



**CITY OF HAVERHILL, MASSACHUSETTS
FISCAL YEAR 2019**

BUDGET PLAN

July 1, 2018 to June 30, 2019

MAYOR
JAMES J. FIORENTINI

MAY, 2018

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CITY OF HAVERHILL					
POSITION LIST COMPARISON					
	FY 2017	FY 2018	FY 2019	FY 2019	
			DEPARTMENT	MAYOR	VARIANCE
DEPARTMENT	BUDGET	BUDGET	REQUESTS	ALLOWED	+ / (-)
City Council	0.80	0.80	0.80	0.80	-
Mayor	3.20	3.20	4.20	4.08	0.88
Constituent Services	2.00	2.54	3.00	3.13	0.59
Auditing Office	3.00	3.00	3.00	3.00	-
Treasurer/Collector	6.57	7.00	7.00	7.00	-
Assessing	3.77	3.89	3.89	3.89	-
Purchasing	1.40	1.29	1.09	1.09	(0.20)
Law	1.00	1.00	1.00	1.00	-
Human Resources	2.60	2.94	2.94	2.94	-
Municipal Information Systems	1.25	1.00	1.00	1.00	-
City Clerk/License Comm	4.66	4.89	4.89	4.89	-
Conservation Commission	1.00	-	-	-	-
Building/Zoning	3.90	3.90	3.90	3.90	-
Economic Development	3.40	2.90	3.40	3.40	0.50
Police	109.99	114.99	114.51	116.51	1.53
Fire	100.00	100.00	100.00	100.00	-
Inspection & Health Services	7.49	7.81	7.81	8.31	0.50
1 Public Works Administration	0.34	0.34	0.34	0.34	-
Refuse Collection/Disposal	1.31	1.94	2.49	2.49	0.55
Highways	15.40	17.40	18.40	18.40	1.00
Municipal Garage	4.00	4.00	4.00	4.00	-
Parking Garage	-	-	0.47	-	-
Building Maintenance	1.00	1.00	2.00	2.00	1.00
Park Department	6.00	6.00	6.00	6.00	-
Citizens Center	6.35	6.30	6.30	6.30	-
Recreation	0.58	0.58	1.58	1.58	1.00
Veterans Services	1.00	1.00	1.00	1.00	-
Senior Services	1.00	1.00	1.00	1.00	-
Library	20.58	21.10	21.35	21.35	0.25
Sub-Total	313.58	321.80	327.35	329.38	7.58
Other Funding Sources:					
Senior Services Other Funds	1.00	1.00	1.00	1.00	-
Citizens Center Other Funds	1.85	1.85	1.85	1.85	-
Wood Day Care Revolving Funds	0.25	0.25	0.25	0.25	-
Veterans Skating Rink Revolving Funds	3.50	3.50	3.50	3.50	-
Community Development Block Grant	3.30	4.05	3.55	3.55	(0.50)
State 911 Support Grant - Civilian Dispatch	4.00	4.00	4.00	4.00	-
1 Public Works Director - 66% funding by Water/WW	0.66	0.66	0.66	0.66	-
School Funding (.5 IT Director)	-	-	-	-	-
GRAND TOTAL	328.14	337.11	342.16	344.19	7.08
					7.08
Note:					
School, Water, Engineering & Wastewater positions are not included. Includes full-time and half-time positions (FTE)					
1 Position 66% funded by water/ww					
2 Positions moved to School Department					

Financial Activity (Summary) Fiscal Year 2017

CITY OF HAVERHILL							
STATEMENT OF REVENUES, EXPENDITURES,							
AND CHANGES IN FUND BALANCES							
for year ended June 30, 2017							
	x	x	x	x	x	x	TOTALS
	GENERAL	SPECIAL	CAPITAL	ENTERPRISE	TRUST/ AGENCY	DEBT SERVICE	MEMORANDUM ONLY
		REVENUE					
RESULTS FROM OPERATIONS:							
REVENUE	178,107,394	29,451,073	19,763,370	17,991,106	1,023,470	0	246,336,412
EXPENDITURES	171,472,746	23,625,658	31,785,424	16,464,246	(34,847)	0	243,313,227
STATE CHARGES	5,261,443						5,261,443
INCREASE/(DECREASE)	1,373,205	5,825,415	(12,022,054)	1,526,860	1,058,317	0	(2,238,257)
OTHER FINANCING:							
OTHER USES	0	0	0	0	0		0
TRANSFERS IN	1,190,581	194,916	1,566,723	0	2,028,162	0	4,980,382
TRANSFERS OUT	2,316,890	134,500	95,356	1,278,586	1,155,050		4,980,382
OTHER SOURCES	0	0	2,668,000	0	0		2,668,000
INCREASE/(DECREASE)	(1,126,309)	60,416	4,139,367	(1,278,586)	873,112	0	2,668,000
NET INCREASE/(DECREASE)	246,896	5,885,831	(7,882,687)	248,274	1,931,429	0	429,742
	=====	=====	=====	=====	=====	=====	=====
BEGINNING BALANCE	17,757,146	(1,159,379)	(7,399,115)	8,728,049	8,781,979	0	26,708,679
ADJUSTMENTS	0	0	0	(0)	0	0	(0)
ENDING BALANCE	18,004,042	4,726,451	(15,281,802)	8,976,323	10,713,408	0	27,138,421
	=====	=====	=====	=====	=====	=====	=====

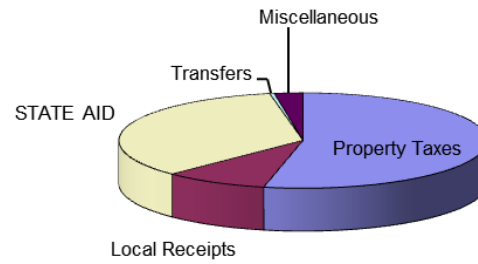
**BUDGET SUMMARIES
GENERAL FUND**

	ADOPTED BUDGET FY 18	REQUESTED BUDGET FY 19	MAYOR APPROVED FY 19	DOLLAR CHANGE FY18/19	PERCENT CHANGE FY18/19	PERCENT BUDGET FY 19
PROPERTY TAXES	(99,426,646)	(103,871,154)	(103,871,154)	(4,444,508)	4.5%	53.4%
LOCAL RECEIPTS:						
Motor Vehicle Excise	(6,810,375)	(7,500,000)	(7,500,000)	(689,625)	10.1%	3.9%
Other Excise	(1,224,500)	(1,315,000)	(1,315,000)	(90,500)	7.4%	0.7%
Penalties & Interest on taxes/excise	(341,000)	(450,000)	(450,000)	(109,000)	32.0%	0.2%
Payments in Lieu of Taxes	0	0	0	0		0.0%
Trash Disposal Revenue	(2,040,000)	(2,000,000)	(2,000,000)	40,000	-2.0%	1.0%
Fees	(1,092,750)	(1,116,200)	(1,116,200)	(23,450)	2.1%	0.6%
Rentals	(109,000)	(90,000)	(90,000)	19,000	-17.4%	0.0%
Other Departmental Revenue	(1,202,500)	(1,393,000)	(1,393,000)	(190,500)	15.8%	0.7%
Licenses & Permits	(1,999,400)	(2,394,000)	(2,394,000)	(394,600)	19.7%	1.2%
Fines & Forfeits	(640,000)	(675,000)	(710,000)	(70,000)	10.9%	0.4%
Investment Income	(120,000)	(251,000)	(251,000)	(131,000)	109.2%	0.1%
Misc non-recurring	(2,573,361)	(300,000)	(550,000)	2,023,361	-78.6%	0.3%
STATE AID - 'CHERRY SHEET'	(64,563,698)	(66,694,862)	(67,200,573)	(2,636,875)	4.1%	34.6%
INTERFUND OPERATING TRANSFERS	(1,080,450)	(789,701)	(789,701)	290,749	-26.9%	0.4%
MISCELLANEOUS REVENUE	(4,088,450)	(4,850,000)	(4,850,000)	(761,550)	18.6%	2.5%
TOTAL REVENUE	(187,312,130)	(193,689,917)	(194,480,628)	(7,168,498)	3.8%	100.0%
GENERAL GOVERNMENT	3,763,988	3,824,341	3,711,421	-52,567	-1.4%	1.9%
COMMUNITY & ECONOMIC DEV	1,001,033	1,086,108	1,033,924	32,890	3.3%	0.5%
PUBLIC SAFETY	23,129,973	23,678,441	23,473,785	343,812	1.5%	12.1%
SCHOOL DEPARTMENT	78,261,844	83,740,173	83,131,526	4,869,682	6.2%	42.7%
SCHOOL OTHER FUNDING	16,000	27,000	27,000	11,000	68.8%	0.0%
WHITTIER/ESSEX ASSESSMENT	8,586,564	9,023,379	9,162,584	576,020	6.7%	4.7%
SCHOOL MEDICAID	750,000	875,000	875,000	125,000	16.7%	0.4%
PUBLIC WORKS	3,970,505	4,101,692	4,124,342	153,837	3.9%	2.1%
TRASH PICKUP	3,912,942	4,284,844	4,234,844	321,902	8.2%	2.2%
STREET LIGHTS	539,000	539,000	469,000	-70,000	-13.0%	0.2%
LIBRARY	1,283,242	1,314,272	1,314,272	31,029	2.4%	0.7%
OTHER HUMAN SERVICES	1,738,108	1,794,425	1,761,150	23,042	1.3%	0.9%
DEBT SERVICE	8,301,746	9,275,938	9,275,938	974,192	11.7%	4.8%
EMPLOYEE BENEFITS	41,125,782	41,474,965	40,814,948	-310,834	-0.8%	21.0%
RESERVE & OTHER	4,890,393	3,581,538	4,268,597	-621,796	-12.7%	2.2%
STATE ASSESSMENTS	5,308,272	6,318,140	6,040,251	731,979	13.8%	3.1%
LIABILITY INSURANCE	732,738	762,048	762,048	29,310	4.0%	0.4%
TOTAL EXPENDITURES	187,312,131	195,701,303	194,480,628	7,168,497	3.8%	100.0%
(Surplus)/Deficit	0	2,011,386	(0)			

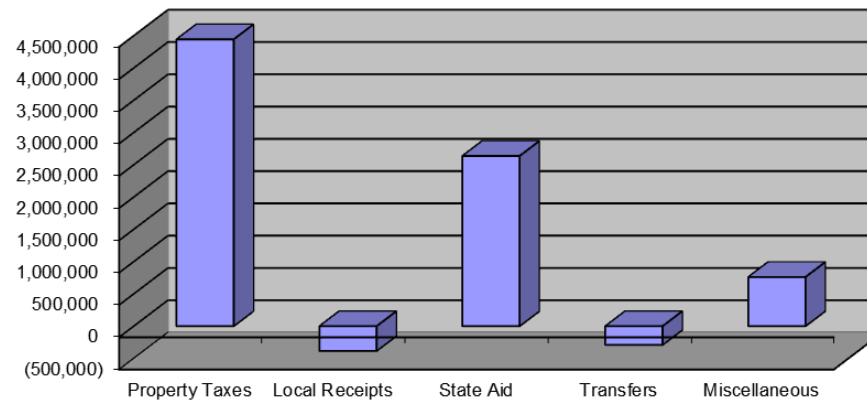
Grand Totals						
Expense Line Item	2015 Actual	2016 Adopted Budget	2017 Department Request	2017 Mayor Approved	Dollar Variance	%Var.
Total Salaries & Wages	24,934,016	27,575,655	28,273,398	28,883,892	1,308,236	4.7%
Total Operating	14,206,405	11,838,588	12,123,872	11,826,051	(12,537)	-0.1%
Total Capital	193,223	221,853	225,852	185,852	(36,001)	-16.2%
Total Municipal-Salary, Expenses, & Capital	39,333,644	39,636,096	40,623,122	40,895,795	1,259,699	3.2%
School Operating	73,397,493	78,261,844	83,740,173	83,131,526	4,869,682	6.2%
Additional Services School Department	60,000	16,000	27,000	27,000	11,000	68.8%
School Medicaid	1,060,298	750,000	875,000	875,000	125,000	16.7%
Regional Schools	8,142,090	8,586,564	9,023,379	9,162,584	576,020	6.7%
Employee Benefits	40,464,332	41,125,782	41,474,965	40,814,948	(310,834)	-0.8%
State Charges	-	5,308,272	6,318,140	6,040,251	731,979	13.8%
Debt Service	8,392,397	8,301,746	9,275,938	9,275,938	974,192	11.7%
Liab. Insurance	864,691	732,738	762,048	762,048	29,310	4.0%
Reserves & Other	-	4,593,088	3,581,538	3,495,538	(1,097,550)	-23.9%
Total All R&A Expenses	171,714,945	187,312,131	195,701,303	194,480,628	7,168,497	3.8%

GENERAL FUND REVENUE

Revenue Breakdown



Dollar Change in FY16 Revenue Budgets



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

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Personal Property Taxes	(\$5,624,012)	(\$5,348,058)	(\$5,274,341)	(\$5,764,519)	(\$5,468,041)	(\$5,468,041)	\$0	\$296,478	(5.14)
Real Estate Taxes	(\$86,319,216)	(\$89,573,528)	(\$75,098,721)	(\$94,029,177)	(\$98,403,113)	(\$98,403,113)	\$0	(\$4,373,936)	4.65
Pro-Forma Tax	(\$7,884)	(\$64,154)	(\$4,478)	\$0	\$0	\$0	\$0	\$0	0.00
Tax Liens	(\$687,706)	(\$743,357)	(\$728,696)	\$0	\$0	\$0	\$0	\$0	0.00
Tax Foreclosures	(\$5,763)	\$0	(\$35,343)	\$0	\$0	\$0	\$0	\$0	0.00
Utility added to Taxes	(\$1,864)	(\$2,790)	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Taxes - 0000	(\$92,646,444)	(\$95,731,887)	(\$81,141,579)	(\$99,793,696)	(\$103,871,154)	(\$103,871,154)	\$0	(\$4,077,458)	4.09

Tax Levy Trends

	Budget	Budget	Budget	Budget	Budget
	FY 2014	FY2015	FY2016	FY2017	FY 2018
Tax Limit	85,197,319	88,058,882	90,829,283	94,194,099	97,948,608
Add 2.5%	2,129,933	2,201,472	2,270,732	2,354,852	2,448,715
Add New Growth	731,630	568,929	1,094,084	1,399,657	1,449,667
Add Override	0	0	0	0	0
Levy Limit	88,058,882	90,829,283	94,194,099	97,948,609	101,846,990
+ Debt Exclusion(s)	2,181,782	2,195,541	2,519,839	1,027,782	683,757
- SBA Reimb.	1,386,780	1,386,780	1,386,780	0	0
- Other Reimb.	0	0	0	0	0
Max Levy	88,853,884	91,638,044	95,327,158	98,976,391	102,530,747
Actual/Est. Levy	88,654,549	91,114,097	93,436,608	96,180,740	99,426,646
Excess Levy	199,335	523,947	1,890,550	2,795,651	3,104,101
Levy Increase \$		2,459,548	2,322,512	2,744,132	3,245,906
Levy Increase %		2.77%	2.55%	2.94%	3.37%

Fiscal Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Tax Rate (Residential)	14.26	14.99	15.36	15.35	16.09	15.65	14.76	13.93	12.76	11.45
\$ CHANGE	-0.73	-0.37	0.01	-0.74	0.44	0.89	0.83	1.17	1.31	0.93
% Change	-4.87%	-2.41%	0.07%	-4.60%	2.81%	6.03%	5.96%	9.17%	11.44%	8.84%
Avg. Res. Tax Bill	4,391	4,310	4,172	4,114	3,951	3,830	3,778	3,648	3,474	3,365
\$ CHANGE	81	138	58	163	121	52	130	174	109	71
% Change	1.88%	3.31%	1.41%	4.13%	3.16%	1.36%	3.58%	5.01%	3.24%	2.16%
State Average	5,831	5,616	5,419	5,214	5,020	4,846	4,711	4,537	4,390	4,250
\$ Above State Average	-1,440	-1,306	-1,247	-1,100	-1,069	-1,016	-933	-889	-916	-885
% Change State	3.69%	3.51%	3.78%	3.72%	3.47%	2.79%	3.69%	3.24%	3.19%	3.29%
Residential	5,369,487,657	4,878,245,216	4,573,628,445	4,456,251,240	4,095,376,076	4,056,936,646	4,218,907,194	4,333,559,336	4,566,386,602	5,006,448,420
Open Space	-	-	-	-	-	-	-	-	-	-
Commercial	445,241,680	418,951,009	411,471,004	421,070,177	417,593,077	418,963,765	420,115,685	430,108,595	464,942,316	480,898,097
Industrial	249,356,502	240,599,613	237,112,495	225,423,434	220,579,765	224,100,765	228,162,349	236,681,726	256,517,636	259,982,030
Personal Property	212,815,570	212,785,520	209,827,290	200,918,330	207,607,460	213,699,180	220,816,930	216,143,540	210,677,440	210,082,710
Total Value	6,276,901,409	5,750,581,358	5,432,039,234	5,303,663,181	4,941,156,378	4,913,700,356	5,088,002,158	5,216,493,197	5,498,523,994	5,957,411,257

% chg. residential	10.07%	6.66%	2.63%	8.81%	0.95%	-3.84%	-2.65%	-5.10%	-8.79%	-6.69%
% chg. open space	N+A	N+A	N+A	N+A	N+A	N+A	N+A	N+A	N+A	N+A
% chg. commercial	6.28%	1.82%	-2.28%	0.83%	-0.33%	-0.27%	-2.32%	-7.49%	-3.32%	3.10%
% chg. industrial	3.64%	1.47%	5.19%	2.20%	-1.57%	-1.78%	-3.60%	-7.73%	-1.33%	-1.69%
% chg. personal prop.	0.01%	1.41%	4.43%	-3.22%	-2.85%	-3.22%	2.16%	2.59%	0.28%	13.79%
% chg. total value	9.15%	5.86%	2.42%	7.34%	0.56%	-3.43%	-2.46%	-5.13%	-7.70%	-5.15%
% residential	86%	85%	84%	84%	83%	83%	83%	83%	83%	84%
% open space	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
% commercial	7%	7%	8%	8%	8%	9%	8%	8%	8%	8%
% industrial	4%	4%	4%	4%	4%	5%	4%	5%	5%	4%
% personal prop.	3%	4%	4%	4%	4%	4%	4%	4%	4%	4%
total residential/open	86%	85%	84%	84%	83%	83%	83%	83%	83%	84%
total CIP	14%	15%	16%	16%	17%	17%	17%	17%	17%	16%

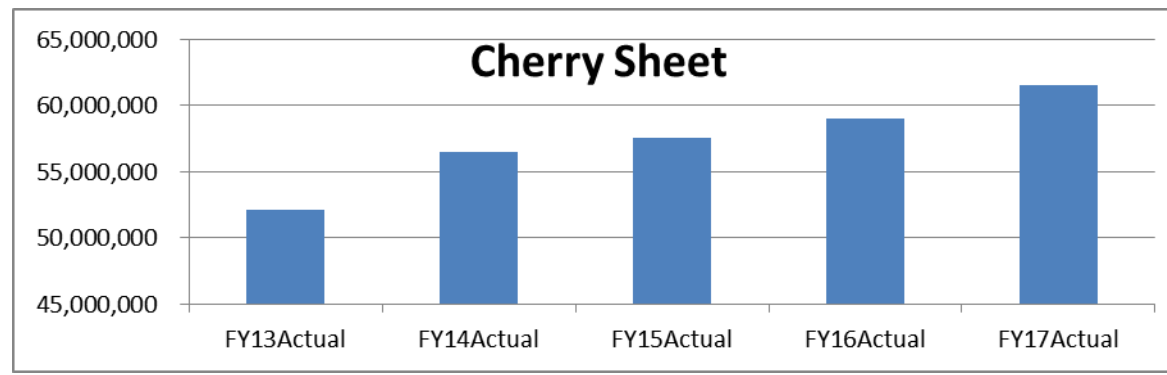
State Aid (Cherry Sheet)

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 and are not included in this budget.

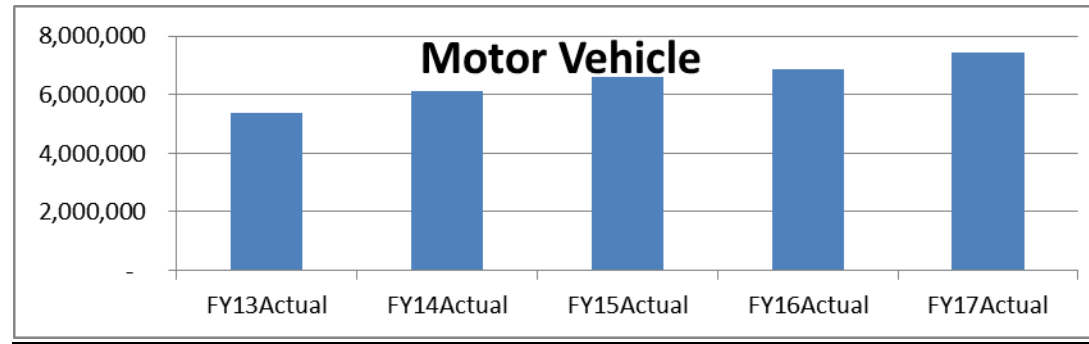
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Vets/Blind/Widow & Elderly (State Aid)	(\$199,664)	(\$111,381)	(\$200,851)	(\$197,556)	(\$197,556)	(\$208,381)	(\$10,825)	(\$10,825)	5.48
Chapter 70 (State Aid)	(\$46,477,298)	(\$49,625,634)	(\$40,533,503)	(\$52,474,585)	(\$54,311,195)	(\$54,644,839)	(\$333,644)	(\$2,170,254)	4.14
SBA (State Aid)	(\$2,255,640)	(\$868,861)	(\$868,861)	(\$868,861)	(\$868,861)	(\$868,861)	\$0	\$0	0.00
Charter Reimbursement (State Aid)	(\$275,434)	(\$466,659)	(\$329,068)	(\$329,023)	(\$309,877)	(\$830,229)	(\$520,352)	(\$501,206)	152.33
Veterans Benefits (State Aid)	(\$741,454)	(\$1,002,890)	(\$617,912)	(\$910,119)	(\$893,475)	(\$485,273)	\$408,202	\$424,846	(46.68)
General Aid (State Aid)	(\$9,060,317)	(\$9,449,911)	(\$8,182,040)	(\$9,818,458)	(\$10,113,012)	(\$10,162,104)	(\$49,092)	(\$343,646)	3.50
State Owned Land (State Aid)	(\$897)	(\$886)	(\$730)	(\$886)	(\$886)	(\$886)	\$0	\$0	0.00
DeptFunc: State Aid - 0024	(\$59,010,704)	(\$61,526,222)	(\$50,732,965)	(\$64,599,488)	(\$66,694,862)	(\$67,200,573)	(\$505,711)	(\$2,601,085)	4.03



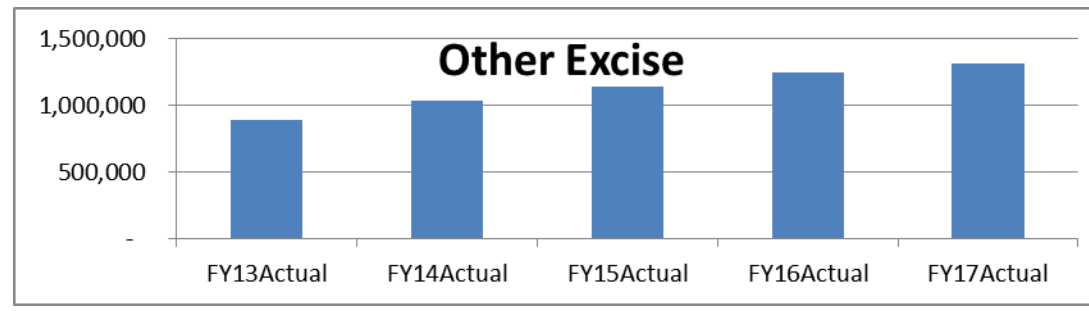
Local Receipts

The City attempts to use a strategy of basing local receipt estimates on “estimates of predictable, sustainable revenues”. The following is a listing of current estimates:

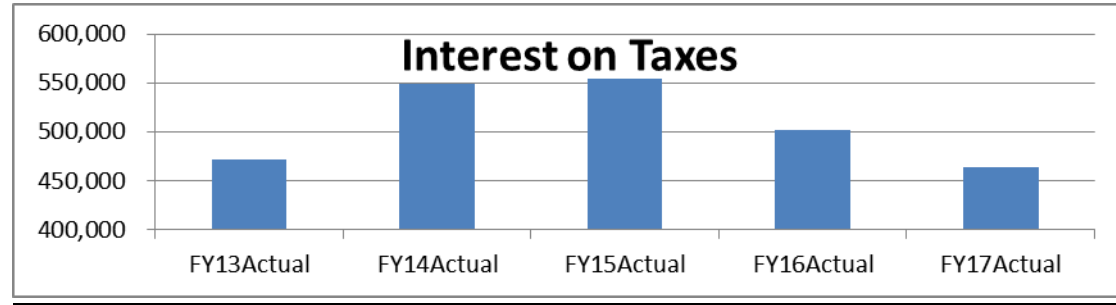
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Motor Vehicle Excise	(\$6,855,185)	(\$7,439,947)	(\$6,301,014)	(\$6,679,713)	(\$7,500,000)	(\$7,500,000)	\$0	(\$820,287)	12.28
DeptFunc: Motor Vehicle Excise - 0001	(\$6,855,185)	(\$7,439,947)	(\$6,301,014)	(\$6,679,713)	(\$7,500,000)	(\$7,500,000)	\$0	(\$820,287)	12.28



