fiscal year commencing after the date of issue, and ending within the terms permitted by law. Level debt service is permitted for bonds or notes issued for certain purposes, and for those projects for which debt service has been exempted from property tax limitations. The maximum terms vary from one year to 40 years, depending on the purpose of the issue. Most of the purposes are capital projects. Bonds may be made callable and redeemed prior to their maturity, and a redemption premium may be paid. Refunding bonds or notes may be issued subject to the maximum terms measured from the date of the original bonds or notes. Serial bonds may be issued as "qualified bonds" with the approval of the State. The State Treasurer is required to pay the debt

service on "qualified bonds" and thereafter to withhold the amount of the debt service from state aid or other state payments. Any resulting administrative costs and any loss of interest income to the Commonwealth are to be assessed upon the City.

Bond Anticipation Notes. These generally must mature within two years of their original dates of issuance, but may be refunded from time to time for a period not to exceed five years from their original dates of issuance, provided that (except for notes issued for certain school projects that have been approved for State school construction aid) for each year that the notes are refunded beyond the second year, they must be paid in part from revenue funds in an amount at least equal to the minimum annual payment that would have been required if the bonds had been issued at the end of the second year. The maximum term of bonds issued to refund bond anticipation notes is measured from the date of the original issue of the notes, except for notes issued for such State-aided school construction projects.

Tax Anticipation Notes. Tax Anticipation Notes may be issued to meet current expenses in anticipation of taxes and other revenues. They must mature within one year but, if payable in less than one year, may be refunded from time to time up to one year from the original date of issue.

Grant Anticipation Notes. Grant Anticipation Notes may be issued for temporary financing in anticipation of federal grants and state and county reimbursements. They must generally mature within two years, but may be refunded from time to time as long as the municipality remains entitled to the grant or reimbursement.

Revenue Bonds. Cities and towns may issue revenue bonds for solid waste disposal facilities and for projects financed under the Commonwealth's water pollution abatement revolving- loan program. In addition, cities and towns having electric departments may issue revenue bonds, and notes in anticipation of such bonds, subject to the approval of the state Department of Public Utilities. The City does not have an electric department, and has not authorized any other revenue bonds.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: Debt Service - 0700										
1010000.1.0700.5910.00.000.00.00	Debt-Principal on Long Term Debt	\$5,054,012	\$5,550,561	\$2,336,055	\$5,654,216	\$5,895,784	\$5,895,784	\$0	\$241,568	4.27
1010000.1.0700.5915.00.000.00.00	Debt-Interest on Long Term	\$4,359,156	\$3,704,472	\$3,438,626	\$3,755,279	\$3,486,050	\$3,486,050	\$0	(\$269,230)	(7.16)
1010000.1.0700.5925.00.000.00.00	Debt-Interest on Short Term	\$451,621	\$432,197	\$0	\$668,560	\$500,000	\$500,000	\$0	(\$168,560)	(25.21)
DeptFunc: Debt Service - 0700										
		\$9,864,789	\$9,687,231	\$5,774,681	\$10,078,055	\$9,881,833	\$9,881,833	\$0	(\$196,222)	(1.95)

General Fund Debt Schedule

Project Title	Amount Issued	Balance	FY 2009			Balance
			Long Term Principal	Long Term Interest	MWPAT Subsidy	
Municipal						
1997 Police (ISQ)	\$ -					
2005 Ref Police Station 97	\$ 2,000,000	894,900	104,300	40,118		790,600
2005 Ref Fire Remodeling 97	\$ 390,000	169,300	20,500	7,583		148,800
2005 Ref Library 97	\$ 1,200,000	538,200	61,400	24,131		476,800
Funded in Library Budget			(61,400)	(24,131)		
1997 Ref Nursing (I)	\$ 1,041,161	170,518	118,741	5,646		51,778
2001 MWPAT 97-1075 (O) SPT	\$ 143,100	90,327	7,541	4,705	(4,705)	82,786
2001 Hospital Res/Ref (OSQ)	\$ 14,400,000	12,250,000	525,000	830,281		11,725,000
2002 Fire Equip (ISQ)	\$ 210,000	150,000	10,000	6,065		140,000
2002 Hospital Equip (ISQ)	\$ 364,000	360,000		15,120		360,000
2002 Hospital Taxable (ISQ)	\$ 275,000	100,000	35,000	4,076		65,000
Hospital Deficit Notes 4/01	\$ 15,000,000	11,015,000	665,000	440,600		10,350,000
Hospital Deficit Notes 6/01	\$ 5,000,000	3,335,000	200,000	133,400		3,135,000
Hospital Deficit Notes 12/01	\$ 5,000,000	3,885,000	210,000	155,400		3,675,000
Hospital Deficit Notes 12/02	\$ 4,403,000	3,595,000	180,000	143,800		3,415,000
Hospital Deficit Notes 4/03	\$ 597,000	485,000	25,000	19,400		460,000
Hospital Deficit Defferal Plan 2005		2,327,500	(640,000)	93,100		2,967,500
2002 MWPAT CW-00-54 (I) LFILL	\$ 465,418	372,272	19,300	17,962	(16,558)	352,972
2004 MWPAT CW-00-54A (I) LFILL	\$ 675,579	596,923	27,282	28,263	(24,758)	569,641
2006 Departmental Equ (ISQ)	\$ 128,000	100,000	25,000	4,000		75,000
2006 High St Fire Roof (ISQ)	\$ 45,000	35,000	10,000	1,400		25,000
2006 Parking Deck 1 (ISQ)	\$ 161,115	140,000	20,000	5,900		120,000
2006 Parking Deck 2 (ISQ)	\$ 240,885	215,000	25,000	9,000		190,000
2006 MWPAT CW-00-54B (I) LFILL	\$ 1,500,000	1,425,000	75,000			1,350,000
2006 MWPAT CW-00-54C (I) LFILL	\$ 300,000	285,000	15,000			270,000
Chapter 90 Notes				53,000		
Other Notes BANs				58,000		
sub-total Non School	\$ 53,539,258	42,534,940	1,677,664	2,076,819	(46,022)	40,795,877

Project Title	Amount		FY 2009			Balance
	Issued	Balance	Long Term Principal	Long Term Interest	MWPAT Subsidy	
1997 Ref92 School 2 (O) G/S	\$ 10,498,114	5,937,184	1,408,063	262,714		4,529,121
2005 Refunding Sch (G/S) R2005 2	\$ 310,000	89,700	20,300	3,934		69,400
2005 Refunding Sch (P/B) R2005 1	\$ 25,640,000	14,397,580	1,435,800	654,103		12,961,780
2005 Refunding Sch Lnd 1997	\$ 400,000	158,580	20,400	7,178		138,180
2005 Ref Sch Planning 97	\$ 950,000	348,225	50,900	15,534		297,325
1997 Ref Other (I)	\$ 130,850	57,905	10,720	2,635		47,185
1997 Ref92 Remol (I)	\$ 677,253	307,491	105,079	12,826		202,411
2006 Ref99 School (OSQ) N	\$ 16,453,000	10,937,407	805,508	492,873		10,131,898
2006 Ref99 School (OSQ) P/B	\$ 200,000	132,953	9,792	5,991		123,162
2006 Ref99 Sch Roof (ISQ)	\$ 1,700,000	899,640	94,700	39,711		804,940
2002 School Remodel Roof(ISQ) (H)	\$ 310,000	225,000	15,000	9,098		210,000
2002 School Equip (OSQ)	\$ 400,000	300,000	20,000	12,130		280,000
2006 Whittier Sch Roof (ISQ)	\$ 710,000	635,000	75,000	26,800		560,000
2006 Greenleaf Sch Boiler (ISQ)	\$ 53,000	45,000	5,000	1,900		40,000
High School BANs				377,000		
Other School BANs				12,000		
sub-total School	\$ 59,331,850	34,916,990	4,218,120	1,955,253	-	30,698,870
Total Debt	\$112,871,108	77,451,930	5,895,784	4,032,072	(46,022)	71,494,747

9,881,833

(G/S)-Golden Hill/Silver Hill, (N)-Nettle, (P/B)-Pentucket/Bradford, (H)-High school

Employee Benefits

Health Insurance

Pursuant to MGL Chapter 32B, as a benefit of employment, any active, permanent employee of the City who works in excess of nineteen (19) hours per week is eligible for group health insurance coverage also all retirees are offered insurance.

The City offers the choice of two health plans Blue Care Elect and HMO Blue. The City also offers Medex to its retired employees age 65 and older.

The City currently offers all insurance plans on a self funding basis administered by Blue Cross. The City also retains Cook & Co. as consultant to review the performance of our health insurance plans and provide assistance relative to cost containment and proper funding levels. This budget is based on an increase in rates of 11.5% for Blue Cross plans and 2% for Medex rates.

