City of Haverhill, Massachusetts

BUDGET PLAN

July 1, 2022 to June 30, 2023

MAYOR

James J. Fiorentini

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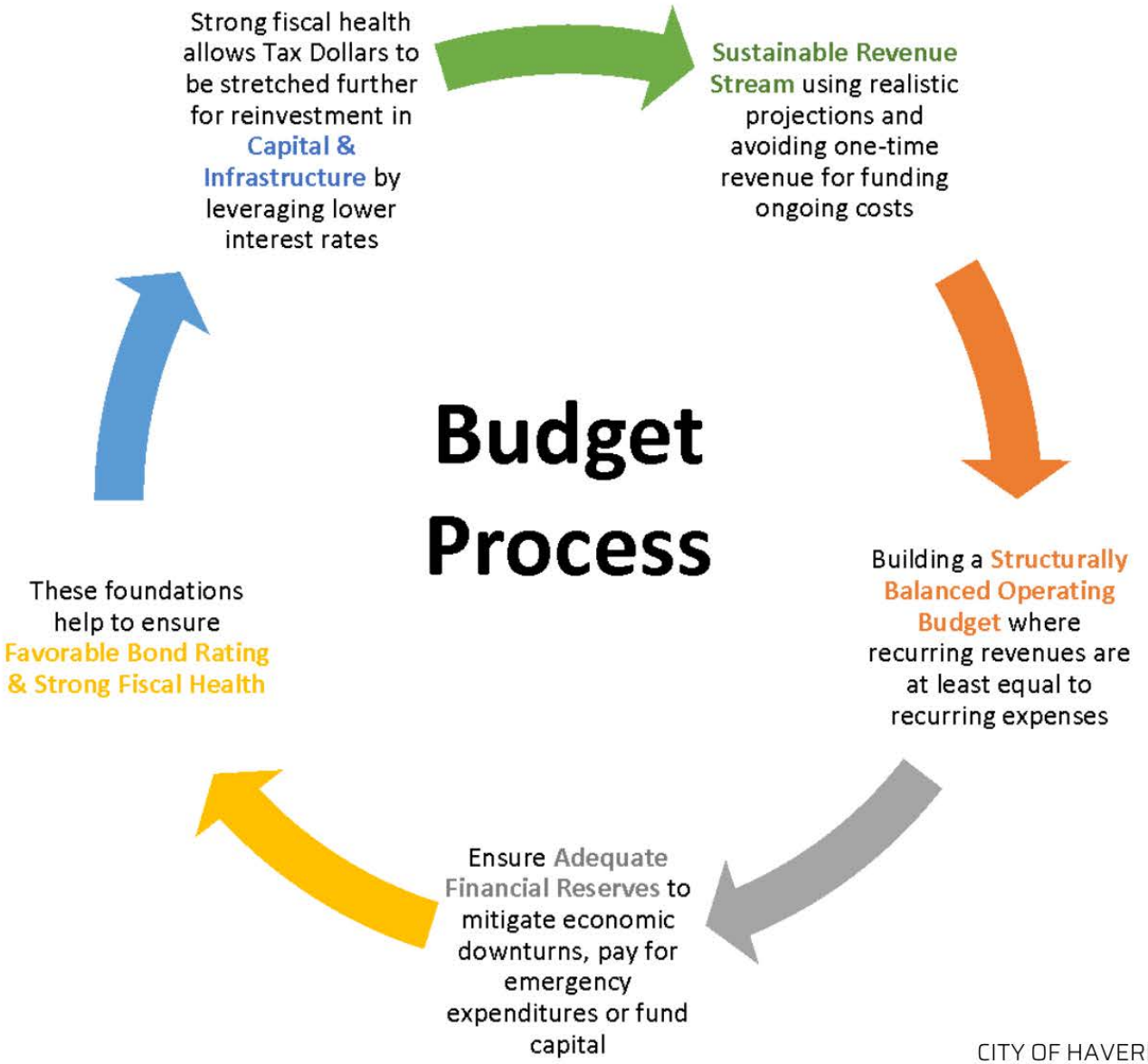
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FY 2023 MAYOR'S OPERATING BUDGET



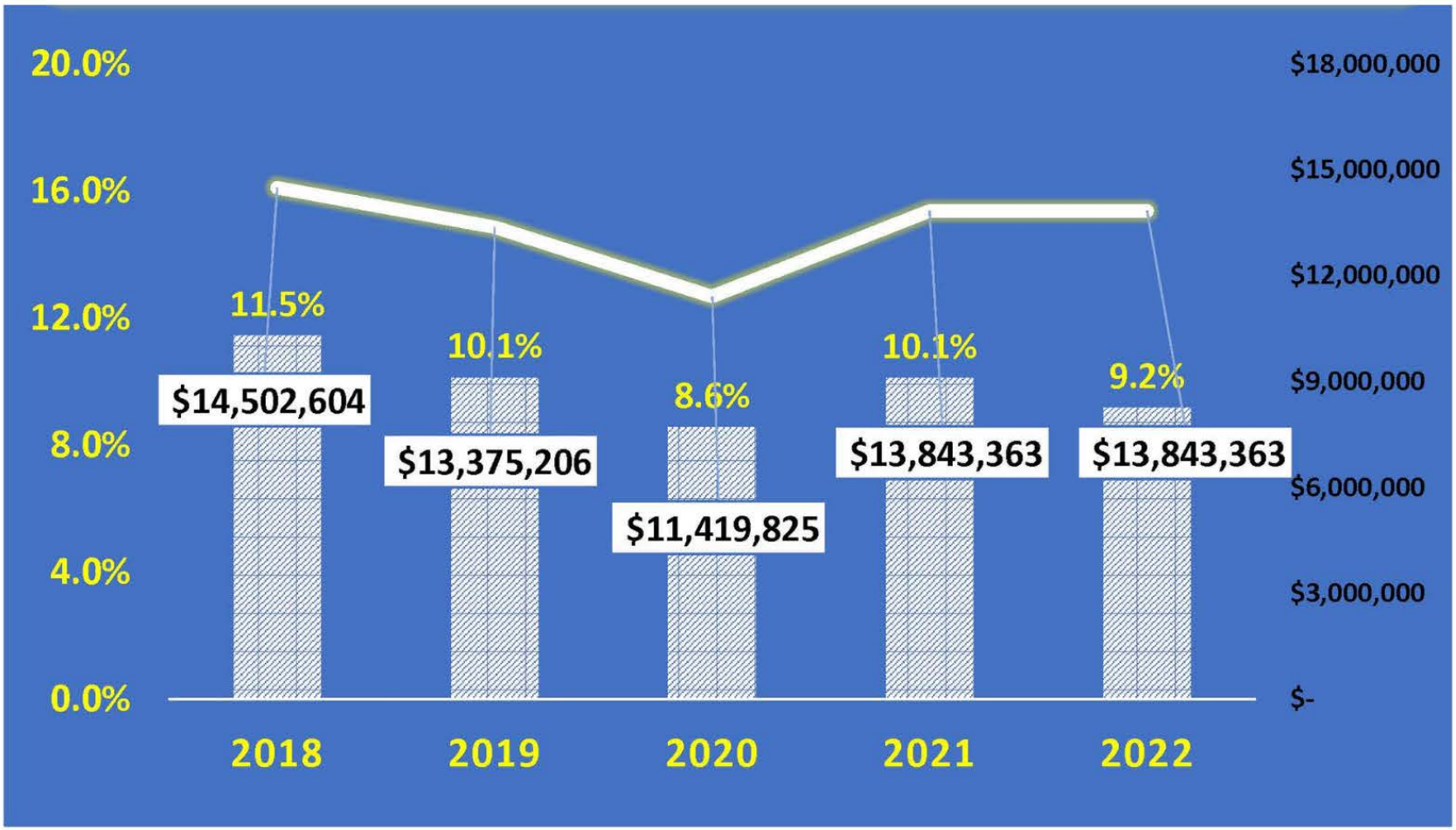
The City of Haverhill is one of the oldest historic communities in the state. Haverhill contains almost 36 square miles of area and a wide variety of land uses, ranging from rural agricultural areas to urban areas such as the city's historical industrial center. Established in 1640 as Pentucket, Haverhill was incorporated as a city in 1870. Although originally settled as farmland, the city evolved into a major industrial center through the establishment of saw and grist mills in the late 17th century, tanneries and boat yards in the early 18th century and shoe manufacturing, its leading industry for 180 years. Currently, computer technology and research industries thrive within Haverhill's seven industrial parks, business districts, and newly rehabilitated central business district.

The **budget process** is a key element in producing **strong fiscal health** and ensuring the **future success of our community**. This process is built upon a sustainable foundation that matches operating revenue with operating expenditures, maintains adequate financial reserves for fiscal resiliency, monitors progress through financial benchmarks and **maximizes taxpayer dollars** for reinvestment in capital projects such as schools, vehicles, equipment and infrastructure.



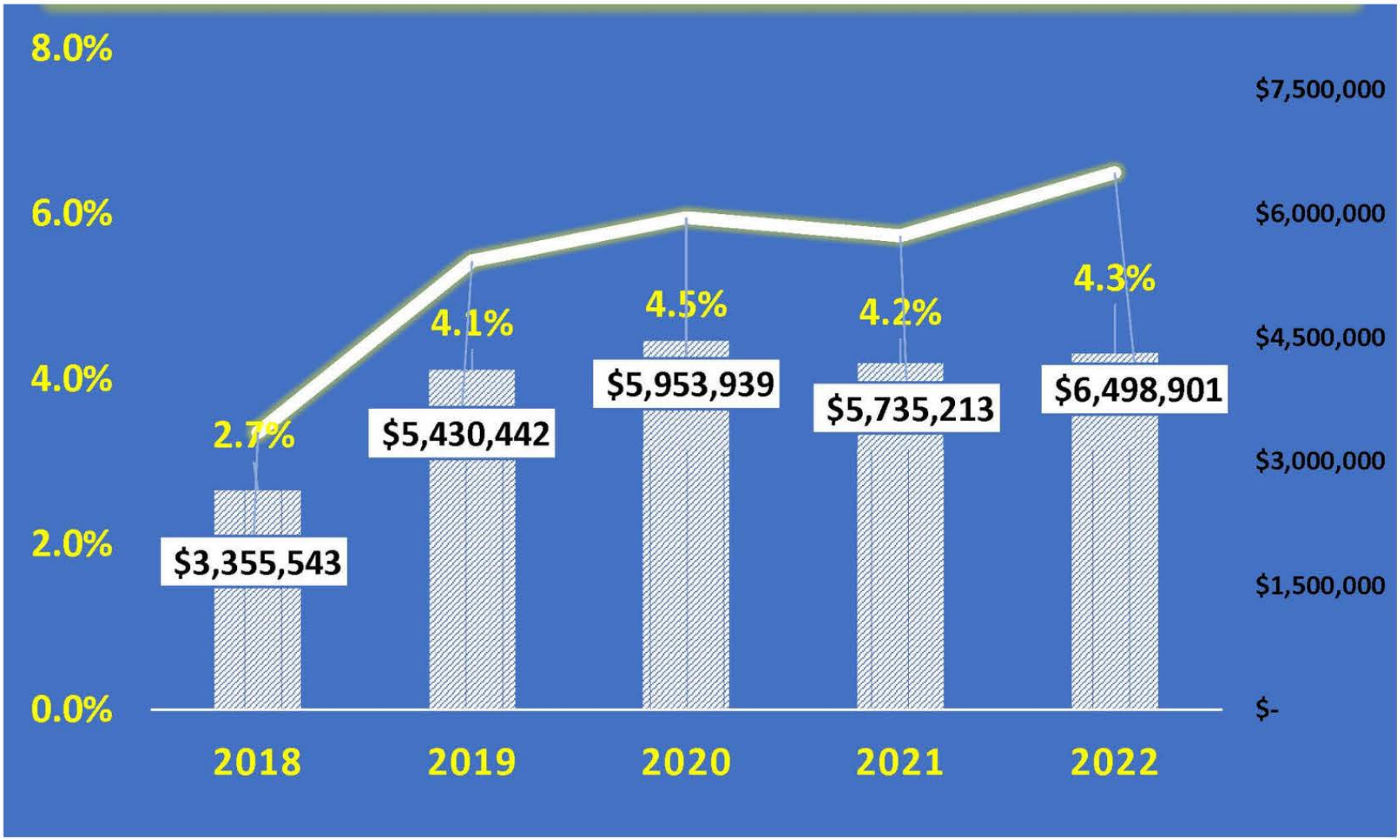
Financial success is in part measured by fiscal benchmarks adopted by city leaders, federal and state oversight boards, and accepted best practices. Below are three fiscal benchmarks the city uses to measure **resiliency and sustainability**.

RESERVE POLICY 1 - UNDESIGNATED FUND BALANCE



The City shall maintain an undesignated fund balance between 5% and 15% of general fund revenues, less debt exclusions and chapter 70 school aid. **Current benchmark is 9.2%**

RESERVE POLICY 2 - STABILIZATION FUND



The amount of money to be held in Stabilization shall not be less than 3%. **Current benchmark is 4.3%**

Per MGL, the aggregate amount in all Stabilization Funds may not exceed ten percent of the equalized valuation of a City or Town. In Haverhill this amount is capped at $817M

RESERVE POLICY 3 - FREE CASH

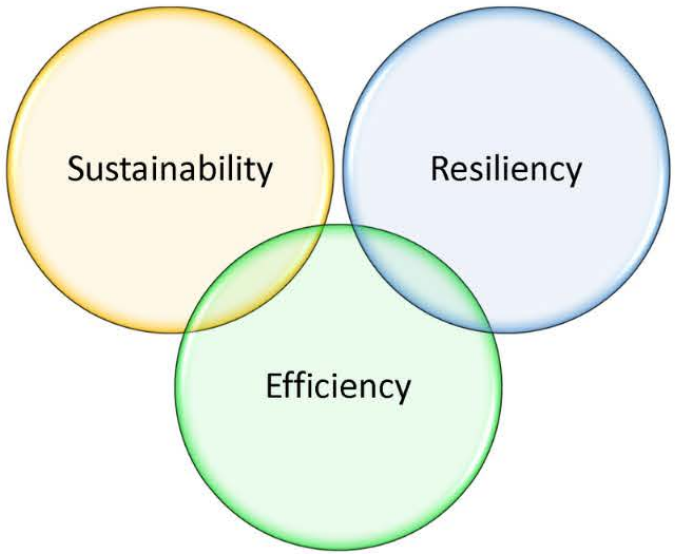


The amount of money to be held in Free Cash shall not be less than 2% or more than 8% of general fund revenue, less debt exclusion and chapter 70 aid. **Current benchmark is 2.9%**

the Mayor's FY 2023 budget proposal offers several robust additions that would not be possible if the city had marginal levy reserves, stifling debt service obligations or exorbitant property tax rates.

Additions to the Mayor's FY 2023 budget proposal include the following:

- Increase Police Department budget by 8.4% for OT, training, and public safety supplies
- Fund (3) unmarked Police vehicles using ARPA
- Fund NFI consultant and additional Crisis Intervention Counselors using ARPA and cannabis impact fees
- Add full-time IT Director
- Add Grant Writer & part-time Assistant City Solicitor
- Add $50k for city beautification and $20k for trees and shrubs
- Add (4) Highway positions
- Add Library Archivist
- Add (4) Fire Department Civilian Dispatchers
- Add Fire Dept. salary reserve if SAFER grant is denied
- Includes 7.7% Increase for Schools- **100% of Ch. 70**
- Utilizes ARPA funds for (2) Highway vehicles
- Increase sidewalk funding by 23%



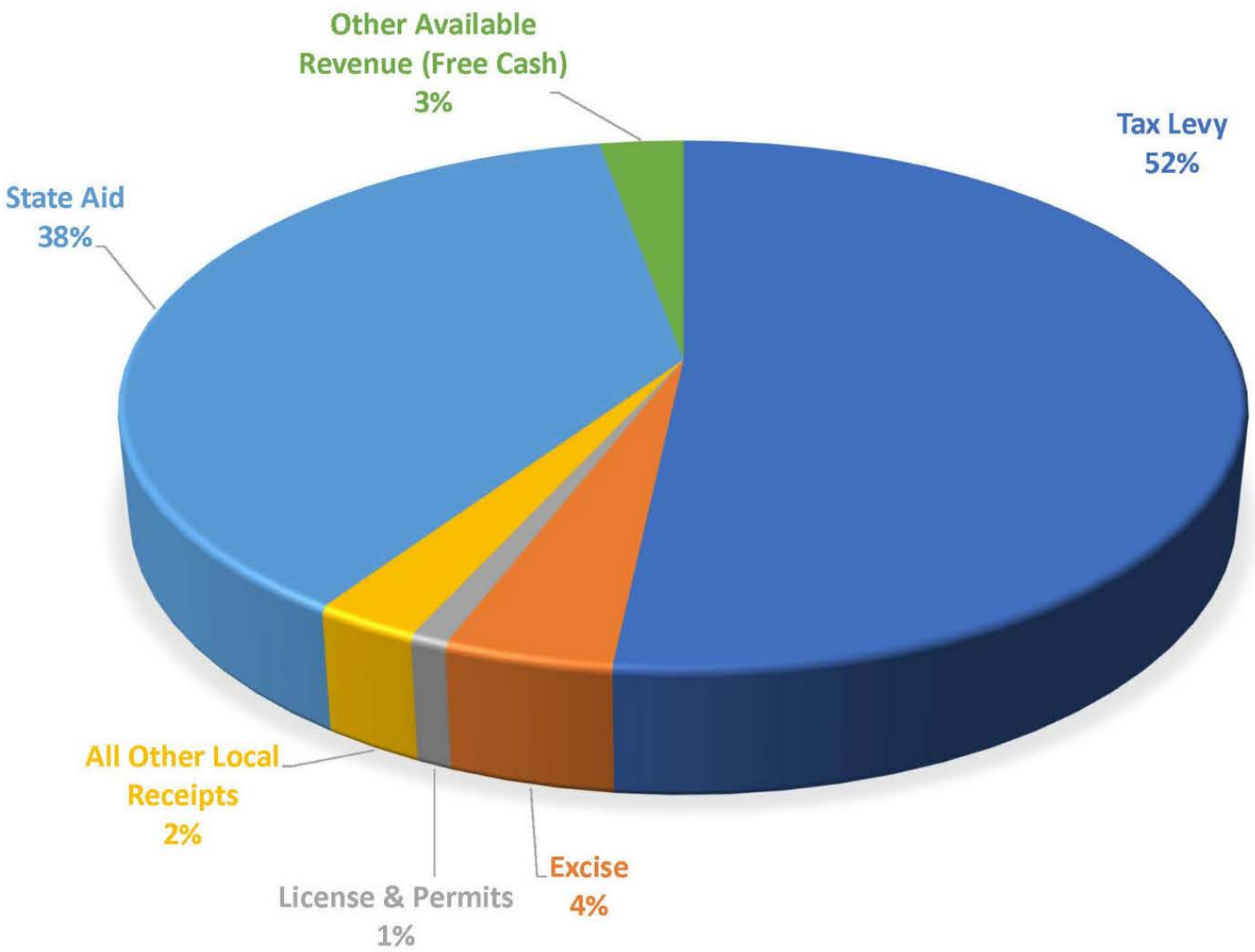
2023 Estimated Revenue

General Fund Revenue

	2022 Budget	2023 Estimated Revenue	FY '23 Mayor's Budget	$ FY 22/23 Change	% FY 22/23 Change	% of Budget FY 23
REVENUE SUMMARY:						
TOTAL RAISE & APPROP. COLLECTED	$ 115,387,595	$ 119,358,767	$ 119,358,767	$ 3,971,173	3.44%	51.65%
TOTAL MVE	$ 7,572,204	$ 7,772,742	$ 7,772,742	$ 200,538	2.65%	3.36%
TOTAL OTHER EXCISE	$ 1,815,000	$ 1,891,500	$ 1,891,500	$ 76,500	4.21%	0.82%
TOTAL PENALTIES & INTEREST	$ 455,000	$ 455,000	$ 455,000	$ -	0.00%	0.20%
TOTAL PILOT	$ 2,351,000	$ 2,397,700	$ 2,397,700	$ 46,700	1.99%	1.04%
TOTAL FEES	$ 1,181,100	$ 1,086,600	$ 1,086,600	$ (94,500)	-8.00%	0.47%
TOTAL RENTALS	$ 175,000	$ 175,000	$ 175,000	$ -	0.00%	0.08%
TOTAL OTHER DEPT REVENUE	$ 467,000	$ 444,000	$ 444,000	$ (23,000)	-4.93%	0.19%
TOTAL MEDICAID REIMBURSEMENT	$ 300,000	$ 550,000	$ 550,000	$ 250,000	83.33%	0.24%
TOTAL LICENSE & PERMITS	$ 2,166,400	$ 2,157,995	$ 2,157,995	$ (8,405)	-0.39%	0.93%
TOTAL FINES & FORFEITS	$ 895,000	$ 706,522	$ 706,522	$ (188,478)	-21.06%	0.31%
TOTAL INVESTMENTS	$ 275,000	$ 240,000	$ 240,000	$ (35,000)	-12.73%	0.10%
TOTAL STATE AID (CHERRY SHEET)	$ 77,470,801	$ 87,284,844	$ 87,284,844	$ 9,814,043	12.67%	37.77%
OTHER AVAILABLE REVENUE SOURCES	$ 8,539,826	$ 6,582,275	$ 6,582,275	$ (1,957,551)	-22.92%	2.85%
TOTAL GF REVENUE	**$ 219,050,926**	**$ 231,102,946**	**$ 231,102,946**	**$ 12,052,021**	**5.50%**	**100.00%**

2023 Estimated Revenue

General Fund Revenue

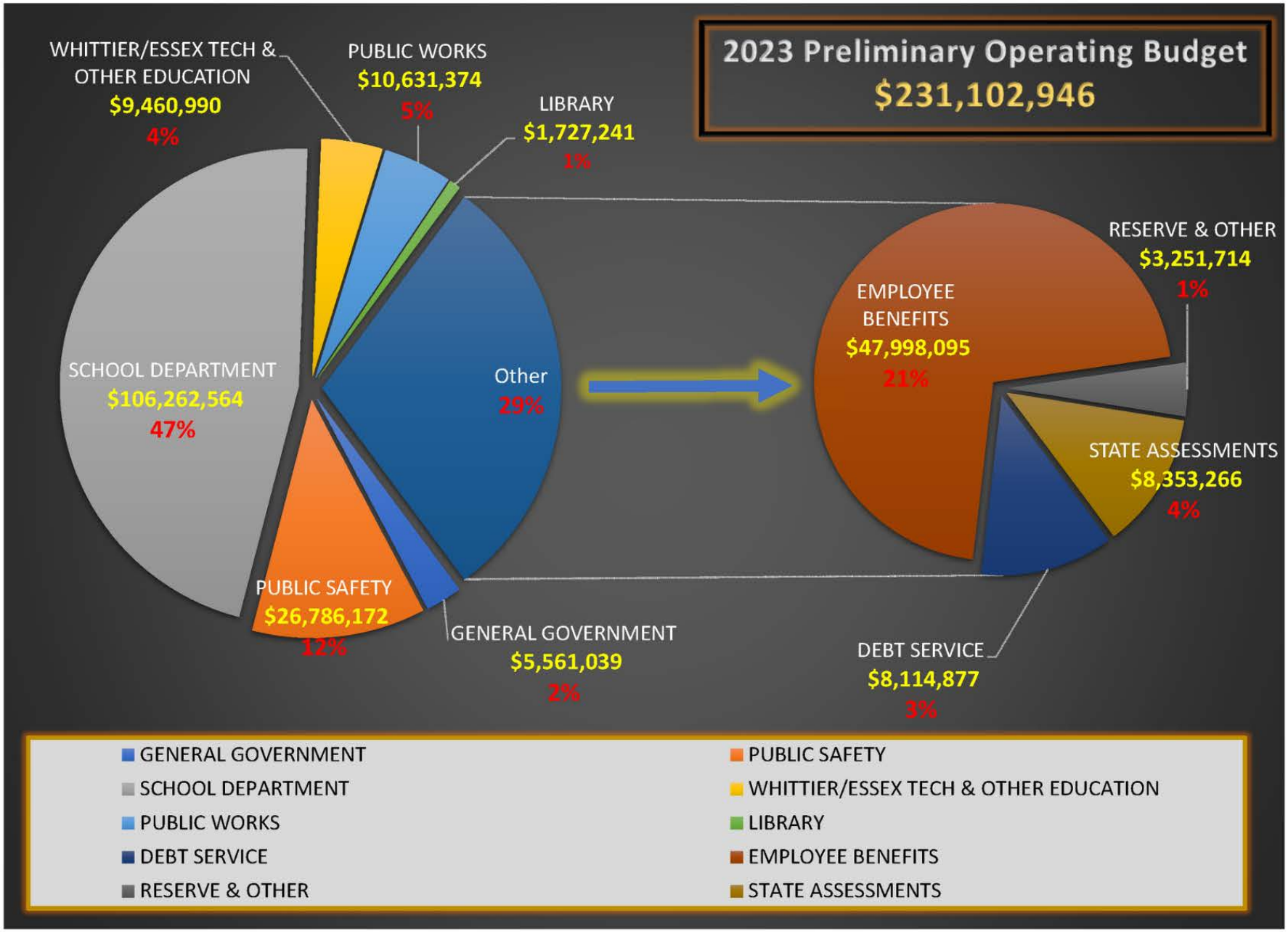


2023 Expense Summary

General Fund Appropriations

	2022 Budget	FY '23 Requested Budget	FY '23 Mayor's Budget	$ FY 22/23 Change	% FY 22/23 Change	% of Budget FY 23
APPROPRIATION SUMMARY:						
GENERAL GOVERNMENT	$ 4,767,187	$ 5,774,932	$ 5,561,039	$ 793,852	16.65%	2.41%
PUBLIC SAFETY	$ 25,601,382	$ 29,062,073	$ 26,786,172	$ 1,184,790	4.63%	11.59%
SCHOOL DEPARTMENT	$ 98,683,213	$ 108,281,102	$ 106,262,564	$ 7,579,351	7.68%	45.98%
WHITTIER/ESSEX TECH & OTHER EDUCATION	$ 9,428,257	$ 9,460,990	$ 9,460,990	$ 32,733	0.35%	4.09%
PUBLIC WORKS	$ 9,870,470	$ 10,455,381	$ 10,631,374	$ 760,904	7.71%	4.60%
LIBRARY	$ 1,636,653	$ 1,754,241	$ 1,727,241	$ 90,588	5.53%	0.75%
OTHER HUMAN SERVICES	$ 2,252,234	$ 2,445,791	$ 2,245,791	$ (6,443)	-0.29%	0.97%
DEBT SERVICE	$ 8,114,877	$ 8,114,877	$ 8,114,877	$ -	0.00%	3.51%
EMPLOYEE BENEFITS	$ 44,926,762	$ 47,998,096	$ 47,998,095	$ 3,071,332	6.84%	20.77%
RESERVE & OTHER	$ 3,563,793	$ 4,269,917	$ 3,251,714	$ (312,078)	-8.76%	1.41%
STATE ASSESSMENTS	$ 7,434,752	$ 8,323,043	$ 8,353,266	$ 918,514	12.35%	3.61%
LIABILITY INSURANCE	$ 695,905	$ 709,823	$ 709,823	$ 13,918	2.00%	0.31%
TOTAL GENERAL FUND APPROPRIATIONS	**$ 216,975,486**	**$ 236,650,266**	**$ 231,102,946**	**$ 14,127,460**	**6.51%**	**100.00%**

2023 Expense Summary



Proposition 2.5%

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 five years and updated every year. Fiscal Year 2023 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.