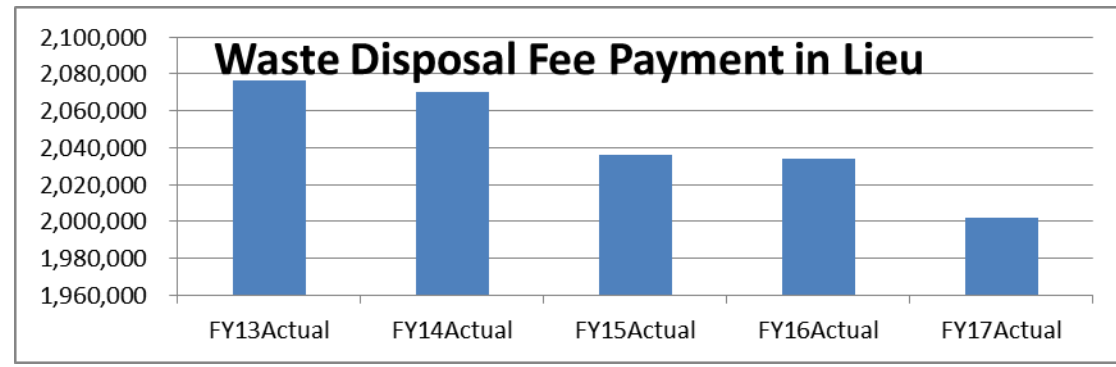
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Boat Excise	(\$4,990)	(\$5,202)	(\$2,630)	(\$4,500)	(\$5,000)	(\$5,000)	\$0	(\$500)	11.11
Hotel Room Tax	(\$393,137)	(\$406,588)	(\$328,592)	(\$380,000)	(\$410,000)	(\$410,000)	\$0	(\$30,000)	7.89
Meals Tax	(\$845,584)	(\$898,195)	(\$708,674)	(\$840,000)	(\$900,000)	(\$900,000)	\$0	(\$60,000)	7.14
DeptFunc: Other Excise - 0002	(\$1,243,711)	(\$1,309,985)	(\$1,039,896)	(\$1,224,500)	(\$1,315,000)	(\$1,315,000)	\$0	(\$90,500)	7.39



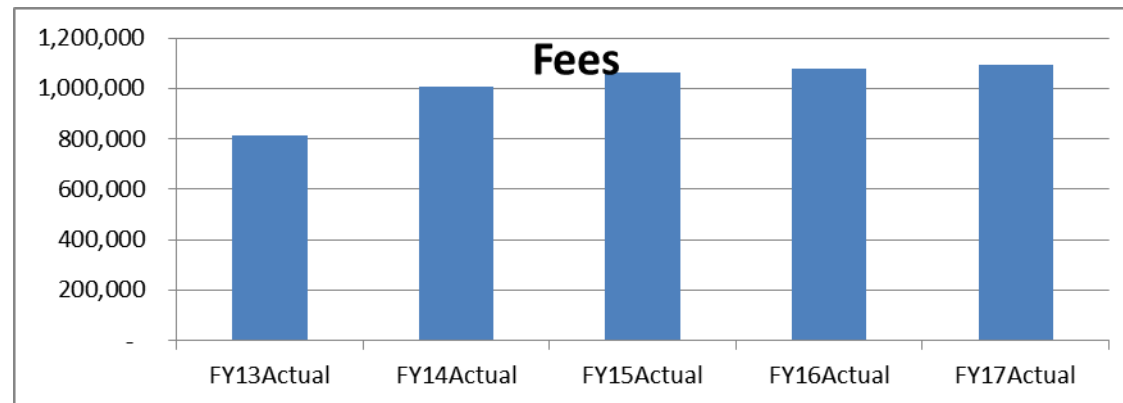
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Penalties and Interest on Taxes	(\$428,461)	(\$383,049)	(\$315,411)	(\$275,000)	(\$375,000)	(\$375,000)	\$0	(\$100,000)	36.36
Penalties and Interest on Excise	(\$72,991)	(\$81,136)	(\$74,900)	(\$66,000)	(\$75,000)	(\$75,000)	\$0	(\$9,000)	13.64
DeptFunc: Penalties & Interest on taxes	(\$501,451)	(\$464,185)	(\$390,310)	(\$341,000)	(\$450,000)	(\$450,000)	\$0	(\$109,000)	31.96



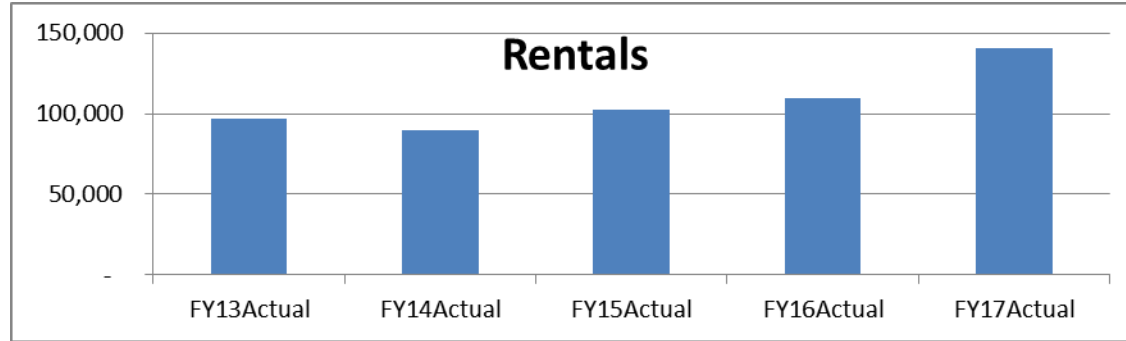
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Waste Disposal Facility Payment	(\$2,033,978)	(\$2,001,878)	(\$1,558,674)	(\$2,040,000)	(\$2,000,000)	(\$2,000,000)	\$0	\$40,000	(1.96)
DeptFunc: Trash Disposal Revenue - 0	(\$2,033,978)	(\$2,001,878)	(\$1,558,674)	(\$2,040,000)	(\$2,000,000)	(\$2,000,000)	\$0	\$40,000	(1.96)



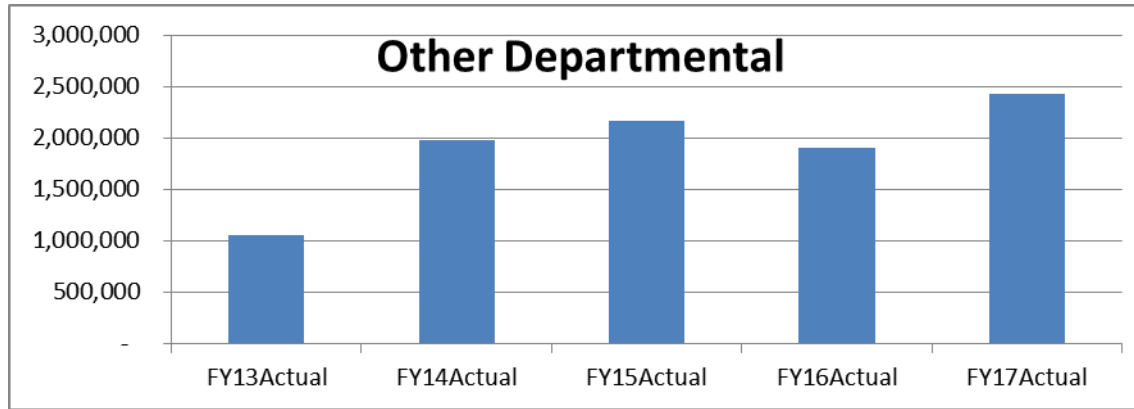
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Clerk Fees	(\$154,618)	(\$138,223)	(\$128,883)	(\$125,000)	(\$140,000)	(\$140,000)	\$0	(\$15,000)	12.00
Tax Collection Fees	(\$581,493)	(\$538,985)	(\$492,056)	(\$588,000)	(\$580,000)	(\$580,000)	\$0	\$8,000	(1.36)
Fire	(\$6,718)	(\$95,838)	(\$100,725)	(\$2,000)	(\$90,000)	(\$90,000)	\$0	(\$88,000)	4,400.00
Planning & Appeals	(\$44,810)	(\$26,725)	(\$35,085)	(\$17,000)	(\$25,000)	(\$25,000)	\$0	(\$8,000)	47.06
Conservation	(\$63,192)	(\$88,791)	(\$60,844)	(\$70,000)	(\$75,000)	(\$75,000)	\$0	(\$5,000)	7.14
Police Detail Administration Fee	(\$69,256)	(\$56,976)	(\$55,357)	(\$55,000)	(\$60,000)	(\$60,000)	\$0	(\$5,000)	9.09
Police Misc Fees	(\$17,811)	(\$8,158)	(\$6,118)	(\$15,000)	(\$10,000)	(\$10,000)	\$0	\$5,000	(33.33)
Fire Detail Admin. Fee	(\$3,712)	(\$3,401)	(\$2,847)	(\$3,000)	(\$3,500)	(\$3,500)	\$0	(\$500)	16.67
Waterway Fee	(\$790)	(\$550)	(\$350)	(\$750)	(\$700)	(\$700)	\$0	\$50	(6.67)
Ambulance Fee	(\$52,000)	(\$52,000)	(\$43,333)	(\$52,000)	(\$52,000)	(\$52,000)	\$0	\$0	0.00
Abandoned Property Fee	(\$84,751)	(\$84,655)	(\$62,250)	(\$75,000)	(\$80,000)	(\$80,000)	\$0	(\$5,000)	6.67
Assessor	(\$201)	\$0	(\$30)	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Fees - 0010	(\$1,079,351)	(\$1,094,303)	(\$987,878)	(\$1,002,750)	(\$1,116,200)	(\$1,116,200)	\$0	(\$113,450)	11.31



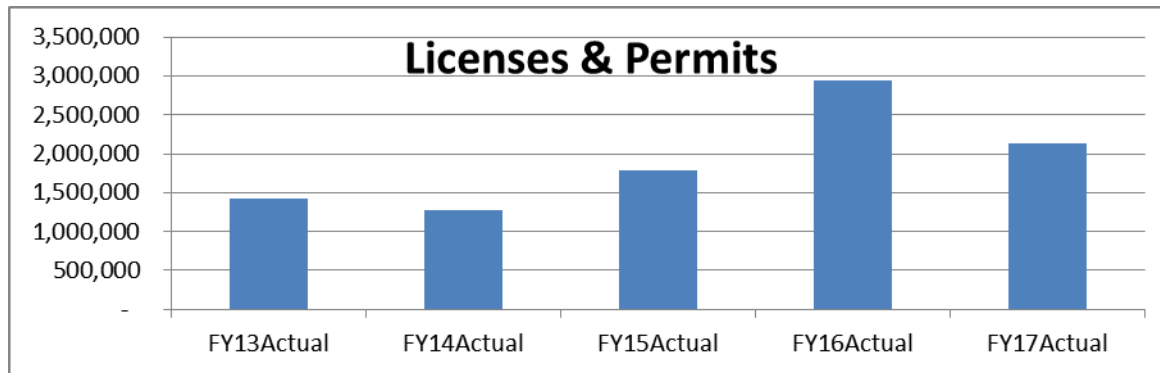
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Lease & Rentals	(\$99,962)	(\$130,506)	(\$113,094)	(\$99,000)	(\$80,000)	(\$80,000)	\$0	\$19,000	(19.19)
Library Rentals	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0	\$0	0.00
DeptFunc: Rentals - 0011	(\$109,962)	(\$140,506)	(\$123,094)	(\$109,000)	(\$90,000)	(\$90,000)	\$0	\$19,000	(17.43)



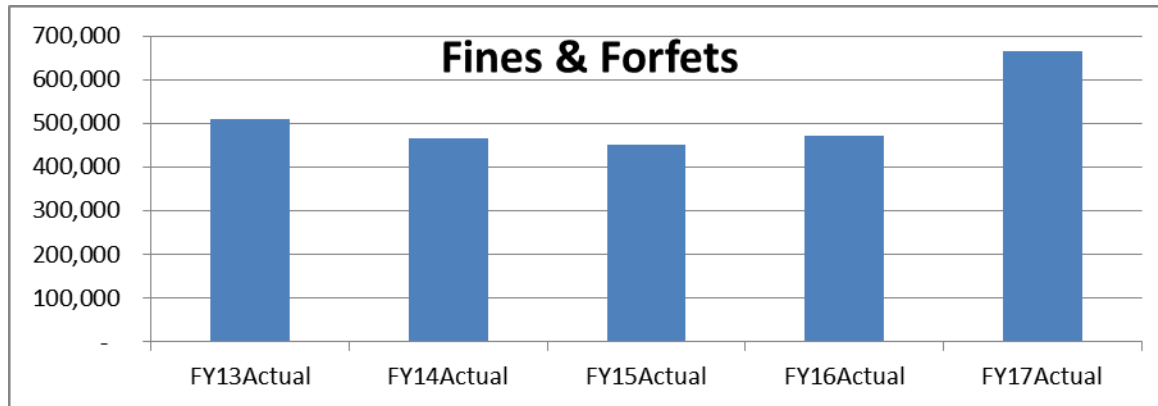
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Compost Revenues	(\$104,501)	(\$114,201)	(\$61,954)	(\$90,000)	(\$114,000)	(\$114,000)	\$0	(\$24,000)	26.67
Health Services	(\$167,548)	(\$51,715)	(\$40,845)	(\$160,000)	(\$55,000)	(\$55,000)	\$0	\$105,000	(65.62)
Cable Fee	(\$238,431)	(\$249,218)	(\$254,624)	(\$215,000)	(\$249,000)	(\$249,000)	\$0	(\$34,000)	15.81
Purchasing	(\$200)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Recycling Revenue	(\$10,353)	(\$12,655)	(\$17,449)	(\$12,500)	(\$12,000)	(\$12,000)	\$0	\$500	(4.00)
Sale of Trash Bags/Carts	(\$9,834)	(\$88,384)	(\$95,668)	(\$75,000)	(\$88,000)	(\$88,000)	\$0	(\$13,000)	17.33
Medicare Part D Payments	(\$724,880)	(\$709,678)	(\$177,230)	\$0	\$0	\$0	\$0	\$0	0.00
School Medicaid	(\$533,599)	(\$1,060,298)	(\$453,347)	(\$750,000)	(\$875,000)	(\$875,000)	\$0	(\$125,000)	16.67
DeptFunc: Other Departmental Revenue	(\$1,789,346)	(\$2,286,149)	(\$1,101,117)	(\$1,302,500)	(\$1,393,000)	(\$1,393,000)	\$0	(\$90,500)	6.95



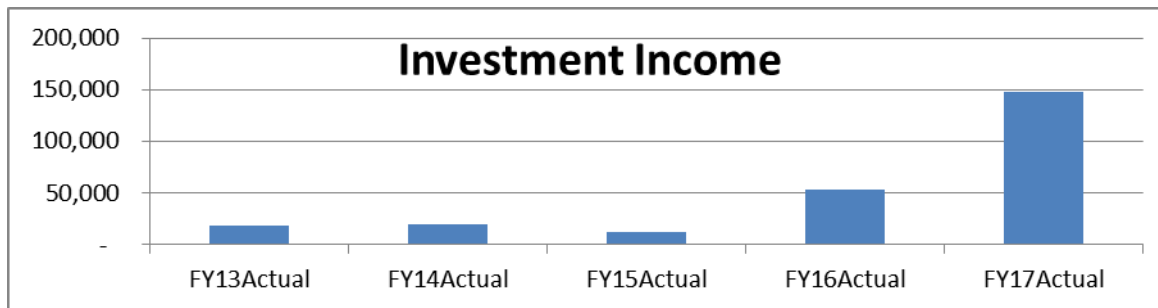
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Liquor License	(\$194,480)	(\$197,790)	(\$170,605)	(\$180,000)	(\$195,000)	(\$195,000)	\$0	(\$15,000)	8.33
Other	(\$32,075)	\$0	(\$40,475)	(\$25,000)	(\$25,000)	(\$25,000)	\$0	\$0	0.00
Marriage	(\$9,635)	(\$18,461)	(\$6,775)	(\$9,000)	(\$18,000)	(\$18,000)	\$0	(\$9,000)	100.00
Clerk-All Other Licenses	(\$129,008)	(\$152,105)	(\$107,054)	(\$110,000)	(\$150,000)	(\$150,000)	\$0	(\$40,000)	36.36
Sealer Weights & Mesasures	(\$23,835)	(\$17,455)	(\$5,015)	(\$16,000)	(\$17,000)	(\$17,000)	\$0	(\$1,000)	6.25
Fire	(\$214,944)	(\$124,815)	(\$90,977)	(\$153,000)	(\$125,000)	(\$125,000)	\$0	\$28,000	(18.30)
Wire Inspector	(\$234,547)	(\$209,174)	(\$144,526)	(\$175,000)	(\$175,000)	(\$175,000)	\$0	\$0	0.00
Building Permits	(\$1,807,557)	(\$1,065,143)	(\$1,472,632)	(\$1,100,000)	(\$1,350,000)	(\$1,350,000)	\$0	(\$250,000)	22.73
Plumbing	(\$146,017)	(\$102,000)	(\$98,296)	(\$85,000)	(\$117,000)	(\$117,000)	\$0	(\$32,000)	37.65
Gas	(\$72,711)	(\$69,330)	(\$54,113)	(\$70,000)	(\$65,000)	(\$65,000)	\$0	\$5,000	(7.14)
Health Licenses	(\$77,037)	(\$179,160)	(\$166,107)	(\$65,000)	(\$155,000)	(\$155,000)	\$0	(\$90,000)	138.46
Constable License Fee	(\$2,978)	(\$3,001)	(\$2,763)	(\$1,400)	(\$2,000)	(\$2,000)	\$0	(\$600)	42.86
DeptFunc: Licenses & Permits - 0017	(\$2,944,824)	(\$2,138,433)	(\$2,359,336)	(\$1,989,400)	(\$2,394,000)	(\$2,394,000)	\$0	(\$404,600)	20.34



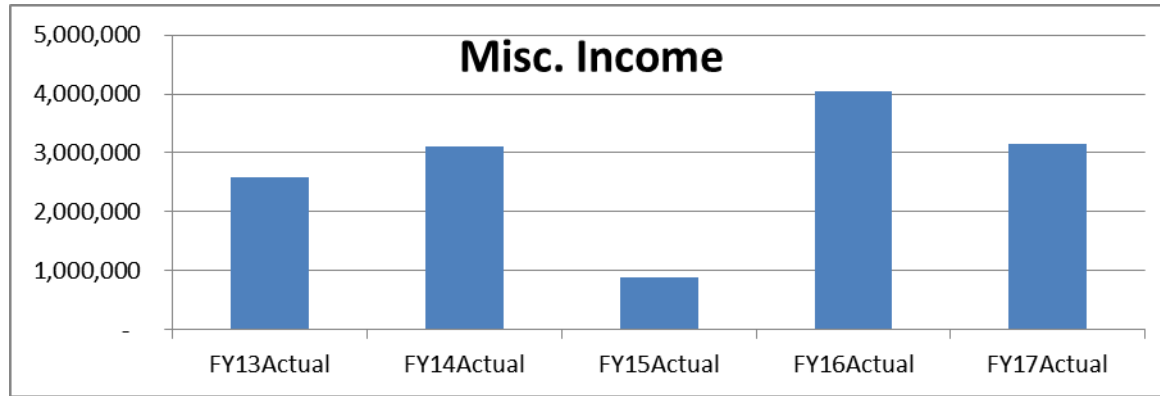
	FY16 Actual	FY17 Actual	FY18 Y-T-D Actual	FY18 Budget	FY19 Request	FY19 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Court Fines	(\$179,282)	(\$133,715)	(\$141,137)	(\$170,000)	(\$160,000)	(\$160,000)	\$0	\$10,000	(5.88)
Parking Fines	(\$235,677)	(\$198,386)	(\$156,769)	(\$200,000)	(\$200,000)	(\$200,000)	\$0	\$0	0.00
Parking Meters	\$0	(\$235,561)	(\$138,428)	(\$290,000)	(\$240,000)	(\$275,000)	(\$35,000)	\$15,000	(5.17)
Towing Fines	(\$29,050)	(\$29,675)	(\$27,275)	(\$20,000)	(\$25,000)	(\$25,000)	\$0	(\$5,000)	25.00
Non Criminal Fines	(\$27,223)	(\$67,422)	(\$19,483)	(\$60,000)	(\$50,000)	(\$50,000)	\$0	\$10,000	(16.67)
DeptFunc: Fines & Forfets - 0019	(\$471,232)	(\$664,760)	(\$483,091)	(\$740,000)	(\$675,000)	(\$710,000)	(\$35,000)	\$30,000	(4.05)



	FY16 Actual	FY17 Actual	FY18 Y-T-D Actual	FY18 Budget	FY19 Request	FY19 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Investment Income	(\$52,781)	(\$147,426)	(\$310,482)	(\$120,000)	(\$251,000)	(\$251,000)	\$0	(\$131,000)	109.17
DeptFunc: Investment Income - 0020	(\$52,781)	(\$147,426)	(\$310,482)	(\$120,000)	(\$251,000)	(\$251,000)	\$0	(\$131,000)	109.17



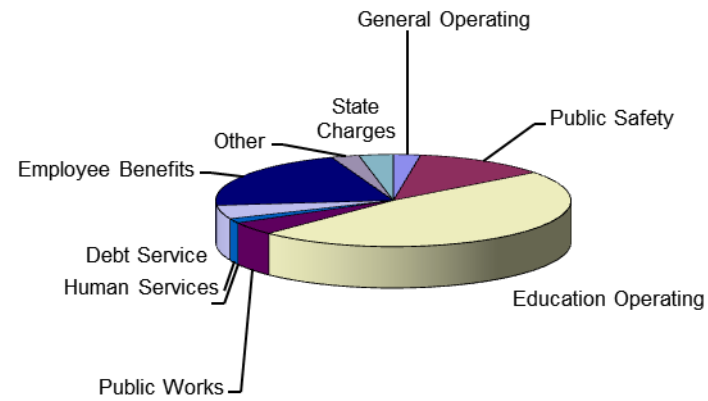
	FY16 Actual	FY17 Actual	FY18 Y-T-D Actual	FY18 Budget	FY19 Request	FY19 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Description									
40R Fee Payment (State)	\$0	(\$160,000)	\$0	\$0	\$0	\$0	\$0	\$0	0.00
FEMA Reimbursement	\$0	(\$3,584)	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Hospital Medicaid Payments	\$0	(\$96,320)	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Hospital Aid	(\$2,420,000)	(\$2,420,000)	(\$2,420,000)	(\$2,400,000)	\$0	(\$250,000)	(\$250,000)	\$2,150,000	(89.58)
Misc Revenue	(\$550,466)	(\$331,953)	(\$50,207)	(\$173,361)	(\$300,000)	(\$300,000)	\$0	(\$126,639)	73.05
Sale of Land	(\$145,500)	\$0	(\$91,332)	\$0	\$0	\$0	\$0	\$0	0.00
Bond Premium	(\$329,611)	(\$132,398)	(\$468,084)	\$0	\$0	\$0	\$0	\$0	0.00
Other Sources	(\$599,667)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Misc non-recurring - 0022	(\$4,045,245)	(\$3,144,254)	(\$3,029,623)	(\$2,573,361)	(\$300,000)	(\$550,000)	(\$250,000)	\$2,023,361	(78.63)