The plans and enrolment estimates are in the tables below:

Summary of General Fund Costs and Headcount

<u>Insurance Budget</u>				<u>Headcount</u>			
Municipal	Health	Active	\$ 3,924,754	Municipal	Health	Active	347
		Retiree	\$ 5,227,933			Retiree	<u>909</u>
	Life	Active	\$ 17,397		Total Municipal Health		1,256
		Retiree	\$ <u>34,538</u>		Life	Active	272
Total Municipal			\$ 9,204,622			Retiree	<u>540</u>
					Total Municipal Life		812
School	Health	Active	\$ 8,398,132	School	Health	Active	799
		Retiree	\$ 3,823,671			Retiree	<u>661</u>
	Life	Active	\$ 21,682		Total School Health		1,460
		Retiree	\$ <u>25,584</u>		Life	Active	339
Total School			\$ 12,269,070			Retiree	<u>400</u>
					Total School Life		739
City	Health	Active	\$ 12,322,886		Total City Group Health Insurance Headcount		2,716
		Retiree	\$ 9,051,604		Total City Group Life Insurance Headcount		1,551
	Life	Active	\$ 39,080				
		Retiree	\$ <u>60,122</u>				
Total City Group Insurance Budget			\$ 21,473,692				

These totals do not include Water/Wastewater

Unemployment

The City is designated as a "reimbursable employer" under the Department of Employment and Training Regulations. The DET pays all claims directly to the employees and is reimbursed by the City on a quarterly basis.

Retirement

Under Massachusetts General Laws Chapter 32 the City is required to enroll in our retirement system all employees who work in excess of nineteen (19) hours per week. The City retirement board is responsible for administrating the assets of the fund.

Workmen's Compensation

The City carries Workmen's Compensation insurance through a self-insurance program.

The City carries its liability program through the agency of James Page Insurance. James Page Insurance places the coverage through various companies on a competitive basis. The current breakdown is in the table below:

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
				Actual					Dollar	Percent
DeptFunc: Employee Benefits - 0910										
1010000.1.0910.5152.00.000.00.00	Benefits-Sick Leave Bank	\$57,345	\$72,377	\$64,660	\$75,000	\$75,000	\$75,000	\$0	\$0	0.00
1010000.1.0910.5153.00.000.00.00	Benefits-Vacation Buy-Back	\$0	\$24,024	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0	0.00
1010000.1.0910.5160.00.000.00.00	Benefits-Injured on Duty Medical Claims	\$36,027	\$35,000	\$35,000	\$36,750	\$37,669	\$37,669	\$0	\$919	2.50
1010000.1.0910.5163.00.000.00.00	Benefits-Workers Comp	\$0	\$0	\$167,848	\$0	\$140,000	\$140,000	\$0	\$140,000	0.00
1010000.1.0910.5170.00.000.00.00	Benefits-Group Insurance	\$17,482,765	\$18,535,834	\$16,237,496	\$20,577,875	\$21,473,692	\$21,473,692	\$0	\$895,817	4.35
1010000.1.0910.5171.00.000.00.00	Benefits-Pension Assessme	\$7,650,012	\$8,604,413	\$7,170,340	\$9,125,778	\$9,419,543	\$9,419,543	\$0	\$293,765	3.21
1010000.1.0910.5172.00.000.00.00	Benefits-Unemployment	\$108,955	\$170,474	\$192,036	\$250,000	\$250,000	\$325,000	\$75,000	\$75,000	30.00
1010000.1.0910.5173.00.000.00.00	Benefits-Workers Comp	\$434,191	\$444,054	\$419,794	\$420,000	\$301,000	\$301,000	\$0	(\$119,000)	(28.33)
1010000.1.0910.5174.00.000.00.00	Benefits-Life Insurance	\$0	(\$10)	(\$112)	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0910.5175.00.000.00.00	Benefits-Medicare	\$763,675	\$814,274	\$726,538	\$800,000	\$845,518	\$845,518	\$0	\$45,518	5.68
1010000.1.0910.5176.00.000.00.00	Benefits-Long Term Disability	\$0	\$0	\$0	\$0	\$1,625	\$1,625	\$0	\$1,625	
1010000.1.0910.5176.00.000.00.00	Benefits-Non-Contributory Pensions	\$67,061	\$61,755	\$52,977	\$74,498	\$62,000	\$62,000	\$0	(\$12,498)	(16.77)
1010000.1.0910.5177.00.000.00.00	Benefits-Retiree Medical	\$200,406	\$124,389	\$104,671	\$252,880	\$250,182	\$250,182	\$0	(\$2,698)	(1.06)
DeptFunc: Employee Benefits - 0910										
		\$26,800,438	\$28,886,584	\$25,171,250	\$31,637,781	\$32,881,229	\$32,956,229	\$75,000	\$1,318,448	4.17

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
				Actual					Dollar	Percent
DeptFunc: Liability Insurance - 0945										
1010000.1.0945.5740.00.000.00.00	Liability Insurance	\$755,308	\$799,366	\$859,910	\$840,271	\$890,687	\$890,687	\$0	\$50,416	5.99

Cherry Sheet Assessments

CHERRY SHEET ASSESSMENTS

Chapter 59, Section 21 of the Massachusetts General Laws requires the Commissioner of Revenue to provide municipalities and regional school districts with advance estimates of state and county assessments and charges. Local assessors are required to use these figures in determining the local property tax rate.

RETIRED TEACHER HEALTH INSURANCE

This assessment is levied to reimburse the Commonwealth for the costs of providing a life and health insurance plans for retired municipal teachers. Each participating municipality is assessed for the governmental share of health and life insurance premiums paid on behalf of its teacher retirees by the state. For teachers retired prior to July 1, 1994 the state pays 90% of the total premium; the retiree's co-payment is 10%. Teachers retired after July 1, 1994 the premium split is 85% employer 15% employee. A proportionate share of administrative expenses is also assessed to each municipality.

MOSQUITO CONTROL PROJECTS

There are eight mosquito control districts in Massachusetts whose costs are apportioned to member municipalities on the Cherry Sheet. All mosquito control projects are assessed their proportional expenses for the administration of the state Reclamation Board.

AIR POLLUTION CONTROL

The Air Pollution Commission supervises six districts statewide. The Commission is empowered through the Office of the Governor and has a mandate to control air pollution through the enforcement of Air Pollution Control Acts and Safety Standards.

REGIONAL TRANSPORTATION AUTHORITY

To assess municipalities in order to provide for a system of regional transportation authorities to develop, finance, and contract for the operation of transportation facilities and service outside the Metropolitan Boston area. Between 25% and 50% of the total net cost of service of each regional transit authority is assessed to its member municipalities in proportion to the estimated cost of operating routes through those municipalities. A net operating deficit for each regional transit authority is calculated as the difference between the revenue sources (fares, advertisements and federal assistance) and the operating costs. This deficit is funded through assessments to member municipalities and state contract assistance

SPECIAL EDUCATION ASSESSMENT

This assessment is levied to reimburse the Commonwealth for providing special needs education to children enrolled in state hospital schools or private institutions, whose placements were made before 1975.

REGISTRY OF MOTOR VEHICLES-HOLD PROGRAM

The City has implemented a provision of Massachusetts General Laws Chapter 90 which enables the City to request the State Registry of Motor Vehicles not to renew the license and registration of an operator/owner of a motor vehicle that has two or more outstanding parking tickets. This provision is enacted after the motorist has failed to pay the parking tickets and had an opportunity for a hearing. This program has resulted in a significant decrease in the number of delinquent payments.

CHARTER SCHOOL CHARGES

To assess the sending municipality or regional school district for pupils attending charter schools. Charter school tuition charges are assessed against the sending district and paid to the charter school district.

SCHOOL CHOICE

To assess the sending municipality or regional school district for pupils attending another school district under school choice. School choice tuition charges are assessed against the sending district and paid to the receiving school district.

Account	Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	
									Dollar	Percent
DeptFunc: State Assessment - 0820										
1010000.1.0820.5631.00.000.00.00	State-Special Education	\$35,673	\$39,729	\$0	\$42,125	\$64,888	\$64,888	\$0	\$22,763	54.03
1010000.1.0820.5636.00.000.00.00	State-Ret Employees Health Ins	\$23,886	\$16,625	\$5,934	\$7,911	\$16,129	\$16,129	\$0	\$8,218	103.88
1010000.1.0820.5639.00.000.00.00	State-Mosquito Control	\$0	\$109,828	\$82,248	\$109,724	\$111,156	\$111,156	\$0	\$1,432	1.30
1010000.1.0820.5640.00.000.00.00	State-Air Pollution Control Districts	\$13,384	\$13,762	\$10,549	\$14,065	\$14,355	\$14,355	\$0	\$290	2.06
1010000.1.0820.5646.00.000.00.00	State-RMV Non-Renewal Surcharge	\$74,560	\$88,720	\$66,847	\$88,720	\$89,180	\$89,180	\$0	\$460	0.51
1010000.1.0820.5647.00.000.00.00	State Assesment-Bond Interest	\$20,122	\$37,198	\$0	\$0	\$0	\$0	\$0	\$0	0.00
1010000.1.0820.5661.00.000.00.00	State-MBTA	\$4,775	\$9,394	\$34,689	\$46,252	\$2,592	\$2,592	\$0	(\$43,660)	(94.39)
1010000.1.0820.5663.00.000.00.00	State-Regional Transit Authorities	\$358,511	\$429,528	\$282,792	\$363,560	\$380,964	\$380,964	\$0	\$17,404	4.78
1010000.1.0820.5668.00.000.00.00	State-School Choice	\$804,786	\$809,706	\$577,346	\$854,493	\$862,622	\$862,622	\$0	\$8,129	0.95
1010000.1.0820.5669.00.000.00.00	State-Essex Agg.	\$394,864	\$486,853	\$449,738	\$599,650	\$676,291	\$676,291	\$0	\$76,641	12.78
1010000.1.0820.5670.00.000.00.00	State-Charter School	\$1,215,975	\$1,537,219	\$1,291,009	\$2,049,758	\$2,355,391	\$2,355,391	\$0	\$305,633	14.91
DeptFunc: State Assessment - 0820		\$2,946,536	\$3,578,562	\$2,801,152	\$4,176,258	\$4,573,568	\$4,573,568	\$0	\$397,310	9.51

Miscellaneous and Transfers

BUDGET RESERVE

In accordance with Chapter 40 section 5A an amount is set aside annually within the budget of a city (not to exceed 3% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. This fund is setup primarily to help offset the costs of the Snow & Ice budget.