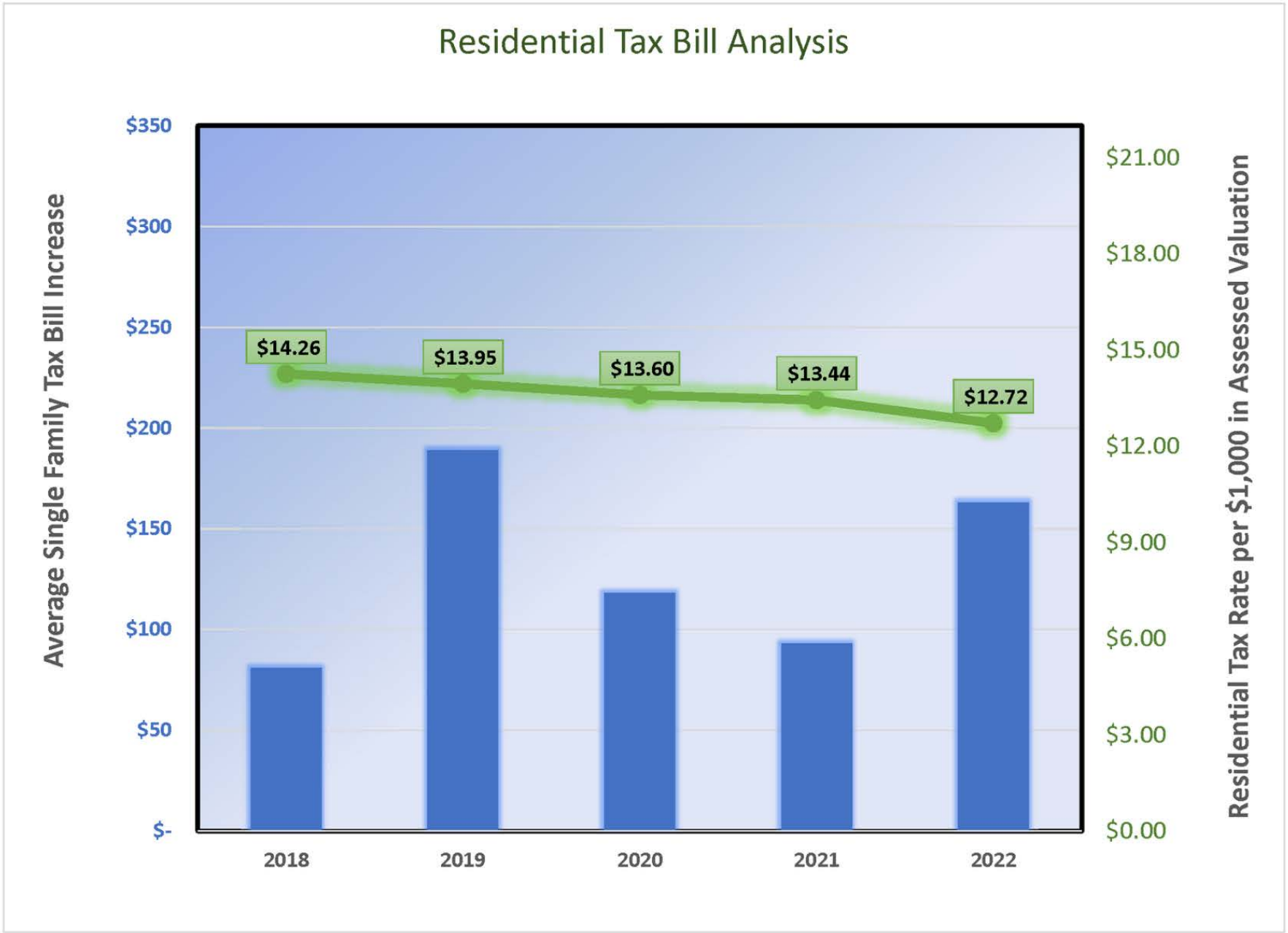
2. New Growth – A community is able to increase its tax levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process.

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.

2023 Property Tax Revenue

	FY 2018	FY 2019	FY 2020	FY 2021	FY 22 Budget	FY 23 Estimated
LEVY LIMIT CALCULATION						
Prior Year Levy Limit	$ 97,948,608	$ 101,846,990	$ 105,856,629	$ 110,211,975	$ 114,936,210	$ 118,846,898
2 1/2% Increase	$ 2,448,715	$ 2,546,175	$ 2,646,416	$ 2,755,299	$ 2,873,405	$ 2,971,172
Plus New Growth	$ 1,449,667	$ 1,463,464	$ 1,708,930	$ 1,968,936	$ 1,037,283	$ 1,000,000
Sub-Total Levy Limit	**$ 101,846,990**	**$ 105,856,629**	**$ 110,211,975**	**$ 114,936,210**	**$ 118,846,898**	**$ 122,818,071**
Plus Debt Exclusion	$ 683,757	$ 1,280,331	$ 1,213,771	$ 1,200,893	$ 1,188,293	$ 1,180,606
Total Available Levy	**$ 102,530,747**	**$ 107,136,960**	**$ 111,425,746**	**$ 116,137,103**	**$ 120,035,191**	**$ 123,998,677**
Levy Amount Used	$ 99,426,646	$ 103,470,106	$ 107,514,654	$ 111,431,209	$ 115,387,595	$ 119,358,767
Excess Levy Capacity	**$ 3,104,101**	**$ 3,666,854**	**$ 3,911,092**	**$ 4,705,894**	**$ 4,647,596**	**$ 4,639,910**
Excess Levy as a % of Operating Budget	**1.7%**	**2.0%**	**2.0%**	**2.3%**	**2.1%**	**2.0%**
Annual Levy Use Increase		4.1%	3.9%	3.6%	3.6%	3.44%
Annual Excess Levy Increase (Decrease)		18.1%	6.7%	20.3%	-1.2%	-0.2%
TAX BILL STATS						
Total Residential Valuation	$ 5,369,487,657	$ 5,735,288,608	$ 6,165,952,188	$ 6,459,401,174	$ 7,092,654,494	$ 7,447,287,219
Year over Year Valuation % Increase		6.8%	7.5%	4.8%	9.8%	5.0%
Calculated Residential Tax Rate	$ 14.26	$ 13.95	$ 13.60	$ 13.44	$ 12.72	$ 12.53
Residential Shift	85.5436%	86.0904%	86.4980%	86.6144%	86.7829%	86.7829%
Average Residential Home Value	$ 272,977	$ 290,376	$ 311,155	$ 324,364	$ 355,359	$ 372,772
Average Residential Tax Bill	$ 3,893	$ 4,051	$ 4,232	$ 4,360	$ 4,520	$ 4,672
Average Tax Bill Annual $ Increase		$ 158	$ 181	$ 128	$ 161	$ 151

Historical Residential Property Tax Rate



State Aid (Cherry Sheet)

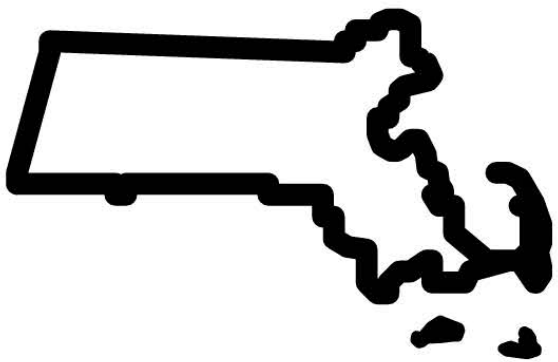
Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the upcoming fiscal year's state aid and assessments to cities, towns, and regional school districts.

The purpose of the Cherry Sheet is to ensure that local budgets reflect realistic estimates of the amount of revenue a municipality and regional school district will actually receive from the state during the upcoming year, as well as the amounts that will be assessed upon local governments to pay for a variety of state or sub-state programs in which they participate. The Tax Rate Recapitulation Sheet, filed by local assessors with the Division of Local Services to certify property tax rates, must reflect the receipts and charges contained on the 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.

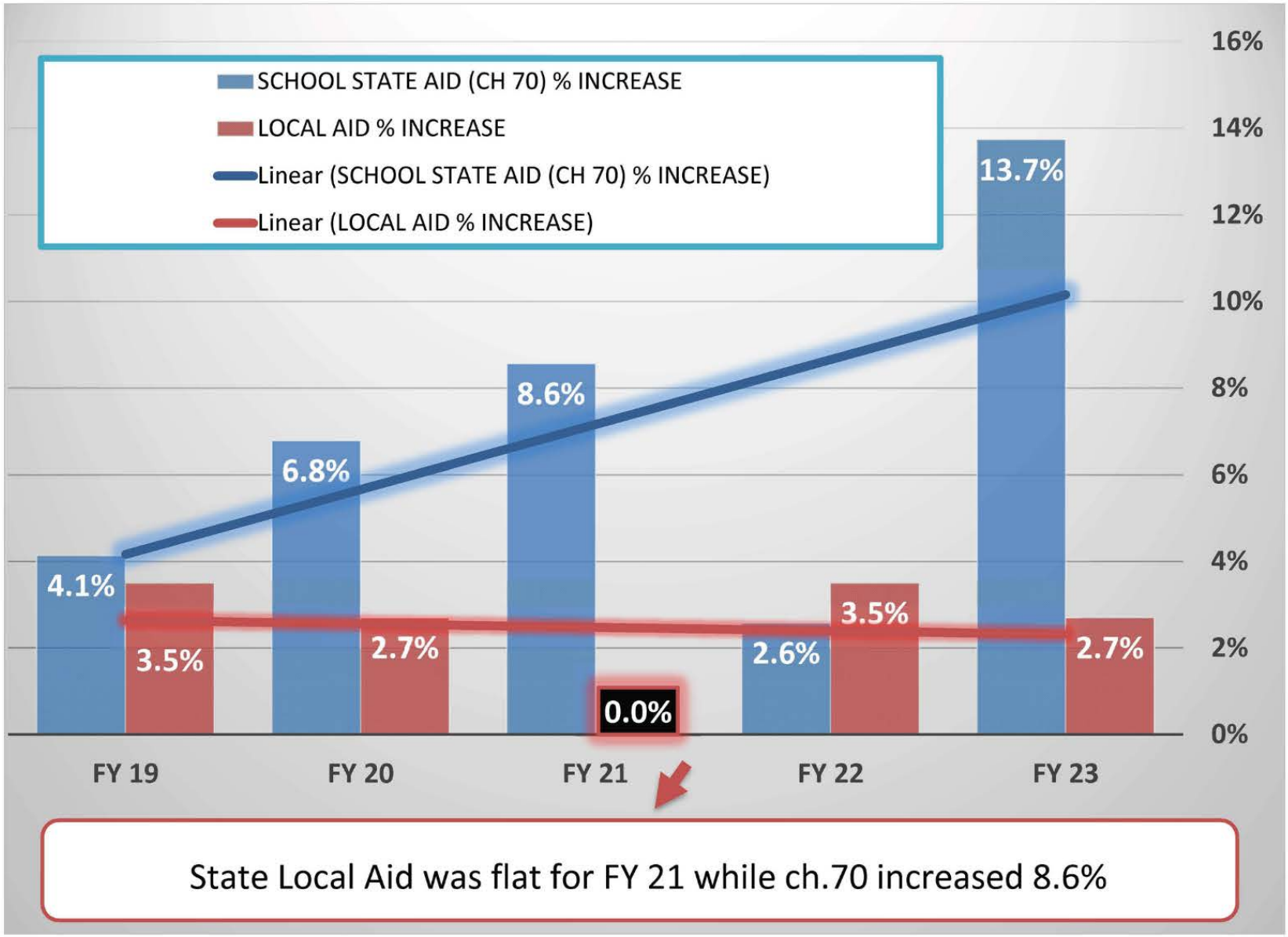
In addition to reimbursements and distributions, it should also be noted that certain programs are designated as "Offset Items." These items are amounts that constitute categorical aid, i.e., funds that must be spent for specific municipal programs and are not included in this budget.



Historical State Aid & Assessments

	FY 20 FINAL CONFERENCE COMMITTEE	FY 21 FINAL CONFERENCE COMMITTEE	FY 22 FINAL CONFERENCE COMMITTEE	FY 23 House Budget	DELTA of FY 22 Final & FY 23 House Budget
STATE AID					
Chapter 70	$ 58,353,924	$ 63,349,956	$ 64,982,436	$ 73,906,310	$ 8,923,874
Charter Tuition Reimbursement	$ 525,722	$ 687,308	$ 962,268	$ 1,671,133	$ 708,865
Veterans Benefits	$ 735,708	$ 777,832	$ 518,228	$ 411,550	$ (106,678)
Elderly & Veterans Exemptions	$ 221,536	$ 227,680	$ 204,984	$ 201,319	$ (3,665)
State Owned Land	$ 941	$ 964	$ 1,127	$ 1,127	$ -
Unrestricted General Government Aid	$ 10,436,481	$ 10,436,481	$ 10,801,758	$ 11,093,405	$ 291,647
Sub-Total Cherry Sheet Receipts	**$ 70,274,312**	**$ 75,480,221**	**$ 77,470,801**	**$ 87,284,844**	**$ 9,814,043**
OFFSET ITEMS: School Choice & Library (Special Rev Fund)	$ 263,399	$ 227,863	$ 237,733	$ 226,963	$ (10,770)
Total Cherry Sheet Receipts	**$ 70,537,711**	**$ 75,708,084**	**$ 77,708,534**	**$ 87,511,807**	**$ 9,803,273**
Assessments - SPECIAL EDUCATION	$ (64,337)	$ (49,668)	$ (63,588)	$ (77,160)	$ (13,572)
Assessments - SCHOOL CHOICE SENDING	$ (1,005,526)	$ (933,038)	$ (961,631)	$ (893,684)	$ 67,947
Assessments - CHARTER SCHOOL	$ (4,254,533)	$ (4,635,744)	$ (5,301,569)	$ (6,242,324)	$ (940,755)
Assessments - AIR POLLUTION DISTRICTS	$ (17,110)	$ (17,586)	$ (18,107)	$ (19,010)	$ (903)
Assessments - RMV NON-RENEWAL SURCHARGE	$ (106,840)	$ (119,900)	$ (119,900)	$ (126,140)	$ (6,240)
Assessments - MBTA	$ (692,702)	$ (726,605)	$ (829,355)	$ (850,089)	$ (20,734)
Assessments - MOSQUITO CONTROL	$ (128,570)	$ (136,403)	$ (140,602)	$ (144,859)	$ (4,257)
Total Cherry Sheet Assessments	**$ (6,269,618)**	**$ (6,618,944)**	**$ (7,434,752)**	**$ (8,353,266)**	**$ (918,514)**
TOTAL ESTIMATED CHERRY SHEET LESS OFFSETS & ASSESSMENTS	**$ 64,268,093**	**$ 69,089,140**	**$ 70,273,782**	**$ 79,158,541**	**$ 8,884,759**

Historical State Aid vs. Chapter 70 (School State Aid)

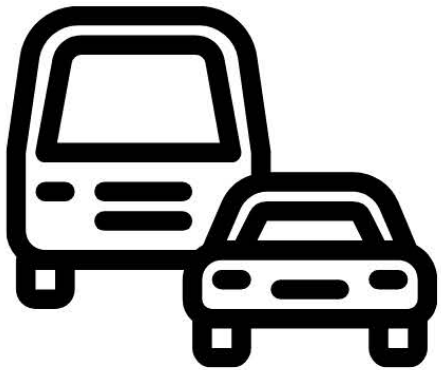


Local Excise & Other Local Options

New growth and certain local receipts are generally responsive to changes in the local economy. Periods of healthy economic activity are often linked to an increase in local economic development, which creates new growth for the property tax levy while also generating increases in permit fees related to new construction and an acquisition of business-related personal property. Additionally, periods of prosperity generally affect the meals and rooms taxes, and make it more likely that residents will purchase vehicles. Conversely, a downturn in the economy may lead to a decrease in these revenue-generating factors.

The motor vehicle excise rate is $25 per $1,000 of a vehicle's value. It is charged for a full calendar year and billed by the community where the vehicle is usually garaged.

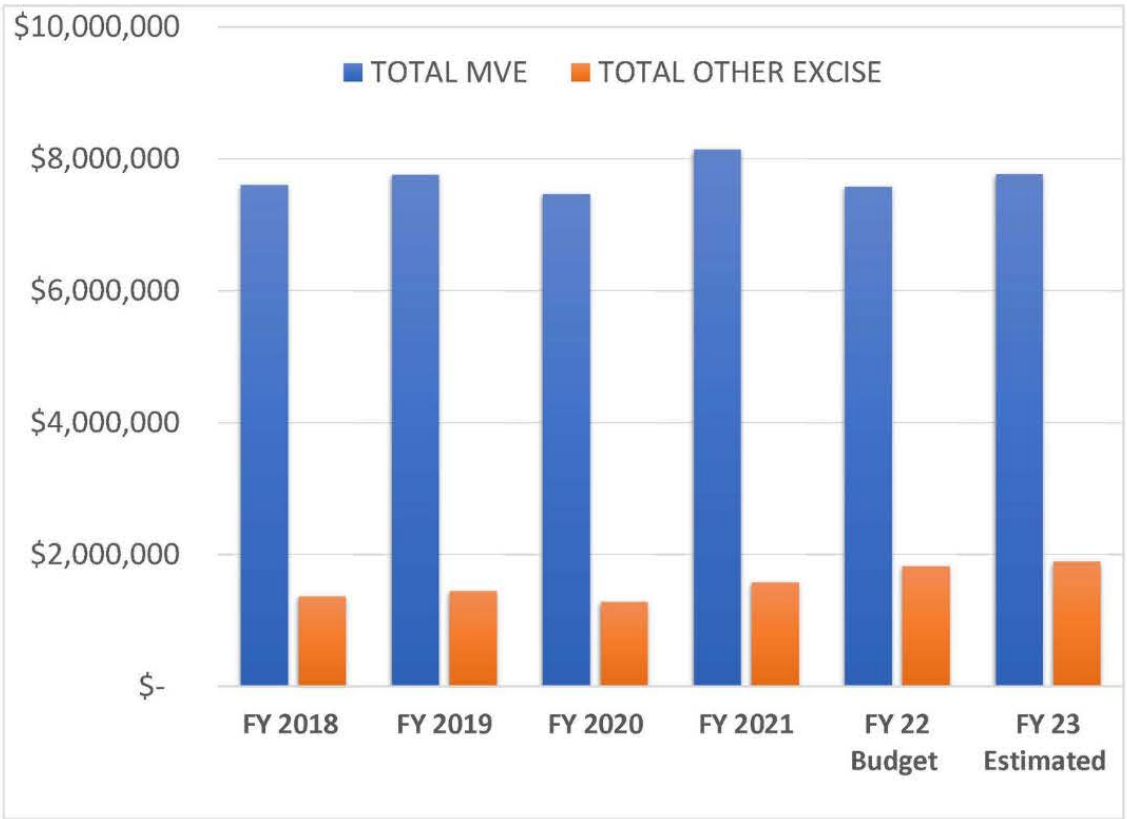
Municipalities may adopt certain local option statutes. Haverhill has adopted a 3% cannabis excise, a .75% meals tax and 6% room tax.





Excise, Room & Meal Tax

	FY 2018	FY 2019	FY 2020	FY 2021	FY 22 Budget	FY 23 Estimated	% FY 22/23 Change	$ FY 22/23 Change
Motor Vehicle Excise	$ 7,594,956	$ 7,753,081	$ 7,461,806	$ 8,138,984	$ 7,572,204	$ 7,772,742	*2.65%*	*$ 200,538*
TOTAL MVE	**$ 7,594,956**	**$ 7,753,081**	**$ 7,461,806**	**$ 8,138,984**	**$ 7,572,204**	**$ 7,772,742**	**2.6%**	**$ 200,538**
Boat Excise	$ 4,005	$ 2,362	$ 6,930	$ 7,544	$ 5,000	$ 5,000	*0.00%*	$ -
Farm Animal Excise	$ 1,105	$ 2,453	$ 1,177	$ 2,553	$ -	$ -		$ -
Hotel Room Tax	$ 404,795	$ 461,860	$ 355,977	$ 211,232	$ 200,000	$ 210,000	*5.00%*	*$ 10,000*
Meals Tax	$ 954,623	$ 972,910	$ 913,382	$ 950,379	$ 910,000	$ 955,500	*5.00%*	*$ 45,500*
Cannabis Excise				$ 398,573	$ 700,000	$ 721,000	*3.00%*	*$ 21,000*
TOTAL OTHER EXCISE	**$ 1,364,528**	**$ 1,439,586**	**$ 1,277,466**	**$ 1,570,281**	**$ 1,815,000**	**$ 1,891,500**	**4.2%**	**$ 76,500**



Licenses, Permits & Other Departmental Revenue

A fee is an amount charged for a service to an individuals who uses or benefits from it. User fees are one of a range of local receipt categories, which also include excises, charges, and other revenues sources. Some local receipts are dictated by statute (e.g., motor vehicle excise, hunting licenses, and firearms permits), while others may be negotiated (e.g., investment income and in-lieu-of-tax payments). Still others are established through the adoption of ordinances or bylaws. With user fees, a community can set charges to partially or fully fund a particular service and can periodically reassess those charges to assure an adequate revenue stream is available to support them.

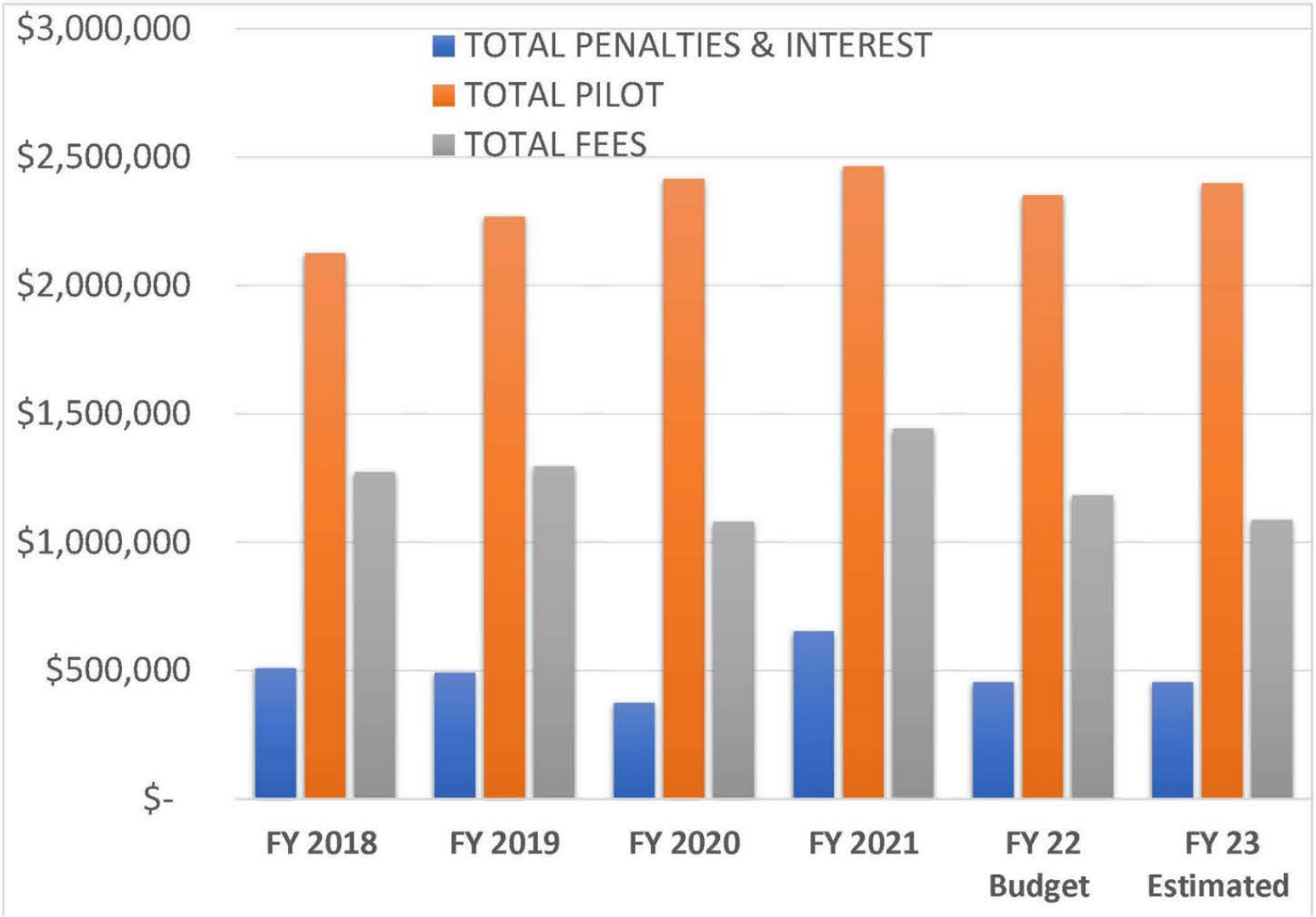
The School-Based Medicaid Program (SBMP) offers Local Education Agencies (LEAs) an opportunity to receive federal dollars to offset costs for providing certain Medicaid-covered direct services in a school setting. This is referred to as the Direct Services Claiming (DSC) portion of the program. Additionally, the school setting provides a unique opportunity for local communities to partner with MassHealth (the Massachusetts Medicaid and Children's Health Insurance Programs) to enroll eligible children in MassHealth, and to assist children who are already enrolled to access the benefits available to them. This is referred to as the Administrative Activity Claiming (AAC) portion of the program.