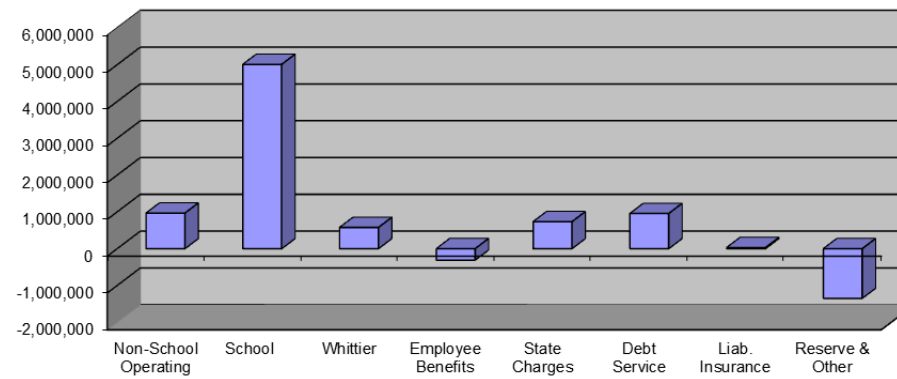
	FY16 Actual	FY17 Actual	FY18 Y-T-D Actual	FY18 Budget	FY19 Request	FY19 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Transfer from Special Revenue	(\$112,969)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Transfer From Enterprise	(\$789,993)	(\$813,693)	(\$834,035)	(\$834,035)	(\$789,701)	(\$789,701)	\$0	\$44,334	(5.32)
Transfer from General Fund	\$0	\$0	(\$311,600)	\$0	\$0	\$0	\$0	\$0	0.00
Transfer from Trust & Agency	\$0	(\$376,888)	\$0	\$0	\$0	\$0	\$0	\$0	0.00
DeptFunc: Transfers - 0029	(\$902,962)	(\$1,190,581)	(\$1,145,635)	(\$834,035)	(\$789,701)	(\$789,701)	\$0	\$44,334	(5.32)
Free Cash (Budget Only)	\$0	\$0	\$0	(\$2,700,000)	(\$4,850,000)	(\$4,850,000)	\$0	(\$2,150,000)	79.63
DeptFunc: Budget Only - 0999	\$0	\$0	\$0	(\$2,700,000)	(\$4,850,000)	(\$4,850,000)	\$0	(\$2,150,000)	79.63

EXPENDITURE SUMMARY						
SUMMARY OF EXPENDITURE CHANGES						
	ACTUAL EXPENDED FY17	ADJUSTED BUDGET FY 18	REQUESTED BUDGET FY 19	MAYOR APPROVED FY 19	DOLLAR CHANGE	PERCENT CHANGE
GENERAL GOVERNMENT						
City Council	149,369	169,430	201,370	189,930	20,500	12.1%
Mayor's Office	277,946	291,029	361,985	337,545	46,515	16.0%
Auditor's Office	350,015	363,138	367,188	367,188	4,050	1.1%
Treasurer/Collector	552,595	611,364	615,966	603,592	-7,773	-1.3%
Constituent Services	102,997	165,477	155,002	179,502	14,025	8.5%
Assessing	336,039	353,867	370,228	361,654	7,787	2.2%
Purchasing	111,279	112,958	84,550	84,550	-28,408	-25.1%
Law Department	477,611	370,524	354,324	304,324	-66,200	-17.9%
Human Resources	280,726	272,547	278,599	271,514	-1,033	-0.4%
Municipal Information Systems	559,859	656,933	643,418	597,418	-59,515	-9.1%
City Clerk	426,692	396,721	391,713	414,205	17,484	4.4%
COMMUNITY & ECONOMIC DEV						
Conservation Commission	63,199	0	65,185	0	0	
Building & Zoning	226,885	229,629	247,844	247,844	18,214	7.9%
Inspectional & Health Services	436,952	482,124	468,294	483,294	1,170	0.2%
Economic Development	282,766	289,280	304,786	302,786	13,506	4.7%
PUBLIC SAFETY						
Police Department	10,528,018	12,088,794	12,302,135	12,202,479	113,685	0.9%
Crossing Guards	95,000	95,000	95,000	95,000	0	0.0%
Fire Department	10,016,908	10,946,179	11,281,306	11,176,306	230,126	2.1%
EDUCATION						
Regional Schools	8,142,090	8,586,564	9,023,379	9,162,584	576,020	6.7%
School Medicaid	1,060,298	750,000	875,000	875,000	125,000	16.7%
School Additional Funding	60,000	16,000	27,000	27,000	11,000	68.8%
School Department	73,397,493	78,261,844	83,740,173	83,131,526	4,869,682	6.2%
PUBLIC WORKS						
Administration	73,531	76,512	76,512	81,512	5,000	6.5%
Highways	1,398,101	1,598,442	1,617,364	1,673,364	74,921	4.7%
Solid Waste/Recycling	3,602,728	3,912,942	4,284,844	4,234,844	321,902	8.2%
Parking Area	16,861	354,250	357,387	275,037	-79,213	-22.4%
Street Marking Division	50,304	69,500	69,500	69,500	0	0.0%
Vehicle Maintenance	252,651	266,992	269,737	264,737	-2,255	-0.8%
Building Maintenance	281,407	287,925	386,539	386,539	98,614	34.3%
Park Department	527,064	616,884	624,652	673,652	56,769	9.2%
Street Lighting	912,754	539,000	539,000	469,000	-70,000	-13.0%
Snow & Ice Removal	3,981,891	700,000	700,000	700,000	0	0.0%
HUMAN SERVICES						
Citizens Center	387,449	407,814	407,339	400,114	-7,700	-1.9%
Veterans Service	1,131,471	1,091,827	1,091,827	1,091,827	0	0.0%
Senior Services	66,655	72,639	78,384	78,384	5,745	7.9%
Stadium Commission	9,442	14,443	14,443	14,443	0	0.0%
Recreation	151,975	151,385	202,432	176,382	24,996	16.5%
Public Library	1,214,504	1,283,242	1,314,272	1,314,272	31,029	2.4%
DEBT SERVICE	8,392,397	8,301,746	9,275,938	9,275,938	974,192	11.7%
EMPLOYEE BENEFITS	40,464,332	41,125,782	41,474,965	40,814,948	-310,834	-0.8%
RESERVES & OTHER	0	4,890,393	3,581,538	4,268,597	-621,796	-12.7%
STATE ASSESSMENTS	0	5,308,272	6,318,140	6,040,251	731,979	13.8%
LIABILITY INSURANCE	864,691	732,738	762,048	762,048	29,310	4.0%
General Fund Budget	171,809,945	187,312,131	195,701,303	194,480,628	7,168,497	3.8%

Expenditure Breakdown



Dollar Change in FY16 Expense Budget

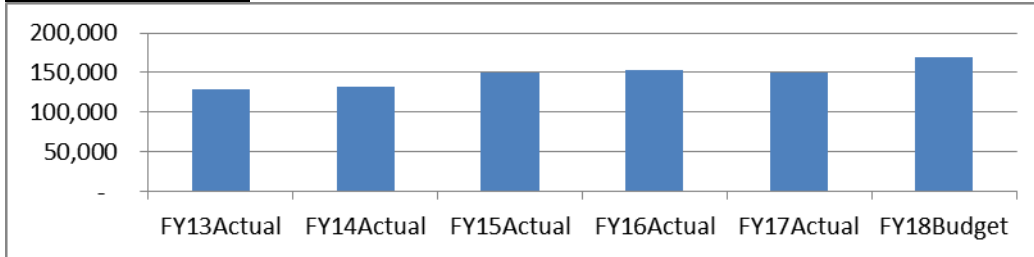


General Government

City Council
Mayor's Office
Auditor's Office
Treasurer/Collector
Assessing
Purchasing
Law Department
Human Resources
Municipal Information Systems
City Clerk

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Council-Salaries & Wages	\$112,931	\$119,901	\$139,899	\$115,880	\$191,820	\$180,380	(\$11,440)	\$64,500	55.66
Council-Longevity	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$0	\$0	0.00
Repairs & Maint. Office Equipment	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$0	\$3,000	0.00
Council-Office Supplies	\$2,729	\$508	\$173	\$400	\$400	\$400	\$0	\$0	0.00
City Council- Travel/Training	\$160	\$404	\$180	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
City Councillors Expense	\$34,192	\$25,126	\$0	\$44,000	\$0	\$0	\$0	(\$44,000)	(100.00)
Council-Office Equipment	\$1,550	\$2,278	\$2,106	\$3,000	\$0	\$0	\$0	(\$3,000)	(100.00)
	\$152,712	\$149,367	\$143,508	\$169,430	\$201,370	\$189,930	(\$11,440)	\$20,500	12.10

Spending Trends:

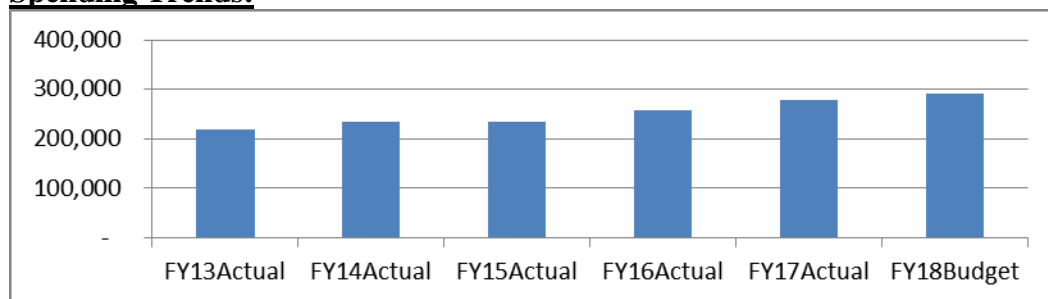


Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
City Council							
	City Council	-	\$ 103,116	-	\$ 120,000	-	\$ 120,000
	City Council Pres.	-	\$ 14,384	-	\$ 18,000	-	\$ 18,000
	Ex. Sec./Adm. Asst	0.80	\$ 41,381	0.80	\$ 41,380	0.80	\$ 41,380
	Ex. Sec./Adm. Asst - Supplemental Pay		\$ 1,000	-	\$ 1,000	-	\$ 1,000
	Interns	-	\$ -	-	\$ 11,440	-	\$ -
	TOTAL	0.80	\$ 159,881	0.80	\$ 191,820	0.80	\$ 180,380

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Mayor - Salaries & Wages	\$226,774	\$252,247	\$264,701	\$249,482	\$329,285	\$304,845	(\$24,440)	\$55,362	22.19
Mayor - Longevity	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
Mayor - Repairs & Maint. Office Equipment	\$2,715	\$2,454	\$2,284	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
Mayor - Mail Delivery Service	\$2,943	\$2,723	\$2,065	\$3,700	\$3,700	\$3,700	\$0	\$0	0.00
Mayor - Advertising	\$0	\$989	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Mayor - Telephone	\$2,183	\$1,525	\$1,851	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
Mayor-Office Supplies	\$11,861	\$6,423	\$8,148	\$10,500	\$8,000	\$8,000	\$0	(\$2,500)	(23.81)
Mayor-Travel & Training	\$3,882	\$1,671	\$456	\$7,300	\$3,000	\$3,000	\$0	(\$4,300)	(58.90)
Mayor-Dues/Subscriptions	\$8,696	\$8,916	\$11,413	\$10,000	\$12,500	\$12,500	\$0	\$2,500	25.00
	\$259,052	\$277,946	\$291,918	\$286,482	\$361,985	\$337,545	(\$24,440)	\$51,062	17.82

Spending Trends:



Staffing:

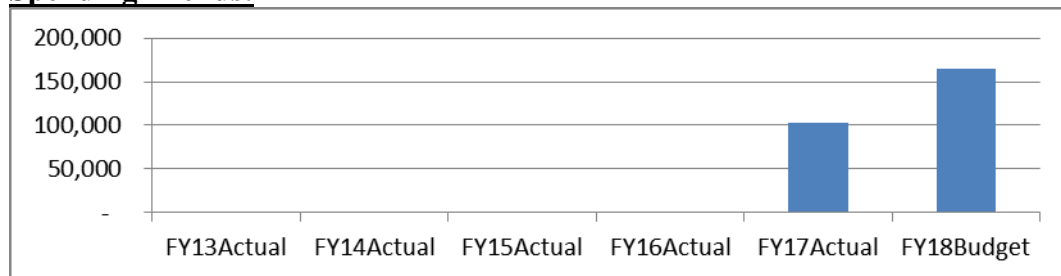
Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Mayor							
	Mayor	1.00	\$ 90,000	1.00	\$ 110,000	1.00	\$ 110,000
	Chief of Staff	1.00	\$ 63,637	1.00	\$ 80,000	1.00	\$ 80,000
	Chief of Staff - 311 offset	-	\$ -	-	\$ -	(0.13)	\$ (10,000)
	Chief of Staff - addtl pay	-	\$ 5,500	-	\$ -	-	\$ -
	Chief of Staff - step increase	-	\$ 2,547	-	\$ -	-	\$ -
	Admin Assistant	1.00	\$ 58,000	1.00	\$ 60,000	1.00	\$ 60,000
	Admin Assistant - step increase	-	\$ 2,000	-	\$ -	-	\$ -
	Admin Assistant	-	\$ -	1.00	\$ 45,500	1.00	\$ 45,500
	Ex. Sec./Adm. Asst	0.20	\$ 10,345	0.20	\$ 10,345	0.20	\$ 10,345
	Summer Interns	-	\$ 22,000	-	\$ 23,440	-	\$ 9,000
	TOTAL	3.20	\$ 254,030	4.20	\$ 329,285	4.08	\$ 304,845

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Constituent Services Salaries & Wages	\$0	\$99,506	\$97,187	\$130,316	\$121,540	\$131,540	\$10,000	\$1,223	0.94
Constituent Services - Overtime	\$0	\$0	\$0	\$0	\$0	\$19,000	\$19,000	\$19,000	0.00
Constituent Services Publicity	\$0	\$460	\$0	\$5,000	\$5,000	\$500	(\$4,500)	(\$4,500)	(90.00)
Constituent Services Communications	\$0	\$0	\$8,210	\$14,662	\$14,662	\$14,662	\$0	\$0	0.00
Constituent Services Software & Training	\$0	\$3,030	\$9,430	\$13,300	\$13,300	\$13,300	\$0	\$0	0.00
Constituent Services Computers & Monitors	\$0	\$0	\$0	\$500	\$500	\$500	\$0	\$0	0.00
- 0122	\$0	\$102,997	\$114,827	\$163,778	\$155,002	\$179,502	\$24,500	\$15,723	1.66

Goals:

- Quality Assurance, coaching, and feedback initiatives are set to roll out in FY19, enabling representatives to be better equipped to understand constituent's needs and create service requests with the best possible information to properly address issues and concerns
- Expend use of the City customer relationship management (CRM) system to improve the collection of data in order for departments to better manage service requests and improve constituents satisfaction
- Expand hours to cover extended hours during storms
- Decrease pothole & other service request response time
- Increase information requests
- Decrease transfers to Assessor and Treasurer/Collector departments
- Organize 311 by district
- Focus on follow up with 311 reps

Spending Trends:



Staffing:

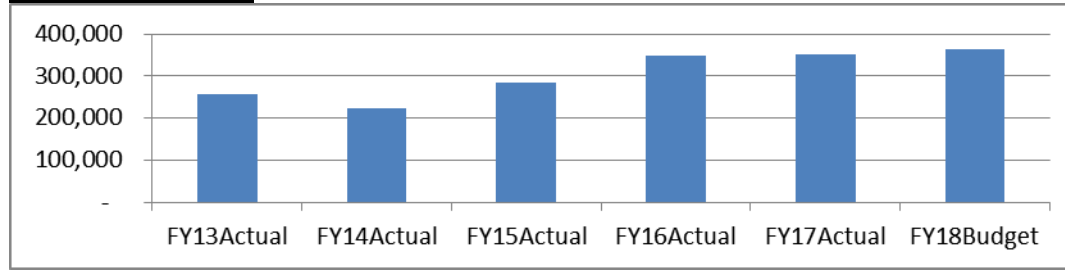
		FY18			FY19			FY19		
	Position			Mayor			Salary			Mayor
Department	Title	FTE		Approved	FTE		Request	FTE		Approved
Constituent Services										
	Manager	1.00		\$ 68,600	-		\$ -	0.13		\$ 10,000
	Manager - step increase	-		\$ 900	-		\$ -	-		
	Operator	1.00		\$ 40,518	3.00		\$ 121,540	3.00		\$ 121,540
	Operator - PT	0.54		\$ 21,997	-		\$ -	-		\$ -
	TOTAL	2.54		\$ 132,015	3.00		\$ 121,540	3.13		\$ 131,540

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Auditor-Salaries & Wages	\$246,007	\$250,240	\$209,152	\$255,191	\$262,928	\$262,928	\$0	\$7,737	3.03
Auditor-Overtime	\$43	\$0	\$94	\$0	\$0	\$0	\$0	\$0	0.00
Auditor-Out of Grade	\$3,143	\$3,038	\$2,576	\$3,640	\$3,640	\$3,640	\$0	\$0	0.00
Auditor-Longevity	\$3,550	\$3,550	\$3,550	\$3,600	\$3,650	\$3,650	\$0	\$50	1.39
Auditor-Professional Devel	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Auditor-Repairs & Maint. Office Equipment	\$1,539	\$1,258	\$1,167	\$1,700	\$1,700	\$1,700	\$0	\$0	0.00
Auditor-Audit/Actuarial Services	\$93,024	\$90,000	\$90,000	\$95,000	\$93,900	\$93,900	\$0	(\$1,100)	(1.16)
Auditor-Office Supplies	\$687	\$616	\$435	\$500	\$600	\$600	\$0	\$100	20.00
Auditor-Printed Supplies	\$202	\$317	\$0	\$250	\$250	\$250	\$0	\$0	0.00
Auditor-Travel	\$146	\$775	\$170	\$300	\$300	\$300	\$0	\$0	0.00
Auditor-Dues/Memberships	\$70	\$220	\$220	\$220	\$220	\$220	\$0	\$0	0.00
	\$348,912	\$350,015	\$307,364	\$360,401	\$367,188	\$367,188	\$0	\$6,787	1.10

Goals:

- Provide departments with training sessions relating the use of the city financial system by holding two training sessions this fiscal year
- Complete state recommended deadlines relating to year end procedures

Spending Trends:



Staffing:

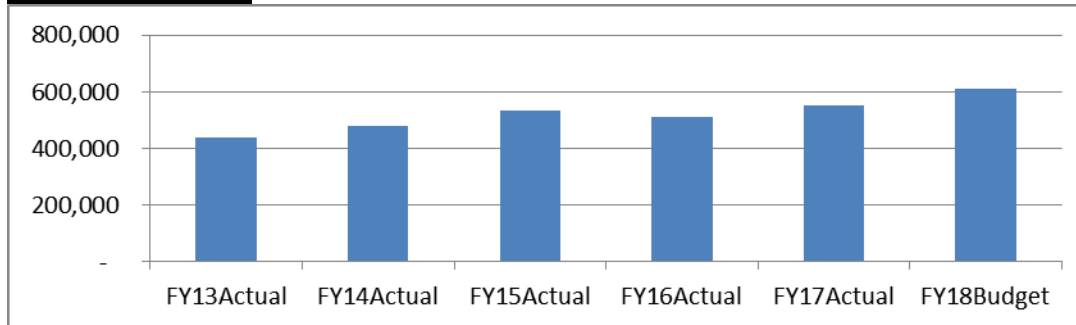
Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Auditing							
	Finance Dir/City Auditor	1.00	\$ 140,000	1.00	\$ 145,000	1.00	\$ 145,000
	Asst Auditor	1.00	\$ 68,367	1.00	\$ 71,104	1.00	\$ 71,104
	Asst Auditor - supplemental pay	-	\$ 1,000	-	\$ 1,000	-	\$ 1,000
	Asst Auditor - step increase	-	\$ 2,737	-	\$ -	-	\$ -
	Head Admin Clerk	1.00	\$ 45,824	1.00	\$ 45,824	1.00	\$ 45,824
	TOTAL	3.00	\$ 257,928	3.00	\$ 262,928	3.00	\$ 262,928

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Treas/Coll-Salaries & Wages	\$329,685	\$360,960	\$316,106	\$379,564	\$384,666	\$387,292	\$2,626	\$7,727	2.04
Treas/Coll-Overtime	\$1,329	\$2,283	\$652	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
Treasurer/Collector-Out of Grade	\$644	\$196	\$20	\$0	\$0	\$0	\$0	\$0	0.00
Treas/Coll-Longevity	\$7,000	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$0	\$0	0.00
Treas/Coll-Professional Devel	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Treas/Coll-Repairs & Maint. Office Equipment	\$3,363	\$1,583	\$2,962	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
Treas/Coll-Outside Consultant Service	\$0	\$25,273	\$29,958	\$25,000	\$25,000	\$25,000	\$0	\$0	0.00
Treas/Coll-Advertising	\$4,909	\$0	\$1,379	\$6,500	\$6,500	\$6,500	\$0	\$0	0.00
Treas/Coll-Postage	\$34,683	\$47,397	\$36,948	\$50,000	\$50,000	\$50,000	\$0	\$0	0.00
Treas/Coll-Tax Title	\$48,231	\$37,642	\$38,685	\$65,000	\$65,000	\$50,000	(\$15,000)	(\$15,000)	(23.08)
Treas/Coll-Bonds-Personal	\$2,003	\$2,190	\$2,040	\$2,500	\$2,000	\$2,000	\$0	(\$500)	(20.00)
Treas/Coll-Office Supplies	\$5,107	\$3,736	\$2,578	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
Treas/Coll-Printed Supplies	\$5,651	\$5,688	\$4,502	\$5,700	\$5,700	\$5,700	\$0	\$0	0.00
Treasurer/Collector Travel	\$3,189	\$1,843	\$2,104	\$2,900	\$2,900	\$2,900	\$0	\$0	0.00
Treas/Coll-Other Unclassified	\$63,324	\$59,604	\$55,046	\$60,000	\$60,000	\$60,000	\$0	\$0	0.00
	\$510,617	\$552,595	\$497,179	\$611,364	\$615,966	\$603,592	(\$12,374)	(\$7,773)	(1.27)

Goals:

- Accept credit card payments at office counter by end of August
- Formalize policies and procedures by June 2019
- Work with online providers to make payment options more user friendly

Spending Trends:



Staffing:

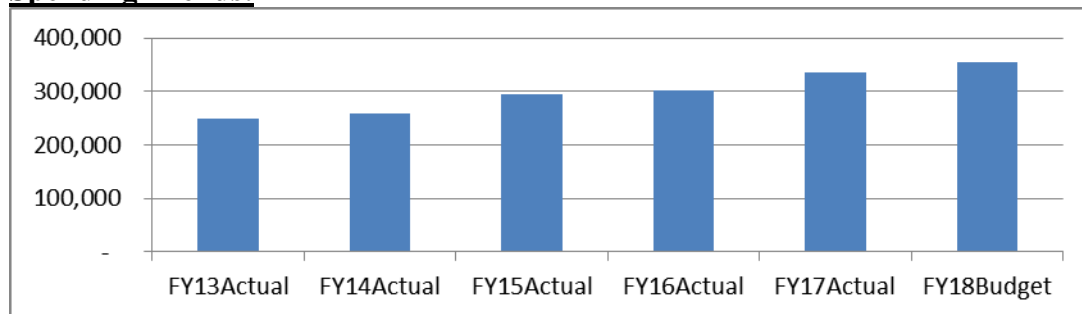
		FY18			FY19			FY19		
Department	Position Title	FTE	Mayor Approved		FTE	Salary Request		FTE	Mayor Approved	
Treasurer/Collector										
	Treasurer/Collector	1.00	\$ 96,663		1.00	\$ 99,563		1.00	\$ 99,563	
	Asst Treasurer/Collector	1.00	\$ 63,010		1.00	\$ 63,010		1.00	\$ 63,010	
	Asst Treasurer/Collector - step increase	-	\$ -		-	\$ -		-	\$ 2,626	
	Parking Clerk stipend	-	\$ 3,000		-	\$ 3,000		-	\$ 3,000	
	Office Manager	1.00	\$ 40,543		1.00	\$ 41,719		1.00	\$ 41,719	
	Computer Operator	1.00	\$ 48,032		1.00	\$ 48,032		1.00	\$ 48,032	
	Head Admin Clerk	2.00	\$ 91,648		2.00	\$ 91,648		2.00	\$ 91,648	
	Head Clerk - Floater	1.00	\$ 35,369		1.00	\$ 36,394		1.00	\$ 36,394	
	Head Clerk - Floater Stipend	-	\$ 1,300		-	\$ 1,300		-	\$ 1,300	
	TOTAL	7.00	\$ 379,564		7.00	\$ 384,666		7.00	\$ 387,292	

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Assessor-Salaries & Wages	\$157,465	\$188,642	\$205,654	\$195,417	\$211,878	\$203,304	(\$8,574)	\$7,887	4.04
Assessor-Overtime	\$5,852	\$7,527	\$4,820	\$4,900	\$4,900	\$4,900	\$0	\$0	0.00
Assessor Out of Grade	\$532	\$378	\$266	\$500	\$500	\$500	\$0	\$0	0.00
Assessor-Longevity	\$3,950	\$2,550	\$2,550	\$2,550	\$1,450	\$1,450	\$0	(\$1,100)	(43.14)
Assessor-Prof Development	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Assessor-Board Stipends	\$5,827	\$5,750	\$5,301	\$7,500	\$11,000	\$11,000	\$0	\$3,500	46.67
Assessor-Repairs & Maint. Office Equipment	\$1,594	\$1,258	\$1,714	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00
Assessor-Revaluation Services	\$113,655	\$115,604	\$99,063	\$125,000	\$122,500	\$122,500	\$0	(\$2,500)	(2.00)
Assessor-Software & Licenses	\$10,031	\$10,350	\$11,007	\$10,550	\$10,550	\$10,550	\$0	\$0	0.00
Assessor-Mapping/Planning	\$531	\$507	\$417	\$700	\$700	\$700	\$0	\$0	0.00
Assessor-Abstracts Printing	\$0	\$0	\$0	\$150	\$150	\$150	\$0	\$0	0.00
Assessor-Office Supplies	\$534	\$2,281	\$1,252	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
Assessor-Vehicular Supplies	\$953	\$233	\$603	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
Assessor-Dues and Memberships	\$1,004	\$958	\$413	\$1,100	\$1,100	\$1,100	\$0	\$0	0.00
	\$302,928	\$336,039	\$333,061	\$353,867	\$370,228	\$361,654	(\$8,574)	\$7,787	2.20