STABLIZATION TRUST FUND

Under MGL Chapter 40 section 5B communities may appropriate into this fund in any year an amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Emergency Finance Board. The aggregate of the stabilization fund shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of city council is required to appropriate money from or into the stabilization fund. Appropriation can be for any lawful purpose. The balance in the stabilization fund at the start of FY08 was \$428,973

OVERLAY

Funds set aside for the costs associated with exemptions and abatements granted by the Board of Assessors

Expense Line Item	2007 Adopted Budget	2008 Adopted Budget	2009 Department Request	2009 Mayor Approved	Dollar Variance	%Var.
Overlay	598,113	667,809	600,000	594,272	(73,537)	-11.0%
Capital Projects	150,000	150,000	150,000	250,000	100,000	66.7%
Judgments		-	-	-	-	0.0%
Salary Reserve (Bonus)	151,000					0.0%
Spical Revenue	-	-	-	-	-	0.0%
Other Deficits	199,645	129,617	472,000	472,000	342,383	264.1%
Budget Reserve	550,000	550,000	550,000	550,000	-	0.0%
Trust (Stabilization)	384,771	-	-	825,000	825,000	0.0%
Trust (Salaries)	604,000	-	-	250,000	250,000	0.0%
Total Direct Expenses	2,033,529	1,497,426	1,772,000	2,941,272	1,443,846	96.4%

Utilities

**Wastewater
Water**

Wastewater

Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Fund: Sewer Fund - 6010040									
Sewer-Penalties and Int on Utility Charge	(\$37,625)	(\$43,355)	(\$40,134)	(\$24,000)	(\$30,000)	(\$30,000)	\$0	(\$6,000)	25.00%
Sewer-Residential Usage	(\$3,063,445)	(\$3,392,498)	(\$2,486,091)	(\$3,380,792)	(\$4,241,116)	(\$4,124,856)	\$116,260	(\$744,064)	22.01%
Sewer-Commercial Usage	(\$2,239,664)	(\$2,366,129)	(\$2,036,332)	(\$2,403,919)	(\$3,073,394)	(\$2,989,422)	\$83,973	(\$585,503)	24.36%
Sewer-Groveland Usage	(\$110,586)	(\$120,614)	(\$115,559)	(\$104,453)	(\$145,000)	(\$145,000)	\$0	(\$40,547)	38.82%
Sewer-Haverhill Paperboard Usage	(\$249,973)	(\$248,269)	(\$175,546)	(\$264,000)	(\$234,501)	(\$234,501)	\$0	\$29,499	-11.17%
Sewer-Septage Usage	(\$212,955)	(\$134,170)	(\$112,983)	(\$160,000)	(\$130,000)	(\$130,000)	\$0	\$30,000	-18.75%
Sewer-Pretreatment	(\$11,329)	(\$12,452)	(\$10,245)	(\$5,000)	(\$10,000)	(\$12,250)	(\$2,250)	(\$7,250)	145.00%
Wastewater Betterment Collections	(\$87,838)	(\$5,114)	(\$1,098)	(\$2,500)	(\$2,500)	(\$2,500)	\$0	\$0	0.00%
Wastewater CSO Impact Fee	(\$267,000)	(\$357,000)	(\$413,000)	(\$300,000)	(\$80,000)	(\$78,000)	\$2,000	\$222,000	-74.00%
Sewer-Storm Drainage Infrastructure Fee	(\$4,800)	(\$6,300)	(\$96,900)	(\$3,000)	(\$4,800)	(\$4,800)	\$0	(\$1,800)	60.00%
Wastewater Infrastructure Fee	(\$81,000)	(\$86,900)	(\$51,200)	(\$48,000)	(\$48,000)	(\$38,700)	\$9,300	\$9,300	-19.38%
FEMA Reimbursement	\$0	(\$191,559)	(\$152,874)	\$0	\$0	\$0	\$0	\$0	
Other Sources	\$0	\$0	\$0	\$0	\$0	(\$100,000)	(\$100,000)	(\$100,000)	
Fund: Sewer Fund Revenues - 6010040	(\$6,366,215)	(\$6,964,360)	(\$5,691,962)	(\$6,695,664)	(\$7,999,311)	(\$7,890,029)	(\$ 109,283)	(\$1,194,365)	17.84%
Salaries & Wages-Sewer	\$81,566	\$84,400	\$72,335	\$85,384	\$85,384	\$85,384	\$0	\$0	0.00%
Sewer-Overtime	\$528	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00%
Sewer-Longevity	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$0	\$0	0.00%
Clothing Allowance	\$700	\$700	\$700	\$700	\$700	\$700	\$0	\$0	0.00%
Sewer & Drain Program	\$26,614	\$25,000	\$22,905	\$25,000	\$25,000	\$25,000	\$0	\$0	0.00%
Tools & Equipment	\$799	\$1,428	\$1,074	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00%
Pipe Casting & Cement	\$649	\$1,584	\$0	\$1,600	\$1,600	\$1,600	\$0	\$0	0.00%
DeptFunc: Sewer - 0441	\$113,656	\$115,912	\$ 99,814	\$117,984	\$117,984	\$117,984	\$0	\$	0.00%
Salaries & Wages	\$1,269,839	\$1,412,665	\$1,186,108	\$1,438,934	\$1,552,127	\$1,521,154	(\$30,973)	\$82,220	5.71%
Wastewater - Overtime	\$210,949	\$214,398	\$192,229	\$203,646	\$219,858	\$219,858	\$0	\$16,212	7.96%
Wastewater-Longevity	\$25,600	\$25,600	\$28,700	\$28,700	\$28,800	\$27,800	(\$1,000)	(\$900)	-3.14%
Boot Allowance	\$409	\$1,468	\$1,434	\$2,600	\$2,600	\$2,600	\$0	\$0	0.00%
Tuition Reimbursement	\$2,328	\$4,673	\$469	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00%
Tool Allowance	\$1,921	\$3,488	\$2,439	\$3,500	\$3,500	\$3,500	\$0	\$0	0.00%
Electricity	\$699,584	\$929,999	\$910,219	\$1,000,603	\$994,065	\$994,065	\$0	(\$6,538)	-0.65%
Heat & Hot Water	\$84,371	\$143,518	\$107,399	\$113,195	\$127,875	\$127,875	\$0	\$14,680	12.97%
Normal Maintenance	\$159,852	\$153,238	\$140,991	\$170,000	\$170,000	\$170,000	\$0	\$0	0.00%
Lift Station-Operation & Maint	\$48,283	\$56,000	\$43,476	\$51,275	\$60,000	\$60,000	\$0	\$8,725	17.02%
Rent/City Hall	\$4,000	\$7,500	\$12,862	\$12,862	\$12,862	\$12,862	\$0	\$0	0.00%
Uniform Rental	\$3,925	\$3,893	\$3,384	\$4,300	\$7,700	\$7,700	\$0	\$3,400	79.07%
Service Contracts	\$22,227	\$20,000	\$20,588	\$26,000	\$20,000	\$20,000	\$0	(\$6,000)	-23.08%
Sludge Disposal	\$778,634	\$688,981	\$535,333	\$688,200	\$768,200	\$768,200	\$0	\$80,000	11.62%
Legal Fees & Consultant	\$9,638	\$5,708	\$5,839	\$15,000	\$15,000	\$12,500	(\$2,500)	(\$2,500)	-16.67%
Sewer Assessment & Inspection	\$0	\$0	\$0	\$0	\$50,000	\$0	(\$50,000)	\$0	

Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Advertising-Waste Water	\$1,333	\$0	\$0	\$250	\$250	\$250	\$0	\$0	0.00%
Industrial Pretreatment	\$4,320	\$4,717	\$5,125	\$7,400	\$5,000	\$5,000	\$0	(\$2,400)	-32.43%
Communications	\$9,526	\$11,944	\$9,742	\$13,200	\$13,200	\$13,200	\$0	\$0	0.00%
Postage	\$8,453	\$11,009	\$10,557	\$11,580	\$13,080	\$13,080	\$0	\$1,500	12.95%
Household Hazardous Waste Program	\$14,885	\$10,638	\$6,772	\$13,400	\$17,000	\$17,000	\$0	\$3,600	26.87%
Office Supplies	\$3,625	\$4,317	\$3,451	\$5,200	\$5,200	\$5,200	\$0	\$0	0.00%
Wastewater - Vehicular Gasoline	\$18,686	\$18,881	\$17,893	\$24,000	\$22,800	\$22,800	\$0	(\$1,200)	-5.00%
Sludge Dewatering Chemicals	\$77,260	\$61,424	\$45,380	\$57,800	\$86,200	\$86,200	\$0	\$28,400	49.13%
Clorine	\$48,008	\$37,965	\$27,250	\$30,000	\$39,680	\$39,680	\$0	\$9,680	32.27%
Polymer	\$9,564	\$7,254	\$5,510	\$7,821	\$10,321	\$10,321	\$0	\$2,500	31.97%
Other Chemicals	\$1,009	\$2,787	\$2,609	\$6,400	\$2,400	\$2,400	\$0	(\$4,000)	-62.50%
Equipment Rebuild	\$0	\$25,654	\$11,912	\$17,843	\$25,000	\$25,000	\$0	\$7,157	40.11%
Laboratory Expense	\$15,411	\$15,013	\$11,679	\$16,074	\$26,108	\$26,108	\$0	\$10,034	62.42%
In-Kind Services - Wastewater	\$183,014	\$183,014	\$227,783	\$227,783	\$188,014	\$188,014	\$0	(\$39,769)	-17.46%
Tech Training & Seminars	\$423	\$2,315	\$3,180	\$4,800	\$5,800	\$5,800	\$0	\$1,000	20.83%
Dues and Memberships	\$2,681	\$1,561	\$2,058	\$2,600	\$3,000	\$3,000	\$0	\$400	15.38%
Transfer to General Fund	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Wastewater Transfer to Cap Projects Fund	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Water (Engineering)	\$55,000	\$55,000	\$0	\$55,000	\$55,000	\$55,000	\$0	\$0	0.00%
DeptFunc: Waste Water - 0442	\$3,804,758	\$4,136,622	\$3,582,371	\$4,263,966	\$4,554,640	\$4,470,167	(\$84,473)	\$ 206,201	4.84%
Wastewater Capital Outlay	\$264,643	\$52,359	\$92,076	\$980,407	\$695,000	\$595,000	(\$100,000)	(\$385,407)	-39.31%
Storm Drainage Infrastructure Expense	\$0	\$0	\$0	\$3,000	\$50,000	\$50,000	\$0	\$47,000	1566.67%
Wastewater Infrastructure Expense	\$518,837	\$700,944	\$124,318	\$165,219	\$128,000	\$153,000	\$25,000	(\$12,219)	-7.40%
DeptFunc: Wastewater Capital Outlay - 0444	\$783,480	\$753,303	\$216,394	\$1,148,626	\$873,000	\$798,000	(\$75,000)	(\$350,626)	-30.53%
Mass Abatement Tr Admin Fee	\$24,628	\$23,582	\$65,283	\$66,408	\$49,323	\$49,323	\$0	(\$17,084)	-25.73%
Mass Abatement Trust Loan	\$836,355	\$847,028	\$1,187,388	\$1,267,347	\$1,290,439	\$1,290,439	\$0	\$23,092	1.82%
Registrar Fees	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Principal on long term debt	\$269,861	\$265,426	\$217,489	\$294,347	\$299,775	\$299,775	\$0	\$5,428	1.84%
Interest on long term debt	\$139,970	\$125,445	\$104,161	\$175,641	\$161,749	\$161,749	\$0	(\$13,892)	-7.91%
Interest on Short Term Debt	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DeptFunc: Debt Service - 0700	\$1,272,814	\$1,261,481	\$1,574,321	\$1,803,743	\$1,801,286	\$1,801,286	\$0	(\$2,456)	-0.14%
Health Insurance	\$316,826	\$320,094	\$246,045	\$364,274	\$385,205	\$391,413	\$6,208	\$27,139	7.45%
Pension Assessment	\$198,622	\$221,754	\$184,795	\$252,733	\$264,105	\$264,106	\$0	\$11,372	4.50%
Wastewater Workers Compensation	\$0	\$0	\$17,212	\$20,000	\$30,000	\$20,000	(\$10,000)	\$0	0.00%
Medicare	\$11,755	\$13,436	\$11,277	\$24,781	\$24,781	\$24,781	\$0	\$0	0.00%
DeptFunc: Employee Benefits - 0910	\$527,203	\$555,284	\$459,329	\$661,788	\$704,091	\$700,300	(\$3,792)	\$ 38,511	5.82%
Insurance Premiums	\$80,809	\$83,450	\$90,135	\$90,135	\$95,543	\$95,543	\$0	\$5,408	6.00%
DeptFunc: Liability Insurance - 0945	\$80,809	\$83,450	\$90,135	\$90,135	\$95,543	\$95,543	\$0	\$5,408	6.00%
Budget Surplus/Loss (Budget Only)	\$0	\$0	\$0	(\$1,390,578)	(\$147,233)	(\$93,251)	\$53,982	\$1,297,327	-93.29%

Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
DeptFunc: Budget Only - 0999	\$0	\$0	\$0	(\$1,390,578)	(\$147,233)	(\$93,251)	\$53,982	\$1,297,327	-93.29%
Fund: Sewer Fund Expenses - 6010040	\$6,582,720	\$6,906,052	\$6,022,364	\$6,695,664	\$7,999,311	\$7,890,029	(\$109,283)	\$1,194,365	17.84%
Actual (Surplus)/Loss	216,505	(58,308)	330,402	0	0	0			

Wastewater Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Sewer:	Working Foreman	1.00	\$ 47,590	1.00	\$ 47,590	1.00	\$ 47,590
	MEO LHS & PW Laborer	1.00	\$ 37,794	1.00	\$ 37,794	1.00	\$ 37,794
	Out of Grade		\$ -				
	Salary Reserve		\$ -		\$ -		\$ -
	Total-Sewer	2.00	\$ 85,384	2.00	\$ 85,384	2.00	\$ 85,384
Wastewater:	Supt/Engineer	1.00	\$ 94,000	1.00	\$ 94,000	1.00	\$ 94,000
	* Council transfer to Public Works Admin	-	\$ (39,769)		\$ -		\$ -
	Facility Manager	1.00	\$ 71,356	1.00	\$ 71,356	1.00	\$ 71,356
	WWTP Chemist	1.00	\$ 61,509	1.00	\$ 61,509	1.00	\$ 61,509
	Head Mechanic	-	\$ -	-	\$ -	-	\$ -
	Collection System Supv	1.00	\$ 71,356	1.00	\$ 71,356	1.00	\$ 71,356
	Exec Asst to Supt/Eng	1.00	\$ 45,380	1.00	\$ 45,380	1.00	\$ 45,380
	Chief Fin Admin Assist	1.00	\$ 43,390	1.00	\$ 43,390	1.00	\$ 43,390
	Elec/Instr/Mech	1.00	\$ 53,040	1.00	\$ 53,040	1.00	\$ 53,040
	Senior Operator	5.00	\$ 265,200	5.00	\$ 265,200	5.00	\$ 265,200
	Sr Coll Systems Oper	1.00	\$ 53,040	1.00	\$ 53,040	1.00	\$ 53,040
	Operator	3.00	\$ 134,534	3.00	\$ 134,534	3.00	\$ 134,534
	Coll System Operator	2.00	\$ 89,690	2.00	\$ 89,690	2.00	\$ 89,690
	Maint Mechanic	2.00	\$ 79,789	2.00	\$ 79,789	2.00	\$ 79,789
	Coll System OP/Catch Basin	2.00	\$ 89,690	2.00	\$ 89,690	2.00	\$ 86,240
	Lab Technician	1.00	\$ 44,845	1.00	\$ 44,845	1.00	\$ 44,845
	Maint Mechanic/Helper	2.00	\$ 106,080	2.00	\$ 106,080	2.00	\$ 106,080
	Storekeeper	1.00	\$ 40,290	1.00	\$ 40,290	1.00	\$ 40,290
	Custodian/Laborer	1.00	\$ 33,654	1.00	\$ 33,654	1.00	\$ 33,654
	Safety & Training Officer	-	\$ 3,120	-	\$ 3,120	-	\$ 3,120
	Salary Reserve for New Equipment	-	\$ -	-	\$ 68,251	-	\$ 45,900
	Merit Bonus	-	\$ 31,667	-	\$ 36,839	-	\$ 31,667
	Shift Differential	-	\$ 33,860	-	\$ 33,860	-	\$ 33,860
	Collection on Call	-	\$ 10,608	-	\$ 10,608	-	\$ 10,608
	Operator on Call	-	\$ 9,003	-	\$ 9,003	-	\$ 9,003
	Out of Grade	-	\$ 13,603	-	\$ 13,603	-	\$ 13,603
	Total-Wastewater	27.00	\$ 1,438,934	27.00	\$ 1,552,127	27.00	\$ 1,521,154
Total-Wastewater Department			1,524,318		1,637,511		1,606,538