Penalties & Fees

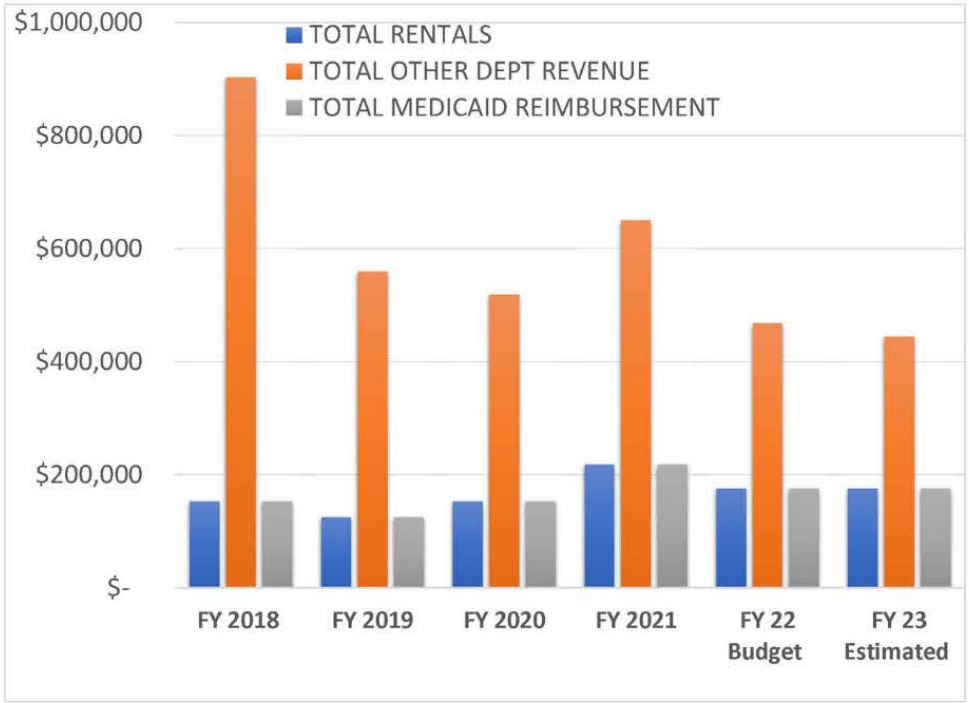
	FY 2018	FY 2019	FY 2020	FY 2021	FY 22 Budget	FY 23 Estimated	% FY 22/23 Change	$ FY 22/23 Change
Penalties and Interest on Tax	$ 418,715	$ 401,007	$ 290,285	$ 536,311	$ 355,000	$ 355,000	*0.00%*	$ -
Penalties and Interest on Exc	$ 91,186	$ 89,892	$ 82,660	$ 116,412	$ 100,000	$ 100,000	*0.00%*	$ -
TOTAL PENALTIES & INTERE	**$ 509,901**	**$ 490,899**	**$ 372,945**	**$ 652,723**	**$ 455,000**	**$ 455,000**	**0.0%**	**$ -**
Payment in Lieu of Taxes				$ 16,390	$ 16,000	$ 16,000	*0.00%*	$ -
Waste Disposal Facility Paym	$ 2,125,485	$ 2,267,951	$ 2,415,706	$ 2,447,002	$ 2,335,000	$ 2,381,700	*2.00%*	$ *46,700*
TOTAL PILOT	**$ 2,125,485**	**$ 2,267,951**	**$ 2,415,706**	**$ 2,463,392**	**$ 2,351,000**	**$ 2,397,700**	**2.0%**	**$ 46,700**
Misc. Departmental Revenues					$ -			
Clerk Fees	$ 164,922	$ 69,328	$ 48,226	$ 136,499	$ 100,000	$ 102,000	*2.00%*	$ *2,000*
Tax Collection Fees	$ 664,776	$ 693,228	$ 578,465	$ 854,168	$ 700,000	$ 650,000	*-7.14%*	$ *(50,000)*
Fire	$ 103,225	$ 100,515	$ 75,577	$ 83,688	$ 75,000	$ 75,000	*0.00%*	$ -
Planning & Appeals	$ 44,200	$ 35,537	$ 25,217	$ 39,892	$ 35,000	$ 35,000	*0.00%*	$ -
Conservation	$ 79,850	$ 64,000	$ 63,848	$ 72,449	$ -			$ -
Police Detail Administration	$ 70,155	$ 135,725	$ 88,303	$ 72,261	$ 100,000	$ 80,000	*-20.00%*	$ *(20,000)*
Police Misc Fees	$ 6,698	$ 4,920	$ 4,460	$ 4,060	$ 100	$ 100	*0.00%*	$ -
Fire Detail Admin. Fee	$ 4,559	$ 2,268	$ 4,984	$ 2,459	$ 1,500	$ 3,000	*100.00%*	$ *1,500*
Waterway Fee	$ 590	$ 575	$ 530	$ 1,411	$ 500	$ 500	*0.00%*	$ -
Ambulance Fee	$ 66,667	$ 128,333	$ 153,167	$ 149,972	$ 149,000	$ 120,000	*-19.46%*	$ *(29,000)*
Abandoned Property Fee	$ 67,000	$ 59,085	$ 35,635	$ 24,000	$ 20,000	$ 21,000	*5.00%*	$ *1,000*
Assessor	$ 45				$ -			$ -
Cannabis Impact Fee		$ 1,000			$ -			$ -
Misc Dept. Revenue		$ 35			$ -			$ -
TOTAL FEES	**$ 1,272,688**	**$ 1,294,549**	**$ 1,078,412**	**$ 1,440,859**	**$ 1,181,100**	**$ 1,086,600**	**-8.0%**	**$ (94,500)**

Historical Penalties & Fees



Departmental Revenue

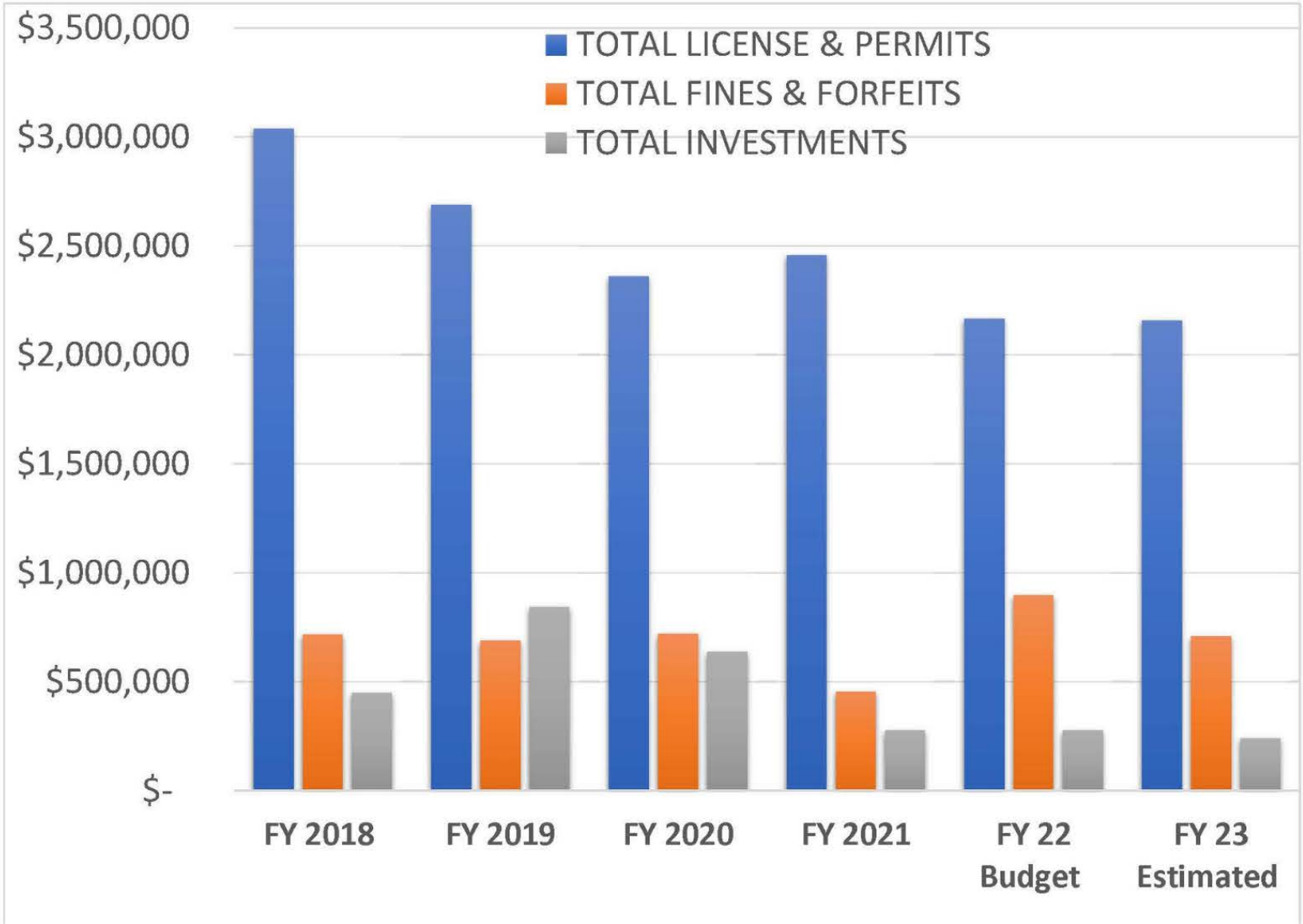
	FY 2018	FY 2019	FY 2020	FY 2021	FY 22 Budget	FY 23 Estimated	% FY 22/23 Change	$ FY 22/23 Change
Lease & Rentals	$ 152,673	$ 124,662	$ 152,449	$ 217,954	$ 175,000	$ 175,000	*0.00%*	$ -
TOTAL RENTALS	**$ 152,673**	**$ 124,662**	**$ 152,449**	**$ 217,954**	**$ 175,000**	$ 175,000	**0.0%**	**$ -**
Library Rentals	$ 10,000	$ 10,000	$ 10,000		$ -			
Compost Revenues	$ 100,636	$ 90,850	$ 21,211	$ 25,316	$ 30,000	$ 25,000	*-16.67%*	$ *(5,000)*
Health Services	$ 45,010	$ 43,175	$ 24,585	$ 14,290	$ 10,000	$ 12,000	*20.00%*	$ *2,000*
Cable Fee	$ 254,624	$ 235,289	$ 231,005	$ 254,323	$ 250,000	$ 235,000	*-6.00%*	$ *(15,000)*
Recycling Revenue	$ 20,038	$ 45,127	$ 81,458	$ 22,668	$ 22,000	$ 22,000	*0.00%*	$ -
Sale of Trash Bags/Carts	$ 109,766	$ 134,421	$ 149,803	$ 159,682	$ 155,000	$ 150,000	*-3.23%*	$ *(5,000)*
Refuse Charges				$ 108,607				$ -
Medicare Part D Payments	$ 362,687			$ 64,576	$ -			$ -
TOTAL OTHER DEPT REVENUE	**$ 902,761**	**$ 558,861**	**$ 518,062**	**$ 649,462**	**$ 467,000**	**$ 444,000**	**-4.9%**	**$ (23,000)**
School Medicaid	$ 1,117,232	$ 1,064,113	$ 309,974	$ 792,585	$ 300,000	$ 550,000	*83.33%*	$ *250,000*
TOTAL MEDICAID REIMBURSEMENT	**$ 1,117,232**	**$ 1,064,113**	**$ 309,974**	**$ 792,585**	**$ 300,000**	**$ 550,000**	**83.3%**	**$ 250,000**



Licenses , Permits, Fines & Earnings on Investments

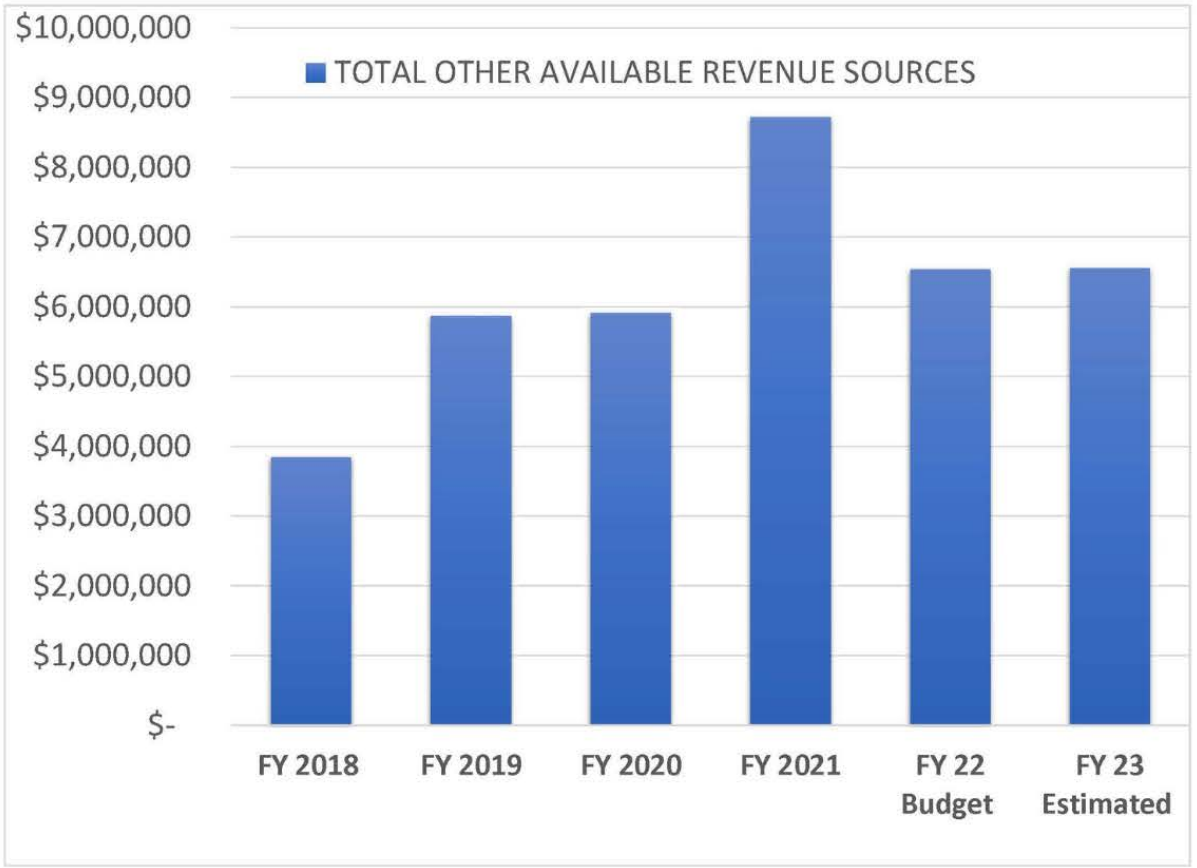
	FY 2018	FY 2019	FY 2020	FY 2021	FY 22 Budget	FY 23 Estimated	% FY 22/23 Change	$ FY 22/23 Change
Liquor License	$ 172,870	$ 190,565	$ 210,270	$ 188,290	$ 180,000	$ 189,000	*5.00%*	$ *9,000*
Other	$ 40,675	$ 78,740	$ 75,943		$ -			$ -
Marriage	$ 8,800	$ 15,230	$ 18,341	$ 17,742	$ 17,000	$ 18,000	*5.88%*	$ *1,000*
Clerk-All Other Licenses	$ 140,424	$ 177,975	$ 146,948	$ 128,481	$ 135,000	$ 135,000	*0.00%*	$ -
Sealer Weights & Measures	$ 6,535	$ 18,650	$ 17,540	$ 21,945	$ 15,000	$ 15,000	*0.00%*	$ -
Fire	$ 114,182	$ 119,714	$ 110,231	$ 133,353	$ 115,000	$ 110,000	*-4.35%*	$ *(5,000)*
Wire Inspector	$ 211,091	$ 227,421	$ 214,232	$ 194,482	$ 200,000	$ 200,000	*0.00%*	$ -
Building Permits	$ 1,956,123	$ 1,404,048	$ 1,158,378	$ 1,367,792	$ 1,151,900	$ 1,209,495	*5.00%*	$ *57,595*
Plumbing	$ 126,481	$ 105,675	$ 106,703	$ 102,316	$ 80,000	$ 84,000	*5.00%*	$ *4,000*
Gas	$ 66,158	$ 86,373	$ 75,285	$ 78,160	$ 70,000	$ 55,000	*-21.43%*	$ *(15,000)*
Health Licenses	$ 190,431	$ 258,429	$ 223,580	$ 221,630	$ 200,000	$ 140,000	*-30.00%*	$ *(60,000)*
Constable License Fee	$ 2,813	$ 4,216	$ 708	$ 1,690	$ 2,500	$ 2,500	*0.00%*	$ -
Demolition	$ 640				$ -			$ -
TOTAL LICENSE & PERMITS	**$ 3,037,222**	**$ 2,687,036**	**$ 2,358,159**	**$ 2,455,881**	**$ 2,166,400**	**$ 2,157,995**	**-0.4%**	**$ (8,405)**
Court Fines	$ 164,906	$ 185,377	$ 157,889	$ 166,136	$ 150,000	$ 142,000	*-5.33%*	$ *(8,000)*
Parking Fines	$ 224,038	$ 236,799	$ 242,503	$ 206,357	$ 270,000	$ 200,000	*-25.93%*	$ *(70,000)*
Parking Meters	$ 275,286	$ 224,093	$ 287,029	$ 52,962	$ 440,000	$ 336,522	*-23.52%*	$ *(103,478)*
Towing Fines	$ 31,450	$ 30,712	$ 25,600	$ 21,750	$ 30,000	$ 23,000	*-23.33%*	$ *(7,000)*
Non Criminal Fines	$ 19,733	$ 10,590	$ 7,520	$ 5,430	$ 5,000	$ 5,000	*0.00%*	$ -
TOTAL FINES & FORFEITS	**$ 715,413**	**$ 687,570**	**$ 720,541**	**$ 452,635**	**$ 895,000**	**$ 706,522**	**-21.1%**	**$ (188,478)**
Investment Income	$ 447,537	$ 841,768	$ 636,074	$ 275,614	$ 275,000	$ 240,000	*-12.73%*	$ *(35,000)*
TOTAL INVESTMENTS	**$ 447,537**	**$ 841,768**	**$ 636,074**	**$ 275,614**	**$ 275,000**	**$ 240,000**	**-12.7%**	**$ (35,000)**

Historical Licenses , Permits, Fines & Earnings on Investments



Other Available Revenue

	FY 2018	FY 2019	FY 2020	FY 2021	FY 22 Budget	FY 23 Estimated	% FY 22/23 Change	$ FY 22/23 Change
Transfer from Special Revenue **ARPA**					$ 760,000	$ 427,640	*-43.73%*	*$ (332,360)*
Transfer From Enterprise	$ 834,035	$ 804,556	$ 803,423	$ 814,455	$ 834,817	$ 854,634	*2.37%*	*$ 19,817*
Transfer from Special Revenue		$ 4,455	$ 628					$ -
Transfer from Capital Projects		$ 126	$ 5,084	$ 800,000	$ -			$ -
Transfer from General Fund	$ 311,600				$ 45,009		*-100.00%*	*$ (45,009)*
Transfer from Trust & Agency		$ 6,561		$ 2,000,000	$ -			$ -
Free Cash (Budget Only)	$ 2,700,000	$ 5,050,000	$ 5,100,000	$ 5,100,000	$ 6,900,000	$ 5,300,000	*-23.19%*	*$ (1,600,000)*
OTHER AVAILABLE REVENUE SOURCES	**$ 3,845,635**	**$ 5,865,698**	**$ 5,909,135**	**$ 8,714,455**	**$ 8,539,826**	**$ 6,582,274**	**-22.9%**	**$ (1,957,552)**



2023 City Council Budget

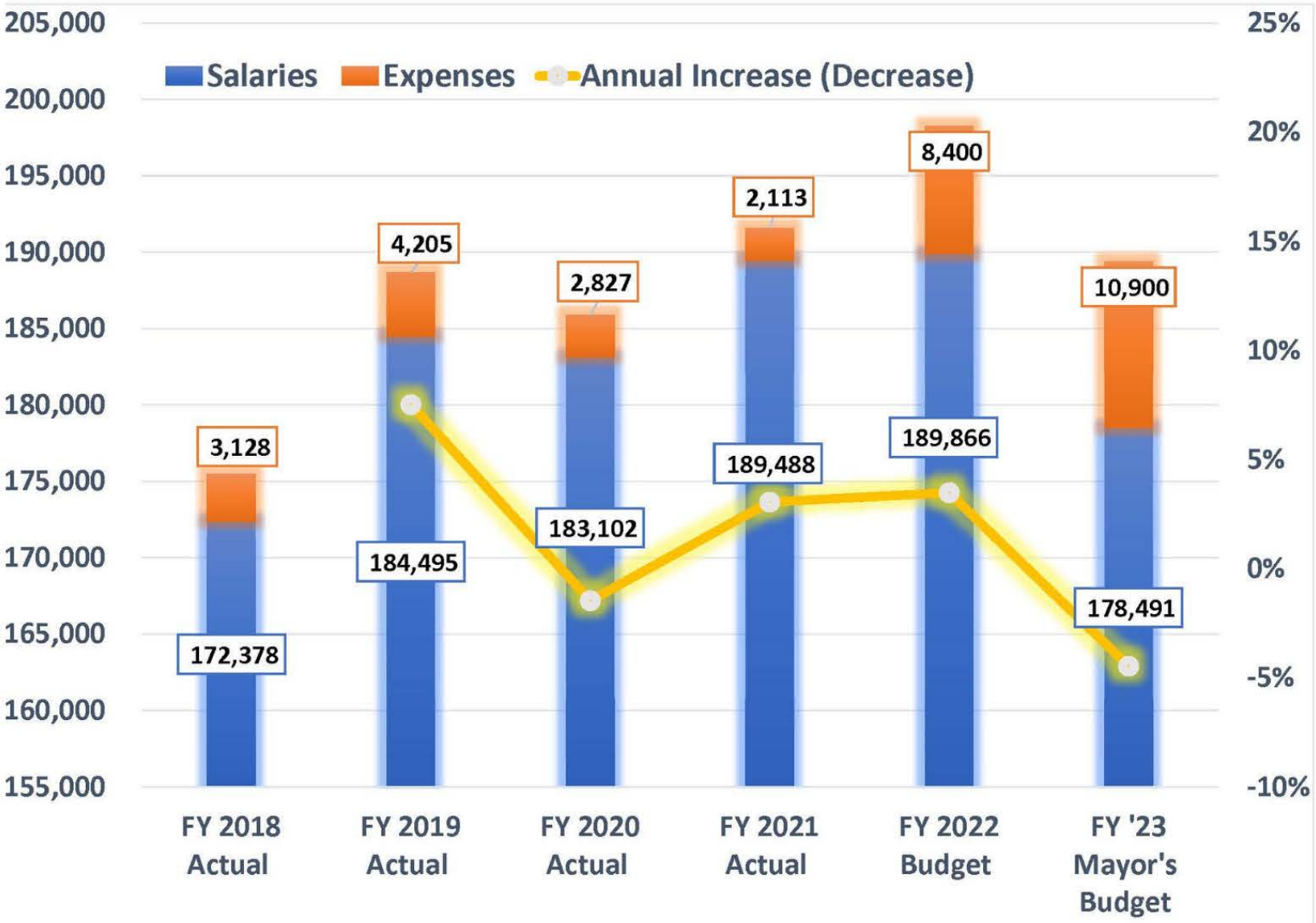
All meetings on Tuesdays at 7PM in City Council Chambers, Room 202
Telephone: 978 - 374 - 2328

City Council President:
Timothy J. Jordan

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Council-Salaries & Wages	$181,952	$188,088	$140,439	$188,466	$180,960	$178,491	-$9,975	-5.3%
Council-Longevity	$1,150	$1,400	$1,400	$1,400	$0	$0	-$1,400	-100.0%
Repairs & Maint. Office Equipment	$0	$1,818	$2,625	$3,818	$4,000	$4,000	$182	4.8%
Council-Office Supplies	$155	$296	$461	$1,400	$1,400	$1,400	$0	0.0%
City Council- Travel/Training	$906	$914	$0	$3,104	$3,000	$3,000	-$104	-3.3%
City Councillors Expense	$0	$0	$78	$78	$0	$0	-$78	-100.0%
Council-Office Equipment	$1,962	$0	$0	$0	$2,500	$2,500	$2,500	
	$186,125	**$192,515**	**$145,003**	**$198,266**	**$191,860**	**$189,391**	**-$8,875**	**-4.5%**

Position	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
City Council	-	$ 120,000	-	$ 120,000	-	$ 120,000
City Council Pres.	-	$ 18,000	-	$ 18,000	-	$ 18,000
Ex. Sec./Adm. Asst	0.80	$ 44,466	0.80	$ 40,493	0.80	$ 40,493
Ex. Sec./Adm. Asst - Supplemental Pa	-	$ 1,000	-	$ 2,469	-	$ -
Admin Asst - replacement training	-	$ 5,000	-	$ -	-	$ -
TOTAL	**0.80**	**$ 188,466**	**0.80**	**$ 180,962**	**0.80**	**$ 178,493**

2023 City Council Budget



2023 Mayor's Office Budget

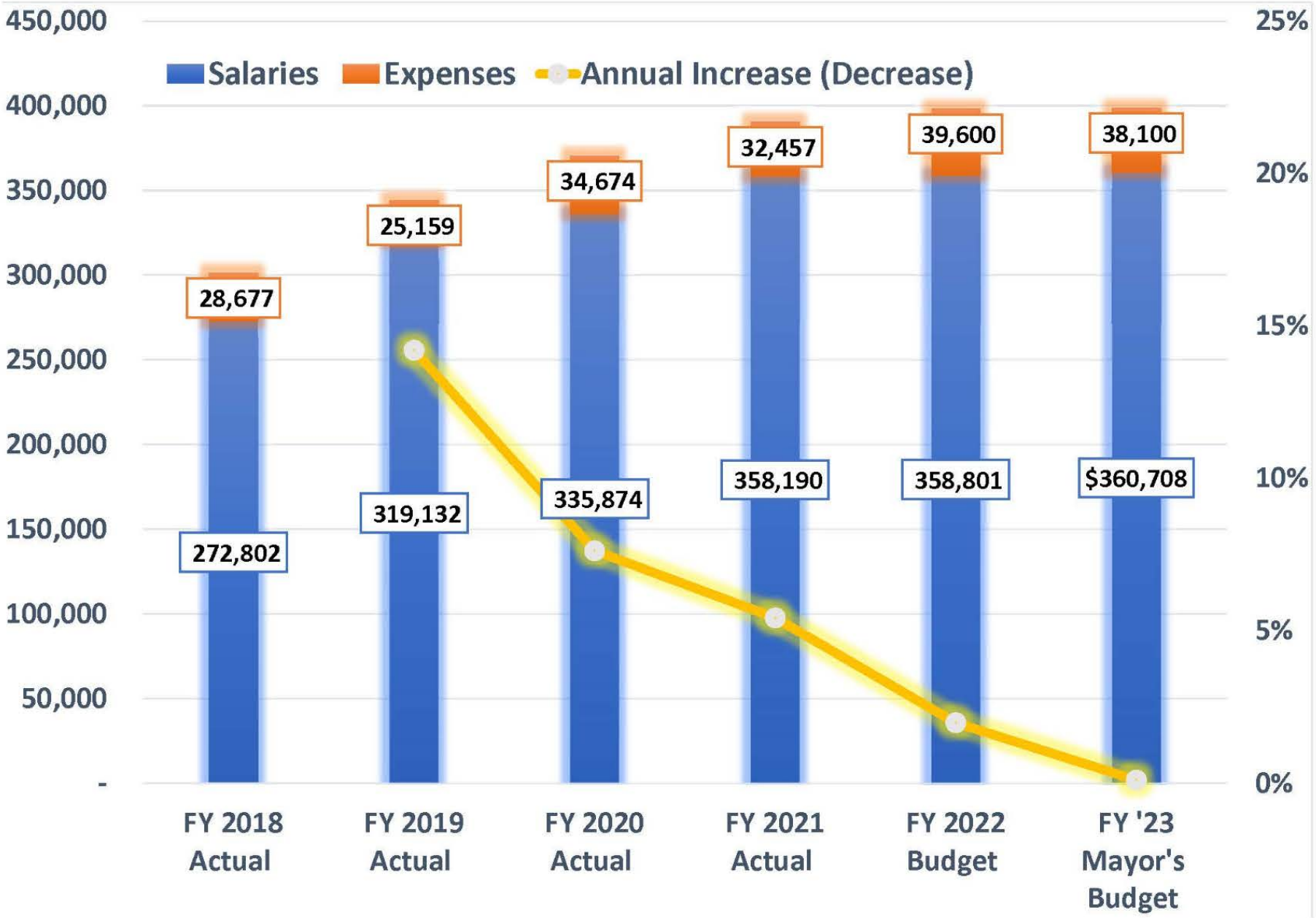
Office Hours: Monday - Friday, 8AM to 4PM
Walk-in Office Hours: Tuesdays, 3PM - 4PM
Telephone: 978-374-2300

Mayor:
James J. Fiorentini

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Mayor - Salaries & Wages	$334,874	$357,190	$265,781	$356,801	$363,308	$356,808	$7	0.0%
Mayor - Longevity	$1,000	$1,000	$2,000	$2,000	$3,900	$3,900	$1,900	95.0%
Repairs & Maint. Office Equip.	$2,902	$1,926	$2,960	$3,000	$3,000	$3,000	$0	0.0%
Mayor - Mail Delivery Service	$2,396	$3,280	$2,067	$3,600	$3,600	$3,600	$0	0.0%
Mayor - Advertising	$0	$300	$0	$0	$0	$0	$0	
Mayor - Telephone	$2,474	$1,512	$2,339	$2,000	$2,500	$2,500	$500	25.0%
Mayor-Office Supplies	$9,728	$11,221	$8,280	$12,000	$10,000	$10,000	-$2,000	-16.7%
Mayor-Travel &Training	$2,706	$0	$450	$3,000	$3,000	$3,000	$0	0.0%
Mayor-Dues/Subscriptions	$14,791	$15,367	$14,965	$16,000	$16,000	$16,000	$0	0.0%
	$370,871	**$391,795**	**$298,842**	**$398,401**	**$405,308**	**$398,808**	**$407**	**0.1%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Mayor	1.00	110,000	1.00	110,000	1.00	110,000
Chief of Staff	1.00	88,538	1.00	$ 88,538	1.00	$ 88,538
Chief of Staff - 311 offset	-	(10,000)	-	$ (10,000)	-	$ (10,000)
Chief of Staff - supplemental pay	-	14,895	-	18,395	-	14,895
Chief of Staff - step increase	-	-	-	-	-	-
Admin Assistant	1.00	67,048	1.00	67,048	1.00	67,048
Admin Assistant - supplemental pay	-	-	-	3,000	-	1,500
Admin Assist-Communications	1.00	64,603	1.00	64,603	1.00	64,603
Admin Assist-Comm. Supp. Pay				1,500		-
Ex. Sec./Adm. Asst	0.20	11,117	0.20	10,123	0.20	10,123
Summer Interns	-	10,600	-	10,100	-	10,100
TOTAL	**4.20**	**356,801**	**4.20**	**363,307**	**4.20**	**356,807**