Goals:

- Successfully complete state mandated interim adjustment of values in a timely manner meeting all deadlines
- Improve and increase online options for customers
- Continue to improve customer service by taking advantage of educational opportunities offered through the MA assessor association, DOR and other organizations

Spending Trends:



Staffing:

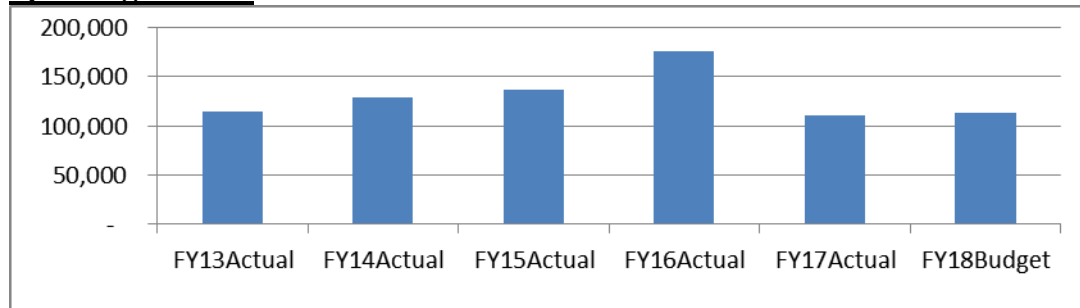
Department	Position Title	FY18 Mayor Approved			FY19 Salary Request			FY19 Mayor Approved		
		FTE			FTE			FTE		
Assessing										
	Assessor	1.00		\$ 76,906	1.00		\$ 85,000	1.00		\$ 85,000
	Assessor - supplemental pay	-		\$ 3,500	-		\$ -	-		\$ -
	Chief Admin Clerk	1.00		\$ 48,316	1.00		\$ 48,316	1.00		\$ 48,316
	upgrade Head Admin to Admin Assessor	-		\$ -	-		\$ 6,684	-		\$ -
	Head Clerk	1.00		\$ 35,369	1.00		\$ 36,394	1.00		\$ 36,394
	upgrade Head Clerk to Office Acct Clerk	-		\$ -	-		\$ 1,890	-		\$ -
	Head Clerk - Floater	0.89		\$ 31,326	0.89		\$ 32,294	0.89		\$ 32,294
	Head Clerk - Floater stipend	-		\$ -	-		\$ 1,300	-		\$ 1,300
	TOTAL	<u>3.89</u>		<u>\$ 195,417</u>	<u>3.89</u>		<u>\$ 211,878</u>	<u>3.89</u>		<u>\$ 203,304</u>

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Purchasing-Salaries & Wages	\$89,253	\$101,196	\$56,861	\$101,558	\$71,350	\$71,350	\$0	(\$30,208)	(29.74)
Purchasing-Professional Devel	\$0	\$400	\$1,885	\$600	\$1,000	\$1,000	\$0	\$400	66.67
Purchasing-Repairs & Maint. Office Equipment	\$6,323	\$4,413	\$7,189	\$6,250	\$5,500	\$5,500	\$0	(\$750)	(12.00)
Purchasing - Mail Delivery Service	\$0	\$0	\$0	\$150	\$200	\$200	\$0	\$50	33.33
Purchasing-Advertising	\$340	\$0	\$698	\$500	\$1,500	\$1,500	\$0	\$1,000	200.00
Purchasing - Communications	\$1,525	\$776	\$1,177	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
Purchasing-Postage	\$77,271	\$18	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Purchasing-Office Supplies	(\$1,360)	\$3,544	\$1,324	\$1,000	\$2,500	\$2,500	\$0	\$1,500	150.00
Purchasing-Travel	\$1,931	\$28	\$613	\$500	\$500	\$500	\$0	\$0	0.00
Purchasing-Dues and Memberships	\$85	\$904	\$75	\$1,400	\$1,000	\$1,000	\$0	(\$400)	(28.57)
	\$175,368	\$111,279	\$69,822	\$112,958	\$84,550	\$84,550	\$0	(\$28,408)	(25.15)

Goals:

- Provide additional procurement training and support to the smaller City departments
- Identify and implement a more efficient way to route payment invoices directly to the departments
- Reduce the amount of time in the procurement process between award notices and fully executed contracts

Spending Trends:

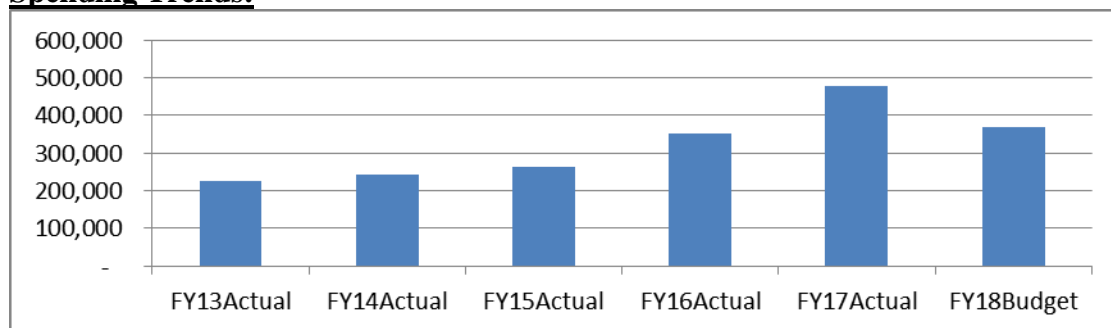


Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Purchasing							
	Purchasing Agent	1.00	\$ 89,101	0.80	\$ 61,100	0.80	\$ 61,100
	Purchasing Agent - addtl pay	-	\$ 2,500	-	\$ -	-	\$ -
	Head Clerk - Floater allocation	0.29	\$ 9,957	0.29	\$ 10,250	0.29	\$ 10,250
	TOTAL	1.29	\$ 101,558	1.09	\$ 71,350	1.09	\$ 71,350

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Legal-Salaries & Wages	\$65,015	\$67,135	\$57,520	\$66,135	\$69,024	\$69,024	\$0	\$2,889	4.37
Legal-Longevity	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$0	\$0	0.00
Legal Consultant Services	\$228,676	\$370,774	\$180,490	\$220,200	\$195,000	\$145,000	\$50,000	(\$75,200)	(34.15)
Legal-Clerical Services	\$10,500	\$10,500	\$8,750	\$10,500	\$10,500	\$10,500	\$0	\$0	0.00
Legal-Communications	\$1,900	\$1,900	\$1,583	\$1,900	\$1,900	\$1,900	\$0	\$0	0.00
Legal-Postage	\$3,500	\$3,500	\$2,917	\$3,500	\$3,500	\$3,500	\$0	\$0	0.00
Legal-Travel	\$3,000	\$3,000	\$2,500	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
Legal-Judgment	\$0	\$316	\$25,000	\$17,000	\$25,000	\$25,000	\$0	\$8,000	47.06
Legal-Insurance/Deductible	\$38,951	\$19,086	\$15,000	\$45,000	\$45,000	\$45,000	\$0	\$0	0.00
	\$352,943	\$477,611	\$295,160	\$368,635	\$354,324	\$304,324	\$0	(\$64,311)	(17.45)

Spending Trends:



Staffing:

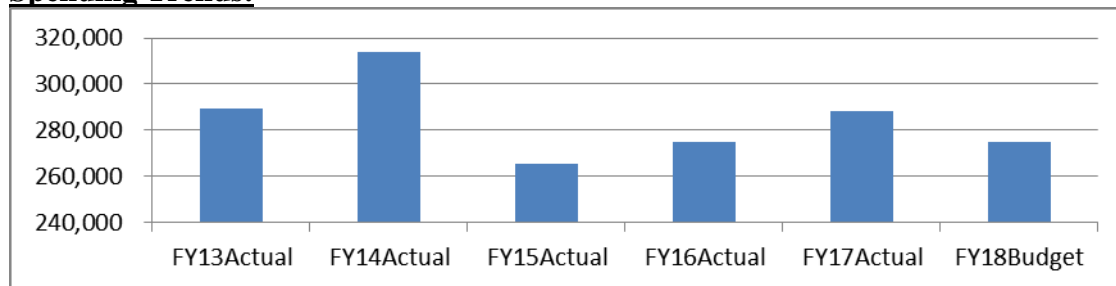
Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Law							
	City Solicitor	1.00	\$ 67,024	1.00	\$ 68,024	1.00	\$ 68,024
	City Solicitor - supplemental pay	-	\$ 1,000	-	\$ 1,000	-	\$ 1,000
	City Solicitor - School Legal	-	\$ 30,000	-	\$ 30,000	-	\$ 30,000
	City Solicitor - School Legal transfer from School	-	\$ (30,000)	-	\$ (30,000)	-	\$ (30,000)
	Asst City Solicitor	-		-			
	TOTAL	1.00	\$ 68,024	1.00	\$ 69,024	1.00	\$ 69,024

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
HR-Salaries & Wages	\$238,012	\$169,908	\$139,688	\$168,420	\$174,439	\$172,354	(\$2,085)	\$3,935	2.34
HR-Longevity	\$2,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$0	\$0	0.00
HR-Employee Assis Program	\$7,112	\$7,691	\$7,471	\$7,500	\$7,500	\$7,500	\$0	\$0	0.00
HR-Professional Devel	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
HR-Tuition Reimbursement	\$1,989	\$1,425	\$1,415	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00
HR-Repairs & Maint. Office Equipment	\$3,028	\$2,626	\$2,254	\$2,990	\$2,990	\$2,990	\$0	\$0	0.00
HR - Mail Delivery Service	\$0	\$0	\$225	\$250	\$250	\$250	\$0	\$0	0.00
HR-Advertising	\$1,935	\$1,506	\$1,081	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
HR - Postage	\$0	\$81,761	\$53,103	\$70,000	\$70,000	\$65,000	(\$5,000)	(\$5,000)	(7.14)
HR-Physical Exams	\$17,309	\$18,658	\$19,542	\$12,500	\$15,000	\$15,000	\$0	\$2,500	20.00
HR-Record Storage	\$1,070	\$1,070	\$891	\$1,070	\$1,070	\$1,070	\$0	\$0	0.00
HR-Office Supplies	\$847	\$1,915	\$887	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
HR-Travel	\$193	\$707	\$66	\$200	\$200	\$200	\$0	\$0	0.00
0152	\$274,645	\$288,417	\$227,773	\$270,080	\$278,599	\$271,514	(\$7,085)	\$1,435	0.53

Goals:

- Human Review and update Employee Handbook
- Respond to emails within 1 business day of receipt
- Hold annual benefits fair for active employees and retirees
- Continue training of Head Clerk/Floater in city departments
- Prepare quarterly sick leave usage reports to Mayor for review
- Continue participation in the negotiation of collective bargaining agreements
- Provide updated training to departmental clerks (school and city) for worker's compensation policies and procedures

Spending Trends:



Staffing:

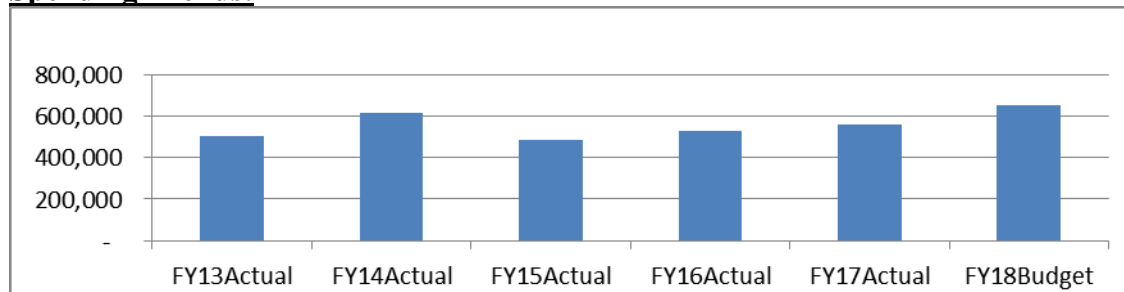
		FY18			FY19			FY19		
Department	Position Title	FTE		Mayor Approved	FTE		Salary Request	FTE		Mayor Approved
Human Resources										
	Director	1.00		\$ 76,332	1.00		\$ 79,295	1.00		\$ 79,295
	HR Director - Supplemental Pay	-		\$ 1,000	-		\$ 1,000	-		\$ 1,000
	HR Director - School Stipend	-		\$ 6,500	-		\$ 6,500	-		\$ 6,500
	HR Director - School funding	-		\$ (6,500)	-		\$ (6,500)	-		\$ (6,500)
	HR Director - Step Increase	-		\$ 2,963	-		\$ 3,173	-		\$ 3,173
	HR Technician	1.00		\$ 51,341	1.00		\$ 53,345	1.00		\$ 53,345
	HR Technician - Step Increase	-		\$ 2,004	-		\$ 2,085	-		\$ -
	Head Clerk (floater)	0.94		\$ 33,247	0.94		\$ 34,242	0.94		\$ 34,242
	Head Clerk -floater stipend	-		\$ 6,500	-		\$ 1,300	-		\$ 1,300
	TOTAL	2.94		\$ 173,387	2.94		\$ 174,439	2.94		\$ 172,354

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
MIS-Salaries & Wages	\$164,072	\$98,355	\$71,038	\$83,300	\$85,738	\$85,738	\$0	\$2,438	2.93
MIS-Longevity	\$2,250	\$2,250	\$1,150	\$1,150	\$1,150	\$1,150	\$0	\$0	0.00
MIS-Repairs & Maint. Office Equipment	\$9,829	\$10,622	\$8,636	\$13,050	\$18,050	\$18,050	\$0	\$5,000	38.31
MIS-Computer System Support	\$109,096	\$176,597	\$254,192	\$173,000	\$227,850	\$187,850	(\$40,000)	\$14,850	8.58
MIS-Computer Service On-Line	\$1,652	\$3,400	\$955	\$29,800	\$20,800	\$20,800	\$0	(\$9,000)	(30.20)
MIS-Computer Training	\$0	\$0	\$0	(\$1,500)	\$10,000	\$10,000	\$0	\$11,500	(766.67)
MIS-Communications	\$90,480	\$84,103	\$39,575	\$112,500	\$112,500	\$112,500	\$0	\$0	0.00
MIS-Office Supplies	\$105	\$40	\$0	\$150	\$150	\$150	\$0	\$0	0.00
MIS-Computer Supplies	\$7,167	\$1,292	\$501	\$8,000	\$8,000	\$8,000	\$0	\$0	0.00
MIS-Software Upgrades	\$0	\$159	\$0	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
MIS-Software Licenses	\$123,527	\$131,989	\$147,018	\$194,045	\$123,180	\$117,180	(\$6,000)	(\$76,865)	(39.61)
MIS-Technology Wiring	\$0	\$0	\$0	\$6,000	\$6,000	\$6,000	\$0	\$0	0.00
MIS-Replace Technology Equipment	\$23,918	\$51,051	\$24,190	\$30,000	\$25,000	\$25,000	\$0	(\$5,000)	(16.67)
Systems - 0155	\$532,095	\$559,859	\$547,256	\$654,495	\$643,418	\$597,418	(\$46,000)	(\$57,077)	(8.72)

Goals:

- Mitigate the security risk of storing personally identifiable information on City computing resources
- All departments using online licensing/permitting
- Expand use of secure online tools/systems to reduce risk of on premise infrastructure
- Increase integration between systems
- Establish new City web site to enhance the user experience
- Implement new City phone system to utilize new technologies to create more interdepartmental efficiencies

Spending Trends:



Staffing:

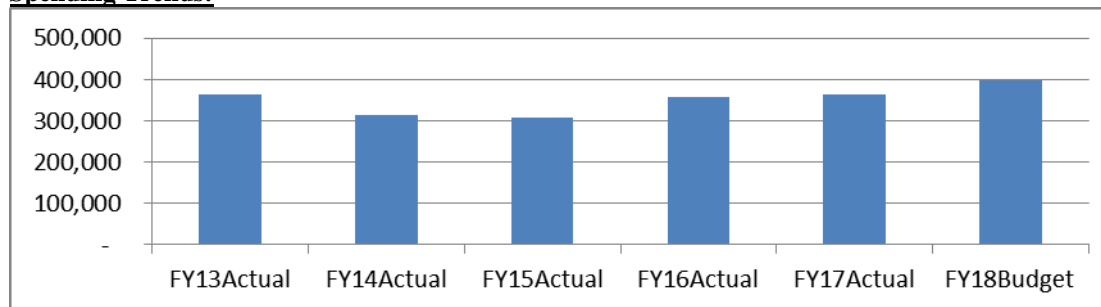
		FY18			FY19			FY19		
	Position		Mayor			Salary		Mayor		
Department	Title	FTE	Approved	FTE		Request	FTE	Approved		
Municipal Information Systems										
	Netw ork Manager	1.00	\$ 81,300	1.00		\$ 83,738	1.00		\$ 83,738	
	Netw ork Manager-step increase	-	\$ 2,438	-		\$ -	-		\$ -	
	Netw ork Manager-supplemental pay	-	\$ 2,000	-		\$ 2,000	-		\$ 2,000	
	TOTAL	1.00	\$ 85,738	1.00		\$ 85,738	1.00		\$ 85,738	

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Clerk-Salaries & Wages	\$208,488	\$232,872	\$206,700	\$244,277	\$249,922	\$253,914	\$3,992	\$9,638	3.95
Clerk-Overtime	\$2,462	\$4,533	\$2,845	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
Clerk-Precinct Officers	\$49,595	\$57,475	\$39,640	\$50,000	\$50,000	\$64,000	\$14,000	\$14,000	28.00
Clerk-Longevity	\$3,550	\$3,250	\$3,300	\$3,550	\$4,350	\$4,350	\$0	\$800	22.54
Clerk-Professional Devel	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Clerk-Repairs & Maint. Office Equipment	\$2,844	\$3,240	\$4,293	\$3,700	\$3,700	\$3,700	\$0	\$0	0.00
Clerk-Books & Binding	\$1,080	\$1,817	\$1,194	\$1,867	\$1,867	\$1,867	\$0	\$0	0.00
Clerk-Advertising	\$11,597	\$10,421	\$3,170	\$10,373	\$10,373	\$10,373	\$0	\$0	0.00
Clerk-Annual Street & Voting List	\$29,478	\$18,039	\$20,551	\$32,000	\$32,000	\$32,000	\$0	\$0	0.00
Clerk-Recodification	\$6,999	\$6,840	\$4,932	\$7,469	\$7,469	\$7,469	\$0	\$0	0.00
Clerk-Office Supplies	\$9,419	\$6,567	\$3,834	\$6,454	\$6,454	\$6,454	\$0	\$0	0.00
Clerk-Printed Supplies	\$1,574	\$2,717	\$1,555	\$2,745	\$2,745	\$2,745	\$0	\$0	0.00
Clerk-Ballots	\$5,000	\$0	\$5,625	\$7,000	\$0	\$0	\$0	(\$7,000)	(100.00)
Clerk-Certificates & Licenses	\$88	\$10	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Clerk-Election Materials/Supplies	\$14,153	\$15,380	\$11,542	\$14,000	\$14,000	\$14,000	\$0	\$0	0.00
Clerk-Travel	\$719	\$492	\$0	\$500	\$400	\$400	\$0	(\$100)	(20.00)
Clerk-Dues and Memberships	\$646	\$1,144	\$600	\$508	\$833	\$833	\$0	\$325	63.98
Clerk-Meals-Election	\$0	\$0	\$0	\$500	\$500	\$500	\$0	\$0	0.00
Clerk-Office Equipment	\$8,047	\$180	\$0	\$4,100	\$4,100	\$8,600	\$4,500	\$4,500	109.76
	\$356,740	\$364,977	\$309,780	\$392,043	\$391,713	\$414,205	\$22,492	\$22,163	5.65

Goals:

- Scan contracts and link to excel spreadsheet to facilitate access to these records
- Index city council records starting with recent to oldest, also scan and link to excel spreadsheet
- Improve census by allowing residents who have no changes to their census to email to office rather than mail or in person

Spending Trends:



Staffing:

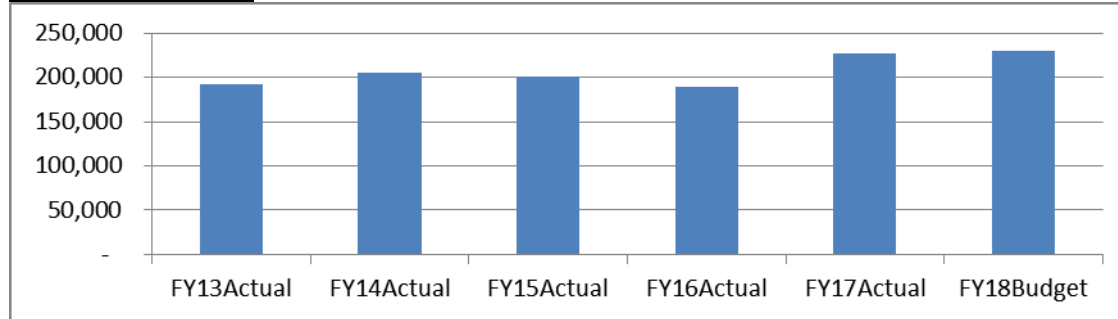
Department	Position Title	FY18 Mayor Approved		FY19 Salary Request		FY19 Mayor Approved	
		FTE		FTE		FTE	
City Clerk							
	City Clerk	1.00	\$ 66,881	1.00	\$ 69,555	1.00	\$ 69,555
	City Clerk - step inceased	-	\$ 2,674	-	\$ -	-	\$ 2,784
	Clerk of Council	-	\$ 4,000	-	\$ 4,000	-	\$ 4,000
	Reg. of Voters	-	\$ 1,300	-	\$ 1,300	-	\$ 1,300
	Head Clerk - Floater allocation	0.89	\$ 31,326	0.89	\$ 32,294	0.89	\$ 32,294
	Head Clerk - Floater stipend	-	\$ 1,300	-	\$ 1,300	-	\$ 1,300
	Asst City Clerk	1.00	\$ 51,341	1.00	\$ 53,345	1.00	\$ 53,345
	Asst City Clerk - step	-	\$ 2,004	-	\$ -	-	\$ -
	Asst City Clerk - supplemental pay	-	\$ 1,500	-	\$ 1,500	-	\$ 1,500
	Head Clerk	1.00	\$ 40,804	1.00	\$ 40,804	1.00	\$ 40,804
	Head Clerk - step increase	-	\$ -	-		-	\$ 1,208
	Head Admin Clerk	1.00	\$ 45,824	1.00	\$ 45,824	1.00	\$ 45,824
	TOTAL	4.89	\$ 248,955	4.89	\$ 249,922	4.89	\$ 253,914

Community & Economic Development

**Building & Zoning
Inspection & Health Services
Economic Development**

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Building Inspection-Salaries & Wages	\$188,083	\$225,485	\$188,496	\$227,229	\$245,444	\$245,444	\$0	\$18,215	8.02
Building Inspection-Longevity	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$0	\$0	0.00
Boot Allowance	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
0241	\$189,483	\$226,885	\$190,896	\$229,629	\$247,844	\$247,844	\$0	\$18,215	7.93

Spending Trends:



Staffing:

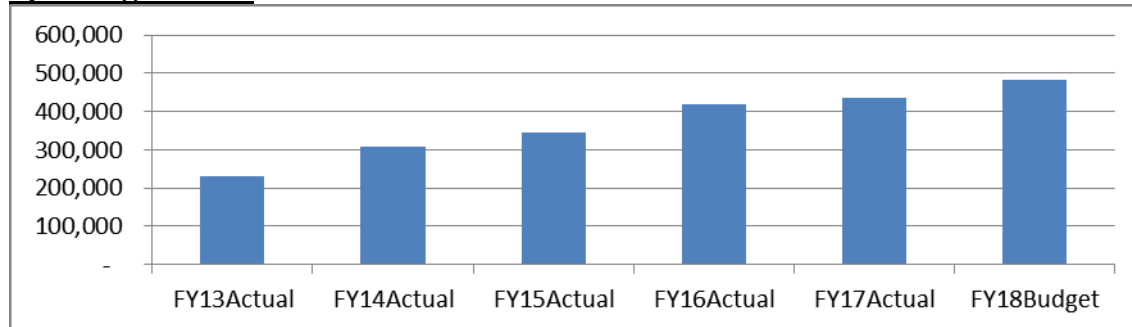
Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Building/Zoning							
	Building Commissioner	-	-	1.00	80,000	1.00	80,000
	Building Inspector	1.00	\$ 61,786	-	\$ -	-	\$ -
**	Local Bldg/Compliance Inspector - CDBG	(0.10)	\$ (5,288)	(0.10)	\$ (5,288)	(0.10)	\$ (5,288)
	Local Bldg/Compliance Inspector	1.00	\$ 52,876	1.00	\$ 52,876	1.00	\$ 52,876
	Plumbing/Gas Insp	1.00	\$ 51,335	1.00	\$ 51,335	1.00	\$ 51,335
	Electrical Inspector	1.00	\$ 50,520	1.00	\$ 50,520	1.00	\$ 50,520
	Mechanical Inspector	-	\$ 5,000	-	\$ 5,000	-	\$ 5,000
	Substitute Bldg Insp/Survey Insp	-	\$ 1,000	-	\$ 1,000	-	\$ 1,000
	Substitute Plumb/Gas Insp	-	\$ 5,000	-	\$ 5,000	-	\$ 5,000
	Substitute Electrical Inspector	-	\$ 5,000	-	\$ 5,000	-	\$ 5,000
	TOTAL	3.90	\$ 227,229	3.90	\$ 245,444	3.90	\$ 245,444
** 10% position funding transferred to CDBG							

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Health/Inspection-Salaries & Wages	\$367,557	\$381,972	\$325,457	\$391,874	\$409,044	\$430,844	\$21,800	\$38,970	9.94
Health/Inspection-Overtime	\$655	\$2,203	\$1,734	\$3,500	\$3,500	\$2,500	(\$1,000)	(\$1,000)	(28.57)
Health - Admin Assist Out of Grade	\$3,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Health/Inspection-Longevity	\$5,328	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$0	0.00
Health/Inspection-Professional Devel	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Health/Inspection-Boot Allowance	\$2,000	\$2,500	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
Health/Inspection-Board Stipends	\$541	\$1,717	\$596	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00
Health/InspectionRepairs & Maint. Office Equipment	\$3,425	\$2,266	\$2,106	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00
Health/Inspection-Repairs & Maint. Vehicles	\$2,160	\$2,412	\$1,629	\$3,000	\$3,000	\$2,500	(\$500)	(\$500)	(16.67)
Health/Inspection-Advertising	\$698	\$172	\$0	\$600	\$600	\$600	\$0	\$0	0.00
Health/Inspection-Abandoned Property	\$0	\$1,575	\$3,915	\$10,000	\$5,000	\$3,000	(\$2,000)	(\$7,000)	(70.00)
Health/Inspection-Communications	\$13,713	\$16,029	\$10,262	\$10,000	\$10,000	\$10,000	\$0	\$0	0.00
Health/Inspection-Special Programs	\$3,371	\$6,678	\$3,177	\$6,300	\$6,300	\$5,500	(\$800)	(\$800)	(12.70)
Health/Inspection-Office Supplies	\$4,048	\$5,038	\$3,081	\$5,500	\$5,500	\$5,000	(\$500)	(\$500)	(9.09)
Health/Inspection-Printed Supplies	\$2,311	\$4,480	\$2,986	\$5,500	\$5,500	\$5,000	(\$500)	(\$500)	(9.09)
Health/Inspection-Vehicular Supplies	\$6,171	\$3,853	\$2,525	\$4,500	\$4,500	\$4,000	(\$500)	(\$500)	(11.11)
Health/Inspection-Computer Supplies	\$0	\$445	\$0	\$2,000	\$2,000	\$1,000	(\$1,000)	(\$1,000)	(50.00)
Health/Inspection-Travel	\$492	\$0	\$58	\$300	\$300	\$300	\$0	\$0	0.00
Health/Inspection-Dues and Memberships	\$670	\$2,113	\$1,188	\$2,550	\$2,550	\$2,550	\$0	\$0	0.00
Health Dept - Vehicle Replacement	\$0	\$0	\$26,000	\$26,000	\$0	\$0	\$0	(\$26,000)	(100.00)
rvices - 0510	\$417,861	\$436,952	\$390,214	\$482,124	\$468,294	\$483,294	\$15,000	\$1,170	0.24

Goals:

- Insure timely and efficient inspections
- Work with IT to assist department staff in recording and processing inspection in new city permit processing system
- Work with department staff to update office procedures

Spending Trends:



Staffing:

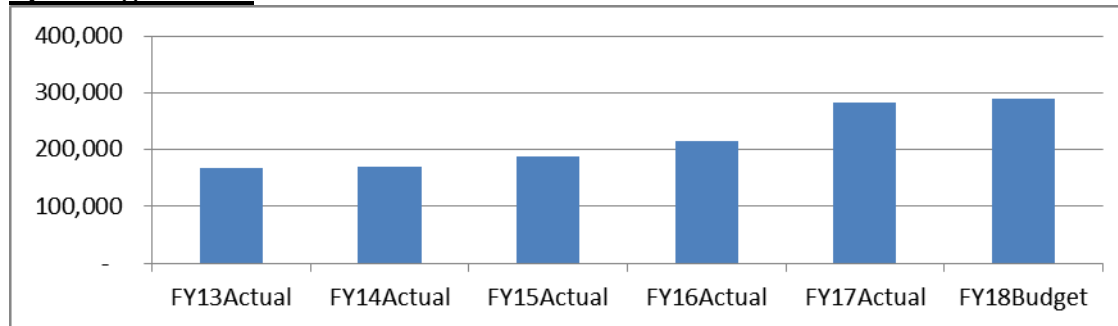
		FY18			FY19			FY19		
Department	Position Title	FTE	Mayor Approved	FTE	Salary Request	FTE	Mayor Approved			
Inspection/Health Regulation										
	Inspector Supervisor/Director	0.60	\$ 50,756	0.60	\$ 45,214	0.60	\$ 45,214			
	Sr Sanitation/Code Insp	1.00	\$ 53,571	1.00	\$ 53,571	1.00	\$ 53,571			
	Sanitary Inspector	1.00	\$ 53,206	1.00	\$ 53,571	1.00	\$ 53,571			
**	Sanitary Inspector - CDBG	(0.25)	\$ (13,026)	(0.25)	\$ (13,393)	(0.25)	\$ (13,393)			
	Compliance/Sanitary Inspector	2.00	\$ 100,937	2.00	\$ 101,822	2.00	\$ 101,822			
	Compliance/Sanitary Inspector - step increase	-	\$ -	-	\$ 3,930	-	\$ 3,930			
	Chief Admin Clerk	1.00	\$ 44,295	1.00	\$ 44,295	1.00	\$ 44,295			
	Chief Admin Clerk - step increase	-	\$ -	-	\$ 1,333	-	\$ 1,333			
	Head Clerk	2.00	\$ 68,224	2.00	\$ 70,738	2.00	\$ 70,738			
	Head Clerk - step increase	-	\$ -	-	\$ 2,051	-	\$ 2,051			
	Court Inspector	0.20	\$ 8,365	0.20	\$ 8,365	0.20	\$ 8,365			
	Trash Compliance	0.26	\$ 12,046	0.26	\$ 12,046	0.26	\$ 12,046			
	Food Inspector	-	\$ -	-	\$ 12,000	-	\$ 12,000			
	Sanitary Inspector	-	\$ -	-	\$ -	0.50	\$ 21,800			
	Sealer of Wts/Meas	-	\$ 13,500	-	\$ 13,500	-	\$ 13,500			
		7.81	\$ 391,874	7.81	\$ 409,044	8.31	\$ 430,844			
	** 25% position funding transferred to CDBG									

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Economic Dev-Salaries & Wages	\$154,293	\$190,017	\$146,650	\$171,754	\$188,107	\$188,107	\$0	\$16,353	9.52
Economic Dev-Overtime	\$2,657	\$2,048	\$1,074	\$2,342	\$2,342	\$2,342	\$0	\$0	0.00
Economic Dev-Longevity	\$3,070	\$3,900	\$3,900	\$3,950	\$2,550	\$2,550	\$0	(\$1,400)	(35.44)
Economic Dev-Professional Devel	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Economic Dev-Repairs & Maint. Office Equipment	\$2,708	\$2,278	\$2,106	\$2,484	\$2,484	\$2,484	\$0	\$0	0.00
Economic Development - Consultant	\$0	\$50,366	\$70,528	\$73,250	\$73,250	\$73,250	\$0	\$0	0.00
Economic Dev-Advertising	\$3,677	\$4,189	\$2,793	\$3,392	\$3,392	\$3,392	\$0	\$0	0.00
Planning - Communications	\$0	\$440	\$860	\$432	\$432	\$432	\$0	\$0	0.00
Economic Dev-Office Supplies	\$1,978	\$2,429	\$1,497	\$1,977	\$1,977	\$1,977	\$0	\$0	0.00
Economic Dev-Merr Valley Plan Comm	\$21,143	\$21,670	\$22,209	\$22,209	\$22,762	\$22,762	\$0	\$553	2.49
Economic Dev-Directors Expense	\$25,329	\$5,429	\$4,304	\$7,490	\$7,490	\$5,490	(\$2,000)	(\$2,000)	(26.70)
Grant - 0182	\$215,855	\$282,766	\$255,920	\$289,280	\$304,786	\$302,786	(\$2,000)	\$13,506	4.67

Goals:

- Visit all industrial companies in 2018 - 150 visits
- Follow up with each referral to verify completion – 75 follow ups
- Update and revise as necessary all available property for sale or lease – 12 monthly reviews
- Outreach to prospect businesses with direct mail and CEO testimonial mailings – 3-4 mailings
- Adopt and implement final revisions to zoning ordinance – complete summer 2018
- Research and recommend new industrial sites for rezoning – identify 3 new sites
- Schedule and hold a developers conference for 1) new downtown tenants and 2) new industrial companies – 2 conferences in 2018

Spending Trends:



Staffing:

		FY18			FY19			FY19		
Department	Position Title	FTE		Mayor Approved	FTE		Salary Request	FTE		Mayor Approved
Economic Development										
	Director	1.00		\$ 100,778	1.00		\$ 100,778	1.00		\$ 100,778
	Director - supplemental pay	-		\$ 2,000	-		\$ 2,000	-		\$ 2,000
	Director Stipend	-		\$ 5,167	-		\$ 5,167	-		\$ 5,167
	CDBG Portion - Director	(0.20)		\$ (21,189)	(0.20)		\$ (21,189)	(0.20)		\$ (21,189)
	Head Clerk - Floater allocation	0.60		\$ 21,429	0.60		\$ 21,429	0.60		\$ 21,429
	Head Clerk - floater stipend	-		\$ 1,300	-		\$ 1,300	-		\$ 1,300
	Head Clerk - step increase	-		\$ -	-		\$ 615	-		\$ 615
	Office Manager	1.00		\$ 42,928	1.00		\$ 37,202	1.00		\$ 37,202
	Account Clerk	1.00		\$ 40,804	1.00		\$ 40,804	1.00		\$ 40,804
	CDBG Portion - Office Manager	(0.50)		\$ (21,464)	-		\$ -	-		\$ -
	TOTAL	2.90		\$ 171,754	3.40		\$ 188,107	3.40		\$ 188,107

Public Safety

**Police Department
Crossing Guards
Fire Department**

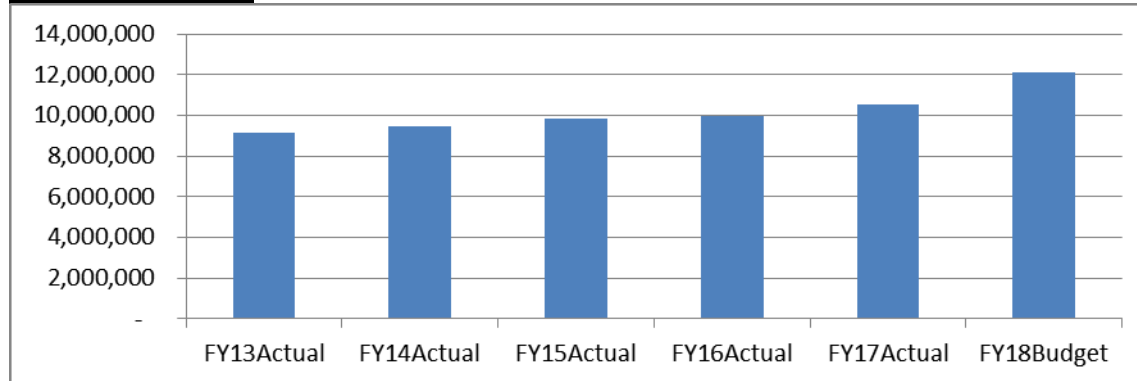
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Police-Salaries & Wages	\$5,756,181	\$6,097,531	\$5,549,389	\$6,981,130	\$6,747,268	\$6,863,112	\$115,844	(\$118,018)	(1.69)
Salaries & Wages - Retro (Police)	(\$207)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Police-Holiday Pay	\$50,776	\$57,747	\$63,027	\$65,336	\$66,000	\$66,000	\$0	\$664	1.02
Police-Overtime	\$1,965,919	\$2,115,758	\$2,307,387	\$2,508,000	\$2,959,653	\$2,775,653	(\$184,000)	\$267,653	10.67
Police-Night Differential	\$284,486	\$289,922	\$249,012	\$372,400	\$372,400	\$372,400	\$0	\$0	0.00
Police-Specialist	\$31,333	\$33,758	\$26,333	\$34,372	\$34,372	\$34,372	\$0	\$0	0.00
Police-Dispatch Stipend	\$8,345	\$8,624	\$8,525	\$10,088	\$10,088	\$10,088	\$0	\$0	0.00
Police-Admin Assist Out of Grade	\$6,505	\$140	\$140	\$350	\$350	\$350	\$0	\$0	0.00
Police-Seniority Premium	\$0	\$0	\$0	\$0	\$6,887	\$6,887	\$0	\$6,887	0.00
Police-Longevity	\$69,742	\$70,285	\$69,406	\$72,370	\$76,506	\$76,506	\$0	\$4,136	5.71
Police-Uniform Allowance	\$0	\$0	\$1,575	\$0	\$0	\$0	\$0	\$0	0.00
Police-Professional Devel	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Police-Clothing Allowance Civilians	\$3,905	\$3,246	\$2,740	\$4,300	\$3,800	\$3,800	\$0	(\$500)	(11.63)
Police-Fire Arms Allowance	\$1,600	\$200	\$200	\$200	\$200	\$200	\$0	\$0	0.00
Police-Tuition Reimbursement	\$5,142	\$3,600	\$5,400	\$7,500	\$7,500	\$7,500	\$0	\$0	0.00
Police-Tool Allowance	\$0	\$350	\$350	\$350	\$350	\$350	\$0	\$0	0.00
Police-Hazardous Duty	\$700	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$0	\$0	0.00
Police-College Credits	\$630,636	\$612,236	\$580,532	\$595,892	\$579,359	\$579,359	\$0	(\$16,533)	(2.77)
Police-Utilities	\$116,880	\$119,061	\$99,175	\$130,359	\$140,359	\$140,359	\$0	\$10,000	7.67
Police-Repairs & Maint. Office Equipment	\$11,877	\$10,083	\$10,509	\$12,210	\$12,210	\$12,210	\$0	\$0	0.00
Police-Dog Pound Maint	\$2,412	\$2,030	\$1,783	\$2,800	\$2,800	\$2,300	(\$500)	(\$500)	(17.86)
Police-Other Mun Bldgs Maint	\$90,182	\$112,014	\$158,365	\$157,715	\$157,715	\$152,715	(\$5,000)	(\$5,000)	(3.17)
Police-Repairs & Maint Auto Body	\$884	\$8,870	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	0.00
Police-Repairs & Maint. Vehicles	\$114,916	\$109,853	\$85,453	\$111,500	\$111,500	\$101,500	(\$10,000)	(\$10,000)	(8.97)
Police-Repair & Maint Equip	\$127,367	\$193,092	\$181,606	\$191,414	\$191,414	\$191,414	\$0	\$0	0.00
Police-Harbormaster	\$23,001	\$22,681	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Police-Computer System Support	\$114,034	\$153,502	\$155,003	\$183,606	\$183,606	\$183,606	\$0	\$0	0.00
Police-Legal Consultant Services	\$26,669	\$19,089	\$25,538	\$38,500	\$38,500	\$38,500	\$0	\$0	0.00
Police-Training	\$93,384	\$81,182	\$84,405	\$106,538	\$106,538	\$106,538	\$0	\$0	0.00
Police-Auxiliary Police	\$5,291	\$4,812	\$6,931	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
Police-Communications	\$10,545	\$14,814	\$12,018	\$16,000	\$16,000	\$16,000	\$0	\$0	0.00
Police-Animal Disposal MSPCA	\$829	\$1,390	\$1,020	\$2,000	\$2,000	\$1,500	(\$500)	(\$500)	(25.00)
Police-Radio Communications	\$10,480	\$10,694	\$10,672	\$10,464	\$11,361	\$11,361	\$0	\$897	8.57
Police-Office Supplies	\$9,447	\$7,692	\$5,586	\$7,700	\$7,700	\$7,700	\$0	\$0	0.00
Police-Supplies for Records	\$5,437	\$3,350	\$3,541	\$4,000	\$4,000	\$3,500	(\$500)	(\$500)	(12.50)

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Police-Radio Maintenance	\$17,748	\$28,116	\$36,173	\$52,997	\$52,997	\$49,997	(\$3,000)	(\$3,000)	(5.66)
Police-Vehicular Supplies	\$143,142	\$144,933	\$72,577	\$170,000	\$169,999	\$159,999	(\$10,000)	(\$10,001)	(5.88)
Police-Medical Supplies	\$5,819	\$5,023	\$4,121	\$7,100	\$7,100	\$5,100	(\$2,000)	(\$2,000)	(28.17)
Police-Computer Supplies	\$14,987	\$11,638	\$12,464	\$15,500	\$15,500	\$15,500	\$0	\$0	0.00
Police-Photo/Fingerprint	\$900	\$992	\$618	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
Police-Public Safety Supplies	\$48,334	\$38,587	\$42,888	\$43,000	\$43,000	\$43,000	\$0	\$0	0.00
Police-Meals	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
Police-Narcotic Division	\$12,817	\$12,500	\$9,900	\$12,500	\$12,500	\$12,500	\$0	\$0	0.00
Police-Substations	\$39,551	\$8,704	\$9,812	\$10,000	\$0	\$0	\$0	(\$10,000)	(100.00)
Police-Vehicle Replacement	\$105,000	\$142,172	\$130,852	\$130,852	\$130,852	\$130,852	\$0	\$0	0.00
	\$9,970,995	\$10,564,018	\$10,038,775	\$12,088,793	\$12,302,134	\$12,202,478	(\$99,656)	\$113,685	0.94

Goals:

- Increase social media presence by 15% from 10,000 followers to 11,500 followers
- Increase the number of participants in the YMCA basketball league by 10%
- Increase the number of participants of summer GREAT (Gang Resistance Education and Training)
- Summer camp by 10%

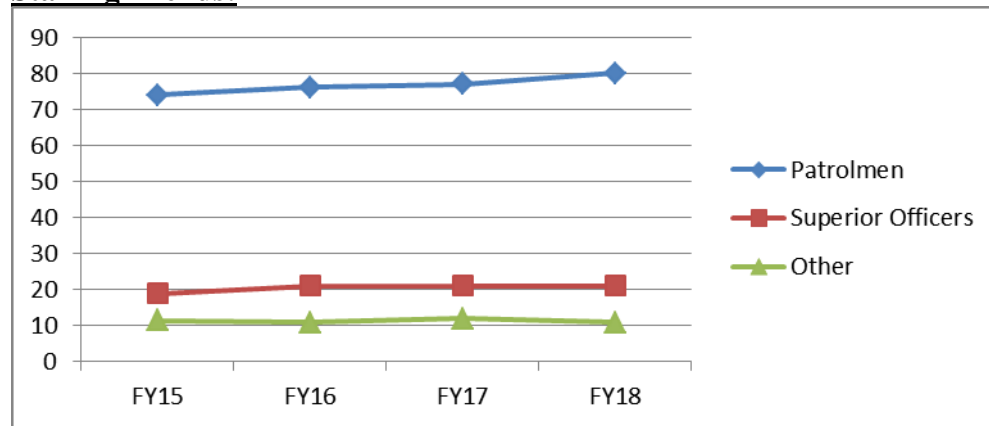
Spending Trends:



Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Police Department							
	Chief	1.00	\$ 190,490	1.00	\$ 190,490	1.00	\$ 190,490
	Deputy Chief	1.00	\$ 136,660	1.00	\$ 136,661	1.00	\$ 136,661
	Captain	3.00	\$ 247,869	3.00	\$ 248,079	3.00	\$ 248,079
	Lieutenant	7.00	\$ 526,968	7.00	\$ 527,254	8.00	\$ 600,098
	Sergeant	10.00	\$ 703,868	10.00	\$ 706,195	10.00	\$ 706,195
	Patrolman	83.00	\$ 4,715,862	83.00	\$ 4,480,248	83.00	\$ 4,480,248
	Civilian Dispatch	4.00	\$ 177,174	4.00	\$ 181,518	5.00	\$ 224,518
	State 911 Support Grant	(4.00)	\$ (158,949)	(4.00)	\$ (158,949)	(4.00)	\$ (158,949)
	Master Mechanic	1.00	\$ 46,322	1.00	\$ 46,322	1.00	\$ 46,322
	Sr Animal Control	1.00	\$ 35,933	1.00	\$ 35,933	1.00	\$ 35,933
	Animal Control	1.00	\$ 31,607	1.00	\$ 31,607	1.00	\$ 31,607
	Chief Admin	1.00	\$ 48,316	1.00	\$ 48,316	1.00	\$ 48,316
	Head Clerk	3.00	\$ 111,571	3.00	\$ 113,623	3.00	\$ 113,623
	Crime Analyst/Network Specialist	1.00	\$ 60,074	1.00	\$ 60,074	1.00	\$ 60,074
	Crime Analyst - supplemental pay	-	\$ 1,000	-	\$ 1,000	-	\$ 1,000
	Stipend - Website	-	\$ 5,000	-	\$ -	-	\$ -
	Domestic Violence - PT	0.51	\$ 19,188	0.51	\$ 19,188	0.51	\$ 19,188
	Parking Control Officer	0.48	\$ 6,667	-	\$ -	-	\$ -
	Bldg Mt Craft/Cust	1.00	\$ 38,709	1.00	\$ 38,709	1.00	\$ 38,709
	Emergency Management	-	\$ 8,000	-	\$ 8,000	-	\$ 8,000
	Negotiated Contract Stipend (\$300 x 96)	-	\$ 28,800	-	\$ 33,000	-	\$ 33,000
	TOTAL	114.99	\$ 6,981,130	114.51	\$ 6,747,268	116.51	\$ 6,863,112

Staffing Trends:



			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Crossing Guards-Salaries & Wages	\$95,000	\$95,000	\$0	\$95,000	\$95,000	\$95,000	\$0	\$0	0.00
299	\$95,000	\$95,000	\$0	\$95,000	\$95,000	\$95,000	\$0	\$0	0.00