Water

Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Fund: Water Fund - 6010050									
Water-Penalties and Int on Utility Charge	(\$34,699)	(\$39,769)	(\$35,268)	(\$28,000)	(\$35,000)	(\$35,000)	\$0	(\$7,000)	25.00%
Water-Penalties and Int on Labor	(\$3,257)	(\$2,729)	(\$2,722)	(\$2,500)	(\$2,500)	(\$2,500)	\$0	\$0	0.00%
Water-Penalties and Int on Fire Service	(\$692)	(\$475)	(\$829)	(\$500)	(\$500)	(\$500)	\$0	\$0	0.00%
Water-Residential Usage	(\$2,983,754)	(\$3,025,294)	(\$2,285,979)	(\$3,061,934)	(\$3,557,335)	(\$3,524,321)	\$33,013	(\$462,387)	15.10%
Water-Commercial Usage	(\$2,210,277)	(\$2,036,209)	(\$1,745,465)	(\$2,109,532)	(\$2,449,729)	(\$2,427,057)	\$22,672	(\$317,525)	15.05%
Water-Labor Fee	(\$220,923)	(\$227,401)	(\$219,257)	(\$210,000)	(\$225,000)	(\$270,000)	(\$45,000)	(\$60,000)	28.57%
Water-Service Repairs	(\$94,471)	(\$89,033)	(\$53,067)	(\$75,000)	(\$65,000)	(\$78,000)	(\$13,000)	(\$3,000)	4.00%
Water-Service Entrance	(\$81,660)	(\$66,540)	(\$33,320)	(\$60,000)	(\$30,000)	(\$36,000)	(\$6,000)	\$24,000	-40.00%
Water-Main Pipe Entrance	(\$23,695)	(\$14,640)	(\$16,808)	(\$20,000)	(\$15,000)	(\$18,000)	(\$3,000)	\$2,000	-10.00%
Water-Fire Service	(\$131,070)	(\$134,760)	(\$133,318)	(\$133,000)	(\$133,000)	(\$159,600)	(\$26,600)	(\$26,600)	20.00%
Water-Real Estate Transfer	(\$55,850)	(\$40,900)	(\$24,239)	(\$50,000)	(\$35,000)	(\$42,000)	(\$7,000)	\$8,000	-16.00%
Analysis/Misc Water	(\$3,781)	(\$2,680)	(\$30)	(\$3,000)	(\$100)	(\$100)	\$0	\$2,900	-96.67%
Water Infrastructure Fee	(\$117,000)	(\$167,400)	(\$34,800)	(\$100,000)	(\$50,000)	(\$50,000)	\$0	\$50,000	-50.00%
Water Supply Fee	(\$486,500)	(\$405,000)	(\$227,900)	(\$300,000)	(\$250,000)	(\$250,000)	\$0	\$50,000	-16.67%
Water Retro Billing	(\$229)	(\$23)	(\$33)	\$0	\$0	\$0	\$0	\$0	
FEMA Reimbursement	\$0	(\$900,000)	\$0	\$0	\$0	\$0	\$0	\$0	
Other Sources	\$0	\$0	\$0	(\$498,480)	(\$548,480)	(\$548,480)	\$0	(\$50,000)	10.03%
Fund: Water Fund Revenues - 6010050	(\$6,447,858)	(\$7,152,853)	(\$4,813,035)	(\$6,651,946)	(\$7,396,644)	(\$7,441,558)	(\$ 44,915)	(\$ 789,612)	11.87%
Engineering Reproductions & Printing	(\$25,801)	(\$16,389)	(\$9,864)	(\$22,000)	(\$20,000)	(\$20,000)	\$0	\$2,000	-9.09%
Engineering Technical Review Fees	(\$33,460)	(\$11,900)	(\$6,640)	(\$25,000)	(\$5,000)	(\$5,000)	\$0	\$20,000	-80.00%
Engineering Sewer & Drain Permits	(\$123,875)	(\$71,250)	(\$36,825)	(\$85,000)	(\$85,000)	(\$85,000)	\$0	\$0	0.00%
Eng-Site Plan Review	(\$5,067)	(\$3,667)	\$0	(\$3,000)	(\$2,000)	(\$2,000)	\$0	\$1,000	-33.33%
Eng Insp Fees - Clerk of Works	(\$81,189)	(\$69,866)	(\$49,213)	(\$108,000)	(\$88,800)	(\$88,800)	\$0	\$19,200	-17.78%
Fund: Water (Engineering) Revenues - 6010050	(\$ 269,392)	(\$ 173,072)	(\$ 102,542)	(\$ 243,000)	(\$ 200,800)	(\$ 200,800)	\$0	(\$ 42,200)	-17.37%
Eng-Salaries & Wages	\$242,680	\$241,647	\$189,604	\$169,662	\$201,998	\$201,998	\$0	\$32,336	19.06%
Eng-Overtime	\$0	\$270	\$2,394	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00%
Eng-Longevity	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700	\$0	\$0	0.00%
Eng-Professional Devel	\$0	\$530	\$205	\$600	\$600	\$600	\$0	\$0	0.00%
Eng-Rep & Maint Office Equipment	\$2,622	\$3,294	\$1,296	\$3,200	\$3,200	\$3,200	\$0	\$0	0.00%
Eng Insp Fees - Clerk of Works	\$61,160	\$52,785	\$38,670	\$69,450	\$55,800	\$55,800	\$0	(\$13,650)	-19.65%
Eng-Communications	\$1,035	\$1,237	\$1,149	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00%
Eng-Zoning Books	\$2,598	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Eng-Office Supplies	\$2,298	\$4,284	\$1,492	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00%
Eng-Vehicular Supplies	\$7,650	\$18,133	\$6,209	\$8,000	\$8,000	\$8,000	\$0	\$0	0.00%
Eng-Field Equipment Supplies	\$0	\$0	\$0	\$500	\$500	\$500	\$0	\$0	0.00%
Eng-Dues & Memberships	\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer from Water	(\$55,000)	(\$110,000)	\$0	(\$55,000)	(\$55,000)	(\$55,000)	\$0	\$0	0.00%
DeptFunc: Engineering - 0410	\$270,148	\$216,880	\$245,719	\$210,612	\$229,298	\$229,298	\$0	\$18,686	8.87%

Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Salaries & Wages-Water Office	\$256,924	\$274,662	\$237,354	\$283,352	\$283,352	\$283,352	\$0	\$0	0.00%
Overtime-Water Office	\$415	\$123	\$3,246	\$7,000	\$7,000	\$7,000	\$0	\$0	0.00%
Longevity-Water Office	\$6,000	\$5,000	\$5,050	\$5,050	\$5,050	\$5,050	\$0	\$0	0.00%
DeptFunc: Water Office Salary - 0450	\$263,339	\$279,785	\$245,650	\$295,402	\$295,402	\$295,402	\$0	\$0	0.00%
Salaries & Wages-Water Treatment	\$471,157	\$482,527	\$438,057	\$568,383	\$562,895	\$562,895	\$0	(\$5,488)	-0.97%
Overtime-Water Treatment	\$62,711	\$80,054	\$49,934	\$69,407	\$62,401	\$62,401	\$0	(\$7,006)	-10.09%
Longevity-Water Treatment	\$9,350	\$8,250	\$8,200	\$8,200	\$8,250	\$8,250	\$0	\$50	0.61%
DeptFunc: Water Treatment Salary - 0451	\$543,218	\$570,831	\$496,191	\$645,990	\$633,546	\$633,546	\$0	(\$12,444)	-1.93%
Salaries & Wages-Water Maintenance	\$819,437	\$923,030	\$741,200	\$970,283	\$971,913	\$952,162	(\$19,751)	(\$18,121)	-1.87%
Overtime-Water Maintenance	\$87,185	\$113,158	\$79,629	\$90,121	\$103,375	\$90,121	(\$13,254)	\$0	0.00%
Longevity-Water Maintenance	\$17,600	\$17,650	\$18,180	\$19,430	\$19,430	\$19,430	\$0	\$0	0.00%
DeptFunc: Water Maint. Salary - 0452	\$924,222	\$1,053,838	\$839,009	\$1,079,834	\$1,094,718	\$1,061,713	(\$33,005)	(\$18,121)	-1.68%
Clothing Allowance	\$7,800	\$8,000	\$8,000	\$9,600	\$9,600	\$9,600	\$0	\$0	0.00%
Boot Allowance	\$1,164	\$835	\$1,186	\$1,300	\$1,300	\$1,300	\$0	\$0	0.00%
Tuition Reimbursement	\$8,294	\$8,309	\$7,252	\$8,100	\$9,046	\$9,046	\$0	\$946	11.68%
Electricity	\$493,923	\$512,082	\$588,481	\$661,450	\$701,643	\$701,643	\$0	\$40,193	6.08%
Pumping Fuel & Heat	\$38,881	\$59,092	\$34,244	\$68,625	\$83,250	\$83,250	\$0	\$14,625	21.31%
Meter Expense & Supplies	\$41,896	\$74,088	\$48,403	\$75,062	\$78,815	\$78,815	\$0	\$3,753	5.00%
Water Treatment Maintenance	\$46,258	\$63,868	\$42,841	\$72,000	\$60,000	\$60,000	\$0	(\$12,000)	-16.67%
Distribution Maintenance	\$6,170	\$29,741	\$14,631	\$19,500	\$11,330	\$11,330	\$0	(\$8,170)	-41.90%
Pumping Bldg Maintenance	\$16,190	\$21,421	\$14,891	\$20,434	\$23,300	\$23,300	\$0	\$2,866	14.03%
Rent/City Hall	\$4,000	\$7,500	\$12,863	\$12,863	\$12,863	\$12,863	\$0	\$0	0.00%
Service Contracts	\$18,642	\$24,914	\$28,012	\$36,575	\$37,526	\$37,526	\$0	\$951	2.60%
Water Computer Program	\$7,807	\$20,590	\$7,995	\$13,000	\$23,000	\$23,000	\$0	\$10,000	76.92%
Legal Fees & Consultant	\$12,337	\$10,509	\$35,514	\$37,000	\$35,000	\$35,000	\$0	(\$2,000)	-5.41%
Advertising	\$4,030	\$556	\$225	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00%
Communications	\$17,544	\$17,058	\$11,825	\$22,000	\$25,000	\$25,000	\$0	\$3,000	13.64%
Postage	\$15,920	\$14,589	\$15,985	\$21,025	\$21,025	\$21,025	\$0	\$0	0.00%
Infra Red Rd Surfacing	\$0	\$0	\$0	\$500	\$500	\$500	\$0	\$0	0.00%
Office Supplies	\$6,011	\$8,262	\$8,023	\$8,500	\$8,500	\$8,500	\$0	\$0	0.00%
Small Main Replacement	\$0	\$467	\$0	\$7,207	\$17,723	\$17,723	\$0	\$10,516	145.91%
Water Admin - Vehicles Expense	\$70,658	\$94,543	\$73,903	\$85,057	\$81,300	\$81,300	\$0	(\$3,757)	-4.42%
Water Treatment Tools/Instruments	\$591	\$480	\$388	\$500	\$500	\$500	\$0	\$0	0.00%
Treatment Chemicals	\$243,753	\$228,532	\$198,496	\$304,350	\$497,114	\$497,114	\$0	\$192,764	63.34%
Distribution Fittings & Supplies	\$49,356	\$60,300	\$57,252	\$68,153	\$62,153	\$62,153	\$0	(\$6,000)	-8.80%
Water Conservation Materials	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$5,000	
Fire Hydrant Repair	\$43,208	\$29,464	\$11,821	\$36,000	\$50,000	\$40,000	(\$10,000)	\$4,000	11.11%
Laboratory Expense	\$13,029	\$25,704	\$20,071	\$38,746	\$64,367	\$64,367	\$0	\$25,621	66.13%
Distribution Constr/Mtls	\$32,509	\$24,488	\$16,485	\$22,100	\$16,600	\$16,600	\$0	(\$5,500)	-24.89%
Leak Detection & Repair	\$18,330	\$640	\$0	\$13,000	\$20,000	\$20,000	\$0	\$7,000	53.85%
Fed Drink Water Assessment Fee	\$19,938	\$19,480	\$20,307	\$20,307	\$20,400	\$20,400	\$0	\$93	0.46%