2023 Mayor's Office Budget



2023 Constituent Services Budget

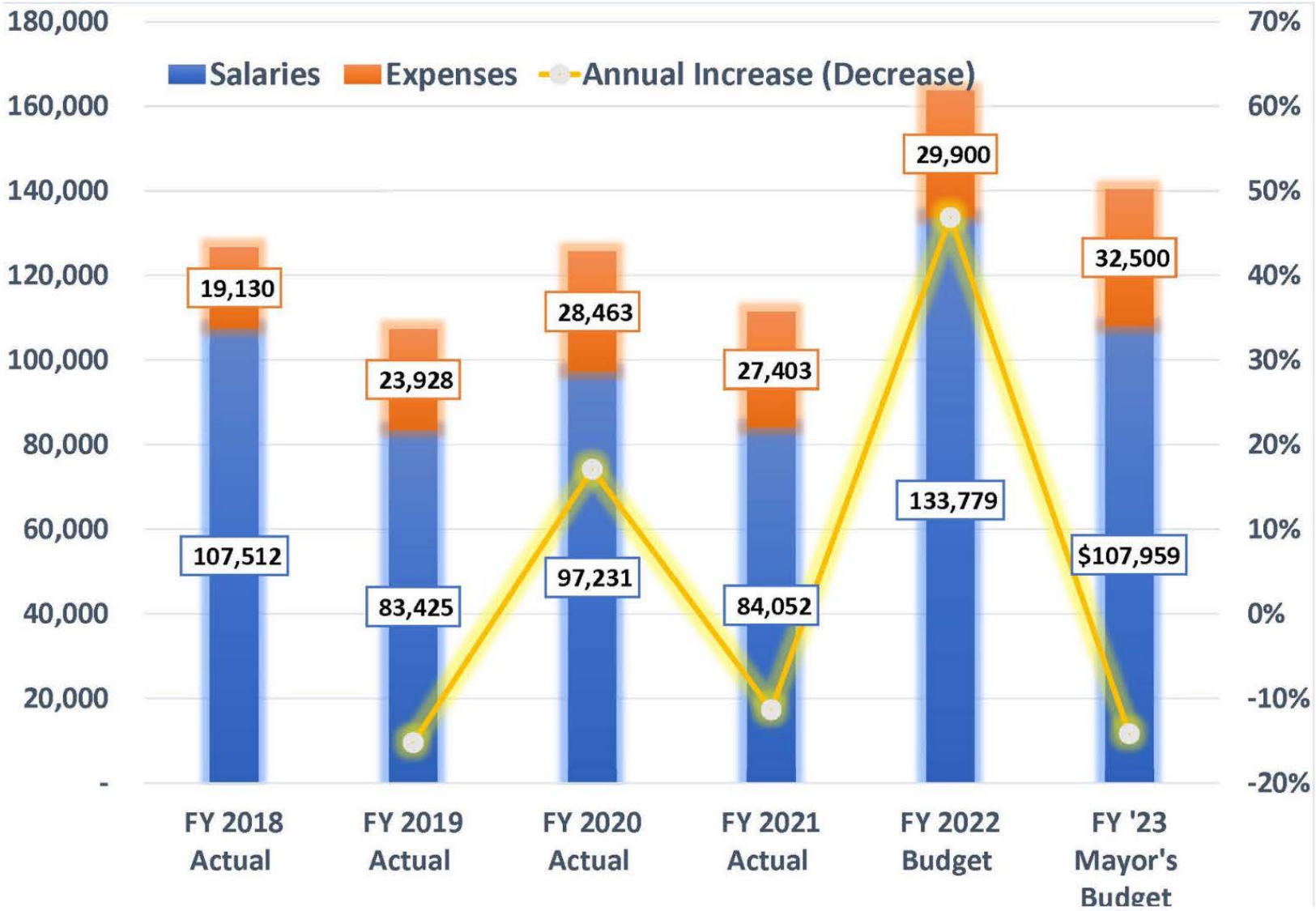
Office Hours: Monday - Friday, 8AM to 4PM
Walk-in Office Hours: Tuesdays, 3PM - 4PM
Telephone: 978-374-2300

Mayor:
James J. Fiorentini

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Constituent Services Salaries & Wages	$96,031	$83,545	$81,569	$119,779	$107,779	$105,959	-$13,820	-11.5%
Consitiuent Services - Overtime	$1,201	$1,762	$0	$14,000	$2,000	$2,000	-$12,000	-85.7%
Constituent Services Publicity	$2,255	$284	$149	$0	$0	$0	$0	
Constituent Services Communications	$13,839	$13,560	$20,038	$15,900	$18,000	$18,000	$2,100	13.2%
Constituent Services Software & Training	$15,759	$13,406	$3,340	$13,500	$14,000	$14,000	$500	3.7%
Constituent Services Computers & Monitors	$75	$154	$0	$500	$500	$500	$0	0.0%
	$129,159	**$112,711**	**$105,096**	**$163,679**	**$142,279**	**$140,459**	**-$23,220**	**-14.2%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Manager	-	10,000	-	10,000	-	10,000
Operator	2.00	87,779	2.00	$ 85,959	2.00	$ 85,959
Operator - Supplemental Pay	-	-	-	$ 1,820	-	$ -
Operator - PT	0.50	22,000	-	10,000	-	10,000
TOTAL	**2.50**	**119,779**	**2.00**	**107,779**	**2.00**	**105,959**

2023 Constituent Services Budget



2023 Auditor's Office Budget

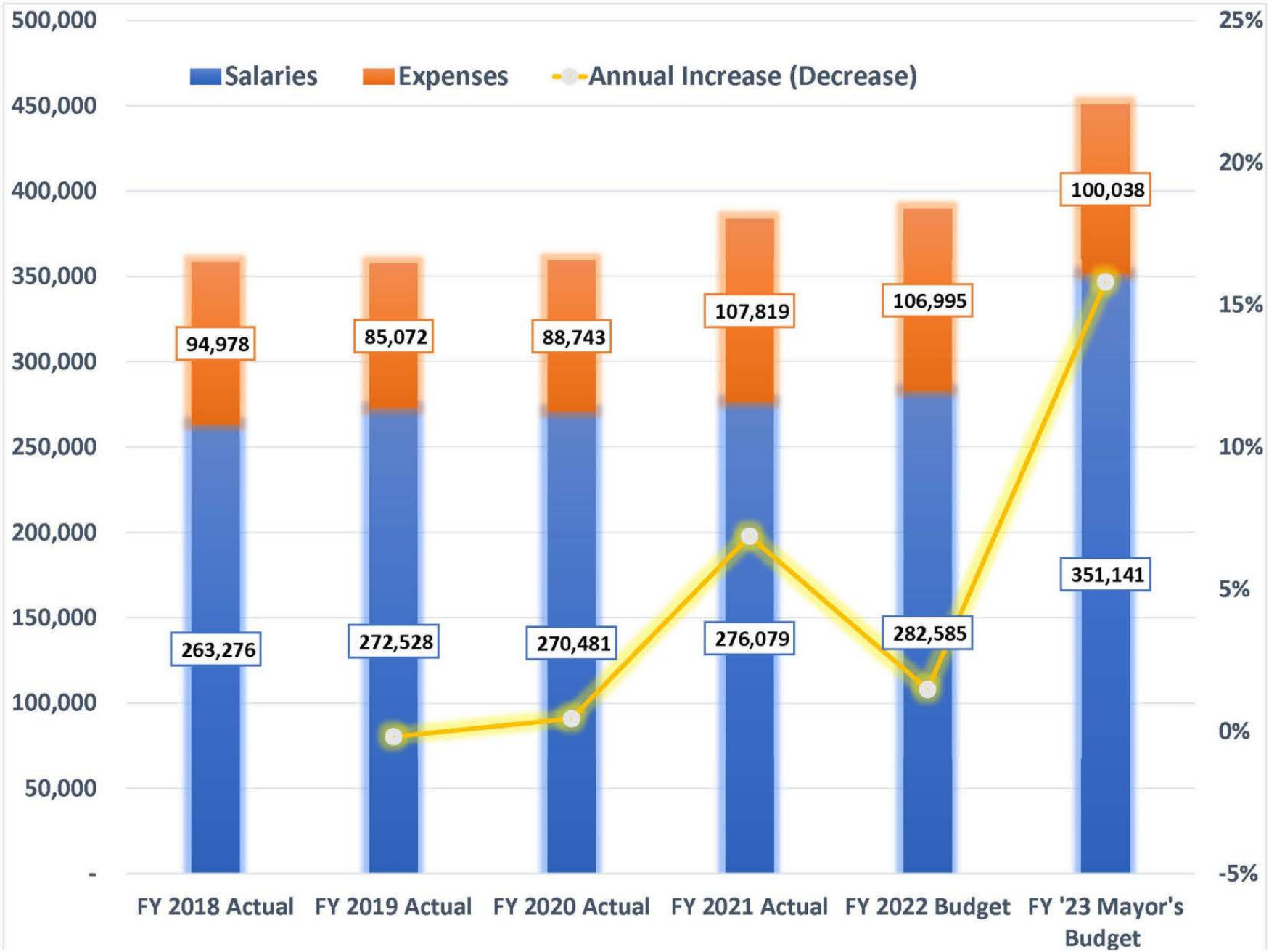
Office Hours: 8:00 to 4:00, Monday - Friday
Telephone: 978-374-2306

Chief Financial Officer
Angel A. Wills

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Auditor-Salaries & Wages	$263,613	$269,629	$243,141	$275,295	$343,851	$347,491	$72,196	26.2%
Auditor-Overtime	$40	$0	$620	$0	$0	$0	$0	
Auditor-Out of Grade	$3,178	$2,800	$2,268	$3,640	$3,640	$0	-$3,640	-100.0%
Auditor-Longevity	$3,650	$3,650	$4,750	$3,650	$3,650	$3,650	$0	0.0%
Repairs & Maint. Office Equipment	$1,047	$942	$838	$1,700	$2,400	$1,400	-$300	-17.6%
Auditor-Audit/Actuarial Services	$90,492	$106,508	$37,729	$104,200	$95,000	$95,000	-$9,200	-8.8%
Auditor - Training	$0	$0	$0	$0	$1,000	$1,000	$1,000	
Auditor-Office Supplies	$290	$218	$454	$575	$1,575	$675	$100	17.4%
Auditor-Travel	$50	$0	$0	$300	$300	$300	$0	0.0%
Auditor-Dues/Memberships	$220	$220	$260	$220	$1,663	$1,663	$1,443	655.9%
	$362,580	**$383,967**	**$290,059**	**$389,580**	**$453,079**	**$451,179**	**$61,599**	**15.8%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Finance Dir/City Auditor	1.00	144,943	1.00	142,800	1.00	142,800
Asst Auditor	1.00	79,456	1.00	79,456	1.00	79,456
Asst Auditor - supplemental pay	-	1,000	-	1,000	-	1,000
Sr Accountant	-	-	1.00	65,000	1.00	65,000
Sr Accountant - step increase	-	-	-	-	-	-
Head Admin Clerk	1.00	49,896	1.00	52,746	1.00	56,386
Head Admin - Upgrade to Chief Admin	-	-	-	2,849	-	2,849
TOTAL	**3.00**	**$ 275,295**	**4.00**	**$ 343,851**	**4.00**	**$ 347,491**

2023 Auditor's Office Budget



2023 Treasurer/Collector's Office Budget

Office Hours: 8:00 to 4:00, Monday - Friday
Telephone: 978-374-2320

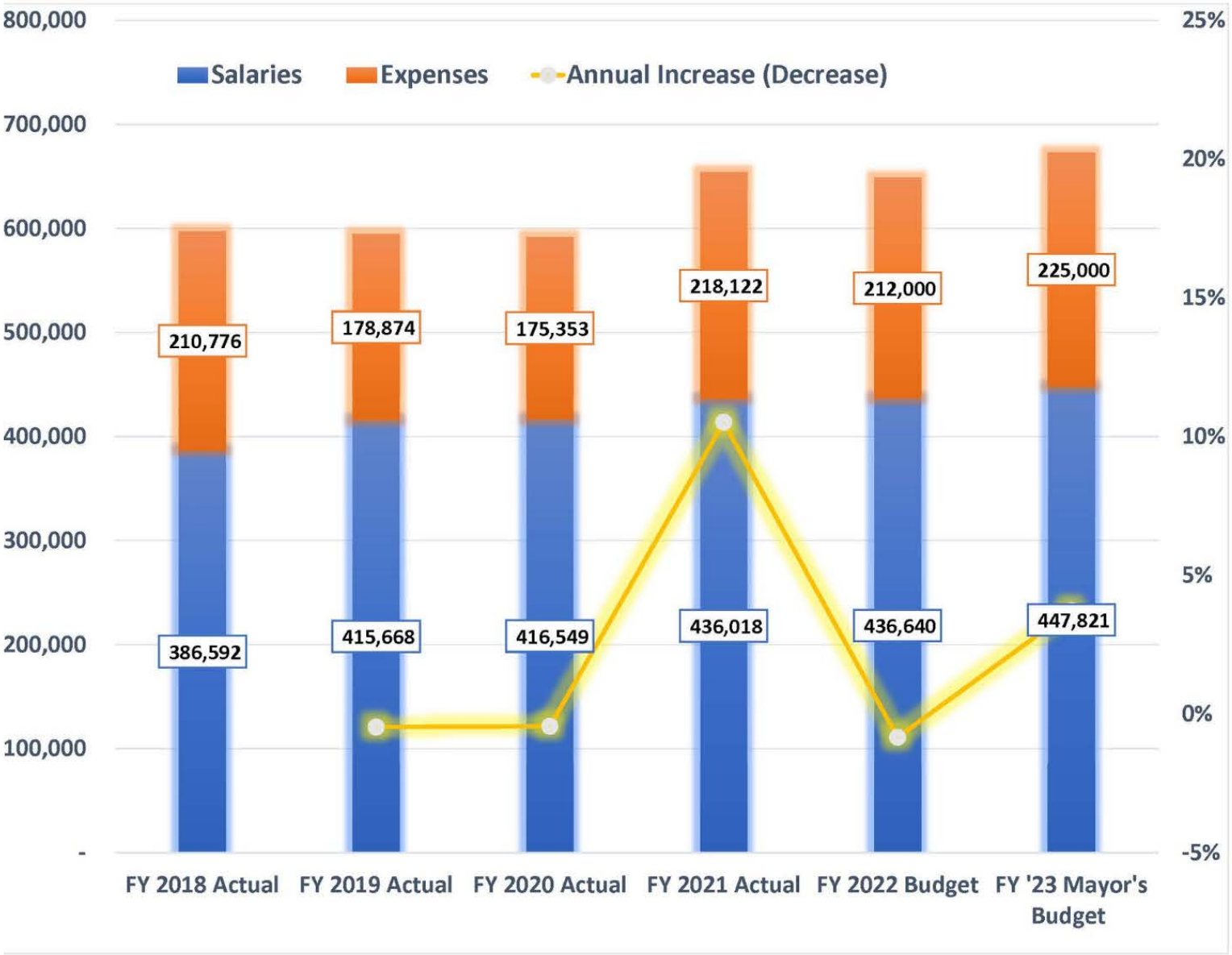
Treasurer & Collector
Alicia T. McOsker

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Treas/Coll-Salaries & Wages	$412,502	$428,702	$339,124	$431,340	$439,121	$439,121	$7,781	1.8%
Treas/Coll-Overtime	$247	$1,446	$480	$0	$0	$0	$0	
Treasurer/Collector-Out of Grade	$0	$70	$542	$500	$1,000	$1,000	$500	100.0%
Treas/Coll-Longevity	$3,800	$5,800	$9,600	$4,800	$7,700	$7,700	$2,900	60.4%
Repairs & Maint. Office Equipment	$2,809	$1,012	$1,900	$2,000	$2,000	$2,000	$0	0.0%
Outside Consultant Service	$24,450	$78,089	$76,582	$85,000	$85,000	$85,000	$0	0.0%
Treas/Coll-Advertising	$275	$0	$0	$4,000	$4,000	$4,000	$0	0.0%
Treas/Coll-Postage	$42,987	$44,653	$47,225	$55,000	$65,000	$65,000	$10,000	18.2%
Treas/Coll-Tax Title	$32,133	$84,785	$27,784	$50,000	$50,000	$50,000	$0	0.0%
Treas/Coll-Bonds-Personal	$1,800	$1,400	$400	$2,000	$2,000	$2,000	$0	0.0%
Treas/Coll-Office Supplies	$3,060	$4,666	$5,136	$3,000	$5,000	$5,000	$2,000	66.7%
Treas/Coll-Printed Supplies	$4,383	$5,171	$2,239	$8,000	$8,000	$8,000	$0	0.0%
Treasurer/Collector Travel	$2,822	$289	$1,884	$3,000	$4,000	$4,000	$1,000	33.3%
Treas/Coll-Other Unclassified	$64,120	$13,289	$0	$0	$0	$0	$0	
	$595,387	**$669,374**	**$512,896**	**$648,640**	**$672,821**	**$672,821**	**$24,181**	**3.7%**

2023 Treasurer/Collector's Office Budget

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Treasurer/Collector	1.00	116,897	1.00	116,897	1.00	116,897
Parking Clerk stipend	-	5,000	-	5,000	-	5,000
Asst Treasurer/Collector	1.00	76,400	1.00	76,400	1.00	76,400
Office Manager	1.00	46,706	1.00	48,485	1.00	48,485
Office Manager - step increase	-	-	-	951	-	951
Computer Operator	1.00	53,328	1.00	52,907	1.00	52,907
Computer Operator-step increase	-	-	-	2,363	-	2,363
Head Admin Clerk	2.00	93,163	1.00	51,731	1.00	51,731
Head Admin Clerk - step increase	-	-	-	1,016	-	1,016
Head Clerk - Floater	1.00	38,547	2.00	80,049	2.00	80,049
Head Clerk - Floater step increase	-	-	-	2,023	-	2,023
Head Clerk - Floater Stipend	-	1,300	-	1,300	-	1,300
TOTAL	**7.00**	**$ 431,340**	**7.00**	**$ 439,121**	**7.00**	**$ 439,121**

2023 Treasurer/Collector's Office Budget



2023 Assessor's Office Budget

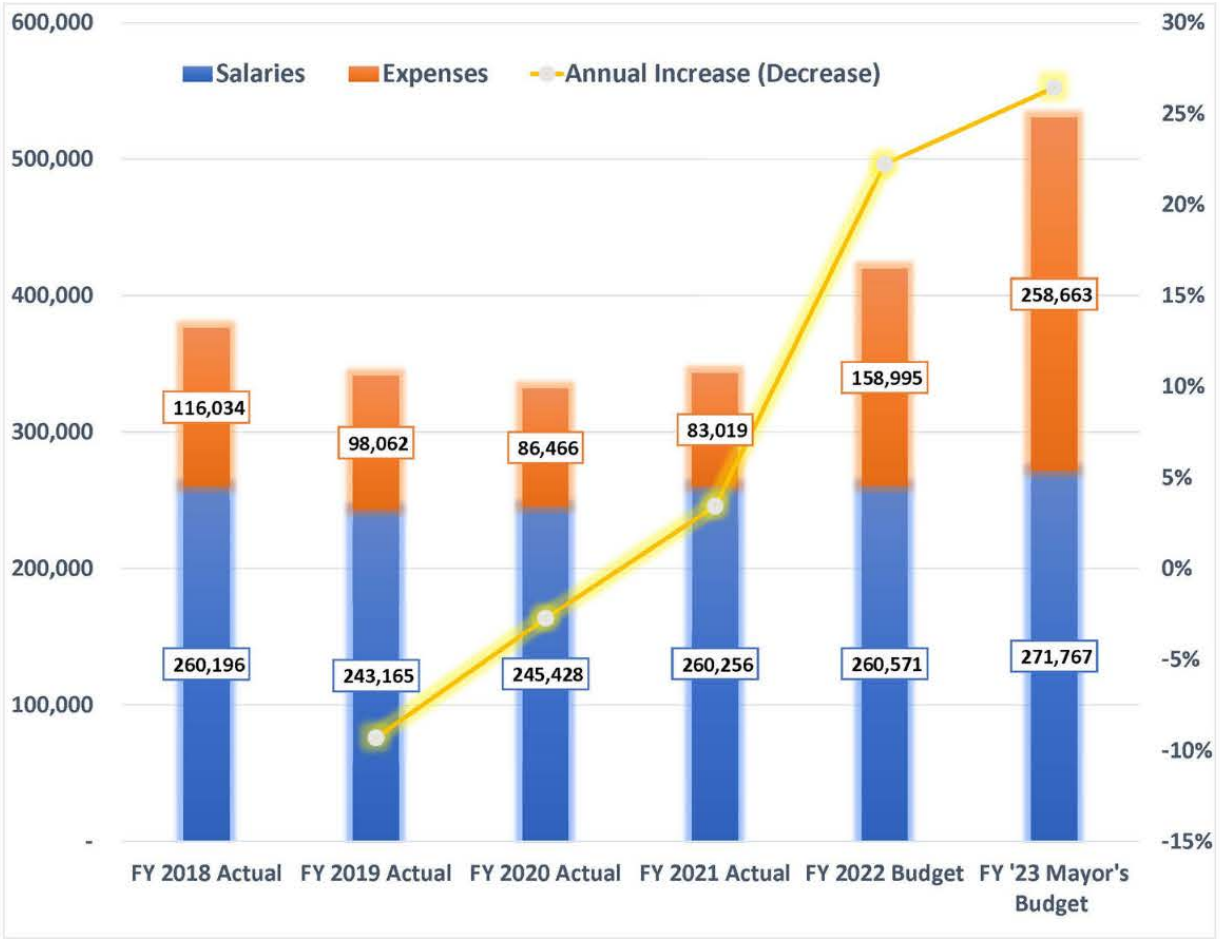
Office Hours: 8:00 to 4:00, Monday - Friday
Telephone: 978-374-2316

Chief Assessor
Christine M. Webb

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Assessor-Salaries & Wages	$227,291	$240,356	$187,643	$240,771	$251,867	$249,567	$8,796	3.7%
Assessor-Overtime	$5,344	$6,164	$4,630	$5,900	$6,900	$6,900	$1,000	16.9%
Assessor Out of Grade	$392	$336	$224	$500	$500	$500	$0	0.0%
Assessor-Longevity	$1,400	$2,400	$3,800	$2,400	$3,800	$3,800	$1,400	58.3%
Assessor-Board Stipends	$11,000	$11,000	$8,350	$11,000	$11,000	$11,000	$0	0.0%
Repairs & Maint. Office Equipment	$1,199	$994	$838	$2,000	$2,000	$2,000	$0	0.0%
Assessor - Digital Aerial	$0	$0	$0	$0	$9,136	$4,568	$4,568	0.0%
Assessor-Revaluation Services	$70,828	$65,778	$90,861	$140,800	$235,900	$235,900	$95,100	67.5%
Assessor-Software & Licenses	$10,350	$10,850	$10,850	$11,050	$11,050	$11,050	$0	0.0%
Assessor-Mapping/Planning	$248	$403	$588	$450	$450	$450	$0	0.0%
Assessor-Abstracts Printing	$150	$0	$0	$210	$210	$210	$0	0.0%
Assessor-Office Supplies	$2,345	$3,442	$1,881	$2,735	$2,735	$2,735	$0	0.0%
Assessor-Vehicular Supplies	$99	$171	$37	$250	$250	$250	$0	0.0%
Assessor-Dues and Memberships	$1,387	$1,379	$599	$1,500	$1,500	$1,500	$0	0.0%
	$332,034	**$343,275**	**$310,300**	**$419,566**	**$537,298**	**$530,430**	**$110,864**	**26.4%**

2023 Assessor's Office Budget

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Assessor	1.00	95,227	1.00	95,227	1.00	95,227
Assessor-consultant		8,000		10,500		8,200
Chief Admin Clerk	1.00	53,265	1.00	55,595	1.00	55,595
Head Clerk	1.00	42,674	1.00	45,886	1.00	45,886
Head Clerk - Floater	1.00	40,304	1.00	43,359	1.00	43,359
Head Clerk - Floater stipend	-	1,300	-	1,300	-	1,300
TOTAL	**4.00**	**$ 240,770**	**4.00**	**$ 251,867**	**4.00**	**$ 249,567**



2023 Purchasing Budget

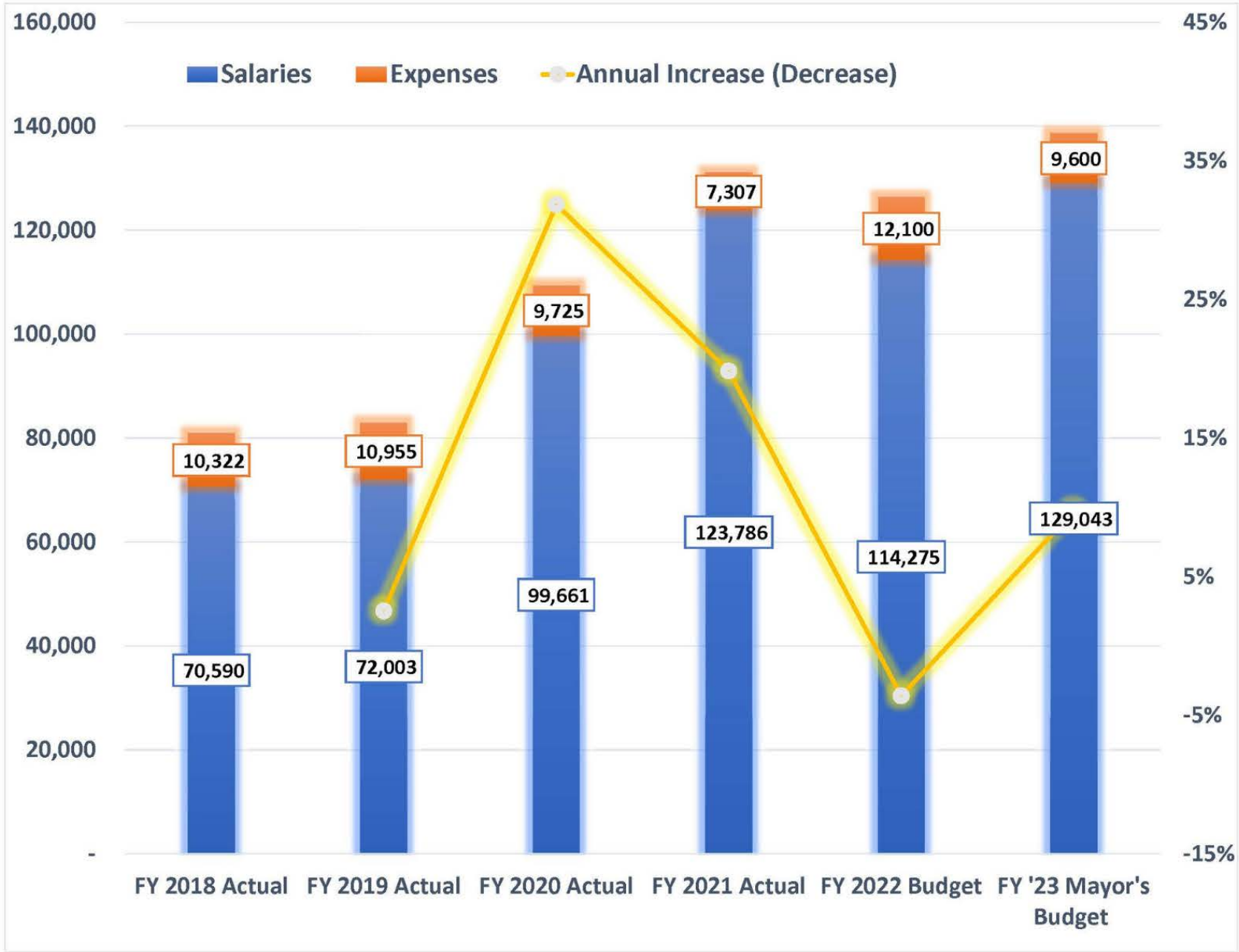
Office Hours: 8:00 to 4:00, Monday - Friday
Telephone: (978) 420-3606