City share to be transferred into the School Budget to cover costs of services

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Fire-Salaries & Wages	\$5,525,580	\$5,598,251	\$4,733,835	\$5,921,475	\$6,111,856	\$6,111,856	\$0	\$190,381	3.22
Fire - Holiday Pay	\$391,410	\$405,494	\$375,999	\$437,007	\$442,324	\$442,324	\$0	\$5,317	1.22
Fire-Overtime	\$2,139,860	\$2,040,803	\$1,785,893	\$2,150,000	\$2,150,000	\$2,150,000	\$0	\$0	0.00
Fire-Pay Differential	\$587,878	\$585,187	\$496,115	\$622,106	\$658,902	\$658,902	\$0	\$36,797	5.91
Fire-EMT Stipend	\$180,189	\$185,259	\$196,758	\$213,935	\$222,752	\$222,752	\$0	\$8,818	4.12
Fire - Out of Grade	\$557	\$1,006	\$933	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
Fire - Sr Deputy Differential	\$7,151	\$6,966	\$5,893	\$7,228	\$7,663	\$7,663	\$0	\$434	6.01
Fire - Training Deputy Differential	\$6,385	\$6,220	\$5,270	\$6,456	\$6,746	\$6,746	\$0	\$290	4.49
Fire - Fire Alarm Differential	\$5,644	\$5,504	\$4,921	\$6,232	\$6,737	\$6,737	\$0	\$505	8.10
Fire - Fire Prevention Differential	\$17,759	\$61,552	\$19,092	\$23,934	\$25,131	\$25,131	\$0	\$1,197	5.00
Fire - Hose Repairer	\$2,400	\$2,400	\$2,400	\$2,800	\$2,800	\$2,800	\$0	\$0	0.00
Fire - Sr Stipend	\$3,152	\$5,621	\$17,898	\$24,717	\$30,076	\$30,076	\$0	\$5,359	21.68
Fire - Lead Operator Stipend	\$6,577	\$6,489	\$5,480	\$8,900	\$9,100	\$9,100	\$0	\$200	2.25
Fire - Infectious Control Officer	\$3,735	\$3,680	\$0	\$3,680	\$3,680	\$3,680	\$0	\$0	0.00
Fire - On-Call Fire	\$2,848	\$6,239	\$5,749	\$10,240	\$17,000	\$13,000	(\$4,000)	\$2,760	26.95
Day Stipend - Fire	\$0	\$0	\$12,783	\$16,000	\$18,000	\$18,000	\$0	\$2,000	12.50
Fire-Longevity	\$71,800	\$72,000	\$2,800	\$7,000	\$7,000	\$7,000	\$0	\$0	0.00
Fire Vacation Buy-Back	\$49,302	\$52,541	\$57,027	\$73,000	\$74,000	\$73,000	(\$1,000)	\$0	0.00
Fire - MFA Education	\$95,488	\$99,595	\$87,805	\$104,585	\$114,390	\$109,390	(\$5,000)	\$4,805	4.59
Fire-Professional Devel	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Fire-Uniform Allowance	\$138,770	\$141,512	\$141,192	\$150,975	\$152,250	\$152,250	\$0	\$1,275	0.84
Fire-Hazardous Materials	\$64,400	\$92,150	\$91,200	\$95,950	\$147,900	\$147,900	\$0	\$51,950	54.14
Fire-College Credits	\$160,613	\$177,948	\$152,434	\$186,958	\$199,997	\$189,997	(\$10,000)	\$3,039	1.63
Fire-Utilities	\$54,865	\$60,244	\$53,697	\$92,000	\$92,000	\$72,000	(\$20,000)	(\$20,000)	(21.74)
Fire-Repairs & Maint. Office Equipment	\$1,765	\$4,288	\$5,040	\$6,100	\$6,100	\$6,100	\$0	\$0	0.00
Fire Dept Bldgs Mtce	\$64,106	\$44,511	\$24,817	\$51,000	\$51,000	\$41,000	(\$10,000)	(\$10,000)	(19.61)
Fire Alarm Maintenance	\$20,566	\$21,061	\$16,379	\$46,000	\$46,000	\$46,000	\$0	\$0	0.00
Fire-Traffic Signal Control	\$42,076	\$39,442	\$32,715	\$57,200	\$57,200	\$57,200	\$0	\$0	0.00
Fire - Equipment Lease	\$4,568	\$26,381	\$36,881	\$69,350	\$69,350	\$69,350	\$0	\$0	0.00
Fire - Harbormaster	\$0	\$0	\$21,497	\$37,901	\$37,901	\$27,901	(\$10,000)	(\$10,000)	(26.38)
Fire - Legal Services	\$0	\$0	\$0	\$2,600	\$2,600	\$2,600	\$0	\$0	0.00
Fire-Safety Testing	\$25,517	\$23,617	\$12,577	\$25,000	\$25,000	\$25,000	\$0	\$0	0.00
Fire-Training	\$14,776	\$7,827	\$10,391	\$15,000	\$15,000	\$10,000	(\$5,000)	(\$5,000)	(33.33)
Fire-Communications	\$20,437	\$23,710	\$23,288	\$22,000	\$22,000	\$27,000	\$5,000	\$5,000	22.73

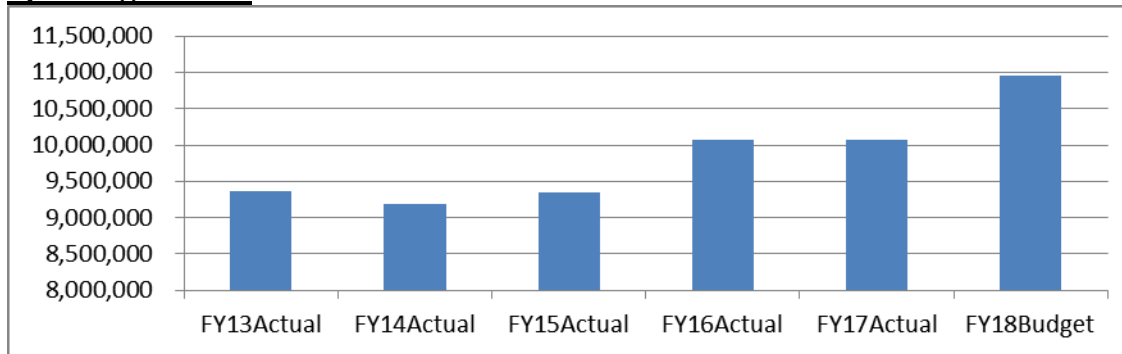
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Fire-Office Supplies	\$2,879	\$2,847	\$1,752	\$3,500	\$3,500	\$3,500	\$0	\$0	0.00
Fire-Radio Maintenance	\$28,864	\$20,168	\$19,155	\$25,000	\$25,000	\$20,000	(\$5,000)	(\$5,000)	(20.00)
Fire-Custodial Supplies	\$12,071	\$7,158	\$4,629	\$8,000	\$8,000	\$8,000	\$0	\$0	0.00
Fire-Vehicular Supplies	\$47,096	\$52,199	\$29,883	\$60,000	\$60,000	\$55,000	(\$5,000)	(\$5,000)	(8.33)
Fire-Apparatus Repair & Supply	\$94,925	\$88,204	\$73,666	\$95,000	\$95,000	\$95,000	\$0	\$0	0.00
Fire-Ambulance Equip/Supplies	\$17,759	\$9,924	\$14,711	\$19,250	\$19,250	\$19,250	\$0	\$0	0.00
Fire Prevention	\$2,756	\$3,719	\$1,578	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
Fire-Computer Supplies	\$8,828	\$11,457	\$3,556	\$20,000	\$20,000	\$10,000	(\$10,000)	(\$10,000)	(50.00)
Fire-Protective Clothing	\$64,932	\$15,566	\$14,077	\$90,000	\$90,000	\$90,000	\$0	\$0	0.00
Fire - Software Upgrades	\$817	\$12,000	\$6,700	\$15,000	\$15,000	\$30,000	\$15,000	\$15,000	100.00
Fire Hose	\$12,649	\$1,077	\$0	\$36,000	\$36,000	\$36,000	\$0	\$0	0.00
Fire-Equip/Fire Dept Apparatus	\$64,524	\$37,355	\$27,006	\$25,000	\$25,000	\$25,000	\$0	\$0	0.00
Fire-Furniture & Fixtures	\$495	\$775	\$0	\$500	\$500	\$500	\$0	\$0	0.00
Fire - Villages PPE & Equip	\$0	\$0	\$0	\$5,100	\$5,100	\$5,100	\$0	\$0	0.00
Fire-Vehicle Replacement	\$0	(\$500)	\$37,302	\$40,000	\$40,000	\$0	(\$40,000)	(\$40,000)	(100.00)
	\$10,069,767	\$10,069,449	\$8,672,774	\$10,946,179	\$11,281,306	\$11,176,305	(\$105,000)	\$230,127	2.10

Goals:

- Establish an alarm answering time of not more than 15 seconds for at least 95% of the alarms received and not more than 40 seconds for at least 99% of alarms received by Fire Alarm Dispatcher.
- Establish an alarm processing time of not more than 64 seconds for at least 90% of alarms and not more than 106 seconds for at least 95% of alarms
- Emergency alarm processing for the following call types shall be completed within 90 seconds and 90% of the time and within 120 seconds 99% of the time:
 - Calls requiring emergency medical dispatch questioning and pre-arrival medical instructions
 - Call requiring language translation
 - Calls requiring the use of a TTY/TDD device or audio/voice relay service
 - Calls of criminal activity that require information vital to emergency responder safety prior to dispatching units
 - Hazardous materials incidents
 - Technical rescue
 - Calls that require determining the location of the alarm due to insufficient information
 - Calls received by text message
- Establish a turnout time of 80 seconds for fire and special operations response and 60 seconds turnout time for EMS response
- Establish a travel time arrival of 90% of the time at scene within the following criteria:
 - First arriving engine company at fire suppression event is 240 seconds or less

- Travel time for deployment of an initial full assignment at the fire suppression incident, is 480 seconds or less, 610 seconds or less for high-rise occupancy
- Travel time for arrival of unit with first responders with automatic external defibrillator (AED) or higher capability at an emergency medical event is 240 seconds or less

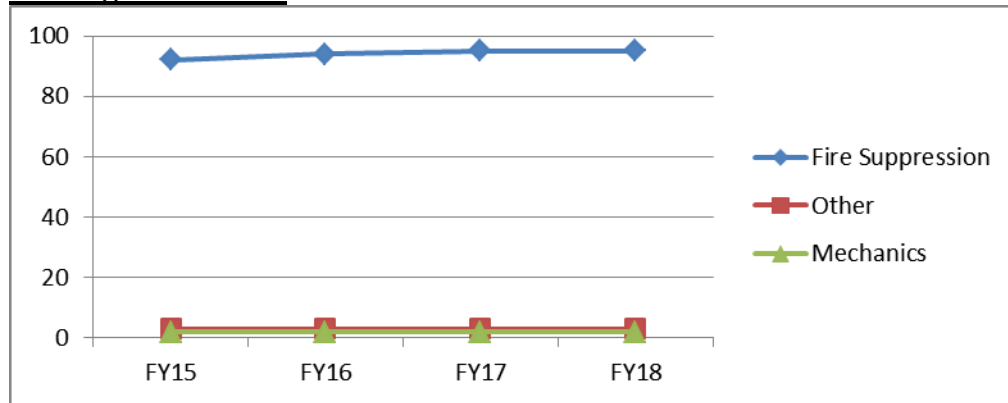
Spending Trends:



Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Fire Department							
	Chief	1.00	\$ 125,000	1.00	\$ 132,509	1.00	\$ 132,509
	Deputy Chief	5.00	\$ 396,217	5.00	\$ 412,214	5.00	\$ 412,214
	Captain	5.00	\$ 353,920	5.00	\$ 450,788	5.00	\$ 450,788
	Lieutenant	23.00	\$ 1,379,415	23.00	\$ 1,442,696	23.00	\$ 1,442,696
	Private	62.00	\$ 3,460,510	62.00	\$ 3,461,329	62.00	\$ 3,461,329
	Master Mechanic	1.00	\$ 65,844	1.00	\$ 68,472	1.00	\$ 68,472
	Mechanic	1.00	\$ 54,803	1.00	\$ 56,993	1.00	\$ 56,993
	Head Admin Clk	1.00	\$ 45,824	1.00	\$ 48,316	1.00	\$ 48,316
	Head Admin Clk-Upgrade to Chief Admin	-	\$ 2,492	-	\$ -	-	\$ -
	Head Clerk	1.00	\$ 37,449	1.00	\$ 38,539	1.00	\$ 38,539
	TOTAL	100.00	\$ 5,921,475	100.00	\$ 6,111,856	100.00	\$ 6,111,856

Staffing Trend Fire:



Education

School Department Regional School Assessments

Education						nd
Expense Line Item	2017 Actual	2018 Adopted Budget	2019 Department Request	2019 Mayor Approved	Dollar Variance	%Var.
Net School Appropriation	73,397,493	78,261,844	83,740,173	83,131,526	4,869,682	6.2%
School Medicaid	1,060,298	750,000	875,000	875,000	125,000	16.7%
Whittier Regional Voc. School	7,456,139	7,837,914	8,229,810	8,369,015	531,101	6.8%
Additional Services School Department	60,000	16,000	27,000	27,000	11,000	68.8%
Essex Regional Voc. School	685,951	748,650	793,569	793,569	44,919	6.0%
Total Direct Expenses	82,659,881	87,614,408	93,665,552	93,196,110	5,581,702	6.4%

	Chapter 70 Aid							Required Net					Dollars		
	Foundation		Foundation		Required Local		Penalties, where	School Spending		Required NSS			Over/Under	% Over/	
	Enrollment	% Chg	Budget	% Chg	Contribution	applicable	% Chg	Aid + Local Contribution	Includes Carryover	% Chg	Actual NSS	% Chg	Requirement	Under	
FY08	7,589	0.4%	65,881,402	6.3%	33,678,683	34,988,016	5.8%	68,666,699	68,666,699	5.5%	69,265,323	4.7%	598,624	0.9%	
FY09	7,408	-2.4%	68,099,107	3.4%	34,744,794	33,819,377	-3.3%	70,822,812	68,564,171	-0.1%	68,833,107	-0.6%	268,936	0.4%	
FY10	7,467	0.8%	71,235,841	4.6%	34,829,065	35,356,458	4.5%	70,185,523	70,185,523	2.4%	70,848,281	2.9%	662,758	0.9%	
FY11	7,544	1.0%	70,567,492	-0.9%	35,268,131	34,622,057	-2.1%	69,890,188	69,890,188	-0.4%	70,745,120	-0.1%	854,932	1.2%	
FY12	7,582	0.5%	71,678,180	1.6%	35,711,436	35,966,744	3.9%	71,678,180	71,678,180	2.6%	72,818,871	2.9%	1,140,691	1.6%	
FY13	7,745	2.1%	77,249,639	7.8%	36,816,955	40,527,259	12.7%	77,344,214	77,344,214	7.9%	81,677,057	12.2%	4,332,843	5.6%	
FY14	7,923	2.3%	81,685,330	5.7%	37,879,800	44,126,723	8.9%	82,006,523	82,006,523	6.0%	83,399,147	2.1%	1,392,624	1.7%	
FY15	7,951	0.4%	83,661,746	2.4%	38,734,196	45,091,781	2.2%	83,825,977	83,825,977	2.2%	85,319,834	2.3%	1,493,857	1.8%	
FY16	8,105	1.9%	85,387,259	2.1%	38,924,761	46,462,498	3.0%	85,387,259	85,387,259	1.9%	87,833,297	2.9%	2,446,038	2.9%	
FY17	8,200	1.2%	87,808,524	2.8%	38,182,889	49,625,635	6.8%	87,808,524	87,808,524	2.8%	91,284,375	3.9%	3,475,851	4.0%	
FY18*	8,304	1.3%	91,533,733	4.2%	39,059,148	52,474,585	5.7%	91,533,733	91,533,733	4.2%	96,782,751	6.0%	5,249,018	5.7%	

Public Works

Administration

Highways

Solid Waste/Recycling

Parking Area

Street Markings

Vehicle Maintenance

Building Maintenance

Parks Department

Outdoor Lighting

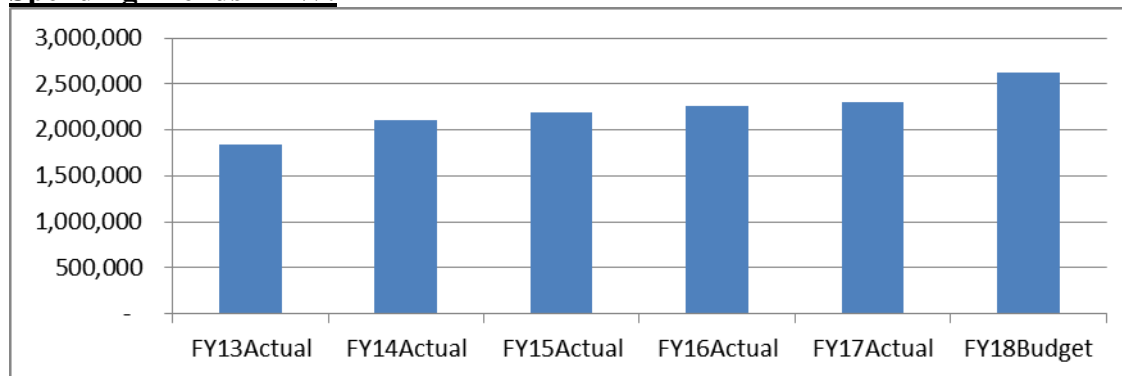
Snow & Ice Removal

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Public Works Admin - Salaries	\$54,436	\$49,617	\$43,941	\$52,999	\$45,999	\$45,999	\$0	(\$7,000)	(13.21)
Public Works Admin - Longevity	\$1,310	\$4,059	\$4,059	\$4,058	\$4,058	\$4,058	\$0	\$0	0.00
Public Works Admin - R & M Office Equip	\$139	\$518	\$0	\$900	\$900	\$900	\$0	\$0	0.00
Public Works Admin - Rep & Maint Vehicles	\$35	\$205	\$0	\$800	\$800	\$800	\$0	\$0	0.00
Public Works Admin - Communications	\$769	\$786	\$360	\$925	\$925	\$925	\$0	\$0	0.00
Public Works Admin - Office Supplies	\$2,209	\$2,447	\$1,096	\$475	\$475	\$475	\$0	\$0	0.00
Public Works Admin - Brightside	\$0	\$9,997	\$12,994	\$13,000	\$20,000	\$25,000	\$5,000	\$12,000	92.31
Public Works Admin - Vehicle Gas & Oil	\$0	\$0	\$0	\$300	\$300	\$300	\$0	\$0	0.00
Public Works Admin - Travel	\$6,607	\$5,903	\$4,400	\$2,590	\$2,590	\$2,590	\$0	\$0	0.00
Public Works Admin - Dues & Memberships	\$425	\$0	\$592	\$465	\$465	\$465	\$0	\$0	0.00
stration - 0421	\$65,930	\$73,531	\$67,442	\$76,512	\$76,512	\$81,512	\$5,000	\$5,000	6.53

DPW Goals:

- Complete sidewalk inventory project and develop replacement plan (December 2018)
- Complete street light audit, design and retrofit of nearly 4,000 street lights to LED technology (December 2018)
- Improve customer communication through the City's website, Facebook pages and other social media
- Develop plan for scanning project of the City's 264 centerline miles of streets for improvement pavement management
- Plant 100 trees (over spring and fall 2018)

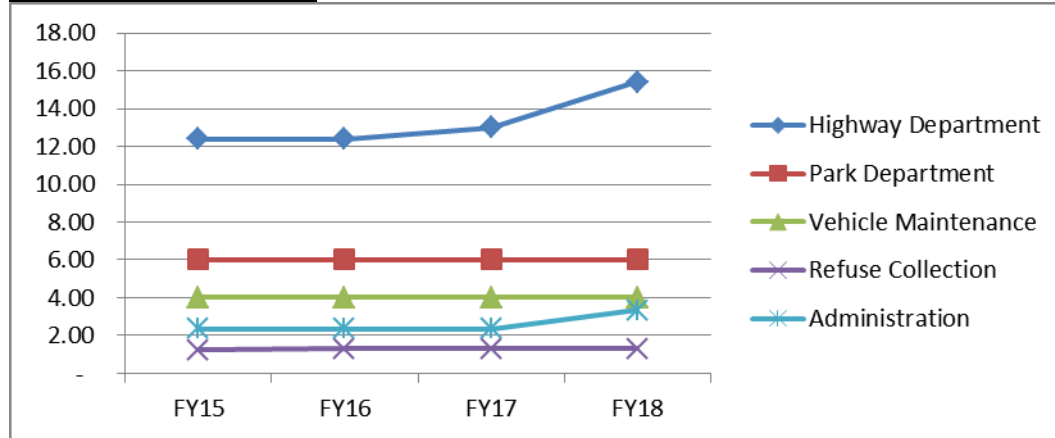
Spending Trends DPW:



Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Public Works Administration							
	Director	1.00	\$ 135,292	1.00	\$ 135,292	1.00	\$ 135,292
	Stipend (311 System) (33%)	-	\$ -	-	\$ -	-	\$ -
	partial funding by Water/WW	(0.66)	\$ (89,293)	(0.66)	\$ (89,293)	(0.66)	\$ (89,293)
	Brightside	-	\$ 7,000	-	\$ -	-	\$ -
	TOTAL	0.34	\$ 52,999	0.34	\$ 45,999	0.34	\$ 45,999

Staffing Trends DPW:



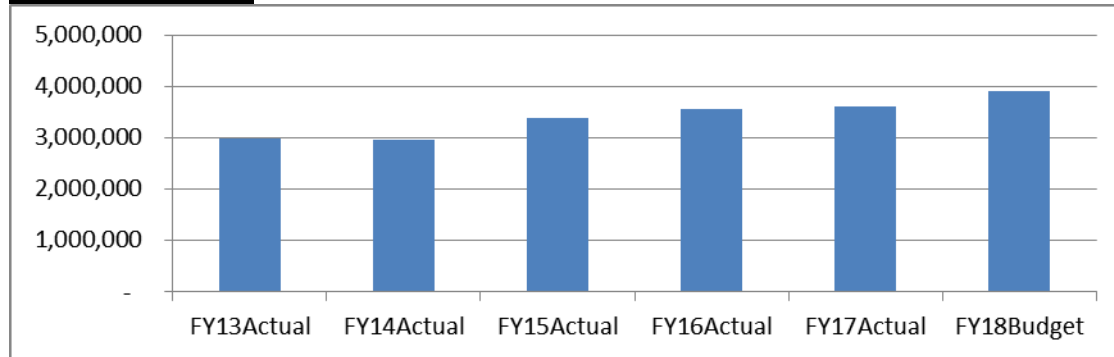
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Highway-Salaries & Wages	\$709,164	\$726,565	\$600,748	\$880,992	\$901,714	\$901,714	\$0	\$20,721	2.35
Highway-Overtime	\$118,361	\$117,065	\$100,282	\$115,500	\$115,500	\$115,500	\$0	\$0	0.00
Highway-Longevity	\$15,850	\$14,450	\$13,450	\$14,450	\$11,650	\$11,650	\$0	(\$2,800)	(19.38)
Highway-Professional Devel	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Highway-Clothing Allowance	\$5,500	\$6,500	\$6,000	\$6,500	\$7,000	\$7,000	\$0	\$500	7.69
Highway-Tool Allowance	\$350	\$500	\$500	\$500	\$1,000	\$1,000	\$0	\$500	100.00
Highway-Repair & Maint Equip	\$75,524	\$69,141	\$52,128	\$62,500	\$62,500	\$62,500	\$0	\$0	0.00
Highway - Equipment Lease	\$56,234	\$73,461	\$67,639	\$100,000	\$100,000	\$100,000	\$0	\$0	0.00
Highway-Yard Waste Removal Program	\$23,524	\$31,915	\$23,373	\$39,000	\$39,000	\$39,000	\$0	\$0	0.00
Highway-Radio Communications	\$9,916	\$9,216	\$7,670	\$9,500	\$9,500	\$9,500	\$0	\$0	0.00
Highway-Roadway/Sidewalk Mctce	\$252,975	\$224,958	\$187,679	\$240,000	\$240,000	\$290,000	\$50,000	\$50,000	20.83
Highway-Safety Program	\$528	\$1,443	\$1,528	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
Highway-Clean-Up Program	\$52,327	\$52,676	\$48,272	\$53,000	\$53,000	\$63,000	\$10,000	\$10,000	18.87
Highway-Office Supplies	\$4,183	\$5,910	\$4,595	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
Highway-Fence - City Wide	\$6,410	\$8,911	\$5,594	\$9,000	\$9,000	\$9,000	\$0	\$0	0.00
Highway-Guard Rails	\$0	\$0	\$1,810	\$4,000	\$4,000	\$3,000	(\$1,000)	(\$1,000)	(25.00)
Highway-Vehicular Supplies	\$53,142	\$53,577	\$36,591	\$52,500	\$52,500	\$50,500	(\$2,000)	(\$2,000)	(3.81)
Highway-Lumber	\$0	\$318	\$0	\$3,000	\$3,000	\$2,000	(\$1,000)	(\$1,000)	(33.33)
Highway-DPW Supplies	\$928	\$1,496	\$1,372	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
int - 0422	\$1,385,917	\$1,398,101	\$1,159,229	\$1,598,442	\$1,617,364	\$1,673,364	\$56,000	\$74,921	4.69

Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Highways							
	Supt of Highw ays	-	\$ -	1.00	\$ 95,000	1.00	\$ 95,000
	Supt of Highw ays - step increase	-	\$ -	-	\$ 5,000	-	\$ 5,000
	Asst Highw ays Supt	2.00	\$ 128,672	-	\$ -	-	\$ -
	General Foreman	3.00	\$ 159,619	1.00	\$ 58,586	1.00	\$ 58,586
	Working Foreman	1.00	\$ 47,008	2.00	\$ 99,778	2.00	\$ 99,778
	Mason	-	\$ -	2.00	\$ 88,910	2.00	\$ 88,910
	MEO LHS Yardman	3.00	\$ 131,165	5.00	\$ 198,666	5.00	\$ 198,666
	MEO LHS Laborer/B&G	1.40	\$ 59,734	2.00	\$ 88,733	2.00	\$ 88,733
	PW Craftsman	-	\$ -	0.40	\$ 17,489	0.40	\$ 17,489
	MEO LHS PW Laborers	5.00	\$ 207,625	3.00	\$ 128,669	3.00	\$ 128,669
	Head Admin Clerk	1.00	\$ 45,824	1.00	\$ 45,824	1.00	\$ 45,824
	Account Clerk/Dispatcher	1.00	\$ 40,804	1.00	\$ 40,804	1.00	\$ 40,804
	Seasonal Position	-	\$ 29,412	-	\$ 18,998	-	\$ 18,998
	Out of Grade	-	\$ 18,000	-	\$ 2,000	-	\$ 2,000
	Night Diff 10%	-	\$ 8,449	-	\$ 8,578	-	\$ 8,578
	Safety & Tran Officer	-	\$ 4,160	-	\$ 4,160	-	\$ 4,160
	Pesticide Lic	-	\$ 520	-	\$ 520	-	\$ 520
	TOTAL	17.40	\$ 880,992	18.40	\$ 901,714	18.40	\$ 901,714