Description	FY06 Actual	FY07 Actual	FY08 Y-T-D Actual	FY08 Budget	FY09 Request	FY09 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Storage Taxes	\$2,136	\$2,111	\$3,351	\$3,351	\$3,484	\$3,484	\$0	\$133	3.97%
In-Kind Services - Water	\$188,961	\$303,381	\$336,914	\$336,914	\$303,381	\$309,449	\$6,068	(\$27,465)	-8.15%
Travel/Outside Mtg/Conf	\$3,134	\$325	\$0	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00%
Transfer to Water - Engineering	\$0	\$55,000	\$0	\$55,000	\$55,000	\$55,000	\$0	\$0	0.00%
DeptFunc: Water Expenses - 0453	\$1,432,470	\$1,726,329	\$1,619,359	\$2,081,219	\$2,341,720	\$2,337,788	(\$3,932)	\$256,569	12.33%
Water Maintenance Garage	\$596	\$39,565	\$13,138	\$13,138	\$0	\$0	\$0	(\$13,138)	-100.00%
Metering Division	\$0	\$32,852	\$0	\$0	\$0	\$0	\$0	\$0	
Water Treatment Maint-Capital Acct	\$0	\$75,117	\$57,115	\$114,556	\$30,000	\$30,000	\$0	(\$84,556)	-73.81%
Computer Hardware/Software	\$0	\$0	\$0	\$13,830	\$0	\$0	\$0	(\$13,830)	-100.00%
Water Supply Expenditures	\$0	\$0	\$101,182	\$798,480	\$798,480	\$798,480	\$0	\$0	0.00%
Water Infrastructure Expense	\$0	\$56,488	\$35,870	\$103,512	\$80,000	\$80,000	\$0	(\$23,512)	-22.71%
Water Capital Outlay	(\$93,347)	\$142,854	\$309	\$908,348	\$1,618,100	\$225,100	(\$1,393,000)	(\$683,248)	-75.22%
Future Carb Repl Filters	\$226,208	\$0	\$0	\$185,400	\$80,000	\$80,000	\$0	(\$105,400)	-56.85%
Lake Saltonstall Rd Waterline	\$0	\$0	\$0	\$80,917	\$0	\$0	\$0	(\$80,917)	-100.00%
Off Site Main Improvement	(\$6,010)	\$18,642	\$0	\$0	\$0	\$0	\$0	\$0	
Booster Station	\$0	\$0	\$0	\$38,250	\$0	\$0	\$0	(\$38,250)	-100.00%
DeptFunc: Water Capital Outlay - 0454	\$127,447	\$365,518	\$207,614	\$2,256,431	\$2,606,580	\$1,213,580	(\$1,393,000)	(\$1,042,851)	-46.22%
Mass Abatement Trust Admin Fee	\$0	\$975	\$0	\$0	\$0	\$0	\$0	\$0	
Mass Abatement Trust Loan	\$0	\$1,300	\$16,839	\$190,001	\$188,069	\$188,069	\$0	(\$1,932)	-1.02%
Principal on Long Term Debt	\$283,162	\$352,670	\$73,270	\$343,373	\$348,367	\$348,367	\$0	\$4,995	1.45%
Interest on Long Term Debt	\$233,775	\$151,501	\$113,561	\$191,858	\$193,758	\$193,758	\$0	\$1,901	0.99%
Interest on Short Term Debt	\$0	\$0	\$0	\$65,521	\$170,690	\$112,401	(\$58,289)	\$46,880	71.55%
DeptFunc: Debt Service - 0700	\$516,937	\$506,446	\$203,670	\$790,753	\$900,884	\$842,595	(\$58,289)	\$51,844	6.56%
Health Insurance	\$403,100	\$385,652	\$329,033	\$451,717	\$503,638	\$494,311	(\$9,327)	\$42,594	9.43%
Pension Assessment	\$198,181	\$223,647	\$184,710	\$271,515	\$283,735	\$283,735	\$0	\$12,219	4.50%
Water Workers Compensation	\$0	\$0	\$35,565	\$52,052	\$50,000	\$50,000	\$0	(\$2,052)	-3.94%
Medicare	\$17,510	\$21,083	\$17,911	\$30,766	\$26,000	\$26,000	\$0	(\$4,767)	-15.49%
Non-Contributory Pensions	\$22,803	\$21,990	\$16,105	\$23,800	\$23,800	\$23,800	\$0	\$0	0.00%
DeptFunc: Employee Benefits - 0910	\$641,594	\$652,372	\$583,324	\$829,850	\$887,173	\$877,846	(\$9,327)	\$47,994	5.78%
Insurance Premiums	\$111,982	\$113,700	\$132,974	\$132,974	\$140,952	\$140,952	\$0	\$7,978	6.00%
DeptFunc: Liability Insurance - 0945	\$111,982	\$113,700	\$132,974	\$132,974	\$140,952	\$140,952	\$0	\$7,978	6.00%
Budget Surplus/Loss (Budget Only)	\$0	\$0	\$0	(\$1,428,119)	(\$1,532,829)	\$9,638	\$1,542,467	\$1,437,757	-100.67%
DeptFunc: Budget Only - 0999	\$0	\$0	\$0	(\$1,428,119)	(\$1,532,829)	\$9,638	\$1,542,467	\$1,437,757	-100.67%
Fund: Water Fund Expenses- 6010050	(\$4,831,357)	(\$5,485,699)	(\$4,573,510)	(\$6,894,946)	(\$7,597,444)	(\$7,642,358)	(\$1,497,553)	(\$ 690,345)	-10.01%
Actual (Surplus)/Loss	(1,885,893)	(1,840,226)	(342,067)	0	0	0			