Purchasing Agent
Steven S. Bucuzzo

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Purchasing-Salaries & Wages	$99,661	$123,786	$78,095	$114,275	$129,043	$129,043	$14,768	12.9%
Repairs & Maint. Office Equipment	$2,319	$1,818	$1,820	$4,500	$2,500	$2,500	-$2,000	-44.4%
Purchasing-Advertising	$1,783	$2,739	$1,084	$3,000	$3,000	$3,000	$0	0.0%
Purchasing - Communications	$77	$0		$0	$0	$0	$0	
Purchasing-Postage	$315	$26	$46	$100	$100	$100	$0	0.0%
Purchasing-Office Supplies	$4,793	$3,119	$2,478	$3,500	$3,500	$3,500	$0	0.0%
Purchasing-Travel/Training	$0	$0	$75	$500	$0	$0	-$500	-100.0%
Purchasing-Dues and Memberships	$634	$75	$15	$500	$500	$500	$0	0.0%
	$109,582	**$131,563**	**$83,614**	**$126,375**	**$138,643**	**$138,643**	**$12,268**	**9.7%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Purchasing Agent	1.00	91,914	1.00	91,914	1.00	91,914
Admin Assistant (PT)	-	-	0.29	14,768	0.29	14,768
Admin Assistant (PT)	0.50	22,361	0.50	22,361	0.50	22,361
TOTAL	**1.50**	**$ 114,275**	**1.79**	**$ 129,043**	**1.79**	**$ 129,043**

2023 Purchasing Budget



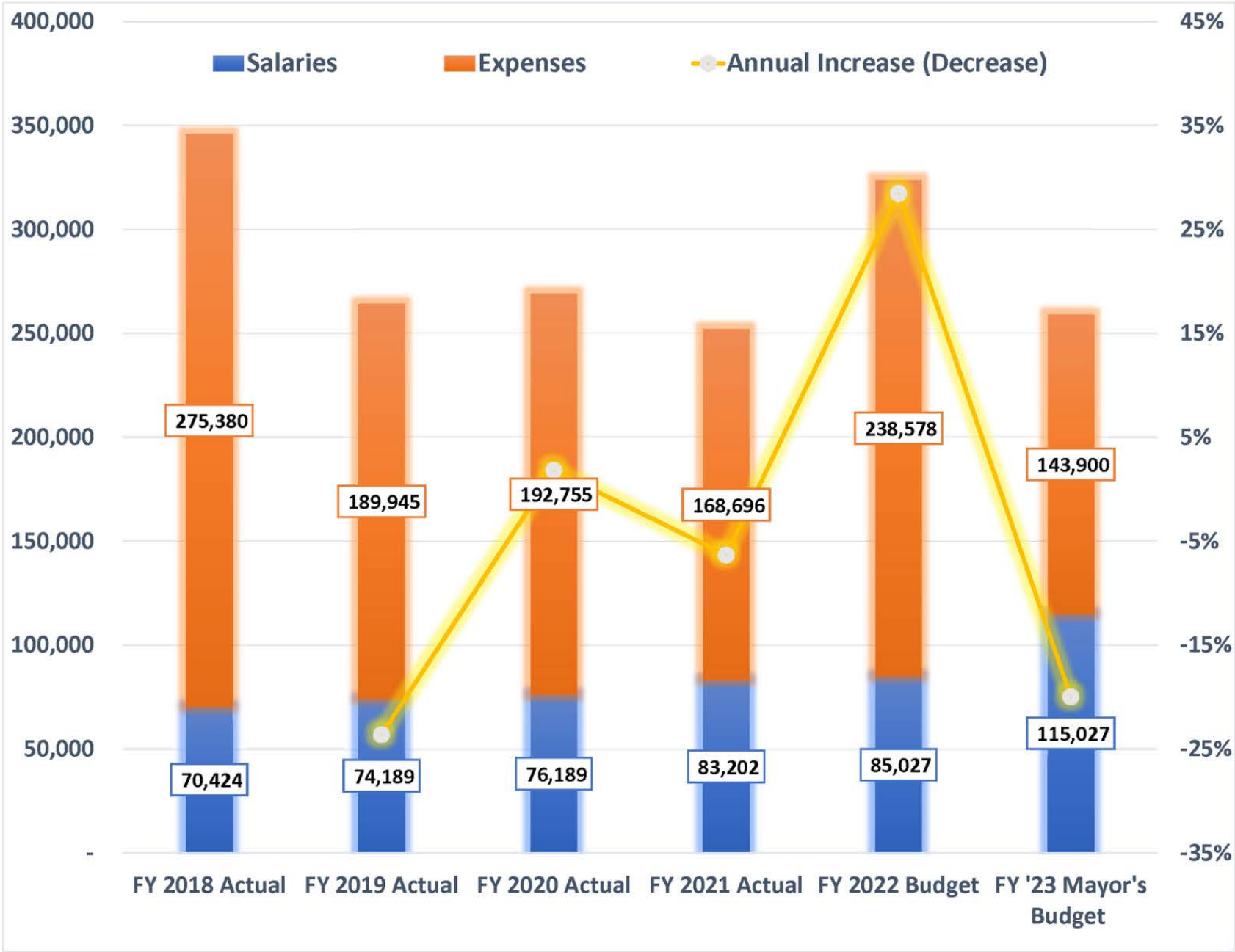
2023 Legal Budget

City Solicitor
William D. Cox, Jr., Esq.

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Legal-Salaries & Wages	$74,789	$81,802	$62,720	$83,627	$83,627	$113,627	$30,000	35.9%
Legal-Longevity	$1,400	$1,400	$1,400	$1,400	$1,400	$1,400	$0	0.0%
Legal Consultant Services	$155,259	$164,463	$123,947	$189,678	$170,000	$95,000	-$94,678	-49.9%
Legal-Clerical Services	$10,500	$10,500	$8,750	$10,500	$10,500	$10,500	$0	0.0%
Legal-Communications	$1,900	$1,900	$1,583	$1,900	$1,900	$1,900	$0	0.0%
Legal-Postage	$3,500	$3,500	$2,917	$3,500	$3,500	$3,500	$0	0.0%
Legal-Travel	$3,000	$3,000	$2,500	$3,000	$3,000	$3,000	$0	0.0%
Legal-Insurance/Deductible	$29,678	$9,600	$3,387	$30,000	$30,000	$30,000	$0	0.0%
	$280,027	**$276,164**	**$207,203**	**$323,605**	**$303,927**	**$258,927**	**-$64,678**	**-20.0%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
City Solicitor	0.75	112,627	0.75	118,627	0.75	118,627
Assistant City Solicitor			0.50	30,000	0.50	30,000
City Solicitor - supplemental pay	-	1,000	-	1,000	-	1,000
City Solicitor - School Legal transfer from School Dep	(0.25)	(30,000)	(0.25)	(36,000)	(0.25)	(36,000)
TOTAL	**0.50**	**$ 83,627**	**1.00**	**$ 113,627**	**1.00**	**$ 113,627**

2023 Legal Budget



2023 Human Resources Budget

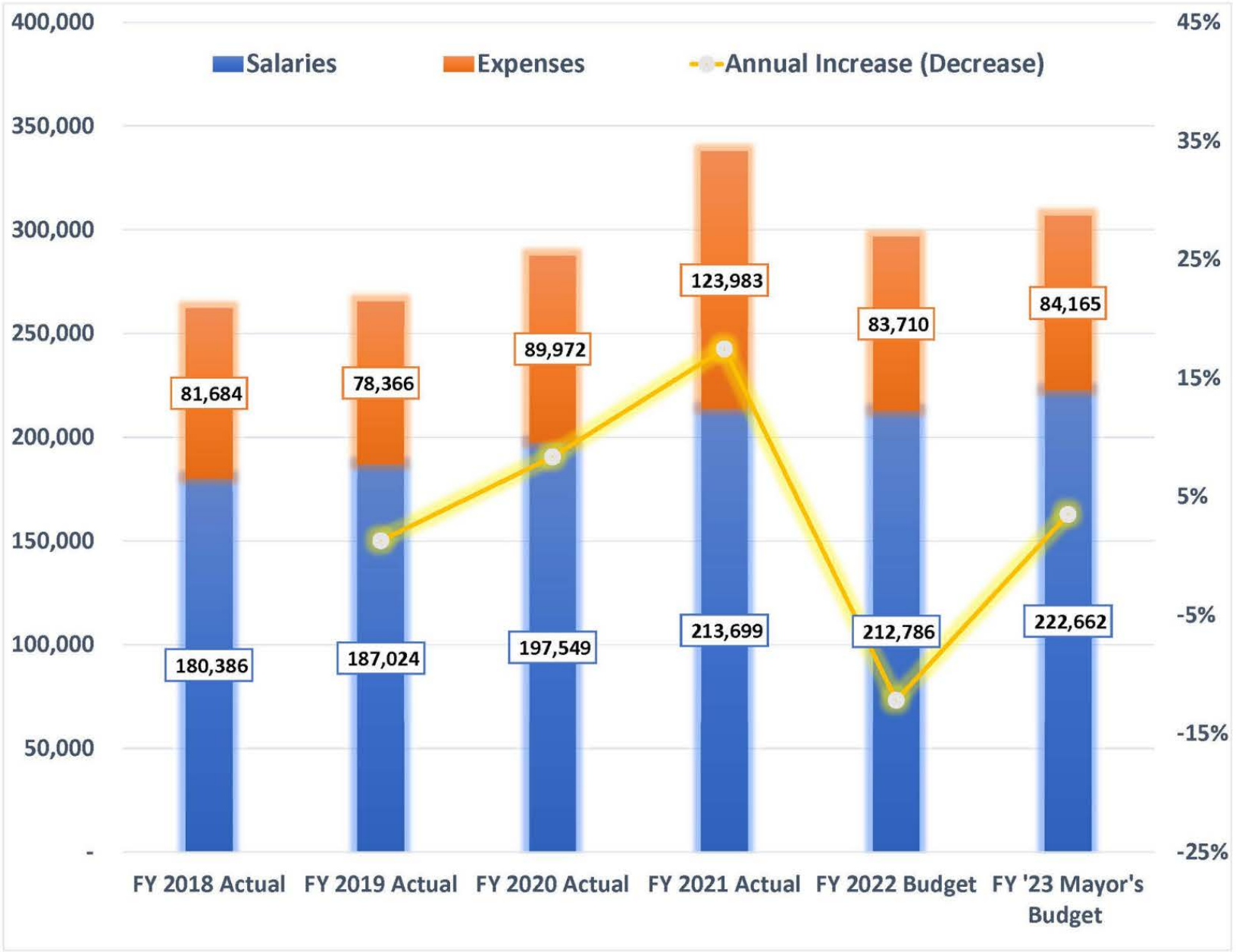
Office Hours: 8:00 to 4:00, Monday - Friday
Telephone:
(978) 374-2357

HR Director:
Denise McClanahan

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
HR-Salaries & Wages	$185,632	$202,577	$168,407	$200,386	$211,262	$211,262	$10,876	5.4%
HR-Longevity	$2,150	$2,150	$1,400	$2,400	$1,400	$1,400	-$1,000	-41.7%
HR-Employee Assis Program	$7,257	$7,647	$3,879	$7,500	$7,500	$7,500	$0	0.0%
HR-Tuition Reimbursement	$2,510	$1,325	$325	$2,500	$2,500	$2,500	$0	0.0%
Repairs & Maint. Office Equipment	$2,066	$1,922	$1,979	$2,940	$2,990	$2,990	$50	1.7%
HR - Mail Delivery Service	$470	$916	$530	$530	$500	$530	$0	0.0%
HR-Advertising	$1,531	$647	$1,707	$1,500	$1,500	$1,500	$0	0.0%
HR - Postage	$55,523	$85,725	$44,556	$55,000	$55,000	$55,000	$0	0.0%
HR-Physical Exams	$29,730	$32,376	$12,973	$20,000	$20,000	$20,000	$0	0.0%
HR-Record Storage	$1,073	$2,340	$2,469	$2,540	$2,945	$2,945	$405	15.9%
HR-Office Supplies	$1,647	$1,050	$641	$1,000	$1,000	$1,000	$0	0.0%
HR-Travel	$121	$86	$105	$200	$200	$200	$0	0.0%
	$289,709	**$338,759**	**$238,969**	**$296,496**	**$306,797**	**$306,827**	**$10,331**	**3.5%**

Position Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Director	1.00	95,841	1.00	103,662	1.00	103,662
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 Technician	1.00	61,941	1.00	61,941	1.00	61,941
Head Clerk (floater)	1.00	40,304	1.00	41,336	1.00	41,336
Head Clerk -floater stipend	-	1,300	-	1,300	-	1,300
Head Clerk- step & cola	0.00	-	0.00	2,023	0.00	2,023
TOTAL	**3.00**	**200,386**	**3.00**	**211,262**	**3.00**	**211,262**

2023 Human Resources Budget



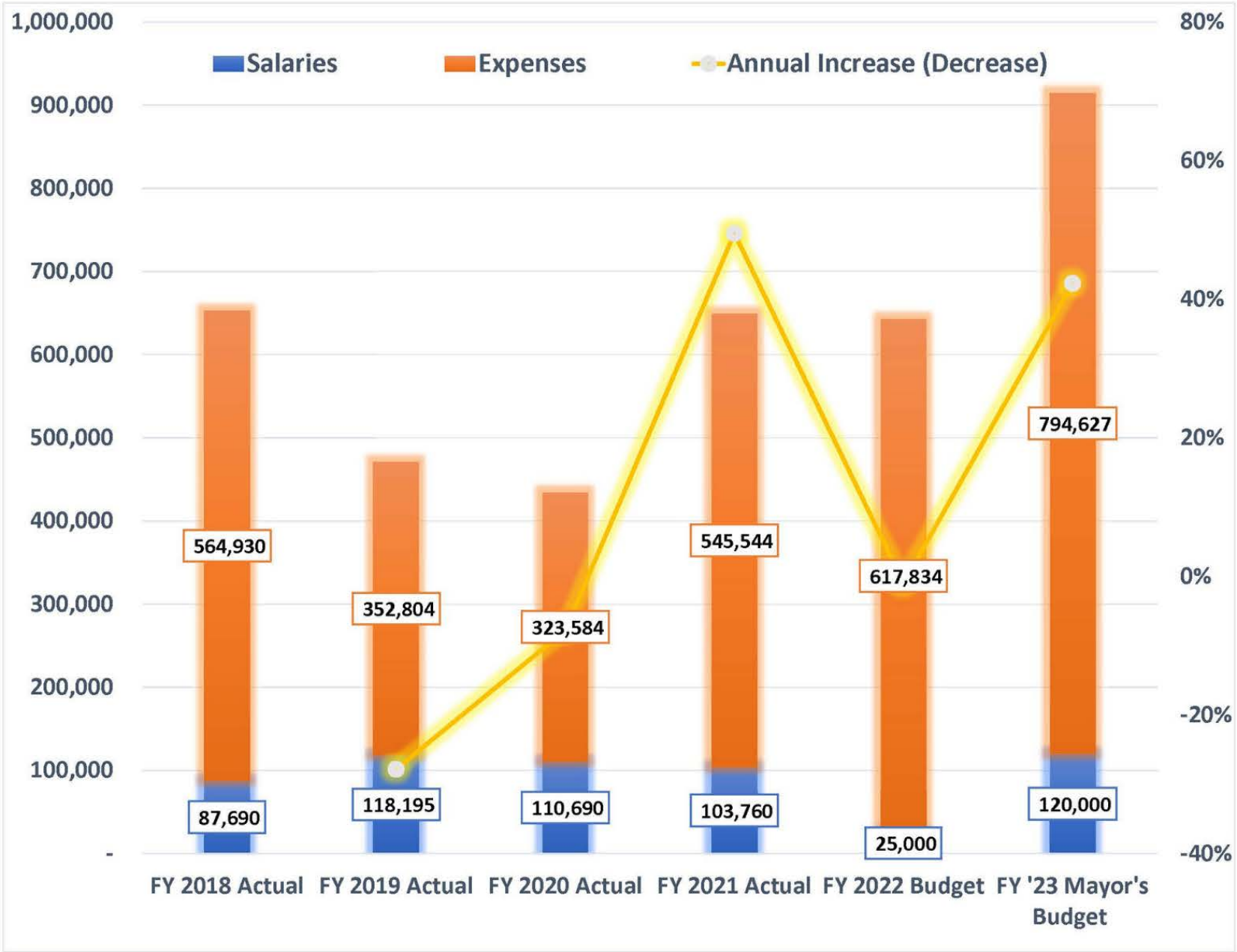
2023 Information Technology Budget

MIS Services
NeuEon Inc
Boston Systems & Solutions

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
MIS-Salaries & Wages	$109,540	$102,360	$27,083	$25,000	$190,000	$120,000	$95,000	380.0%
MIS-Longevity	$1,150	$1,400	$1,400	$0	$0	$0	$0	0.0%
Repairs & Maint. Office Equipment	$2,291	$2,687	$1,570	$10,000	$20,000	$20,000	$10,000	100.0%
MIS-Computer System Support	$180,322	$263,223	$306,818	$317,184	$392,184	$392,184	$75,000	23.6%
MIS-Computer Service On-Line	$9,684	$130,937	$123,190	$155,250	$174,495	$174,495	$19,245	12.4%
MIS-Computer Training	$0	$14	$0	$2,465	$2,465	$2,465	$0	0.0%
MIS-Communications	$55,803	$65,175	$38,102	$82,296	$82,296	$82,296	$0	0.0%
MIS-Office Supplies	$216	$68	$0	$0	$0	$0	$0	0.0%
MIS-Computer Supplies	$363	$306	$0	$0	$0	$0	$0	0.0%
MIS Cyber Realted					$61,644	$61,644	$61,644	0.0%
MIS-Software Upgrades	$295	$0	$0	$2,000	$10,000	$10,000	$8,000	400.0%
MIS-Software Licenses	$132,284	$137,750	$88,347	$27,639	$20,543	$20,543	-$7,096	-25.7%
MIS-Technology Wiring	$34	$0	$0	$6,000	$6,000	$6,000	$0	0.0%
MIS-Replace Technology Equipment	$61	$3,380	$0	$15,000	$25,000	$25,000	$10,000	66.7%
	$492,043	**$707,300**	**$586,510**	**$642,834**	**$984,627**	**$914,627**	**$271,793**	**42.3%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
IT Director			1.00	140,000	0.50	70,000
IT Analyst/Implementation Specialist	-	25,000	1.00	50,000	1.00	50,000
TOTAL	**-**	**$ 25,000**	**2.00**	**$ 190,000**	**1.50**	**$ 120,000**

2023 Information Technology Budget



2023 City Clerk's Office Budget

Office Hours: 8:00 to 4:00, Monday - Friday
Telephone: 978-374-2312

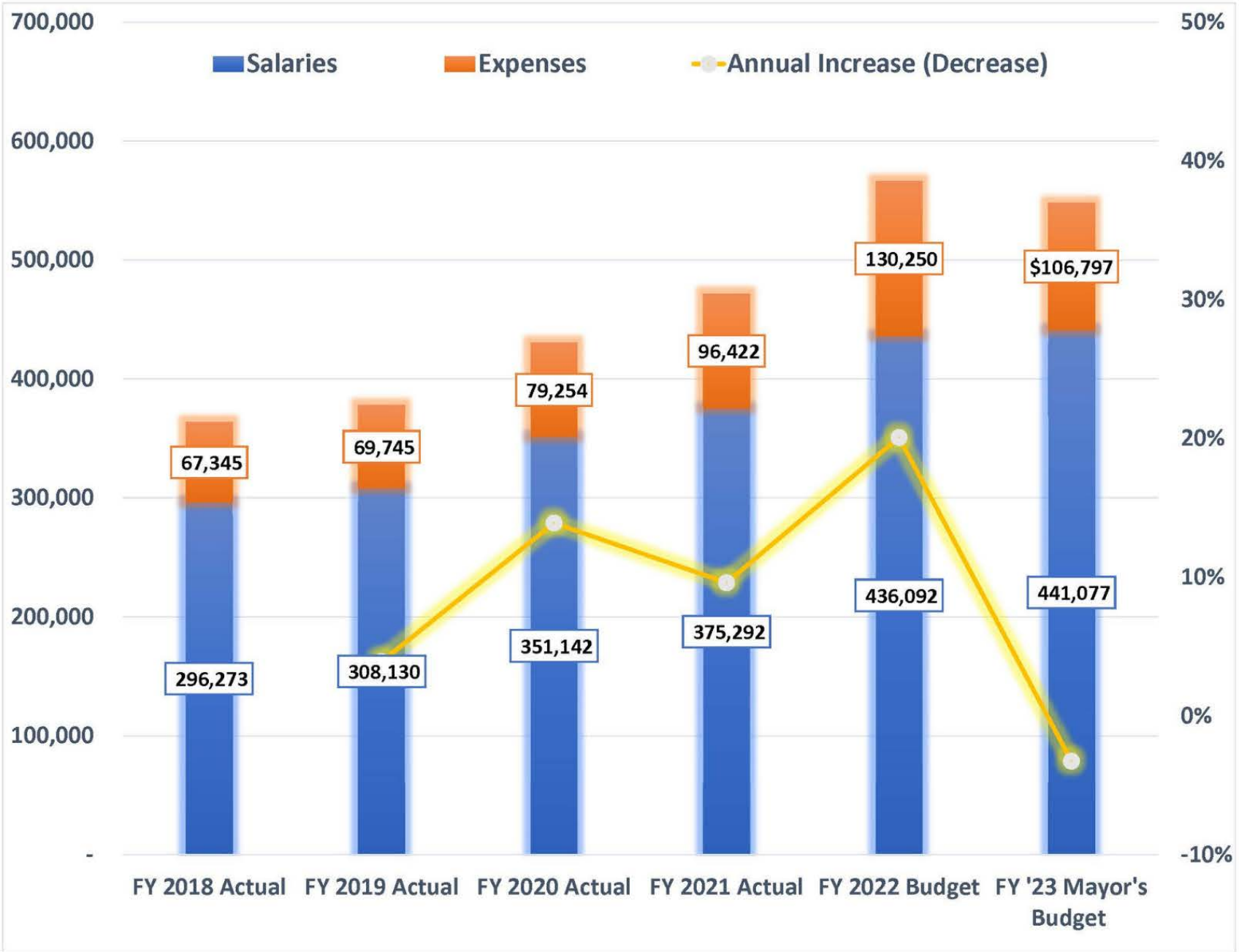
City Clerk
Linda L Koutoulas

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Clerk-Salaries & Wages	$277,372	$269,190	$219,893	$326,242	$397,077	$332,077	$5,835	1.8%
Clerk-Overtime	$5,475	$3,392	$2,280	$5,500	$0	$2,500	-$3,000	-54.5%
Clerk-Precinct Officers	$63,945	$99,110	$51,755	$100,000	$102,000	$102,000	$2,000	2.0%
Clerk-Longevity	$4,350	$3,600	$4,200	$4,350	$4,500	$4,500	$150	3.4%
Repairs & Maint. Office Equipment	$3,864	$3,477	$3,188	$4,500	$4,590	$4,590	$90	2.0%
Clerk-Books & Binding	$1,329	$1,932	$1,675	$1,800	$1,836	$1,836	$36	2.0%
Clerk-Advertising	$9,583	$13,942	$9,737	$14,000	$14,280	$14,280	$280	2.0%
Clerk-Annual Street & Voting List	$28,078	$22,102	$33,658	$40,000	$40,800	$30,000	-$10,000	-25.0%
Clerk-Recodification	$4,788	$14,469	$1,615	$8,000	$8,160	$8,160	$160	2.0%
Clerk-Office Supplies	$6,039	$8,076	$8,962	$8,000	$8,160	$10,000	$2,000	25.0%
Clerk-Printed Supplies	$2,617	$3,343	$2,571	$5,000	$5,100	$5,100	$100	2.0%
Clerk-Ballots	$7,189	$8,381	$22,322	$24,500	$0	$0	-$24,500	-100.0%
Clerk-Election Materials/Supplies	$15,846	$21,355	$16,132	$21,615	$40,000	$30,000	$8,385	38.8%
Clerk-Travel	$309	$95	$190	$600	$612	$612	$12	2.0%
Clerk-Dues and Memberships	$335	$210	$963	$850	$867	$867	$17	2.0%
Clerk-Meals-Election	$34	$275	$131	$500	$500	$500	$0	0.0%
Clerk-Recording Fees	$60	$0	$0	$0	$0	$0	$0	
Clerk-Office Equipment	-$63	$0	$0	$885	$852	$852	-$33	-3.8%
	$431,148	**$472,949**	**$379,271**	**$566,342**	**$629,334**	**$547,874**	**-$18,468**	**-3.3%**

2023 City Clerk's Office Budget

Position Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
City Clerk	1.00	92,155	1.00	92,155	1.00	92,155
Clerk of Council	-	4,000	-	$ 4,000	-	$ 4,000
Reg. of Voters	-	1,300	-	1,300	-	1,300
Asst City Clerk	1.00	53,010	1.00	53,010	1.00	53,010
Archive Assistant			1.00	$ 65,000		
Head Clerk - Floater	1.00	39,369	1.00	37,972	1.00	37,972
Head Clerk - step & cola	-	-	-	1,852	-	1,852
Head Clerk - Floater stipend	-	-	-	$ 1,300	-	$ 1,300
Elections - new	1.00	38,306	1.00	38,306	1.00	38,306
Head Clerk	1.00	46,706	1.00	48,485	1.00	48,485
Head Clerk - COLA	-	-	-	$ 951	-	$ 951
Head Admin Clerk	1.00	49,896	1.00	$ 51,731	1.00	$ 51,731
Head Admin Clerk - COLA	-	-	-	1,016	-	1,016
TOTAL	**6.00**	**326,242**	**7.00**	**397,077**	**6.00**	**332,077**

2023 City Clerk's Office Budget



2023 Building Inspection Budget

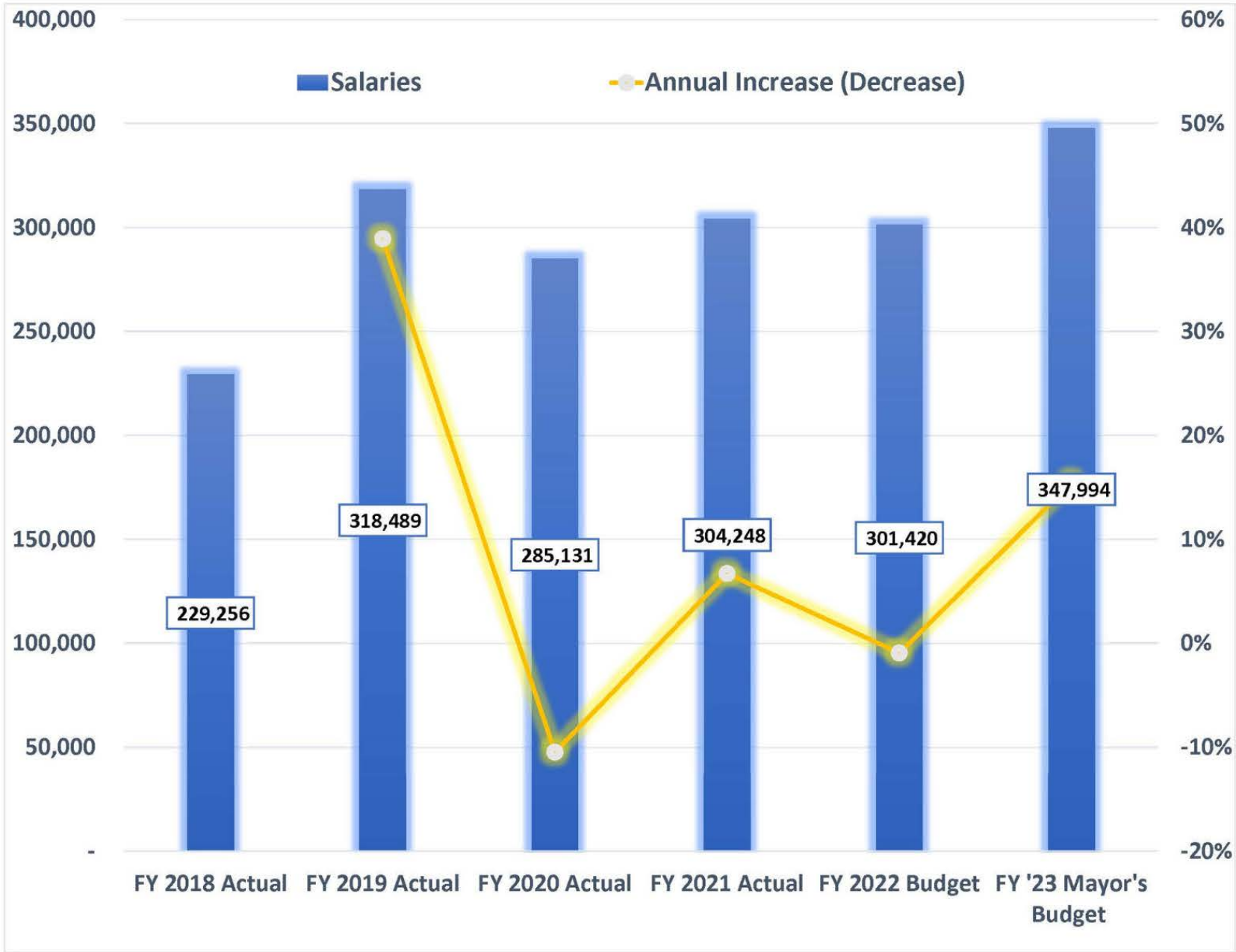
Office Hours: 8:00 to 4:00, Monday - Friday
Telephone: 978-374-2338