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Refuse Collection & Disp - Salaries	\$80,106	\$94,490	\$75,667	\$78,526	\$106,548	\$106,548	\$0	\$28,022	35.69
Refuse Collection & Disposal Overtime	\$0	\$4,151	\$3,716	\$4,000	\$5,000	\$5,000	\$0	\$1,000	25.00
Refuse Collection & Disp - Longevity	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
Refuse Collection & Disp - Boot Allowance	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	0.00
Refuse-Contract-Disposal Area	\$1,278,216	\$845,759	\$980,396	\$923,676	\$1,163,666	\$1,113,666	(\$50,000)	\$189,990	20.57
Refuse-Contract-Pick Up & Hauling	\$2,068,377	\$2,551,034	\$1,794,542	\$2,698,164	\$2,749,974	\$2,749,974	\$0	\$51,810	1.92
Refuse-Recycling	\$3,493	\$73,698	\$18,519	\$26,576	\$33,156	\$33,156	\$0	\$6,580	24.76
Landfill Legal & Consulting	\$123,182	\$33,097	(\$94,348)	\$180,500	\$225,000	\$225,000	\$0	\$44,500	24.65
Disposal - 0430	\$3,553,873	\$3,602,728	\$2,779,991	\$3,912,942	\$4,284,844	\$4,234,844	(\$50,000)	\$321,902	8.23

Spending Trends:

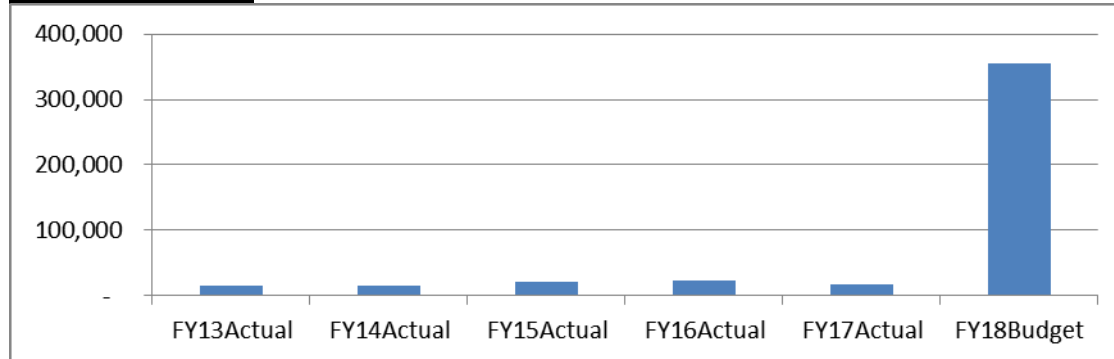


Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Refuse Collection & Disposal							
	Solid Waste/Recy Manager	1.00	\$ 52,651	1.00	\$ 55,191	1.00	\$ 55,191
	Recycling Attendants - PT	0.31	\$ 7,625	0.31	\$ 7,625	0.31	\$ 7,625
	Gate Keeper (2 PT)	0.63	\$ 10,270	0.63	\$ 16,890	0.63	\$ 16,890
	Trash Cart Ambassador	-	\$ 7,980	1.00	\$ 31,850	1.00	\$ 31,850
	partial grant funding	-	\$ -	(0.46)	\$ (14,559)	(0.46)	\$ (14,559)
	Waste Oil Handler	-	\$ -	-	\$ 1,628	-	\$ 1,628
	Equipment Operator	-	\$ -	-	\$ 7,923	-	\$ 7,923
	TOTAL	1.94	\$ 78,525	2.49	\$ 106,548	2.49	\$ 106,548

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	layor Change	Budget Change	Budget Perc
Description									
Parking-Salaries & Wages	\$0	\$0	\$20,544	\$23,286	\$23,285	\$ 8,935	(\$14,350)	(\$14,351)	(61.63)
Parking-Lighting	\$22,354	\$16,690	\$10,364	\$285,714	\$19,000	\$19,000	\$0	(\$266,714)	(93.35)
Parking - Repairs & Maint	\$0	\$0	\$73,845	\$0	\$55,534	\$55,534	\$0	\$55,534	0.00
Parking-Light Maintenance	\$0	\$171	\$248	\$250	\$250	\$250	\$0	\$0	0.00
Parking - Signage	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$0	\$3,000	0.00
Parking Enforcement	\$0	\$0	\$22,993	\$0	\$26,000	\$26,000	\$0	\$26,000	0.00
Parking - Contract Mgmt Fee	\$0	\$0	\$114,278	\$0	\$124,593	\$124,593	\$0	\$124,593	0.00
Parking - Consultant Fees	\$0	\$0	\$27,538	\$0	\$10,000	\$10,000	\$0	\$10,000	0.00
Parking - Office Supplies	\$0	\$0	\$200	\$0	\$225	\$225	\$0	\$225	0.00
Parking - Printed Supplies	\$0	\$0	\$0	\$0	\$500	\$500	\$0	\$500	0.00
Parking - Capital	\$0	\$0	\$16,397	\$0	\$95,000	\$27,000	(\$68,000)	\$27,000	0.00
rvices - 0481	\$22,354	\$16,861	\$286,405	\$309,250	\$357,387	\$275,037	(\$82,350)	(\$34,213)	(11.06)

Spending Trends:



			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	layor Change	Budget Change	Budget Perc
Description									
Street Marking-Paint	\$870	\$555	\$2,008	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00
Street Marking-Pavement Marking	\$30,881	\$30,865	\$30,600	\$40,000	\$40,000	\$40,000	\$0	\$0	0.00
Street Marking-Safety Program	\$2,505	\$0	\$0	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
Street Marking-Signs	\$21,133	\$18,884	\$11,773	\$24,000	\$24,000	\$24,000	\$0	\$0	0.00
26	\$55,389	\$50,304	\$44,382	\$69,500	\$69,500	\$69,500	\$0	\$0	0.00

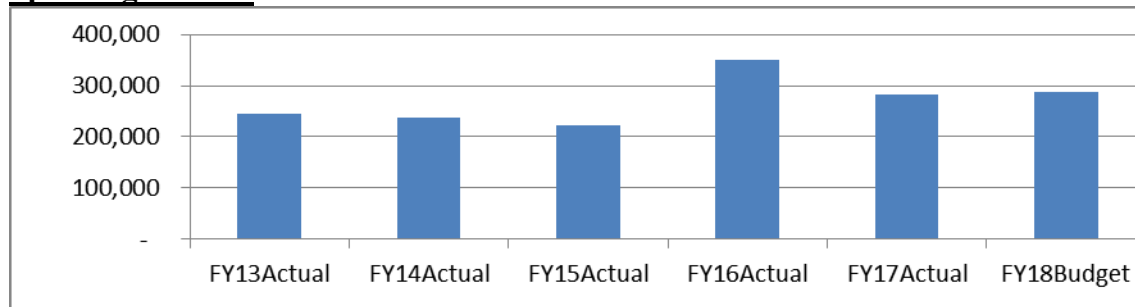
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Vehicle Maint-Salaries & Wages	\$209,563	\$191,921	\$162,593	\$199,992	\$202,987	\$202,987	\$0	\$2,995	1.50
Vehicle Maint-Overtime	\$1,493	\$446	\$102	\$500	\$500	\$500	\$0	\$0	0.00
Vehicle Maint-Longevity	\$2,250	\$3,650	\$3,650	\$3,900	\$3,650	\$3,650	\$0	(\$250)	(6.41)
Vehicle Maint-Clothing Allowance	\$4,400	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00
Vehicle Maint-Electricity	\$20,646	\$19,927	\$19,571	\$19,600	\$19,600	\$19,600	\$0	\$0	0.00
Vehicle Maint-Heat	\$19,771	\$23,218	\$24,590	\$23,000	\$23,000	\$23,000	\$0	\$0	0.00
Vehicle Maint-Office Supplies	\$886	\$1,314	\$729	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
Vehicle Maint-Building Maintenance-Capital	\$24,435	\$8,174	\$15,000	\$15,000	\$15,000	\$10,000	(\$5,000)	(\$5,000)	(33.33)
	\$283,444	\$252,651	\$230,235	\$266,992	\$269,737	\$264,737	(\$5,000)	(\$2,255)	(0.84)

Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Vehicle Maintenance							
	Working Foreman	1.00	\$ 58,968	1.00	\$ 59,842	1.00	\$ 59,842
	Welder/Mechanic	1.00	\$ 47,008	1.00	\$ 47,715	1.00	\$ 47,715
	ME Repairman	2.00	\$ 94,016	2.00	\$ 95,430	2.00	\$ 95,430
	TOTAL	4.00	\$ 199,992	4.00	\$ 202,987	4.00	\$ 202,987

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Building Maint-Salaries & Wages	\$74,390	\$60,599	\$56,669	\$78,075	\$178,914	\$178,914	\$0	\$100,839	129.16
Building Maint.-Overtime	\$2,504	\$4,461	\$3,042	\$5,000	\$3,000	\$3,000	\$0	(\$2,000)	(40.00)
Building Maint-Clothing Allowance	\$0	\$375	\$0	\$350	\$125	\$125	\$0	(\$225)	(64.29)
Building Maint - Electricity	\$117,586	\$111,735	\$80,377	\$80,000	\$90,000	\$90,000	\$0	\$10,000	12.50
Building Maint - Heat	\$75,198	\$48,488	\$51,894	\$60,000	\$50,000	\$50,000	\$0	(\$10,000)	(16.67)
Building Maint-City Hall Bldg Maint	\$61,617	\$42,314	\$15,441	\$35,000	\$35,000	\$35,000	\$0	\$0	0.00
Building Maint-Fire Dept Bldgs Mtce	\$6,867	\$1,969	\$700	\$15,000	\$15,000	\$15,000	\$0	\$0	0.00
Building Maint-Repairs & Maint. Elevator	\$3,711	\$1,103	\$1,574	\$6,500	\$6,500	\$6,500	\$0	\$0	0.00
Building Maint-Other Mun Bldgs Maint	\$2,854	\$4,647	\$0	\$5,000	\$0	\$0	\$0	(\$5,000)	(100.00)
Building Maint-Custodial Supplies	\$4,726	\$5,716	\$8,339	\$8,000	\$8,000	\$8,000	\$0	\$0	0.00
Properties Maintenance -	\$349,454	\$281,407	\$218,036	\$292,925	\$386,539	\$386,539	\$0	\$93,614	31.96

Spending Trends:



Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Building Maintenance							
	Project Manager	-	-	1.00	100,000	1.00	100,000
	Bldg Maint Manager - Stipend	-	-	-	-	-	-
	Bldg Custodian (contract)	-	45,000	-	40,000	-	40,000
	Bldg Custodian	1.00	33,075	1.00	38,914	1.00	38,914
	TOTAL	1.00	78,075	2.00	178,914	2.00	178,914

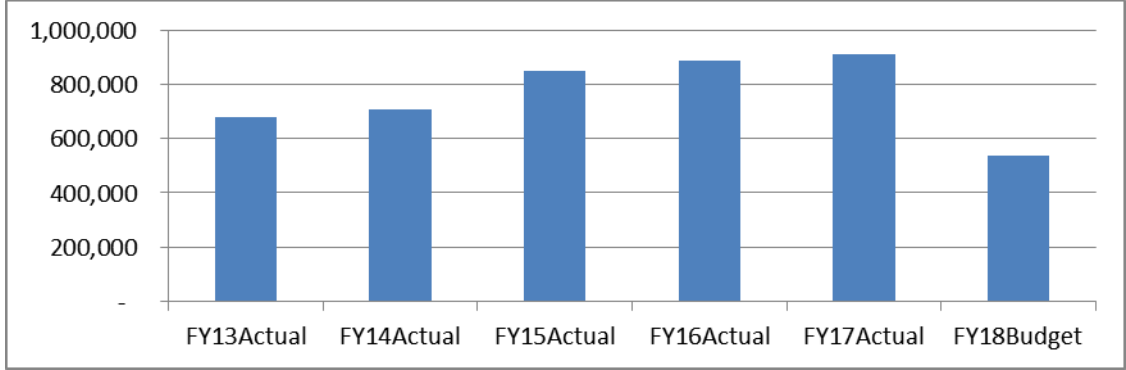
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Parks-Salaries & Wages	\$230,023	\$243,758	\$240,972	\$295,353	\$303,121	\$303,121	\$0	\$7,769	2.63
Parks-Overtime	\$38,641	\$39,541	\$21,636	\$23,500	\$23,500	\$23,500	\$0	\$0	0.00
Parks-Longevity	\$2,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$0	\$0	0.00
Parks-Clothing Allowance	\$2,500	\$2,500	\$3,500	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
Park - Tool Allowance	\$0	\$0	\$0	\$500	\$500	\$500	\$0	\$0	0.00
Parks-Electricity	\$8,290	\$11,073	\$9,224	\$8,400	\$8,400	\$8,400	\$0	\$0	0.00
Parks-Heat	\$4,394	\$5,550	\$5,501	\$6,800	\$6,800	\$6,800	\$0	\$0	0.00
Parks-Repairs & Maint. Vehicles	\$19,293	\$16,675	\$16,300	\$19,000	\$19,000	\$19,000	\$0	\$0	0.00
Park Dept - Equipment Lease	\$6,400	\$7,680	\$5,120	\$9,731	\$9,731	\$9,731	\$0	\$0	0.00
Parks-Tree Removal	\$70,820	\$64,981	\$39,851	\$71,000	\$140,000	\$100,000	(\$40,000)	\$29,000	40.85
Parks-Bldg Equip & Repairs	\$675	\$1,436	\$0	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00
Parks-Trees & Shrubs	\$17,167	\$51,692	\$67,719	\$89,000	\$20,000	\$109,000	(\$89,000)	\$20,000	22.47
Parks-Vehicular Supplies	\$7,860	\$6,021	\$5,802	\$10,800	\$10,800	\$10,800	\$0	\$0	0.00
Parks-Cemetery Supplies	\$19,275	\$19,355	\$15,850	\$19,500	\$19,500	\$19,500	\$0	\$0	0.00
Parks-DPW Supplies	\$37,775	\$52,002	\$32,874	\$51,500	\$51,500	\$51,500	\$0	\$0	0.00
- 0492	\$465,914	\$527,064	\$469,149	\$616,884	\$624,652	\$673,652	\$ 49,000	\$ 56,769	9.20

Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Park Department							
	General Foreman	1.00	\$ 61,672	1.00	\$ 62,608	1.00	\$ 62,608
	Working Foreman/Parks	1.00	\$ 53,206	1.00	\$ 54,018	1.00	\$ 54,018
	Park Mtce/Craft	-	\$ -	-	\$ -	-	\$ -
	MEO LHS PW Laborers	1.00	\$ 42,245	1.00	\$ 42,869	1.00	\$ 42,869
	Seasonal Help	-	\$ 15,000	-	\$ 15,000	-	\$ 15,000
	MEO/Groundskeeper	2.00	\$ 76,118	1.00	\$ 40,352	1.00	\$ 40,352
	Grounds w orker/Laborer	1.00	\$ 39,957	2.00	\$ 81,120	2.00	\$ 81,120
	Pest/Tree Crew Diff	-	\$ 2,495	-	\$ 2,495	-	\$ 2,495
	Safety & Training Offic	-	\$ 4,160	-	\$ 4,160	-	\$ 4,160
	Out of Grade	-	\$ 500	-	\$ 500	-	\$ 500
	TOTAL	6.00	\$ 295,353	6.00	\$ 303,121	6.00	\$ 303,121

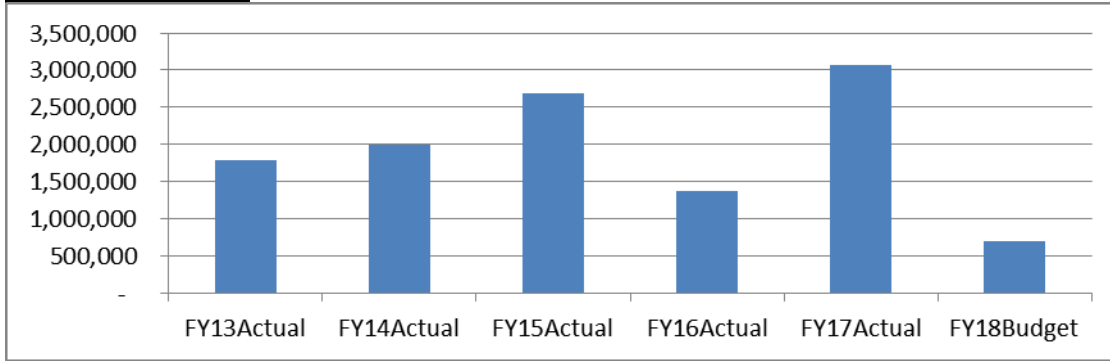
			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Street Lighting-Street Lighting	\$777,192	\$822,189	\$364,304	\$369,000	\$369,000	\$369,000	\$0	\$0	0.00
Street Light Maintenance	\$110,323	\$90,566	\$114,118	\$170,000	\$170,000	\$100,000	(\$70,000)	(\$70,000)	(41.18)
4	\$887,515	\$912,754	\$478,422	\$539,000	\$539,000	\$469,000	(\$70,000)	(\$70,000)	(12.99)

Spending Trends:



			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Snow/Ice-Salaries & Wages	\$8,027	\$7,935	\$6,562	\$8,330	\$8,330	\$8,330	\$0	\$0	0.00
Snow/Ice-Overtime	\$126,286	\$222,043	\$223,748	\$320,019	\$320,019	\$320,019	\$0	\$0	0.00
Snow/Ice-Repairs & Maint. Vehicles	\$191,197	\$180,502	\$276,364	\$127,925	\$127,925	\$127,925	\$0	\$0	0.00
Snow/Ice-Truck Hire	\$701,858	\$2,190,121	\$1,617,949	\$113,869	\$113,869	\$113,869	\$0	\$0	0.00
Snow/Ice-Rock Salt & Sand	\$341,669	\$468,536	\$636,493	\$129,857	\$129,857	\$129,857	\$0	\$0	0.00
	\$1,369,037	\$3,069,137	\$2,761,116	\$700,000	\$700,000	\$700,000	\$0	\$0	0.00

Spending Trends:



Snow and Ice expenses are also offset by the Budget Reserve account.

Human Services

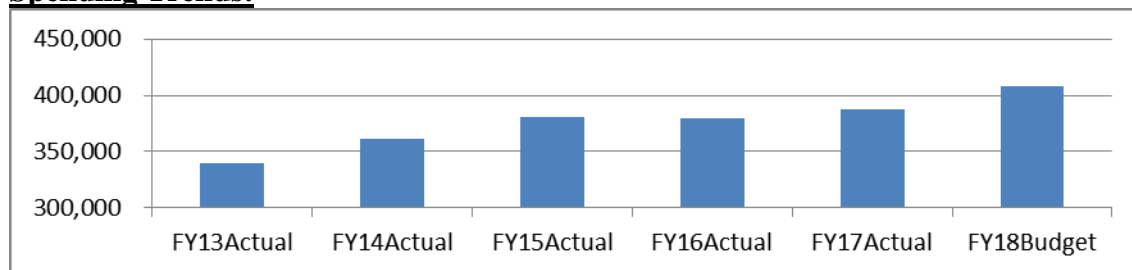
**Citizen Center
Veterans Services
Senior Services
Stadium Commission
Recreation
Public Library**

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Citizen Ctr-Salaries & Wages	\$251,596	\$254,019	\$266,973	\$257,614	\$258,989	\$261,764	\$2,775	\$4,150	1.61
Citizen Ctr - Overtime	\$4,339	\$4,482	\$5,710	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00
Citizen Ctr-Longevity	\$6,100	\$6,100	\$7,000	\$6,100	\$7,100	\$7,100	\$0	\$1,000	16.39
Citizen Ctr-Professional Devel	\$3,500	\$3,500	\$3,500	\$3,850	\$3,500	\$3,500	\$0	(\$350)	(9.09)
Citizen Ctr-Electricity	\$27,900	\$27,502	\$23,720	\$30,000	\$30,000	\$30,000	\$0	\$0	0.00
Citizen Ctr-Heat	\$19,810	\$23,713	\$18,031	\$33,500	\$30,000	\$25,000	(\$5,000)	(\$8,500)	(25.37)
Citizen Ctr-Repairs & Maint. Office Equipment	\$3,496	\$2,278	\$2,180	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
Citizen Ctr-Repairs & Maint Fire Equipment	\$323	\$300	\$399	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
Citizen Ctr Bldg. Maint	\$22,006	\$26,691	\$13,980	\$24,000	\$24,000	\$24,000	\$0	\$0	0.00
Citizen Ctr-Repairs & Maint. Elevator	\$971	\$1,000	\$755	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
Citizen Ctr-Annual Fireworks Entertainment	\$15,000	\$15,000	\$17,000	\$17,000	\$17,000	\$17,000	\$0	\$0	0.00
Citizen Ctr-Security Services	\$0	\$0	\$0	\$350	\$350	\$350	\$0	\$0	0.00
Citizen Ctr-Pest Control Services	\$420	\$378	\$378	\$400	\$400	\$400	\$0	\$0	0.00
Citizen Ctr-Office Supplies	\$2,923	\$3,426	\$1,349	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
Citizen Ctr-Vehicular Supplies	\$20,007	\$17,444	\$8,487	\$15,000	\$15,000	\$10,000	(\$5,000)	(\$5,000)	(33.33)
Citizen Ctr-All Other	\$1,407	\$1,615	\$9,359	\$8,000	\$9,000	\$9,000	\$0	\$1,000	12.50
	\$379,796	\$387,449	\$378,820	\$407,814	\$407,339	\$400,114	(\$7,225)	(\$7,700)	(1.89)

Goals:

- Accept credit card payments at point of sale, for all depts. (currently only on online accepted)
- Increase by 10% online registrations for the Council on aging
- Cross train all staff in Sportsman Registration and My Senior Center database Cross train all support staff on related duties within each division (Recreation, COA , Veterans Services etc.)