Water Department	Position Title	FTE	FY08 Salary Budget	FTE	FY09 Salary Request	FTE	FY09 Mayor Approved
Water Engineering:							
	City Engineer	1.00	\$ 79,259	1.00	\$ 81,637	1.00	\$ 81,637
	* Council transfer to Public Works Admin		\$ (33,533)		\$ -		\$ -
	Asst Civil Engineer	1.00	\$ 54,433	1.00	\$ 54,434	1.00	\$ 54,434
	Sr Engineering Aide	2.00	\$ 82,899	2.00	\$ 82,899	2.00	\$ 82,899
	Sr Engineering Aide (new)	1.00	\$ 36,983	1.00	\$ 33,408	1.00	\$ 33,408
	Head Acct Clerk	-	\$ -	-	\$ -	-	\$ -
	Out of Grade		\$ 4,620		\$ 4,620		\$ 4,620
	Water Offset		\$ (55,000)		\$ (55,000)		\$ (55,000)
	Total-Water Engineering	<u>5.00</u>	<u>\$ 169,662</u>	<u>5.00</u>	<u>\$ 201,998</u>	<u>5.00</u>	<u>\$ 201,998</u>
Water Office:							
	Finance Manager	1.00	\$ 87,411	1.00	\$ 87,411	1.00	\$ 87,411
	Billing/Collection Mgr	1.00	\$ 52,584	1.00	\$ 52,584	1.00	\$ 52,584
	Office Account Clk	-	\$ -	1.00	\$ 38,593	1.00	\$ 38,593
	Head Account Clk	3.60	\$ 134,145	2.60	\$ 95,552	2.60	\$ 95,552
	Out of Grade		\$ 2,000		\$ 2,000		\$ 2,000
	Merit Bonus		\$ 7,211		\$ 7,211		\$ 7,211
	Total-Water Office	<u>5.60</u>	<u>\$ 283,352</u>	<u>5.60</u>	<u>\$ 283,352</u>	<u>5.60</u>	<u>\$ 283,352</u>
Water Treatment:							
	Water Plant Supervisor	1.00	\$ 71,356	1.00	\$ 71,356	1.00	\$ 71,356
	Senior WTP Operator	1.00	\$ 53,040	1.00	\$ 53,040	1.00	\$ 53,040
	Class 4 Wtr Plant Oper	2.00	\$ 90,938	2.00	\$ 90,938	2.00	\$ 90,938
	Class 3 Wtr Plant Oper	3.00	\$ 136,406	3.00	\$ 136,406	3.00	\$ 136,406
	WTP Chemist	1.00	\$ 61,509	1.00	\$ 61,509	1.00	\$ 61,509
	WTP Laboratory Tech	1.00	\$ 45,469	1.00	\$ 45,469	1.00	\$ 45,469
	WTP Electrician	1.00	\$ 50,648	1.00	\$ 50,648	1.00	\$ 50,648
	WTP Laboratory Tech - On Call	-	\$ 14,034	-	\$ 12,280	-	\$ 12,280
	Seasonal Employee	-	\$ 3,360	-	\$ 3,960	-	\$ 3,960
	Holiday	-	\$ 3,847	-	\$ 3,847	-	\$ 3,847
	SCADA Stipend	-	\$ 2,500	-	\$ 2,500	-	\$ 2,500
	Boiler Repairman Diff	-	\$ 522	-	\$ 520	-	\$ 520
	Safety & Training Officer	-	\$ 1,044	-	\$ 1,040	-	\$ 1,040
	Night Differential	-	\$ 14,577	-	\$ 10,249	-	\$ 10,249

Water Department	Position Title	FTE	FY08		FY09		FY09
			Salary Budget	FTE	Salary Request	FTE	Mayor Approved
	Merit Bonus	-	\$ 15,901	-	\$ 15,901	-	\$ 15,901
	Out of Grade	-	\$ 3,231	-	\$ 3,231	-	\$ 3,231
	Total-Water Treatment	<u>10.00</u>	<u>\$ 568,382</u>	<u>10.00</u>	<u>\$ 562,895</u>	<u>10.00</u>	<u>\$ 562,895</u>
Water Maintenance:							
	Water Maint Supv	1.00	\$ 71,356	1.00	\$ 71,356	1.00	\$ 71,356
	Water Service Insp	1.00	\$ 52,584	1.00	\$ 52,584	1.00	\$ 52,584
	Water Meter Reader	1.00	\$ 42,515	1.00	\$ 42,515	1.00	\$ 42,515
	Head Clerk	2.00	\$ 84,004	2.00	\$ 84,004	2.00	\$ 84,004
	Head Clerk -Part Time (new)	0.50	\$ 15,751	0.50	\$ 15,751	-	\$ -
	General Foreman	1.00	\$ 55,141	1.00	\$ 55,141	1.00	\$ 55,141
	PW Mtce Crft/PL/BKFL	1.00	\$ 48,838	1.00	\$ 48,838	1.00	\$ 48,838
	PW Mtce Crft/Plumber	4.00	\$ 190,362	4.00	\$ 190,362	4.00	\$ 190,362
	Water Meter Repair/Inst	1.00	\$ 39,062	1.00	\$ 39,062	1.00	\$ 39,062
	MEO & B&G	2.00	\$ 82,077	2.00	\$ 82,077	2.00	\$ 82,077
	PW Maintenance Man	1.00	\$ 39,749	1.00	\$ 39,749	1.00	\$ 39,749
	Wtr Meter Installer	1.00	\$ 37,669	1.00	\$ 37,669	1.00	\$ 37,669
	Wtr Meter Reader/Inst	1.00	\$ 39,062	1.00	\$ 39,062	1.00	\$ 39,062
	Wtr Meter Read Inst/CR	1.00	\$ 39,062	1.00	\$ 39,062	1.00	\$ 39,062
	Wtr Meter Read/Inst/Tester	1.00	\$ 39,062	1.00	\$ 39,062	1.00	\$ 39,062
	Temp Meter Reader	-	\$ 4,500	-	\$ 4,500	-	\$ 4,500
	Professional Eng Stipend	-	\$ 2,500	-	\$ 2,500	-	\$ 2,500
	Out of Grade	-	\$ 15,290	-	\$ 15,290	-	\$ 15,290
	Safety & Training Officer	-	\$ 1,040	-	\$ 1,040	-	\$ 1,040
	Police Detail	-	\$ 8,000	-	\$ 12,000	-	\$ 8,000
	Stand By	-	\$ 27,237	-	\$ 27,237	-	\$ 27,237
	Class I Lic	-	\$ 9,360	-	\$ 9,360	-	\$ 9,360
	Merit Bonus	-	\$ 26,060	-	\$ 23,691	-	\$ 23,691
	Total-Water Maintenance	<u>19.50</u>	<u>\$ 970,283</u>	<u>19.50</u>	<u>\$ 971,913</u>	<u>19.00</u>	<u>\$ 952,162</u>
Total-Water Department			<u>1,991,678</u>		<u>2,020,157</u>		<u>2,000,407</u>

Glossary of Terms

Abatement. A complete or partial cancellation of a tax levy imposed by a governmental unit. Administered by the local board of assessors.

Accounting System. A system of financial recordkeeping, which record, classify and report information on the financial status and operation of a governmental unit or any of its funds, account groups, and organizational components.

Adopted Budget. The resulting budget that has been approved by the Town Meeting or City Council.

Annual Budget. An estimate of expenditures for specific purposes during the fiscal year (July 1-June 30) and the proposed means (estimated revenues) for financing those activities.

Appropriation An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only town meeting or city council can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see encumbrance). Any part of an annual operating appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant/auditor (MGL Ch. 41 § 58), the departmental appropriation is encumbered to extend the annual spending authorization until such time that the bill is paid or it is decided not to spend the funds. If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special purpose appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting/city council vote to another account.

Arbitrage. Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.

Assessed Valuation. A valuation set upon real or personal property by the local board of assessors as a basis for levying taxes.

Audit. A study of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and local charter.

Balanced Budget. A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and towns.

Bond Anticipation Notes. Notes issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or renewal notes.

Bond Rating (Municipal) A credit rating to help investors determine the risk of losing money on a given fixed-income investment. Agencies specializing in municipal bonds assign a rating, designated by letters or a combination of letters and numerals, based on their opinion of the future ability, legal obligation, and willingness of a bond issuer to make timely debt service payments.

Budget (Operating). A plan of financial operation embodying an estimate of proposed expenditures for a given time period and the proposed means of financing.

Budget Calendar. The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Message A statement by the municipality's policy makers summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

Capital Improvements Program A comprehensive plan for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures. The capital program is a plan for capital expenditures that usually extends at least five years beyond the capital budget.

Chapter 90 Highway Funds The state legislature authorizes and issues transportation capital bonds every few years. In each Transportation Bond, funds are apportioned to communities based on a formula under the provisions of MGL Ch. 90 § 34, hence the term Chapter 90 funds. The Chapter 90 highway formula is comprised of three variables: local road mileage (58.33 percent) as certified by the Massachusetts Highway Department (MHD), employment figures (20.83 percent) from the Department of Employment and Training (DET), and population estimates (20.83 percent) from the US Census Bureau. Under this formula, those communities with a larger number of road miles receive proportionately more aid than those with fewer road miles. These funds are reimbursed to communities based on certified expenditure reports submitted to MHD.

Cherry Sheets Named for the cherry colored paper on which they were originally printed, the Cherry Sheets are the official notification of the next fiscal year's state aid and assessments to communities and regional school districts from the Commissioner of Revenue. State aid to municipalities and regional school districts consists of two major types -- distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive "offset items" that must be spent on specific programs. Cherry Sheet Assessments are advance estimates of state assessments and charges. Local assessors are required to use these figures in setting the local tax rate. Because these figures are estimates, it should be noted that based on filing requirements and/or actual information, the final aid or assessment may differ.