Director
Richard MacDonald

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Building Inspection-Salaries & Wages	$281,441	$301,090	$210,926	$297,520	$344,094	$344,094	$46,574	15.7%
Building Inspection-Overtime	$1,690	$333	$0	$0	$0	$0	$0	0.0%
Building Inspection-Longevity	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$0	0.0%
Boot Allowance	$0	$825	$950	$1,900	$1,900	$1,900	$0	0.0%
	$285,131	**$304,248**	**$213,876**	**$301,420**	**$347,994**	**$347,994**	**$46,574**	**15.5%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Building Commissioner	1.00	87,015	1.00	89,625	1.00	89,625
Building Commissioner - CDBG	(0.10)	(8,702)	(0.10)	(8,702)	(0.10)	(8,702)
PT Building/Zoning	-	21,840	-	-	-	-
Local Bldg/ Inspector (40 hrs)	1.00	71,459	1.00	71,459	1.00	71,459
Local Bldg/ Inspector - CDBG	(0.20)	(14,292)	(0.20)	(14,292)	(0.20)	(14,292)
Compliance/Bldg Inspector (40 hrs)	-	-	1.00	71,459	1.00	71,459
Compliance/Bldg Inspector - CDBG	-	-	(0.25)	(17,865)	(0.25)	(17,865)
Hazard Pay Stipend - Bldg Inspectors	-	300	-	600	-	600
Plumbing/Gas Insp	1.00	59,853	1.00	72,000	1.00	72,000
Electrical Inspector	1.00	56,546	1.00	58,809	1.00	58,809
Mechanical Inspector	-	7,500	-	5,000	-	5,000
Substitute Bldg Insp/Survey Insp	-	1,000	-	1,000	-	1,000
Substitute Plumb/Gas Insp	-	7,500	-	7,500	-	7,500
Substitute Electrical Inspector	-	7,500	-	7,500	-	7,500
TOTAL	**3.70**	**$ 297,520**	**4.45**	**$ 344,094**	**4.45**	**$ 344,094**

2023 Building Inspection Budget



2023 Inspectional Services Budget

Office Hours: 8:00 to 4:00, Monday - Friday
Telephone: 978-374-2338

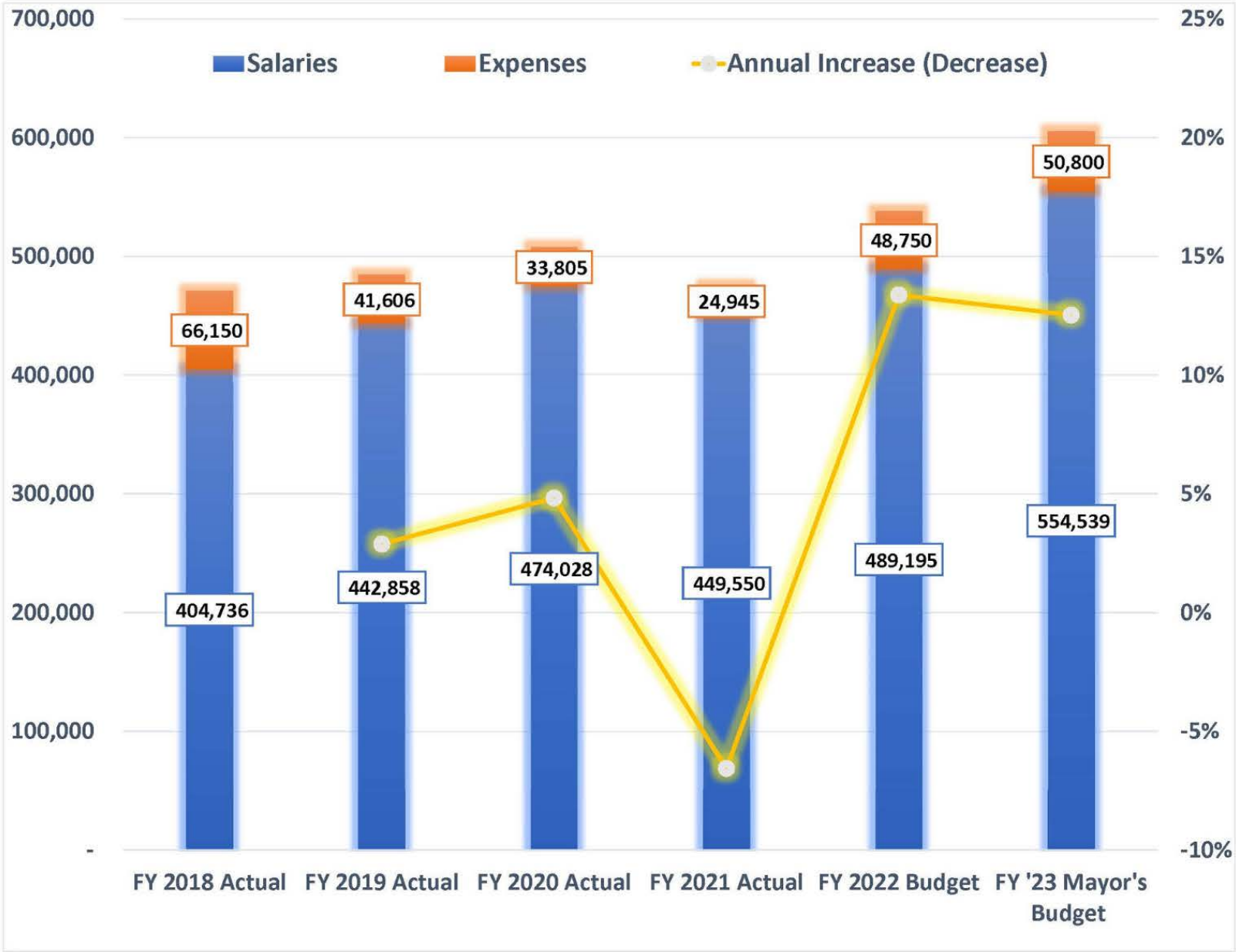
Director
Richard MacDonald

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Health/Inspection-Salaries & Wages	$467,717	$443,297	$360,894	$474,545	$538,639	$538,639	$64,094	13.5%
Health/Inspection-Overtime	$601	$1,507	$148	$4,000	$4,000	$4,000	$0	0.0%
Health/Inspection-Longevity	$3,225	$3,400	$5,700	$4,400	$4,700	$4,700	$300	6.8%
Health/Inspection-Professional Devel	$4,125	$0	$0	$0	$0	$0	$0	0.0%
Health/Inspection-Boot Allowance	$0	$3,300	$4,750	$4,750	$5,700	$5,700	$950	20.0%
Health/Inspection-Board Stipends	$0	$501	$1,081	$1,500	$1,500	$1,500	$0	0.0%
Repairs & Maint. Office Equipment	$1,962	$1,766	$1,570	$2,500	$2,500	$2,500	$0	0.0%
Repairs & Maint. Vehicles	$2,269	$1,133	$3,194	$3,200	$4,000	$4,000	$800	25.0%
Health/Inspection-Advertising	$0	$0	$313	$350	$400	$400	$50	14.3%
Abandoned Property	$1,120	-$998	-$640	$1,000	$1,000	$1,000	$0	0.0%
Health/Inspection-Communications	$11,046	$10,191	$8,179	$22,500	$22,500	$22,500	$0	0.0%
Health/Inspection-Special Programs	$5,465	$2,725	$2,034	$3,850	$5,050	$5,050	$1,200	31.2%
Health/Inspection-Office Supplies	$4,046	$3,997	$2,403	$4,500	$4,500	$4,500	$0	0.0%
Health/Inspection-Printed Supplies	$2,971	$2,101	$1,846	$3,000	$2,500	$2,500	-$500	-16.7%
Vehicular Supplies	$3,943	$3,782	$3,663	$3,500	$4,000	$4,000	$500	14.3%
Computer Supplies	$725	$1,862	$730	$2,000	$2,000	$2,000	$0	0.0%
Health/Inspection-Travel	$10	$407	$84	$800	$800	$800	$0	0.0%
Dues and Memberships	$1,803	$390	$1,504	$1,550	$1,550	$1,550	$0	0.0%
	$511,028	**$479,361**	**$397,453**	**$537,945**	**$605,339**	**$605,339**	**$67,394**	**12.5%**

2023 Inspectional Services Budget

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Inspector Supervisor/Director	0.60	53,102	0.60	66,240	0.60	66,240
Inspector Supervisor/Director - CDBG	(0.20)	(10,620)	(0.20)	(13,248)	(0.20)	(13,248)
Deputy Director/Health	1.00	69,612	1.00	71,701	1.00	71,701
Sr Sanitary Inspector (40 hrs)	1.00	66,937	1.00	66,937	1.00	66,937
Sr Sanitary Inspector - CDBG	(1.00)	(66,937)	(0.10)	(6,694)	(0.10)	(6,694)
Sr Sanitary Inspector (40 hrs)	2.00	133,874	3.00	189,657	3.00	189,657
Sr Sanitary Inspector - step increase	-	-	-	3,771	-	3,771
Sr Sanitary Inspector - CDBG	(0.75)	(50,203)	(0.10)	(6,510)	(0.10)	(6,510)
Compliance/Bldg Inspector (40 hrs)	2.00	142,918	1.00	71,459	1.00	71,459
Compliance Inspector - CDBG	(0.50)	(35,729)	(0.25)	(17,865)	(0.25)	(17,865)
Chief Admin Clerk	1.00	46,271	1.00	48,821	1.00	48,821
Chief Admin Clerk - Step & COLA	-	1,389	-	2,443	-	2,443
Head Clerk	2.00	73,995	2.00	77,034	2.00	77,034
Head Clerk - step increase	-	1,071	-	3,757	-	3,757
Court Inspector	0.20	8,365	-	(8,365)	-	(8,365)
Hazard Pay Stipends	-	1,500	-	1,500	-	1,500
Food Inspector	-	25,500	-	(25,500)	-	(25,500)
Sealer of Wts/Meas	-	13,500	-	13,500	-	13,500
	7.35	**$ 474,545**	**8.95**	**$ 538,638**	**8.95**	**$ 538,638**

2023 Inspectional Services Budget



2023 Public Health Budget

Office Hours: 8:00 to 4:00, Monday - Friday
Telephone: 978-374-2338

Director
Richard MacDonald

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Public Health Salaries	$0	$0	$0	$41,900	$90,500	$90,500	$48,600	116.0%
Public Heatlh Longevity	$0	$0	$0	$0	$1,350	$1,350	$1,350	0.0%
Public Health Supplies	$0	$0	$885	$3,100	$9,000	$9,000	$5,900	190.3%
	$0	**$0**	**$885**	**$45,000**	**$100,850**	**$100,850**	**$55,850**	**124.1%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Lead Nurse	1.00	81,900	1.00	81,900	1.00	81,900
Director Stipend	-	-	-	10,000	-	10,000
Lead Nurse - funded from Hospital Trust	(1.00)	(40,000)	(1.00)	(40,000)	(1.00)	(40,000)
Public Health Nurse	1.00	63,700	1.00	63,700	1.00	63,700
Public Health Nurse - funded from Rescue Plan	(1.00)	(63,700)	(1.00)	(63,700)	(1.00)	(63,700)
Social Worker	1.00	52,000	1.00	52,000	1.00	52,000
Social Worker - funded from Rescue Plan	(1.00)	(52,000)	(1.00)	(52,000)	(1.00)	(52,000)
Admin Staff	1.00	45,500	1.00	45,500	1.00	45,500
Admin Staff - funded from Rescue Plan	(1.00)	(45,500)	(1.00)	(6,900)	(1.00)	(6,900)
TOTAL	**-**	**$ 41,900**	**-**	**$ 90,500**	**-**	**$ 90,500**

2023 Public Health Budget



2023 Economic Development & Planning Budget

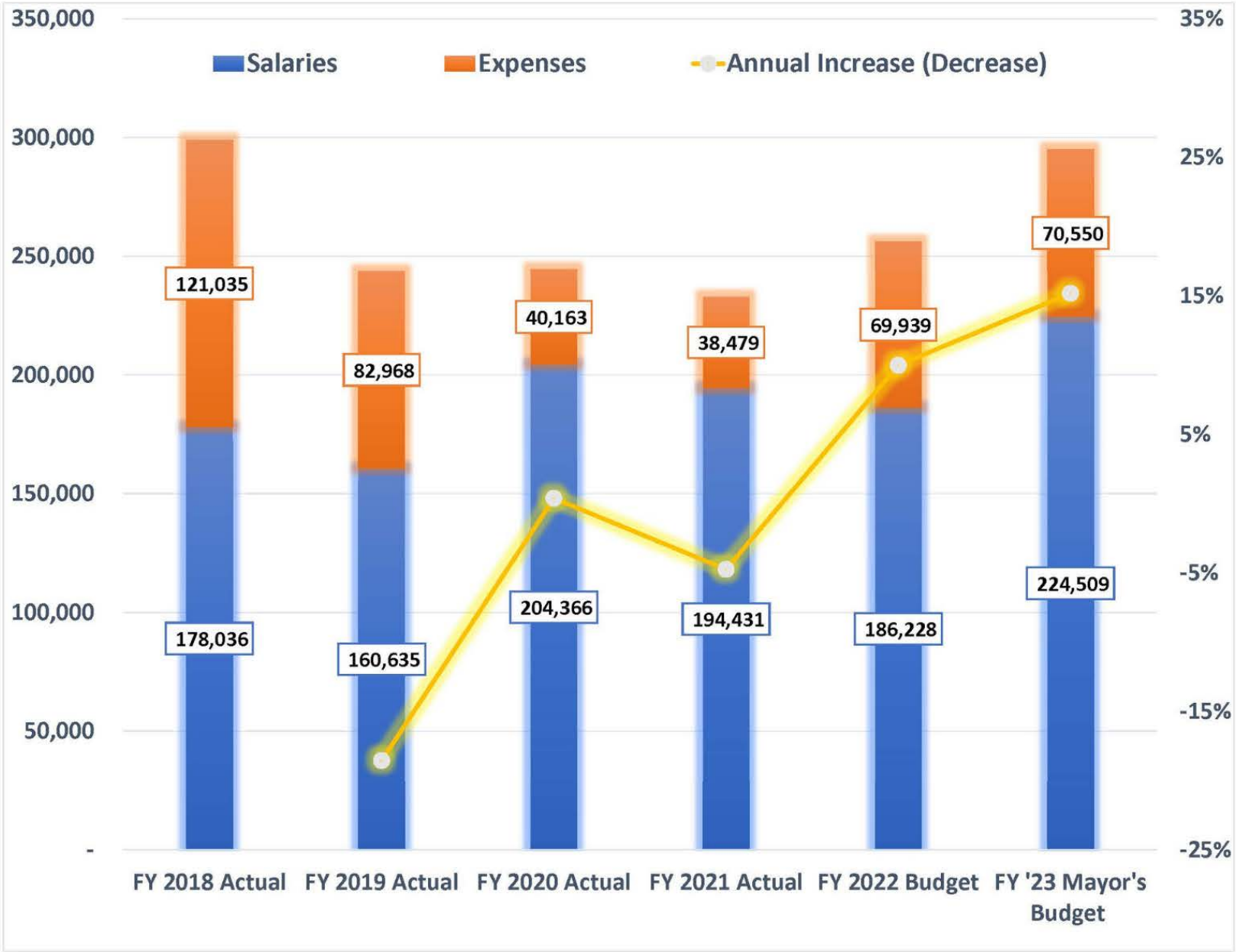
Office Hours: 8:00 to 4:00, Monday - Friday
Telephone:
978-374-2330

Director
William Pillsbury

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Economic Dev-Salaries & Wages	$202,272	$190,931	$147,103	$183,460	$218,648	$221,440	$37,981	20.7%
Economic Dev-Overtime	$694	$1,100	$663	$369	$369	$369	$0	0.0%
Economic Dev-Longevity	$1,400	$2,400	$2,700	$2,400	$2,400	$2,700	$300	12.5%
Repairs & Maint. Office Equipment	$1,962	$1,766	$1,570	$2,278	$2,278	$2,278	$0	0.0%
Consultant	$3,729	$0	$0	$23,905	$23,905	$23,905	$0	0.0%
Economic Dev-Advertising	$4,934	$5,361	$4,687	$5,100	$7,100	$6,100	$1,000	19.6%
Planning - Communications	$482	$1,348	$373	$441	$441	$441	$0	0.0%
Economic Dev-Office Supplies	$925	$1,566	$983	$1,507	$1,507	$1,507	$0	0.0%
Merr Valley Plan Comm	$23,329	$23,910	$24,506	$25,506	$25,116	$25,116	-$390	-1.5%
Economic Dev-Directors Expense	$5,351	$4,611	$4,651	$11,203	$11,203	$11,203	$0	0.0%
	$245,078	**$232,993**	**$187,235**	**$256,167**	**$292,966**	**$295,058**	**$38,891**	**15.2%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Director	1.00	108,286	1.00	108,286	1.00	111,078
Director - supplemental pay	-	2,000	-	2,000	-	2,000
Director Stipend	-	5,551	-	5,551	-	5,551
CDBG Portion - Director	(0.25)	(28,459)	(0.20)	(22,767)	(0.20)	(22,767)
Econ Development Assistant	1.00	64,603	1.00	64,603	1.00	64,603
CDBG Portion - Econ Development Assistant	(0.50)	(32,302)	(0.15)	(10,000)	(0.15)	(10,000)
Head Clerk - Floater	0.60	25,035	0.60	26,250	0.60	26,250
Head Clerk - floater stipend	-	1,300	-	1,300	-	1,300
Head Clerk - step increase & COLA	-	-	-	1,281	-	1,281
Account Clerk	1.00	37,445	1.00	40,183	1.00	40,183
Account Clerk - step increase & COLA	-	-	-	1,961	-	1,961
TOTAL	**2.85**	**$ 183,459**	**3.25**	**$ 218,648**	**3.25**	**$ 221,440**

2023 Economic Development & Planning Budget



Police Budget Highlights

- Increase OT by $271,474 or 9.2%
- Fund (3) unmarked vehicles using ARPA $99,773
- Fund NFI consultant using cannabis impact fee with goal of curbing opiod addiction
- Add additional Crisis Intervention Counselors using ARPA and cannabis impact fees

2023 Police Budget

Haverhill Police Department
40 Bailey Boulevard
Haverhill, MA 01830
Non-Emergency Telephone
978-373-1212

Chief of Police
Robert Pistone

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Police-Salaries & Wages	$7,142,808	$7,775,587	$5,994,566	$7,843,608	$9,033,280	$8,499,697	$656,089	8.4%
Police-Salaries & Wages - Retro	$5,250	$0	$0	$0	$0	$0	$0	0.0%
Police-Holiday Pay	$67,498	$69,536	$60,043	$74,287	$74,287	$74,287	$0	0.0%
Police-Overtime	$2,656,053	$2,718,164	$2,062,670	$2,954,741	$3,326,215	$3,226,215	$271,474	9.2%
Police-Night Differential	$335,670	$362,417	$376,918	$372,400	$504,330	$504,330	$131,930	35.4%
Police-Specialist	$32,566	$42,975	$38,695	$48,100	$52,000	$52,000	$3,900	8.1%
Police-Dispatch Stipend	$7,361	$4,274	$697	$3,000	$1,200	$1,200	-$1,800	-60.0%
Police-Admin Assist Out of Grade	$70	$0	$0	$210	$140	$140	-$70	-33.3%
Police-Seniority Premium	$2,101	$207	$0	$0	$0	$0	$0	0.0%
Police-Longevity	$63,660	$62,125	$66,100	$66,200	$69,200	$69,200	$3,000	4.5%
Police-Uniform Allowance	$0	$0	$1,575	$0	$0	$0	$0	0.0%
Police-Clothing Allowance Civilians	$3,800	$3,800	$1,577	$3,800	$3,800	$3,800	$0	0.0%
Police-Fire Arms Allowance	$200	$200	$100	$200	$200	$200	$0	0.0%
Police-Tuition Reimbursement	$3,000	$5,400	$6,600	$7,500	$7,500	$6,500	-$1,000	-13.3%
Police-Tool Allowance	$400	$400	$400	$350	$350	$350	$0	0.0%
Police-Hazardous Duty	$1,750	$1,750	$1,050	$1,750	$1,750	$1,750	$0	0.0%
Police-College Credits	$532,366	$521,982	$529,654	$536,280	$494,788	$494,788	-$41,492	-7.7%
Police-Utilities	$116,964	$118,553	$100,478	$122,223	$128,334	$128,334	$6,111	5.0%
Repairs & Maint. Office Equipment	$9,070	$8,895	$7,251	$12,210	$12,210	$11,210	-$1,000	-8.2%
Police-Dog Pound Maint	$2,619	$1,983	$3,195	$4,800	$4,800	$3,800	-$1,000	-20.8%
Police-Other Mun Bldgs Maint	$175,295	$140,157	$94,077	$140,000	$180,000	$140,000	$0	0.0%

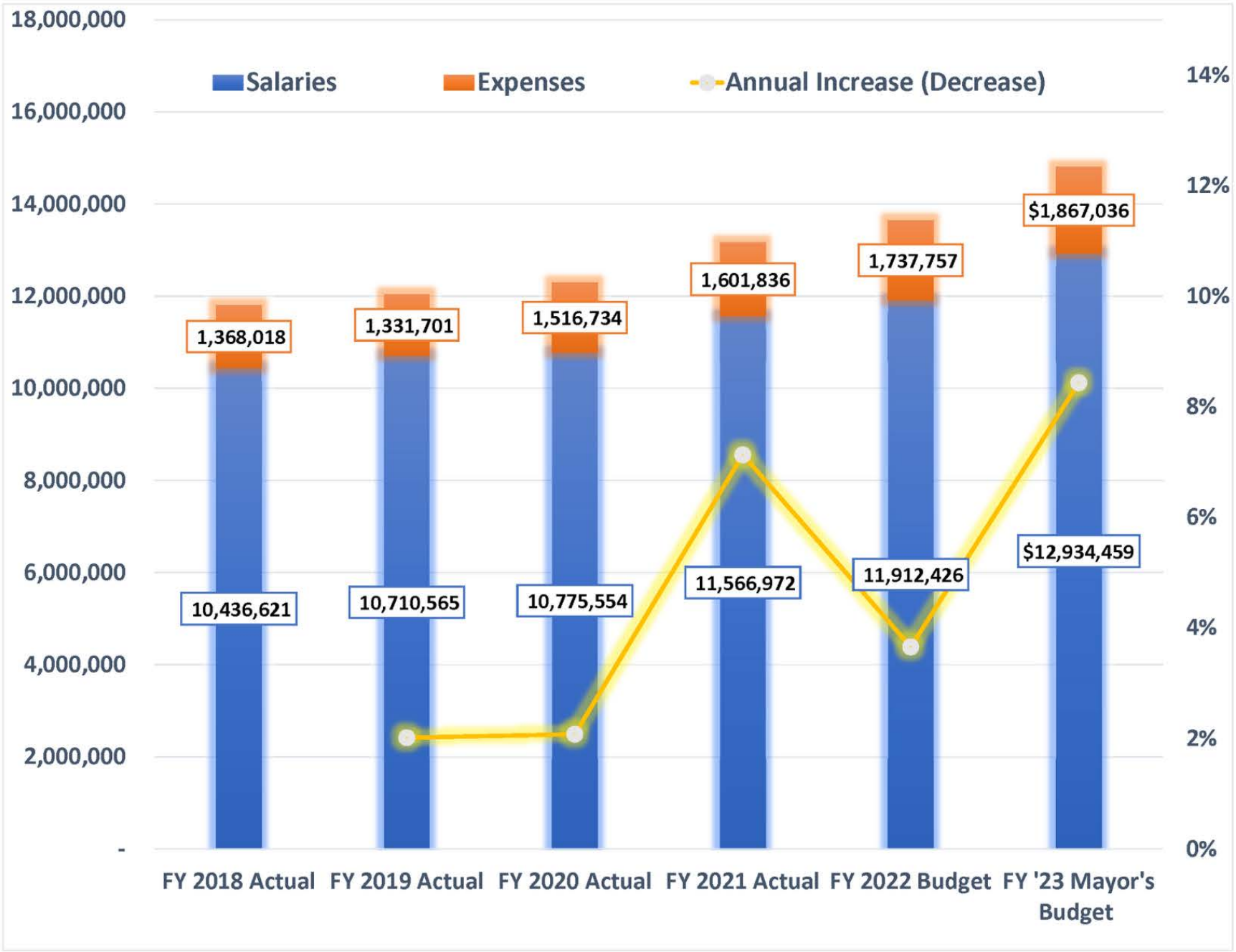
2023 Police Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Police-Repairs & Maint Auto Body	$10,000	$9,329	$5,397	$15,000	$15,000	$13,000	-$2,000	-13.3%
Police-Repairs & Maint. Vehicles	$120,071	$95,216	$66,065	$115,000	$132,250	$125,000	$10,000	8.7%
Police-Repair & Maint Equip	$172,070	$110,049	$80,906	$225,000	$225,000	$225,000	$0	0.0%
Police-Computer System Support	$212,609	$309,112	$200,190	$290,300	$290,300	$285,300	-$5,000	-1.7%
Police-Legal Consultant Services	$19,090	$10,275	$14,651	$20,000	$20,000	$20,000	$0	0.0%
Police-Training	$104,944	$143,715	$99,237	$132,101	$188,101	$178,101	$46,000	34.8%
Police-Auxiliary Police	$6,272	$0	$5,925	$6,300	$6,300	$6,300	$0	0.0%
Police-Communications	$17,758	$19,055	$17,890	$20,400	$24,000	$23,000	$2,600	12.7%
Police-Animal Disposal MSPCA	$1,131	$471	$470	$1,000	$1,000	$1,000	$0	0.0%
Police-Radio Communications	$24,368	$33,603	$27,757	$33,441	$33,510	$33,510	$69	0.2%
Police-Office Supplies	$8,308	$8,189	$5,102	$8,700	$8,700	$8,700	$0	0.0%
Police-Supplies for Records	$4,996	$4,000	$3,768	$4,000	$4,000	$4,000	$0	0.0%
Police-Radio Maintenance	$32,450	$133,980	$100,119	$132,000	$140,800	$140,800	$8,800	6.7%
Police-Vehicular Supplies	$144,278	$137,467	$109,110	$140,000	$187,000	$187,000	$47,000	33.6%
Police-Medical Supplies	$3,905	$5,638	$5,920	$5,400	$7,100	$7,100	$1,700	31.5%
Police-Computer Supplies	$27,852	$42,138	$31,073	$49,540	$49,540	$47,540	-$2,000	-4.0%
Police-Photo/Fingerprint	$1,023	$935	$241	$1,000	$1,000	$1,000	$0	0.0%
Police-Public Safety Supplies	$69,412	$74,441	$56,134	$73,252	$88,252	$88,252	$15,000	20.5%
Police-Meals	$2,000	$2,000	$2,500	$2,000	$10,000	$5,000	$3,000	150.0%
Police-Narcotic Division	$12,861	$9,555	$478	$12,500	$12,500	$12,500	$0	0.0%
Police-Vehicle Replacement	$250,382	$201,829	$202,427	$171,589	$647,703	$171,589	$0	0.0%
	$12,404,281	**$13,189,400**	**$10,381,006**	**$13,650,183**	**$15,986,442**	**$14,801,495**	**$1,151,312**	**8.4%**