Spending Trends:

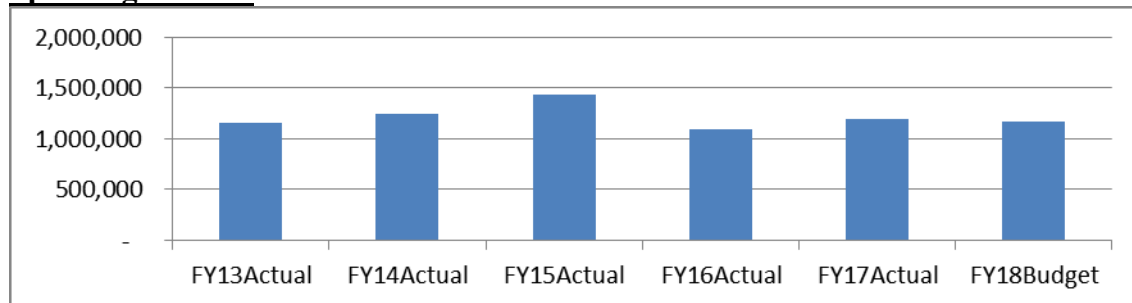


Staffing:

		FY18			FY19			FY19		
Department	Position Title	FTE		Mayor Approved	FTE		Salary Request	FTE		Mayor Approved
Citizens Center										
	Director	1.00		\$ 69,365	1.00		\$ 69,365	1.00		\$ 69,365
	Director - supplemental pay	-		\$ 2,000	-		\$ 2,000	-		\$ 2,000
	Director - step increase	-		\$ -	-		\$ -	-		\$ 2,775
	Director - mtnc supervisor	-		\$ 1,500	-		\$ -	-		\$ -
	Program Coord	1.00		\$ 42,919	1.00		\$ 44,205	1.00		\$ 44,205
	Principal Account Clerk	1.00		\$ 37,035	1.00		\$ 37,035	1.00		\$ 37,035
	Principal Account Clerk	1.00		\$ 37,035	1.00		\$ 37,035	1.00		\$ 37,035
	Principal Account Clerk	1.00		\$ 37,035	1.00		\$ 37,035	1.00		\$ 37,035
	Bldg Mtce Craft/Cust	2.00		\$ 68,286	2.00		\$ 70,325	2.00		\$ 70,325
	Veterans Driver	1.00		\$ 24,565	1.00		\$ 24,024	1.00		\$ 24,024
	Revolving Accounts - offset for Bldg Mtce	(0.10)		\$ (5,000)	(0.10)		\$ (5,000)	(0.10)		\$ (5,000)
	Veterans Skating Rink - offset	(0.30)		\$ (10,000)	(0.30)		\$ (10,000)	(0.30)		\$ (10,000)
	Wood School Day Care - offset	(0.30)		\$ (10,000)	(0.30)		\$ (10,000)	(0.30)		\$ (10,000)
	Fomula Grant - offset	(1.00)		\$ (37,124)	(1.00)		\$ (37,035)	(1.00)		\$ (37,035)
	TOTAL	6.30		\$ 257,616	6.30		\$ 258,989	6.30		\$ 261,764

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Veterans-Salaries & Wages	\$51,230	\$51,229	\$42,278	\$51,127	\$51,127	\$51,127	\$0	\$0	0.00
Veterans-Longevity	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$0	\$0	0.00
Veterans-Communications	\$757	\$1,142	\$391	\$500	\$500	\$500	\$0	\$0	0.00
Veterans Grave Reg	\$758	\$700	\$579	\$700	\$700	\$700	\$0	\$0	0.00
Veterans-Cash Payments	\$936,195	\$1,036,271	\$792,282	\$1,000,000	\$970,000	\$970,000	\$0	(\$30,000)	(3.00)
Veterans-Mem Day Parade	\$3,200	\$3,200	\$0	\$3,500	\$3,500	\$3,500	\$0	\$0	0.00
Veterans-Pearl Harbor Day Parade	\$0	\$0	\$0	\$600	\$600	\$600	\$0	\$0	0.00
Veterans Day Parade	\$2,350	\$2,350	\$2,250	\$2,500	\$2,500	\$2,500	\$0	\$0	0.00
Veterans-Burial	\$12,000	\$27,228	\$12,000	\$22,000	\$22,000	\$22,000	\$0	\$0	0.00
Veterans-Office Supplies	\$1,053	\$942	\$1,192	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
Veterans-Flag Account	\$5,928	\$6,215	\$5,061	\$6,500	\$6,500	\$6,500	\$0	\$0	0.00
Veteran Director/Agent Expense	\$1,788	\$794	\$628	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00
Veterans-Lease Payment Vehicle	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$0	\$30,000	0.00
	\$1,016,660	\$1,131,471	\$858,059	\$1,091,827	\$1,091,827	\$1,091,827	\$0	\$0	0.00

Spending Trends:

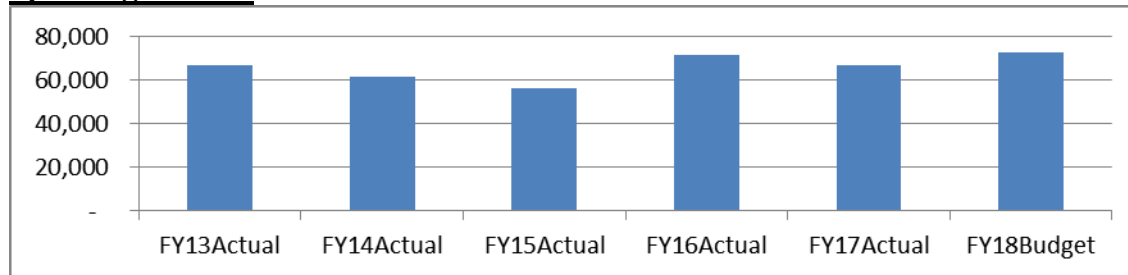


Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Veterans Services							
	Director	1.00	\$ 50,127	1.00	\$ 50,127	1.00	\$ 50,127
	Director - supplemental pay	-	\$ 1,000	-	\$ 1,000	-	\$ 1,000
	TOTAL	1.00	\$ 51,127	1.00	\$ 51,127	1.00	\$ 51,127

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Senior Ctr-Salaries & Wages	\$65,892	\$63,128	\$99,655	\$66,939	\$73,034	\$73,034	\$0	\$6,095	9.11
Senior Ctr-Longevity	\$0	\$1,000	\$3,300	\$1,000	\$2,150	\$2,150	\$0	\$1,150	115.00
Senior Ctr-Clothing Allowance	\$0	\$0	\$0	\$500	\$500	\$500	\$0	\$0	0.00
Senior Ctr-Repairs & Maint. Office Equipment	\$1,411	\$1,258	\$1,167	\$1,700	\$1,700	\$1,700	\$0	\$0	0.00
Senior Ctr-Office Supplies	\$102	\$1,268	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00
Senior Ctr-Travel	\$4,000	\$0	\$0	\$1,500	\$0	\$0	\$0	(\$1,500)	(100.00)
41	\$71,405	\$66,655	\$104,122	\$72,639	\$78,384	\$78,384	\$0	\$5,745	7.91

Spending Trends:



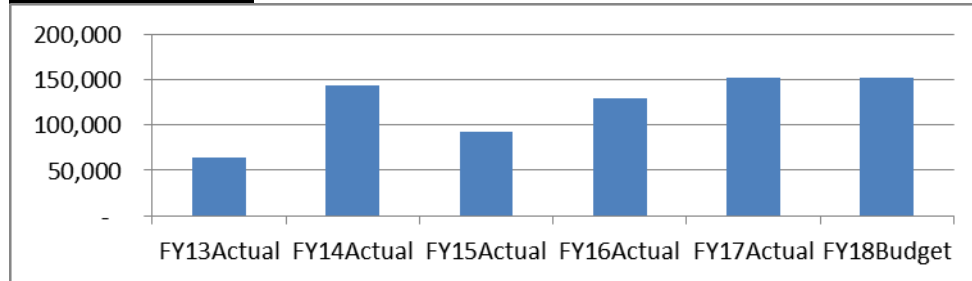
Staffing:

Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Senior Services							
	Director	-	\$ 5,500	-	\$ 5,500	-	\$ 5,500
	Nurse	1.00	\$ 61,439	1.00	\$ 67,534	1.00	\$ 67,534
	Activities/Vol Coord	1.00	\$ 29,939	1.00	\$ 29,939	1.00	\$ 29,939
	Outreach Coordinator	-	\$ 15,768	-	\$ 15,768	-	\$ 15,768
	Outreach Coordinator - Grant offset	-	\$ (15,768)	-	\$ (15,768)	-	\$ (15,768)
	COA Formula Grant - offset	(1.00)	\$ (29,939)	(1.00)	\$ (29,939)	(1.00)	\$ (29,939)
	TOTAL	1.00	\$ 66,939	1.00	\$ 73,034	1.00	\$ 73,034

Stadium-Electricity	\$7,314	\$8,260	\$7,193	\$7,193	\$7,193	\$7,193	\$0	\$0	0.00
Stadium-Heat	\$1,670	\$1,182	\$2,135	\$2,250	\$2,250	\$2,250	\$0	\$0	0.00
Stadium-Other Mun Bldgs Maint	\$0	\$0	\$4,916	\$5000	\$5000	\$5000	\$0	\$0	0.00
- 0550	\$8,984	\$9,442	\$14,244	\$14,443	\$14,443	\$14,443	\$0	\$0	0.00

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Rec-Salaries & Wages	\$67,251	\$62,015	\$76,952	\$65,385	\$118,382	\$93,382	(\$25,000)	\$27,996	42.82
Rec-Electricity	\$0	\$0	\$536	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00
Rec-Heat	\$0	\$0	\$0	\$0	\$1,050	\$0	(\$1,050)	\$0	0.00
Rec-Other Mun Bldgs Maint	\$61,921	\$89,959	\$53,515	\$84,000	\$81,000	\$81,000	\$0	(\$3,000)	(3.57)
	\$129,172	\$151,975	\$131,003	\$151,385	\$202,432	\$176,382	(\$26,050)	\$24,996	16.51

Spending Trends:



Staffing:

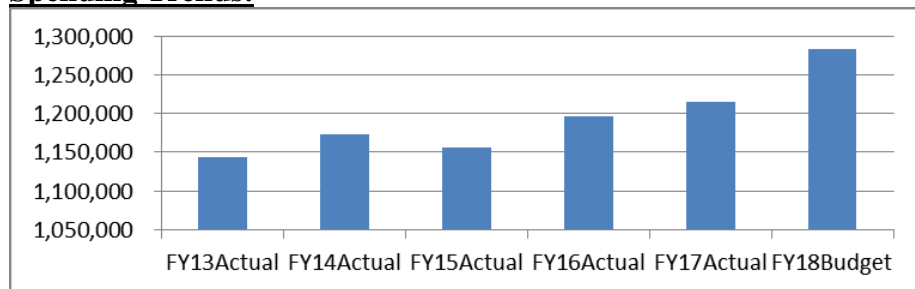
Department	Position Title	FTE	FY18 Mayor Approved	FTE	FY19 Salary Request	FTE	FY19 Mayor Approved
Recreation							
	Life Guards	-	\$ 25,000	-	\$ 26,000	-	\$ 26,000
	Assistant Director	-	\$ -	1.00	\$ 50,000	1.00	\$ 50,000
	Assistant Director (fill 1/2 year)	-	\$ -	-	\$ -	-	\$ (25,000)
	Mobile Crew Supervisor	-	\$ 7,000	-	\$ 7,000	-	\$ 7,000
	Park & Rec Maintenance (PT Skilled Labor)	-	\$ 12,000	-	\$ 12,000	-	\$ 12,000
	Skilled laborer	1.00	\$ 36,659	1.00	\$ 38,382	1.00	\$ 38,382
	Skilled laborer - revolving fund offset	(0.42)	\$ (15,274)	(0.42)	\$ (15,000)	(0.42)	\$ (15,000)
	TOTAL	0.58	\$ 65,385	1.58	\$ 118,382	1.58	\$ 93,382

			FY18 Y-T-D			FY19 Mayor			
	FY16 Actual	FY17 Actual	Actual	FY18 Budget	FY19 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Description									
Library-Salaries & Wages	\$862,212	\$890,748	\$729,370	\$942,266	\$963,609	\$963,609	\$0	\$21,343	2.27
Library-Overtime	\$26,317	\$29,627	\$26,126	\$35,000	\$35,000	\$35,000	\$0	\$0	0.00
Library - Shift Differential	\$4,101	\$4,116	\$3,363	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00
Library-Longevity	\$13,750	\$7,463	\$5,788	\$5,763	\$5,763	\$5,763	\$0	\$0	0.00
Library-Professional Devel	\$6,625	\$7,000	\$7,250	\$7,125	\$7,125	\$7,125	\$0	\$0	0.00
Library-Utilities	\$71,943	\$71,791	\$72,783	\$74,500	\$69,500	\$69,500	\$0	(\$5,000)	(6.71)
Library-Repairs & Maint. Office Equipment	\$6,227	\$10,442	\$3,677	\$11,225	\$11,225	\$11,225	\$0	\$0	0.00
Library-Bldg & Grounds Service	\$29,116	\$16,860	\$33,463	\$41,205	\$46,205	\$46,205	\$0	\$5,000	12.13
Library-Information Technology Services	\$3,647	\$4,308	\$2,553	\$4,500	\$4,500	\$4,500	\$0	\$0	0.00
Library-Communications	\$2,597	\$359	\$4,150	\$5,225	\$3,475	\$3,475	\$0	(\$1,750)	(33.49)
Library-Postage	\$1,985	\$1,919	\$1,753	\$3,250	\$5,000	\$5,000	\$0	\$1,750	53.85
Library-Office Supplies	\$2,194	\$4,332	\$1,797	\$3,500	\$3,500	\$3,500	\$0	\$0	0.00
Library-Building Equip Repairs Maint. Supplies	\$12,298	\$14,371	\$15,465	\$16,500	\$16,500	\$16,500	\$0	\$0	0.00
Library - Vehicular Supplies	\$17	\$41	\$13	\$60	\$60	\$60	\$0	\$0	0.00
Library Consortium	\$64,506	\$64,506	\$67,610	\$67,610	\$74,192	\$74,192	\$0	\$6,582	9.74
Library-Other	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	0.00
Library-Circulation System	\$14,994	\$15,709	\$12,383	\$15,000	\$15,000	\$15,000	\$0	\$0	0.00
Library-Outreach Delivery	\$0	\$0	\$26,662	\$35,514	\$38,618	\$38,618	\$0	\$3,104	8.74
Library-Bond Payment	\$64,153	\$60,913	\$0	\$0	\$0	\$0	\$0	\$0	0.00
	\$1,196,683	\$1,214,504	\$1,024,205	\$1,283,242	\$1,314,272	\$1,314,272	\$0	\$31,029	2.42

Goals:

- Respond to all email and Facebook messages within 24-48 hours
- Respond to all voicemail messages within 1 work day of receiving
- Continue customer service surveys, respond when appropriate
- Expand program evaluation surveys for more patron feedback
- Increase number of community based outreach events each month, minimum of three
- Further expand and solidify existing relationships with Haverhill school; increase summer reading promotions at schools
- Register at least 20 students for summer reading from Consentino and Tilton Schools

Spending Trends:



Staffing:

Department	Position Title	FY18 Mayor Approved			FY19 Salary Request			FY19 Mayor Approved		
		FTE			FTE			FTE		
Public Library										
	Director	1.00		\$ 86,802	1.00		\$ 86,802	1.00		\$ 86,802
	Assistant Director	1.00		\$ 55,065	1.00		\$ 56,717	1.00		\$ 56,717
	Assistant Director - step 3 > 5	-		\$ 1,652	-		\$ -	-		\$ -
	Administrative Assistant	-		\$ -	0.75		\$ 28,162	0.75		\$ 28,162
	Librarian I	3.00		\$ 144,826	3.00		\$ 146,756	3.00		\$ 146,756
	Librarian I - step increases	-		\$ 5,793	-		\$ -	-		\$ -
	System Admin	0.75		\$ 41,299	0.75		\$ 41,299	0.75		\$ 41,299
	Business Manager - Division Head	1.00		\$ 45,376	1.00		\$ 45,376	1.00		\$ 45,376
	Division Head	3.50		\$ 158,822	3.50		\$ 158,822	3.50		\$ 158,822
	Library Assistant	3.50		\$ 136,895	2.00		\$ 81,488	2.00		\$ 81,488
	Lib Asst/Custodial	1.00		\$ 40,744	1.00		\$ 40,744	1.00		\$ 40,744
	Lib Technical Asst	5.50		\$ 177,758	6.25		\$ 221,833	6.25		\$ 221,833
	Library Clerical	0.50		\$ 15,735	0.75		\$ 23,603	0.75		\$ 23,603
	Security	-		\$ 24,000	-		\$ 24,000	-		\$ 24,000
	Pages	0.35		\$ 7,498	0.35		\$ 8,008	0.35		\$ 8,008
	TOTAL	<u>21.10</u>		<u>\$ 942,266</u>	<u>21.35</u>		<u>\$ 963,609</u>	<u>21.35</u>		<u>\$ 963,609</u>

Other

**Debt Service
Employee Benefits
Liability Insurance
Reserves & Other
State Assessments**

Debt Service						
Expense Line Item	2017 Actual	2018 Adopted Budget	2019 Department Request	2019 Mayor Approved	Dollar Variance	%Var.
Principal - Long Term	6,311,517	6,430,312	6,880,551	6,880,551	450,239	7.0%
Interest - Long Term	1,709,878	1,560,509	2,199,887	2,199,887	639,378	41.0%
Interest - Short Term Notes	356,870	245,925	180,000	180,000	(65,925)	-26.8%
Admin & Closing Fees	14,132	65,000	15,500	15,500	(49,500)	-76.2%
Total Direct Expenses	8,392,397	8,301,746	9,275,938	9,275,938	974,192	11.7%

Project Title	Amount		Long Term	Long Term	MWPAT	
	Issued	Balance	Principal	Interest	Subsidy	Balance
Municipal						
2001 MWPAT 97-1075 (O) SPT	143,100	14,914	7,457	625	(625)	7,457
2011 Ref Hospital Bonds 01 (OSQ)	9,680,000	4,380,000	1,025,000	166,303		3,355,000
2002 Fire Equip (ISQ)	210,000	50,000	10,000	1,725		40,000
2002 Hospital Equip (ISQ)	364,000	150,000	30,000	5,175		120,000
Hospital Deficit Notes 4/01	15,000,000	3,060,000	980,000	91,800		2,080,000
Hospital Deficit Notes 6/01	5,000,000	925,000	295,000	27,750		630,000
Hospital Deficit Notes 12/01	5,000,000	1,335,000	315,000	40,050		1,020,000
Hospital Deficit Notes 12/02	4,403,000	1,440,000	265,000	43,200		1,175,000
Hospital Deficit Notes 4/03	597,000	195,000	35,000	5,850		160,000
Hospital Deficit Defferal Plan 2005		2,967,500	-	89,025		2,967,500
2002 MWPAT CW-00-54 (I) LFILL	465,418	145,000	25,000	6,305	(11,526)	120,000
2004 MWPAT CW-00-54A (I) LFILL	675,579	285,000	35,000	12,675	(18,450)	250,000
2011 MWPAT CW-08-28 (O) LFILL	743,851	516,574	35,144	9,980		481,430
2011 MWPAT CW-06-38 (O) LFILL	575,500	399,660	27,190	7,721		372,470
2013 MWPAT CWP-10-23 (O) LFILL	3,636,820	2,229,948	127,341	44,599		2,102,607
2014 CW 08-28A (O)	71,925	54,651	3,683	1,093		50,968
2015 MCWT CWP 12-14 (I) Flood Wall	5,176,671	4,534,714	223,354	90,694		4,311,360
2006 MWPAT CW-00-54B (I) LFILL	1,500,000	675,000	75,000			600,000
2006 MWPAT CW-00-54C (O) LFILL	300,000	134,813	14,979			119,834
2014 Bridg Reapirs (ISQ)	205,000	160,000	10,000	5,363		150,000
2014 Fire Truck (ISQ)	260,000	180,000	20,000	5,100		160,000
2014 Citizen Center Inprovmnts (ISQ)	638,000	495,000	35,000	16,163		460,000
2014 East Broadway Bridge (ISQ)	400,000	310,000	20,000	10,300		290,000
2014 Dock Imporvments (ISQ)	100,000	60,000	5,000	1,850		55,000
2014 Fire SCBA (ISQ)		30,000	10,000	600		20,000
2015 Fire Pumper Truck (ISQ)	508,900	455,000	45,000	17,100		410,000
2015 Route 97 Reconstruction (ISQ)	363,100	175,000	170,000	7,000		5,000
2015 Rink Roof (ISQ)	325,000	280,000	35,000	11,200		245,000
2009 Willow Ave Drainage (ISQ)	97,261	33,000	3,000	1,309		30,000
2009 High St. Fire Station Repairs (ISQ)	28,000	12,000	2,000	443		10,000
2017 Police Fleet Maint. (ISQ)	900,000	860,000	40,000	27,375		820,000
2017 Trinity Stadium (ISQ)	350,000	335,000	15,000	10,663		320,000
2017 Police Station Window Repairs (ISQ)	350,000	335,000	15,000	10,663		320,000
2017 DPW Arial Bucket Truck (ISQ)	195,000	180,000	15,000	5,650		165,000
2017 Fire Truck (ISQ)	420,000	390,000	30,000	12,300		360,000
2009 Fire Ladder Truck (ISQ)	830,000	92,000	92,000	1,840		-
2009 Fire Ladder Truck Repairs (ISQ)	138,000	55,000	10,000	2,013		45,000
sub-total Non School	59,651,125	27,929,775	4,101,148	791,498	(30,601)	23,828,626

School						
2006 Ref99 School (OSQ) N	16,453,000	1,230,048	1,230,048	61,502		-
2006 Ref99 School (OSQ) P/B	200,000	14,952	14,952	748		-
2002 School Remodel Roof(ISQ) (H)	310,000	75,000	15,000	2,588		60,000
2002 School Equip (OSQ)	400,000	100,000	20,000	3,450		80,000
2009 Boiler Replacement Hunking, Tilton, Whittier(ISQ)	640,000	320,000	40,000	12,200		280,000
2009 High School Remodel (ISQ)	2,580,000	1,288,000	161,000	49,105		1,127,000
2009 High School Remodel (ISQ)	3,650,000	1,824,000	228,000	69,540		1,596,000
2009 High School Remodel (ISQ)	500,000	276,000	28,000	10,815		248,000
2009 High School Remodel (ISQ)	1,473,000	849,000	78,000	33,651		771,000
2011 High School Remodel (ISQ)	387,705	305,000	15,000	11,075		290,000
2011 High School Remodel (ISQ)	112,295	85,000	5,000	3,094		80,000
2011 High School Remodel (ISQ)	1,500,000	1,150,000	65,000	41,350		1,085,000
2016 High School Remodel (ISQ)	1,081,701	1,025,000	30,000	31,050		995,000
2016 High School Remodel (ISQ)	311,299	295,000	10,000	8,950		285,000
2017 Hunking MS (OSQ)	8,775,100	8,775,100	95,000	406,848		8,680,100
2017 Hunking MS (OSQ)	1,874,900	1,874,900	20,000	86,360		1,854,900
2015 Hunking MS (OSQ)	10,000,000	9,780,000	215,000	354,781		9,565,000
2016 Hunking School Feasibility (OSQ)	284,000	265,000	10,000	8,050		255,000
2014 School Technology High School (ISQ)	803,000	400,000	100,000	9,000		300,000
2014 Hunking Repairs (ISQ)	400,000	320,000	20,000	10,725		300,000
sub-total School	51,736,000	30,252,000	2,400,000	1,214,881	-	27,852,000
Total Debt	111,387,125	58,181,775	6,501,148	2,006,379	(30,601)	51,680,626
					8,476,927	
Green School Issue			65,826	55,685	121,511	
Other CIP			313,577	168,423	482,000	
Other Short Term BAN,SAN				180,000	180,000	
Fees					15,500	
			6,880,551	2,410,487	9,275,938	

Employee Benefits						
Expense Line Item	2017 Actual	2018 Adopted Budget	2019 Department Request	2019 Mayor Approved	Dollar Variance	%Var.
Unemployment Compensation	247,324	240,000	240,000	240,000	-	0.0%
Group Insurance	22,867,663	22,986,771	22,754,428	22,094,411	(892,360)	-3.9%
Payroll Taxes	1,225,615	1,200,000	1,224,000	1,224,000	24,000	2.0%
Workers Compensation	454,794	425,000	437,750	437,750	12,750	3.0%
Retiree Medical Coverage	175,143	200,000	208,000	208,000	8,000	4.0%
Sick Leave Bank	54,974	75,000	75,000	75,000	-	0.0%
Vacation Accrual	28,092	50,000	50,000	50,000	-	0.0%
Contributory Pensions	15,251,356	15,727,011	16,321,037	16,321,037	594,026	3.8%
Non-Contributory/ City COLA Pensions	(30)	65,000	-	-	(65,000)	-100.0%
Long Term Disability	2,099	2,000	2,000	2,000	-	0.0%
Injured on Duty Clams	157,303	155,000	162,750	162,750	7,750	5.0%
Mitigation and Health Trust Closeout		0		0	-	0.0%
Total Direct Expenses	40,464,332	41,125,782	41,474,965	40,814,948	-310,834	-0.8%

<i>Liability Insurance</i>						
Expense Line Item	2017 Actual	2018 Adopted Budget	2019 Department Request	2019 Mayor Approved	Dollar Variance	%Var.
Liability Insurance	864,691	732,738	762,048	762,048	29,310	4.0%
					0	
Total Direct Expenses	864,691	732,738	762,048	762,048	29,310	4.0%

Reserves & Other						
Expense Line Item	2017 Actual	2018 Adopted Budget	2019 Department Request	2019 Mayor Approved	Dollar Variance	%Var.
Overlay		515,858	398,538	398,538	(117,320)	-22.7%
Capital Projects		1,888,450	700,000	820,000	(1,068,450)	-56.6%
School Stabilization					-	
Salary Reserve		297,305	783,000	773,059	475,754	160.0%
Special Revenue Deficit (Parking)		-			-	
Workers Comp/Legal Stabilization		550,000			(550,000)	
Other Deficits		1,042,780	1,100,000	1,550,000	507,220	48.6%
Budget Reserve (snow)		596,000	600,000	727,000	131,000	22.0%
Trust (Stabilization)		-			-	
Total Direct Expenses	0	4,890,393	3,581,538	4,268,597	-621,796	-12.7%

State Assessments - Cherry Sheet Budget

Expense Line Item	2017 Actual	2018 Adopted Budget	2019 Department Request	2019 Mayor Approved	Dollar Variance	%Var.
Ret. Employees Health Ins		-	-	-	-	
Mosquito Control		117,884	126,140	126,129	8,245	7.0%
Air Pollution Districts		16,238	16,649	16,649	411	2.5%
RMV Non-Renewal Surc.		103,620	103,620	103,620	-	0.0%
Regional Transit		627,463	687,036	687,036	59,573	9.5%
Offset Receipts					-	
School Choice Sending Tuition		1,041,853	933,860	933,860	(107,993)	-10.4%
Charter School Sending Tuition		3,339,970	4,403,138	4,125,260	785,290	23.5%
SPEC EDUC		61,244	47,697	47,697	(13,547)	-22.1%
Qual. Bonds					-	
Total Direct Expenses	0	5,308,272	6,318,140	6,040,251	731,979	13.8%

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 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.