Debt Limit The maximum amount of debt that a municipality may have authorized for qualified purposes under state law.

Debt Service The cost, usually stated in annual terms, of the principal repayment and interest of any particular issue.

Deficit The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

Department. A principal, functional and administrative entity created by the Manager in accordance with the Charter to carry out specified public services.

Encumbrance. Obligations in the form of purchase orders and contracts which are chargeable to an appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Funds An accounting mechanism that allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery-- direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or retained earnings generated by the operation of the enterprise rather than closing it out to the general fund at year-end. According to MGL Ch. 44 § 53F½, the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs) The determination of an estimate of the FFCV of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 § 10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

Expenditures. The amount of money, cash or checks, actually paid or obligated for payment from the treasury.

Fiscal Year Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2000 fiscal year is July 1, 1999 to June 30, 2000 and is usually written as FY2000. Since 1976, the federal government has had a fiscal year that begins October 1 and ends September 30.

Free Cash (Also Budgetary Fund Balance) Unrestricted funds from operations of the previous fiscal year that are certified by the Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. A community should maintain a free cash balance to provide a hedge against unforeseen expenditures and to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate. Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves and make judgments regarding a community's fiscal stability, in part, on the basis of free cash.

Full and Fair Cash Value (FFCV) Fair cash value has been defined by the Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner" (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956)).

Fund An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

General Fund The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

General Obligation Bonds Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

Grant. A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.

Interfund Transactions. Payments from one administrative budget fund to another or from one trust fund to another, which result in the recording of a receipt and an expenditure.

Levy -- The amount a community raises through the property tax. The levy can be any amount up to the levy limit.

Levy Ceiling -- The maximum levy assessed on real and personal property may not exceed 2 ½ percent of the total full and fair cash value of all taxable property (MGL Ch. 59 § 21C). Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.

Levy Limit The maximum amount a community can levy in a given year. The limit can grow each year by 2 ½ percent of the prior year's levy limit plus new growth and any overrides. (MGL Ch. 59 § 21C (f & g)). The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Net School Spending (NSS) School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE) (Education Reform Act of 1993).

New Growth The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying all increases in value which are not the result of revaluation by the tax rate of the previous fiscal year. For example, FY2003 new growth is determined by multiplying the value on January 1, 2002 by the FY2002 tax rate. Assessors must submit documentation of new growth to the BLA annually before setting the tax rate

Operating Budget A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Override A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. See underride.

Override Capacity The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Personal Property Tax Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.

Proposition 2 ½. A law which became effective on December 4, 1980. The two main components of the tax law relating to property taxes are: 1) the tax levy cannot exceed 2 ½ % of the full and fair cash value, and 2) for cities and towns at or below the above limit, the tax levy cannot exceed the maximum tax levy allowed for the prior by more than 2 ½ % (except in cases of property added to the tax rolls and for valuation increases of at least 50% other than as part of a general revaluation).

Purchase Order. A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances .

Rating Agencies. This term usually refers to Moody's Investors Service and Standard and Poor's Corporation. These services are the two major agencies which issue credit ratings on municipal bonds.

Registered Bonds. Bonds registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax exempt status is to be retained.

Reserve Fund An amount set aside annually within the budget of a city (not to exceed 3% of the tax levy for the preceding year) or town (not to exceed 5% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Revaluation The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and

consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain current values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property.

Revenues All monies received by a governmental unit from any source.

Revolving Fund Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 § 53E½ stipulates that each fund must be re-authorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Stabilization Fund A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. (MGL Ch. 40 § 5B). Communities may appropriate into this fund in any year an amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Emergency Finance Board. The aggregate of the stabilization fund shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting or city council is required to appropriate money from the stabilization fund.

Tax Anticipation Notes. Notes issued in anticipation of taxes, which are retired from taxes collected.

Tax Rate. The amount of tax stated in terms of a unit of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a City or town. The 1978 amendment allowed the legislature to create three classes of taxable property:

1) residential real property, 2) open space land, and 3) all other (commercial, industrial, and personal property). Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 150% of the full rate. Property may not be classified until the State Department of Revenue has certified that all property has been assessed at its full value.

Tax Rate Recapitulation Sheet (also Recap Sheet) -- A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Tax Title. A collection procedure that secures a lien on real property and protects the municipality's right to payment of overdue property taxes. Without following this procedure, the lien on real property expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.

Underride. A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.

Unreserved Fund Balance (Surplus Revenue Account). The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It's akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. See free cash.

Valuation (100%). The legal requirement that a community's assessed value on property must be the same as its market or full and fair cash value.

Warrant. An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.

CHAPTER 44. MUNICIPAL FINANCE

BUDGET IN CITIES

Chapter 44: Section 32. Submission to city council; procedure for approval, rejection or alteration

Section 32. Within one hundred and seventy days after the annual organization of the city government in any city other than Boston, the mayor shall submit to the city council the annual budget which shall be a statement of the amounts recommended by him for proposed expenditures of the city for the next fiscal year. The annual budget shall be classified and designated so as to show separately with respect to each officer, department or undertaking for which an appropriation is recommended:—

(1) Ordinary maintenance, which shall also include debt and interest charges matured and maturing during the next fiscal year, and shall be subdivided as follows:—

(a) Salaries and wages of officers, officials and employees other than laborers or persons performing the duties of laborers; and

(b) Ordinary maintenance not included under (a); and

(2) Proposed expenditures for other than ordinary maintenance, including additional equipment the estimated cost of which exceeds one thousand dollars.

The foregoing shall not prevent any city, upon recommendation of the mayor and with the approval of the council, from adopting additional classifications and designations.

The city council may by majority vote make appropriations for the purposes recommended and may reduce or reject any amount recommended in the annual budget. It shall not increase any amount in or the total of the annual budget nor add thereto any amount for a purpose not included therein except on recommendation of the mayor, and except as provided in section thirty-three; provided, however, that in the case of the school budget or in the case of a regional school district assessment, the city council, on the recommendation of the school committee or on recommendation of a regional district school committee, may by a two-thirds vote increase the total amount appropriated for the support of the schools or for the regional district schools over that requested by the mayor; and provided, further, that no such increase shall be voted if it would render the total annual budget in excess of the property tax limitations set forth in section twenty-one C of chapter fifty-nine. Except as otherwise permitted by law, all amounts appropriated by the city council, as provided in this section, shall be for the purposes specified. In setting up an appropriation order or orders based on the annual budget, the council shall use, so far as possible, the same classifications required for the annual budget. If the council fails to take action with respect to any amount recommended in the annual budget, either by approving, reducing or rejecting the same, within forty-five days after the receipt of the budget, such amount shall without any action by the council become a part of the appropriations for the year, and be available for the purposes specified.

If, upon the expiration of one hundred and seventy days after the annual organization of the city government, the mayor shall not have submitted to the city council the annual budget for said year, the city council shall, upon its own initiative, prepare such annual budget by June thirtieth of such year, and such budget preparation shall be, where applicable, subject to the provisions governing the annual budget of the mayor.

Within fifteen days after such preparation of the annual budget, the city council shall proceed to act by voting thereon and all amounts so voted shall thereupon be valid appropriations for the purposes stated therein to the same extent as though based upon a mayor's annual budget, but subject, however, to such requirements, if any, as may be imposed by law.

If the council fails to take action with respect to any amount recommended in the budget, either by approving, reducing or rejecting the same, within fifteen days after such preparation, such amount shall, without further action by the council, become a part of the appropriations for the year, and be available for the purposes specified.

Notwithstanding any provisions of this section to the contrary, the mayor may submit to the city council a continuing appropriation budget for said city on a month by month basis for a period not to exceed three months if said city has not approved an operating budget for the fiscal year because of circumstances beyond its control.

Nothing in this section shall prevent the city council, acting upon the written recommendation of the mayor, from voting appropriations, not in excess of the amount so recommended, either prior or subsequent to the passage of the annual budget.

The provisions of this section shall apply, in any city adopting the Plan E form of government under chapter forty-three, only to the extent provided by section one hundred and four of said chapter.

Neither the annual budget nor appropriation orders based thereon shall be in such detail as to fix specific salaries of employees under the direction of boards elected by the people, other than the city council.

The city council may, and upon written request of at least ten registered voters shall, give notice of a public hearing to be held on the annual budget, prior to final action thereon, but not less than seven days after publication of such notice, in a newspaper having general circulation in the city. At the time and place so advertised, or at any time or place to which such public hearing may from time to time be adjourned, the city council shall hold a public hearing on the annual budget as submitted by the mayor, at which all interested persons shall be given an opportunity to be heard for or against the proposed expenditures or any item thereof.

Chapter 44: Section 33. Power of council to add to appropriation; conditions; limitations

Section 33. In case of the failure of the mayor to transmit to the city council a written recommendation for an appropriation for any purpose not included in the annual budget, which is deemed necessary by the council, after having been so requested by vote thereof, said council, after the expiration of seven days from such vote, upon its own initiative may make such appropriation by a vote of at least two thirds of its members, and shall in all cases clearly specify the amount to be expended for each particular purpose, but no appropriation may be voted hereunder so as to fix specific salaries of employees under the direction of boards elected by the people, other than the city council.