2023 Police Budget

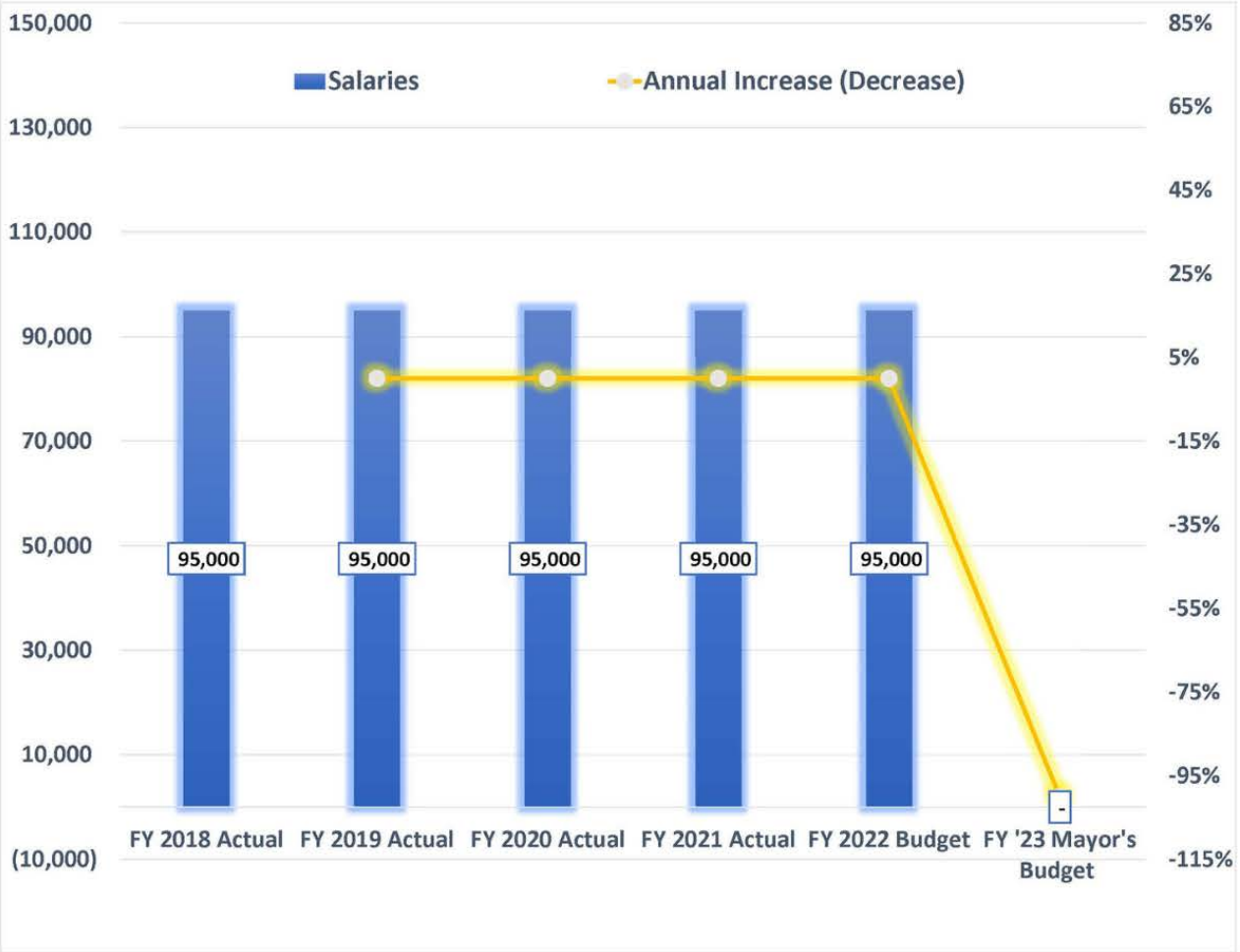
Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Chief	1.00	223,018	1.00	241,080	1.00	241,080
Emergency Management	-	8,000	-	8,000	-	8,000
Deputy Chief	1.00	170,047	1.00	202,853	1.00	202,853
Captain	3.00	285,485	4.00	377,500	3.00	285,485
Lieutenant	8.00	686,828	9.00	769,858	8.00	686,828
NFI Case Worker	-	39,500	-	80,000	-	80,000
NFI Case Worker-funded from Cannabis Fee	-	(39,500)	-	-	-	(80,000)
Wellness Director	1.00	40,000	1.00	40,000	1.00	40,000
Crisis Intervention Counselors	-	75,000	-	167,950	-	167,950
Crisis Intervention Counselors-funded from Cannabis	-	(75,000)	-	-	-	(55,983)
Sergeant	12.00	920,355	13.00	996,212	12.00	921,904
Patrolman	86.00	4,773,682	89.00	5,372,425	86.00	5,225,079
Civilian Dispatch	12.00	534,676	12.00	597,068	12.00	597,068
State 911 Support Grant	(7.00)	(293,328)	(7.00)	(293,328)	(7.00)	(293,328)
Master Mechanic	1.00	49,774	1.00	49,774	1.00	49,774
Sr Animal Control	1.00	43,112	1.00	43,112	1.00	43,112
Animal Control	1.00	38,180	1.00	33,961	1.00	33,961
Chief Admin	1.00	53,265	1.00	55,595	1.00	55,595
Head Clerk	3.00	130,375	3.00	129,360	3.00	129,360
Crime Analyst/Network Specialist	1.00	64,549	1.00	64,549	1.00	64,549
Crime Analyst - supplemental pay	-	1,000	-	1,000	-	1,000
Domestic Violence - PT	0.51	19,918	0.51	19,918	0.51	19,918
Detective - Intern	-	19,179	-	-	-	-
Bldg Mt Craft/Cust	1.00	41,593	1.00	41,593	1.00	41,593
Negotiated Contract Stipend ($300 each)	-	33,900	-	34,800	-	33,900
TOTAL	**126.51**	**$ 7,843,608**	**132.51**	**$ 9,033,280**	**126.51**	**$ 8,499,697**

2023 Police Budget



2023 Crossing Guards Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Crossing Guards-Salaries & Wages	$95,000	$95,000	$95,000	$95,000	$95,000	$0	-$95,000	-100.0%
	$95,000	**$95,000**	**$95,000**	**$95,000**	**$95,000**	**$0**	**-$95,000**	**-100.0%**



Fire Budget Highlights

- Added $450,372 to Firefighter Salary reserve to add (4) additional firefighters if SAFER grant is not approved
- Budget includes adding (4) civilian dispatchers with benefits at $202,074
- Increase protective clothing appropriation by $10,000 or 11.1%

2023 Fire Budget

City Hall, Room 113
4 Summer Street
Haverhill, MA 01830
Telephone: 978-373-8460

Fire Chief
Robert O'Brien

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Fire-Salaries & Wages	$5,994,314	$6,384,743	$4,819,001	$6,370,090	$7,152,128	$6,598,795	$228,705	3.6%
Fire - Holiday Pay	$438,912	$484,200	$366,722	$474,896	$557,168	$544,457	$69,561	14.6%
Fire-Overtime	$1,982,662	$2,099,973	$1,781,609	$2,100,000	$2,500,000	$2,100,000	$0	0.0%
Fire-Pay Differential	$632,341	$641,812	$505,302	$652,945	$694,881	$694,881	$41,936	6.4%
Fire-EMT Stipend	$216,921	$221,463	$216,701	$229,679	$234,272	$234,272	$4,593	2.0%
Fire - Admin Assist Out of Grade	$0	$0	$0	$0	$3,640	$3,640	$3,640	0.0%
Fire - Out of Grade	$1,044	$635	$100	$1,800	$1,800	$1,800	$0	0.0%
Fire - Sr Deputy Differential	$7,413	$7,552	$5,914	$7,961	$8,064	$8,064	$103	1.3%
Fire - Training Deputy Differential	$6,646	$6,770	$5,290	$6,920	$7,058	$7,058	$138	2.0%
Fire - Fire Alarm Differential	$6,646	$6,770	$5,290	$6,920	$7,058	$7,058	$138	2.0%
Fire - Fire Prevention Differential	$28,768	$29,323	$22,925	$30,325	$30,931	$30,931	$607	2.0%
Fire - Hose Repairer	$2,400	$0	$183	$2,800	$2,800	$2,800	$0	0.0%
Fire - Sr Stipend	$54,367	$43,436	$34,855	$50,426	$51,434	$51,434	$1,009	2.0%
Fire - Lead Operator Stipend	$6,768	$6,896	$5,389	$9,376	$9,376	$9,376	$0	0.0%
Fire - Infectious Control Officer	$5,000	$5,000	$0	$5,000	$10,000	$10,000	$5,000	100.0%
Fire - On-Call Fire	$10,062	$13,999	$9,176	$12,000	$15,000	$13,500	$1,500	12.5%
Day Stipend - Fire	$16,464	$16,784	$13,447	$20,188	$20,188	$20,188	$0	0.0%
Fire-Longevity	$3,800	$3,800	$5,200	$3,800	$5,200	$5,200	$1,400	36.8%
Fire Vacation Buy-Back	$51,401	$41,870	$60,263	$60,250	$60,250	$60,250	$0	0.0%
Fire - MFA Education	$134,467	$134,741	$109,989	$138,712	$152,412	$152,412	$13,700	9.9%
Fire-Uniform Allowance	$144,785	$149,057	$142,932	$154,875	$157,500	$157,500	$2,625	1.7%
Fire-Hazardous Materials	$140,650	$146,450	$140,650	$151,400	$151,700	$151,700	$300	0.2%
Fire-College Credits	$200,821	$206,034	$153,697	$210,943	$210,943	$210,943	$0	0.0%
Fire-Utilities	$66,252	$67,526	$66,509	$73,498	$74,968	$74,968	$1,470	2.0%
Repairs & Maint. Office Equipment	$6,242	$3,126	$838	$7,804	$7,250	$7,250	-$554	-7.1%

2023 Fire Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Fire Dept Bldgs Mtce	$74,676	$111,232	$55,510	$92,000	$92,000	$92,000	$0	0.0%
Fire Alarm Maintenance	$22,005	$14,586	$16,486	$33,136	$39,409	$36,136	$3,000	9.1%
Fire-Traffic Signal Control	$37,632	$41,422	$22,733	$59,251	$59,027	$59,027	-$224	-0.4%
Fire - Equipment Lease	$32,191	$22,057	$15,757	$35,250	$36,338	$30,000	-$5,250	-14.9%
Fire - Harbormaster	$29,198	$42,488	$29,182	$47,625	$65,375	$65,375	$17,750	37.3%
Fire-Safety Testing	$23,909	$34,411	$26,437	$28,500	$35,000	$35,000	$6,500	22.8%
Fire-Training	$8,563	$12,562	$12,655	$12,750	$15,000	$15,000	$2,250	17.6%
Consulting Services	$0	$5,000	$2,500	$5,000	$5,000	$5,000	$0	0.0%
Fire-Communications	$28,805	$27,206	$19,314	$28,640	$29,150	$29,150	$510	1.8%
Fire-Office Supplies	$4,346	$3,669	$1,676	$4,300	$4,300	$4,300	$0	0.0%
Fire-Radio Maintenance	$1,841	$7,384	$2,154	$15,500	$15,500	$10,500	-$5,000	-32.3%
Fire-Custodial Supplies	$4,973	$14,447	$9,622	$10,000	$15,000	$15,000	$5,000	50.0%
Fire-Vehicular Supplies	$63,127	$59,888	$51,098	$66,300	$75,000	$75,000	$8,700	13.1%
Fire-Apparatus Repair & Supply	$116,565	$89,435	$101,711	$120,000	$123,000	$123,000	$3,000	2.5%
Fire-Ambulance Equip/Supplies	$13,452	$13,189	$15,596	$14,250	$17,000	$17,000	$2,750	19.3%
Fire Prevention	$746	$3,063	$1,048	$4,000	$4,000	$4,000	$0	0.0%
Fire-Computer Supplies	$6,801	$10,174	$4,046	$12,750	$12,000	$12,000	-$750	-5.9%
Fire-Protective Clothing	$62,871	$24,482	$34,349	$90,000	$100,000	$100,000	$10,000	11.1%
Fire - Software Upgrades	$7,486	$11,765	$6,062	$36,000	$36,000	$36,000	$0	0.0%
Fire Hose	$500	$17,920	$9,607	$26,500	$26,500	$26,500	$0	0.0%
Fire-Equip/Fire Dept Apparatus	$14,114	$27,958	$16,688	$28,720	$33,711	$33,711	$4,991	17.4%
Fire-Furniture & Fixtures	$184	$246	$396	$500	$500	$500	$0	0.0%
Fire - Vehicle Replacement	$0	$0	$0	$0	$45,000	$0	$0	0.0%
Fire - Villages PPE & Equip	$330	$0	$804	$1,200	$2,000	$2,000	$800	66.7%
	$10,713,461	**$11,316,544**	**$8,927,412**	**$11,554,780**	**$13,011,831**	**$11,984,677**	**$429,897**	**3.7%**

2023 Fire Budget

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Chief	1.00	160,000	1.00	209,200	1.00	209,200
Assistant Chief	-	-	1.00	150,000	-	-
Deputy Chief	5.00	426,777	5.00	426,777	5.00	426,777
Captain	6.00	457,458	6.00	457,859	6.00	457,859
Lieutenant	21.00	1,417,715	21.00	1,419,117	21.00	1,419,117
Private (includes Signal Maint)	63.00	3,679,638	63.00	3,673,905	63.00	3,642,705
Private (new hires)	-	-	4.00	372,133	-	-
Civilian Dispatchers	-	-	4.00	179,088	4.00	179,088
Master Mechanic	1.00	71,062	1.00	71,061	1.00	71,061
Mechanic	1.00	59,184	1.00	59,184	1.00	59,184
Maintenance	-	-	1.00	31,200	1.00	31,200
Chief Admin Clk	1.00	53,265	1.00	55,595	1.00	55,595
Head Clerk	1.00	44,991	1.00	47,009	1.00	47,009
TOTAL	**100.00**	**$ 6,370,090**	**110.00**	**$ 7,152,128**	**105.00**	**$ 6,598,795**

2023 Fire Budget



2023 Education Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
School Department	$86,798,411	$90,477,756	$75,424,557	$98,683,213	$108,281,102	$106,262,564	$7,579,351	7.7%
	$86,798,411	**$90,477,756**	**$75,424,557**	**$98,683,213**	**$108,281,102**	**$106,262,564**	**$7,579,351**	**7.7%**

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Other Education Funding	$12,500	$15,000	$0	$15,000	$15,000	$15,000	$0	0.0%
	$12,500	**$15,000**	**$0**	**$15,000**	**$15,000**	**$15,000**	**$0**	**0.0%**

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Whittier Reg Tech	$8,529,637	$8,641,985	$8,673,859	$8,673,859	$8,669,622	$8,669,622	-$4,237	0.0%
Essex North Shore Tech	$673,695	$658,598	$618,106	$739,398	$776,368	$776,368	$36,970	5.0%
	$9,203,332	**$9,300,583**	**$9,291,965**	**$9,413,257**	**$9,445,990**	**$9,445,990**	**$32,733**	**0.3%**

2023 Education Budget



DPW Budget Highlights

- Added (4) new highway personnel at a total cost of $194,000 to help the city with streets and sidewalk repairs and ongoing maintenance
- Fund Street & Sidewalk repairs at $3M using ARPA funds
- Replace (2) highway vehicles using $80,000 in ARPA funds



2023 DPW Administration Budget

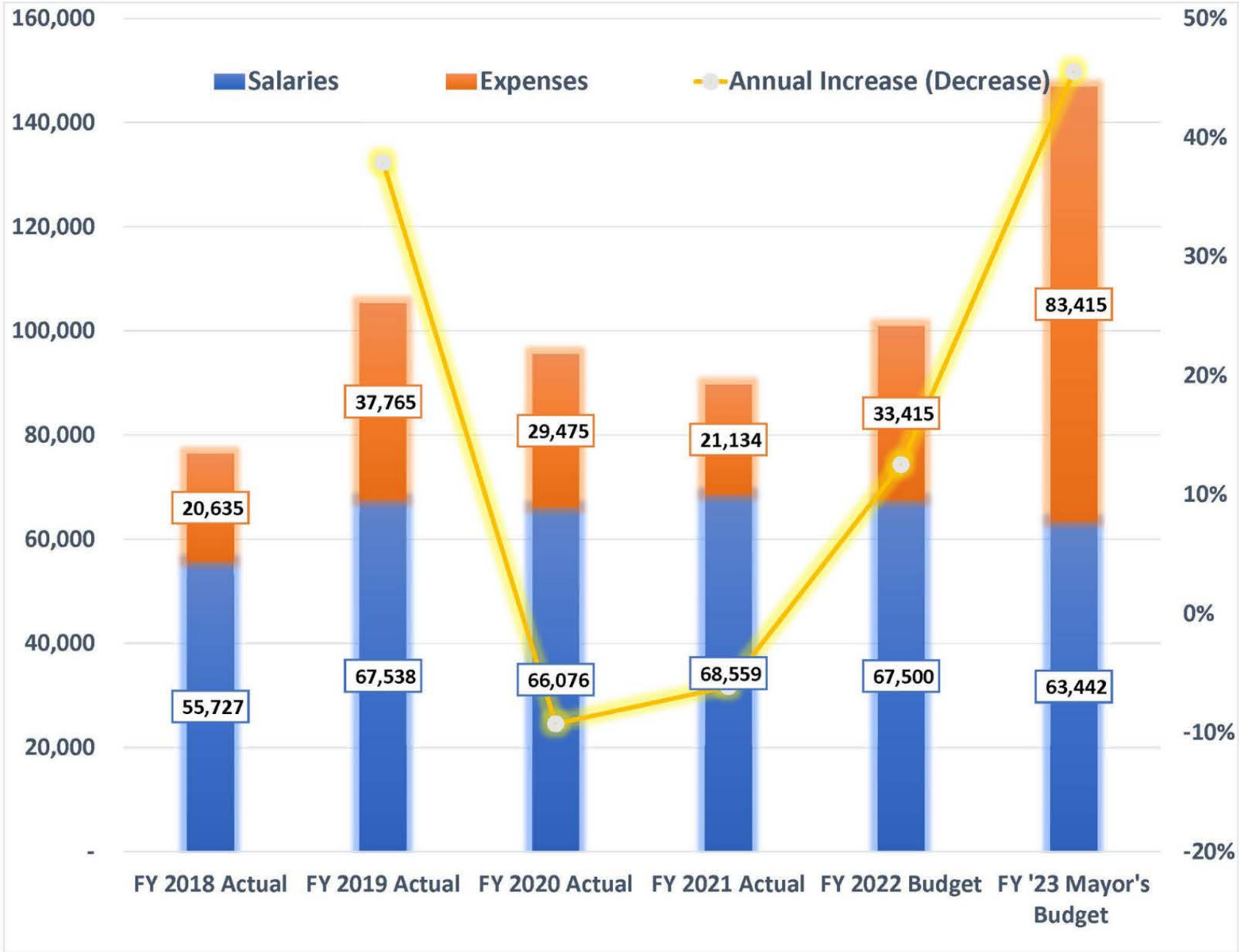
Department

Main Phone Number **978-374-2364**

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Public Works Admin - Salaries	$62,017	$64,500	$43,062	$63,442	$63,442	$63,442	$0	0.0%
Public Works Admin - Longevity	$4,059	$4,059	$4,059	$4,058	$0	$0	-$4,058	-100.0%
R & M Office Equip	$0	$0	$290	$900	$900	$900	$0	0.0%
Rep & Maint Vehicles	$143	$215	$0	$800	$800	$800	$0	0.0%
Communications	$1,152	$3,064	$1,899	$1,525	$1,525	$1,525	$0	0.0%
Office Supplies	$371	$3,298	$355	$475	$475	$475	$0	0.0%
Grant Writer						$50,000	$50,000	0.0%
Brightside	$24,899	$15,003	$18,313	$25,000	$25,000	$25,000	$0	0.0%
Vehicle Gas & Oil	$27	$0	$0	$300	$300	$300	$0	0.0%
Travel	$3,007	$6	$2,352	$3,210	$3,210	$3,210	$0	0.0%
Dues & Memberships	$1,177	$1,606	$675	$1,205	$1,205	$1,205	$0	0.0%
	$96,852	**$91,752**	**$71,004**	**$100,915**	**$96,857**	**$146,857**	**$45,942**	**45.5%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Director	1.00	142,477	1.00	142,477	1.00	142,477
Stipend - Parking	-	10,000	-	10,000	-	10,000
Stipend - Street Lighting	-	2,500	-	2,500	-	2,500
Stipend - Snow Storm	-	2,500	-	2,500	-	2,500
Partial funding by Water/WW-Director	(0.66)	(94,035)	(0.66)	(94,035)	(0.66)	(94,035)
TOTAL	**0.34**	**$ 63,442**	**0.34**	**$ 63,442**	**0.34**	**$ 63,442**

2023 DPW Administration Budget



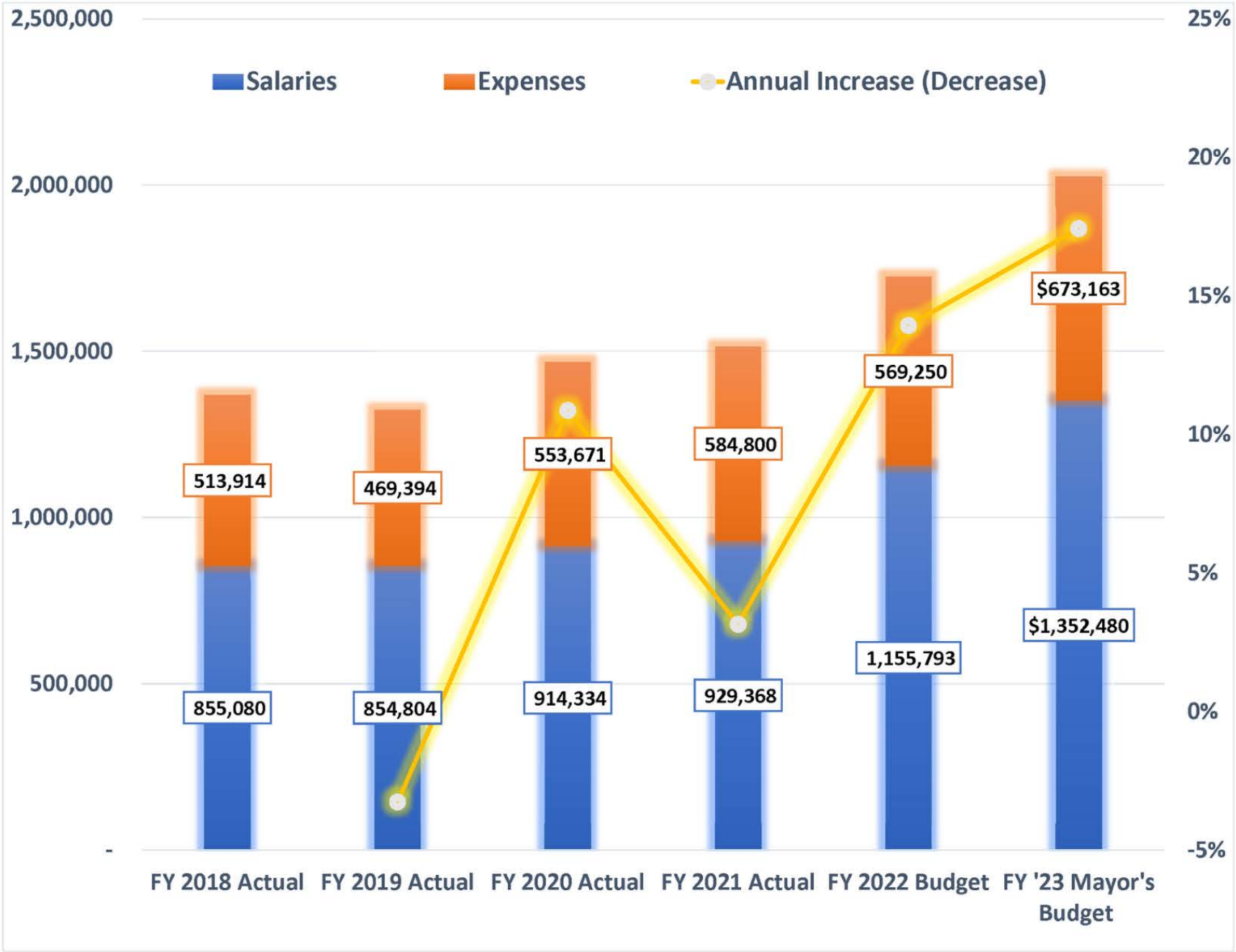
2023 DPW Highway Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Highway-Salaries & Wages	$846,160	$854,440	$644,668	$1,056,593	$1,253,280	$1,253,280	$196,687	18.6%
Highway-Overtime	$55,824	$60,328	$39,001	$85,000	$85,000	$85,000	$0	0.0%
Highway-Longevity	$5,350	$6,600	$5,200	$5,200	$5,200	$5,200	$0	0.0%
Highway-Clothing Allowance	$7,000	$7,500	$4,500	$8,000	$10,000	$8,000	$0	0.0%
Highway-Tool Allowance	$0	$500	$500	$1,000	$1,000	$1,000	$0	0.0%
Highway-Repair & Maint Equip	$67,997	$81,938	$47,485	$73,000	$80,000	$80,000	$7,000	9.6%
Highway - Equipment Lease	$97,380	$68,992	$45,043	$75,000	$75,000	$75,000	$0	0.0%
Yard Waste Removal Program	$39,776	$0	$0	$0	$0	$0	$0	0.0%
Highway-Radio Communications	$12,157	$10,944	$6,775	$9,500	$12,000	$11,000	$1,500	15.8%
Highway-Roadway/Sidewalk Mtce	$210,457	$270,126	-$826	$276,800	$280,000	$340,913	$64,113	23.2%
Highway-Safety Program	$1,397	$727	$1,351	$1,500	$1,500	$1,500	$0	0.0%
Highway-Clean-Up Program	$64,425	$46,579	$36,876	$50,000	$50,000	$50,000	$0	0.0%
Highway-Office Supplies	$5,507	$7,549	$4,810	$5,000	$7,000	$5,000	$0	0.0%
Highway-Fence - City Wide	$1,770	$338	$1,825	$9,000	$9,000	$9,000	$0	0.0%
Highway-Guard Rails	$5,138	$1,495	$12,193	$12,200	$9,000	$9,000	-$3,200	-26.2%
Highway-Vehicular Supplies	$77,333	$62,534	$48,233	$52,500	$78,000	$75,000	$22,500	42.9%
Highway-Lumber	$1,095	$1,016	$832	$3,000	$3,000	$3,000	$0	0.0%
Highway-DPW Supplies	$341	$1,254	$1,179	$1,500	$1,500	$1,500	$0	0.0%
Highway-Travel	$0	$175	$0	$250	$250	$250	$0	0.0%
Highway-Capital	$7,200	$3,826	$0	$0	$12,000	$12,000	$12,000	0.0%
Highway-Equip Replace	$0	$55,000	$0	$0	$0	$0	$0	0.0%
Highway - Vehicle Replacement	$0	$76,427	$0	$0	$80,000	$0	$0	0.0%
	$1,506,307	**$1,618,288**	**$899,646**	**$1,725,043**	**$2,052,730**	**$2,025,643**	**$300,600**	**17.4%**

2023 DPW Highway Budget

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Supt of Highways	1.00	115,954	1.00	105,000	1.00	105,000
Supt of Highways - stipend	-	5,000	-	-	-	-
General Foreman	1.00	68,432	1.00	68,432	1.00	68,432
Working Foreman	2.00	118,061	3.00	177,090	3.00	177,090
Mason	2.00	95,846	2.00	97,615	2.00	97,615
MEO LHS Yardman	6.00	283,962	10.00	485,055	10.00	485,055
MEO LHS Laborer/B&G	2.00	89,835	3.00	140,649	3.00	140,649
MEO LHS PW Laborers	3.00	146,837	1.00	45,469	1.00	45,469
Head Admin Clerk	1.00	47,914	1.00	48,252	1.00	48,252
Account Clerk/Dispatcher	1.00	38,069	1.00	39,055	1.00	39,055
Seasonal Position PT	-	22,635	-	22,635	-	22,635
Seasonal Position	-	13,200	-	13,200	-	13,200
Out of Grade	-	2,000	-	2,000	-	2,000
Night Diff 10%	-	4,688	-	4,668	-	4,668
Safety & Tran Officier	-	4,160	-	4,160	-	4,160
TOTAL	**19.00**	**$ 1,056,593**	**23.00**	**$ 1,253,280**	**23.00**	**$ 1,253,280**

2023 DPW Highway Budget



2023 DPW Refuse Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Refuse Collection & Disp - Salaries	$164,895	$140,110	$102,290	$166,059	$191,566	$191,566	$25,507	15.4%
Collection & Disposal Overtime	$10,304	$4,538	$1,840	$4,000	$4,000	$4,000	$0	0.0%
Collection & Disp - Boot Allowance	$1,192	$548	$0	$975	$975	$975	$0	0.0%
R & M Equipment	$0	$6,707	$4,965	$5,000	$5,000	$5,000	$0	0.0%
Equipment Lease	$0	$0	$0	$0	$15,000	$15,000	$15,000	0.0%
Waste Removal Program	$0	$47,900	$75,000	$75,000	$82,500	$82,500	$7,500	10.0%
Refuse-Contract-Disposal Area	$1,080,233	$1,366,000	$1,239,445	$1,410,000	$1,468,235	$1,468,235	$58,235	4.1%
Refuse-Contract-Pick Up & Hauling	$3,176,382	$3,153,955	$2,549,205	$3,488,000	$3,509,520	$3,509,520	$21,520	0.6%
Refuse-Recycling	$31,857	$33,882	$37,995	$42,142	$43,000	$43,000	$858	2.0%
Landfill Legal & Consulting	$203,785	$138,464	$143,753	$160,000	$160,000	$250,000	$90,000	56.3%
Vehicular Supplies	$0	$823	$0	$950	$950	$950	$0	0.0%
Travel & Training	$1,831	$2,045	$1,663	$2,980	$2,980	$2,980	$0	0.0%
Equipment Replacement	$0	$0	$0	$7,858	$7,858	$7,858	$0	0.0%
	$4,670,479	**$4,894,973**	**$4,156,156**	**$5,362,964**	**$5,491,584**	**$5,581,584**	**$218,620**	**4.1%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Solid Waste/Recy Manager	1.00	77,652	1.00	77,646	1.00	77,646
Solid Waste/Recy Manager - COLA 2022	-	1,359	-	-	-	-
Recycling Attendants - PT	2.00	59,900	1.00	64,000	1.00	64,000
Trash Laborer (2 PT)	1.00	14,364	-	-	-	-
Waste Reduction	0.50	17,784	1.00	49,920	1.00	49,920
per Mayor	(0.50)	(15,000)	-	-	-	-
Equipment Operator	0.25	10,000	-	-	-	-
TOTAL	**4.25**	**$ 166,059**	**3.00**	**$ 191,566**	**3.00**	**$ 191,566**

2023 DPW Refuse Budget

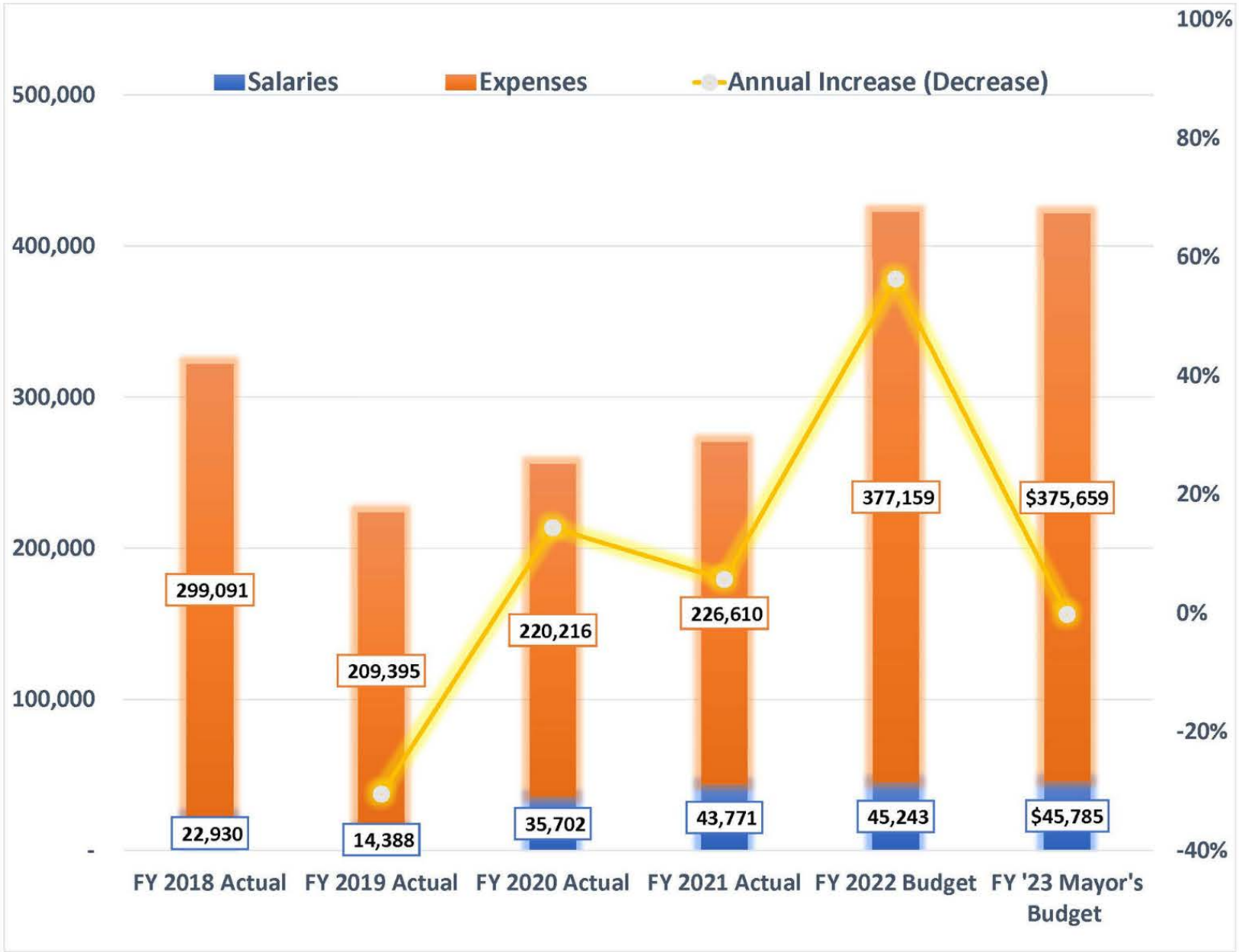


2023 DPW Parking Division Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Parking-Salaries & Wages	$35,202	$43,271	$36,977	$45,243	$45,285	$45,285	$42	0.1%
Parking - Clothing Allowance	$500	$500	$500	$500	$500	$500	$0	0.0%
Parking-Lighting	$11,592	$9,240	$7,017	$10,000	$10,000	$10,000	$0	0.0%
Parking - Repairs & Maint	$40,800	$92,427	$72,835	$89,184	$89,184	$89,184	$0	0.0%
Parking-Light Maintenance	$0	$0	$0	$250	$250	$250	$0	0.0%
Parking - Signage	$0	$2,276	$2,000	$2,000	$3,000	$3,000	$1,000	50.0%
Parking Enforcement	$46,183	$48,000	$37,107	$102,000	$102,000	$100,000	-$2,000	-2.0%
Parking - Contract Mgmt Fee	$114,278	$56,347	$155,241	$163,000	$163,000	$163,000	$0	0.0%
Parking - Consultant Fees	$7,363	$18,099	$7,155	$9,500	$9,500	$9,500	$0	0.0%
Parking - Office Supplies	$0	$0	$0	$225	$225	$225	$0	0.0%
Parking - Printed Supplies	$0	$220	$25	$500	$500	$500	$0	0.0%
	$255,918	**$270,381**	**$318,857**	**$422,402**	**$423,444**	**$421,444**	**-$958**	**-0.2%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Parking Attendant	1.00	44,283	1.00	44,325	1.00	44,325
Safety Training	-	960	-	960	-	960
TOTAL	**1.00**	**$ 45,243**	**1.00**	**$ 45,285**	**1.00**	**$ 45,285**

2023 DPW Parking Division Budget



2023 DPW Other Divisions Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Snow/Ice-Salaries & Wages	$4,986	$7,712	$11,832	$8,330	$8,330	$8,330	$0	0.0%
Snow/Ice-Overtime	$165,625	$186,538	$213,212	$220,019	$220,019	$220,019	$0	0.0%
Snow/Ice-Repairs & Maint. Vehicles	$127,418	$253,528	$261,486	$127,925	$127,925	$127,925	$0	0.0%
Snow/Ice-Truck Hire	$947,367	$1,132,952	$1,264,168	$223,869	$223,869	$223,869	$0	0.0%
Snow/Ice-Rock Salt & Sand	$389,143	$441,410	$572,533	$129,857	$129,857	$129,857	$0	0.0%
	$1,634,538	**$2,022,140**	**$2,323,233**	**$710,000**	**$710,000**	**$710,000**	**$0**	**0.0%**

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Outdoor Lighting	$620,593	$778,482	$383,712	$419,000	$518,960	$518,960	$99,960	23.9%
Street Light Maintenance	$129,588	$61,455	$54,192	$80,000	$65,000	$65,000	-$15,000	-18.8%
	$750,182	**$839,937**	**$437,904**	**$499,000**	**$583,960**	**$583,960**	**$84,960**	**17.0%**

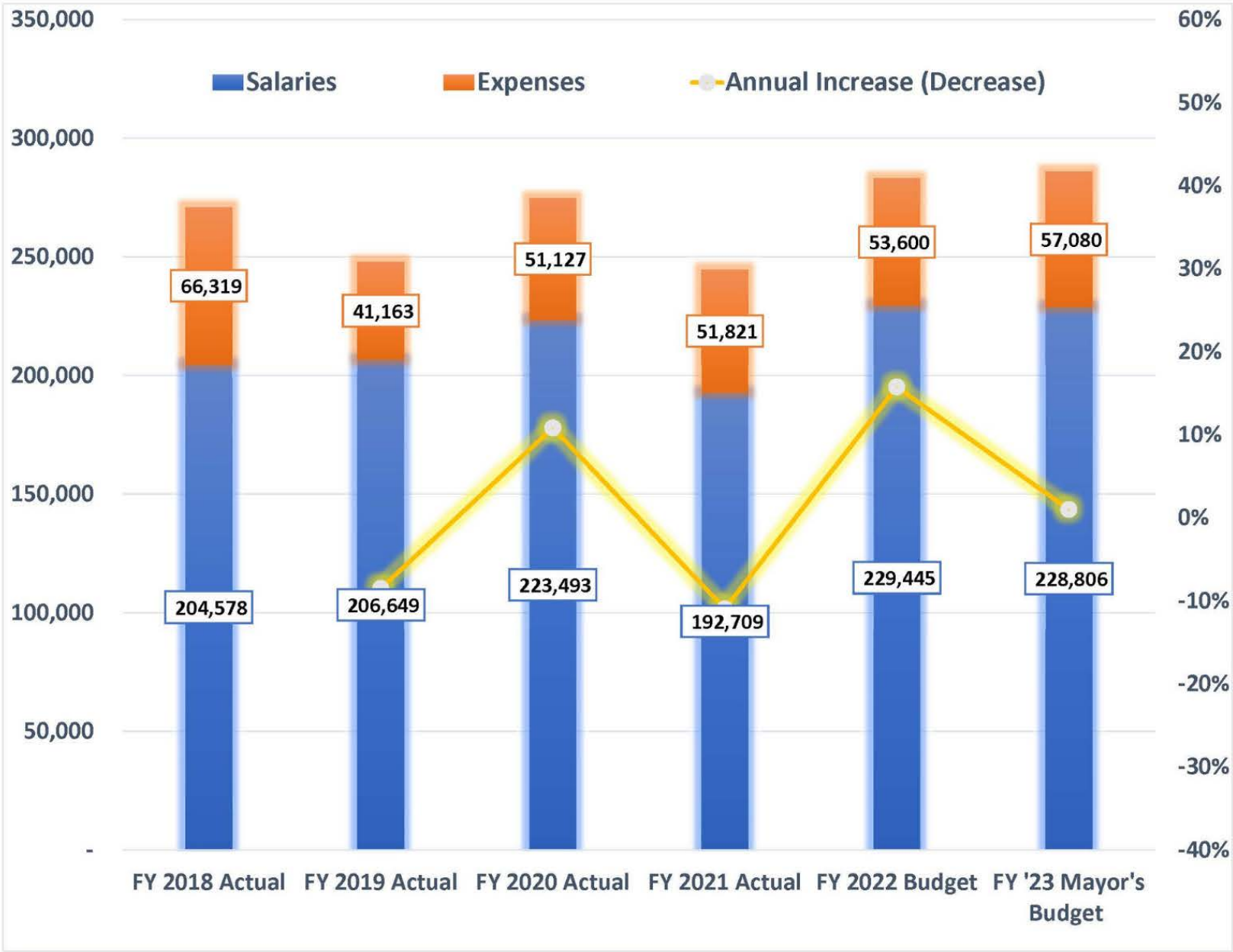
	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Street Marking-Paint	$0	$61	$0	$2,500	$2,500	$2,500	$0	0.0%
Street Marking-Pavement Marking	$58,259	$89,687	$33,800	$82,883	$85,383	$85,383	$2,500	3.0%
Street Marking-Safety Program	$5,065	$2,678	$0	$3,000	$3,000	$3,000	$0	0.0%
Street Marking-Signs	$9,707	$13,492	$13,739	$21,600	$21,600	$21,600	$0	0.0%
	$73,032	**$105,918**	**$47,540**	**$109,983**	**$112,483**	**$112,483**	**$2,500**	**2.3%**

2023 DPW Vehicle Maintenance Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Vehicle Maint-Salaries & Wages	$215,048	$181,868	$104,128	$221,395	$220,756	$220,756	-$639	-0.3%
Vehicle Maint-Overtime	$745	$491	$52	$500	$500	$500	$0	0.0%
Vehicle Maint-Longevity	$3,700	$6,350	$3,550	$3,550	$3,550	$3,550	$0	0.0%
Vehicle Maint-Clothing Allowance	$2,000	$2,000	$1,500	$2,000	$2,000	$2,000	$0	0.0%
Vehicle Maint - Tool Allowance	$2,000	$2,000	$1,500	$2,000	$2,000	$2,000	$0	0.0%
Vehicle Maint-Electricity	$23,716	$23,891	$22,637	$24,600	$26,000	$26,000	$1,400	5.7%
Vehicle Maint-Heat	$20,833	$20,448	$21,694	$23,000	$25,000	$25,000	$2,000	8.7%
Vehicle Maint-Office Supplies	$1,032	$0	$991	$920	$1,000	$1,000	$80	8.7%
Building Maintenance-Capital	$6,684	$7,668	$5,102	$5,080	$15,000	$5,080	$0	0.0%
	$275,758	**$244,716**	**$161,155**	**$283,045**	**$295,806**	**$285,886**	**$2,841**	**1.0%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Working Foreman	1.00	65,437	1.00	65,437	1.00	65,437
Welder/Mechanic	1.00	52,146	1.00	52,146	1.00	52,146
ME Repairman	2.00	102,773	2.00	102,773	2.00	102,773
Safety Officer	-	1,040	-	-	-	-
Out of Grade	-	-	-	400	-	400
TOTAL	**4.00**	**$ 221,395**	**4.00**	**$ 220,756**	**4.00**	**$ 220,756**

2023 DPW Vehicle Maintenance Budget



2023 Building Maintenance Budget

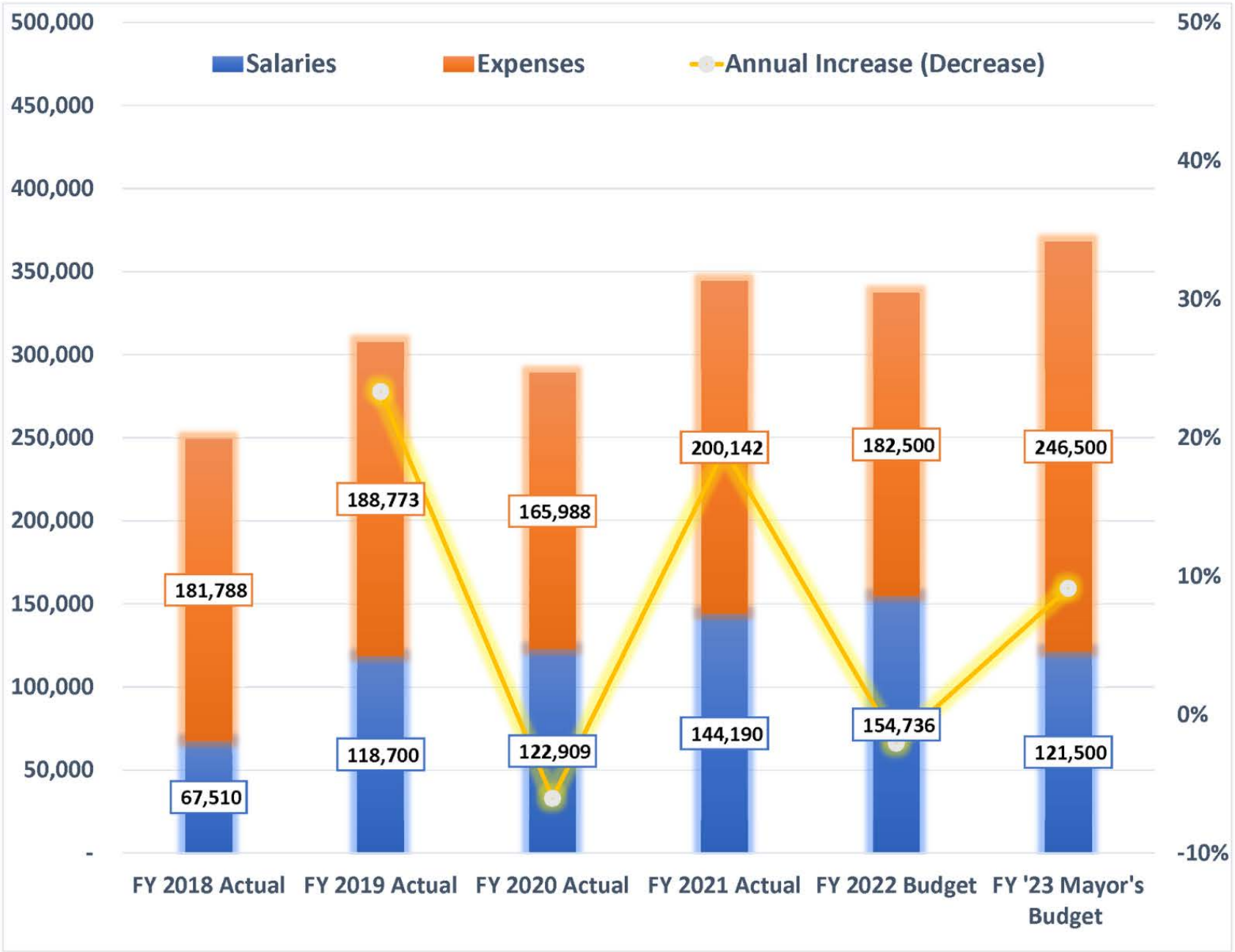
Office Hours: 8:00 to 4:00, Monday - Friday
Telephone: (978) 420-3606

Building Maintenance Coordinator
Steven S. Bucuzzo

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Building Maint-Salaries & Wages	$127,425	$145,220	$87,342	$152,611	$121,500	$121,500	-$31,111	-20.4%
Building Maint.-Overtime	$157	$1,643	$2,653	$2,000	$0	$0	-$2,000	-100.0%
Building Maint-Clothing Allowance	$0	$0	$500	$125	$0	$0	-$125	-100.0%
Building Maint-City Hall Utilities	$0	$3,362	$5,628	$3,500	$6,000	$6,000	$2,500	71.4%
Building Maint - Electricity	$64,530	$62,719	$50,220	$65,000	$70,000	$70,000	$5,000	7.7%
Building Maint - Heat	$19,058	$45,997	$44,608	$30,000	$40,000	$40,000	$10,000	33.3%
City Hall Cleaning Services	$0	$0	$0	$0	$38,000	$38,000	$38,000	0.0%
Repairs & Maint. Office Equipment	$0	$0	$2,450	$0	$2,500	$2,500	$2,500	0.0%
Building Maint-City Hall Bldg Maint	$67,165	$81,680	$55,820	$65,000	$70,000	$70,000	$5,000	7.7%
Fire Dept Bldgs Maint	-$400	$450	$140	$0	$0	$0	$0	0.0%
Repairs & Maint. Elevator	$1,623	$3,959	$3,354	$3,000	$3,500	$3,500	$500	16.7%
Other Mun Bldgs Maint	$12,834	$1,998	$3,312	$10,000	$10,000	$10,000	$0	0.0%
Building Maint-Custodial Supplies	$7,030	$5,825	$6,809	$6,000	$6,500	$6,500	$500	8.3%
	$299,422	**$352,854**	**$262,837**	**$337,236**	**$368,000**	**$368,000**	**$30,764**	**9.1%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Building Maint Coordinator - stipend	-	26,000	-	26,000	-	26,000
City Share w/School dept - maint staff	-	36,250	-	14,500	-	14,500
Bldg Maint Supervisor	-	39,000	-	40,000	-	40,000
Bldg Maint Manager - Reimb School	-	(21,750)	-	-	-	-
Bldg Custodial Support Contract	-	34,000	-	-	-	-
Bldg Custodian	1.00	39,111	1.00	41,000	1.00	41,000
TOTAL	**1.00**	**$ 152,611**	**1.00**	**$ 121,500**	**1.00**	**$ 121,500**

2023 Building Maintenance Budget

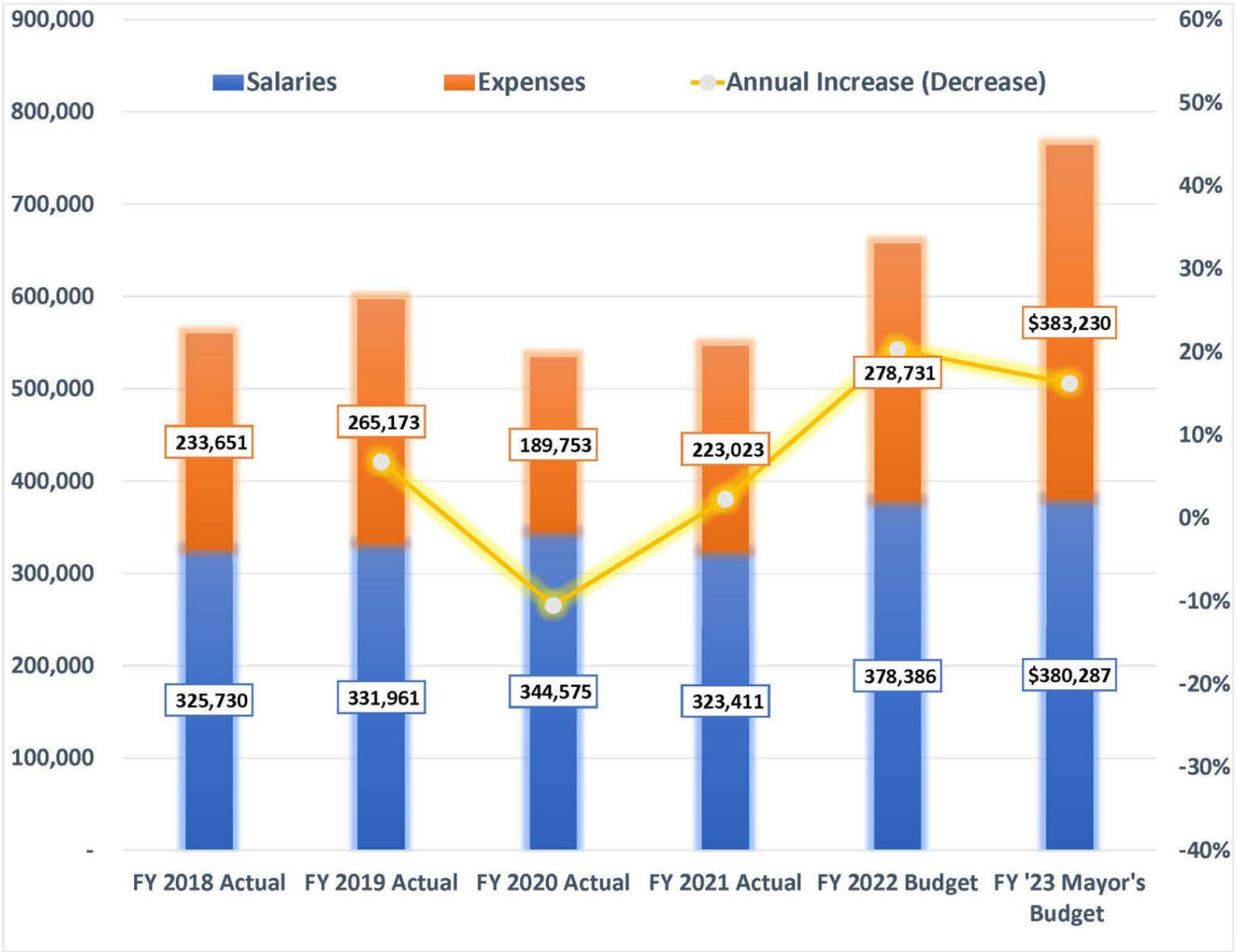


2023 Parks Department Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Parks-Salaries & Wages	$313,000	$295,218	$217,389	$348,286	$350,287	$350,287	$2,001	0.6%
Parks-Overtime	$22,775	$20,242	$14,397	$22,000	$22,000	$22,000	$0	0.0%
Parks-Longevity	$4,800	$4,450	$4,500	$4,600	$4,500	$4,500	-$100	-2.2%
Parks-Clothing Allowance	$3,500	$3,000	$3,500	$3,000	$3,000	$3,000	$0	0.0%
Park - Tool Allowance	$500	$500	$0	$500	$500	$500	$0	0.0%
Parks-Electricity	$9,666	$17,947	$18,888	$15,900	$20,900	$20,900	$5,000	31.4%
Parks-Heat	$2,550	$3,058	$2,411	$4,300	$4,300	$4,300	$0	0.0%
Parks-Repairs & Maint. Vehicles	$24,762	$21,847	$17,346	$20,000	$25,000	$25,000	$5,000	25.0%
Park Dept - Equipment Lease	$10,725	$9,398	$2,630	$9,731	$25,030	$25,030	$15,299	157.2%
Parks-Tree Removal	$78,764	$77,018	$41,747	$90,000	$95,000	$95,000	$5,000	5.6%
Parks-Bldg Equip & Repairs	$1,281	$1,526	$116	$2,000	$5,000	$5,000	$3,000	150.0%
Parks-Trees & Shrubs	$10,062	$34,936	$8,858	$30,000	$25,000	$50,000	$20,000	66.7%
Parks - City Beautification						$50,000	$50,000	0.0%
Parks-Vehicular Supplies	$9,525	$13,872	$7,447	$10,800	$12,000	$12,000	$1,200	11.1%
Parks-Cemetary Supplies	$24,175	$17,530	$20,550	$44,500	$44,500	$44,500	$0	0.0%
Parks-DPW Supplies	$56,687	$49,480	$42,763	$51,500	$51,500	$51,500	$0	0.0%
	$572,771	**$570,023**	**$402,541**	**$657,117**	**$688,517**	**$763,517**	**$106,400**	**16.2%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
General Foreman	1.00	68,432	1.00	68,432	1.00	68,432
Working Foreman/Parks	1.00	59,030	1.00	59,030	1.00	59,030
MEO LHS PW Laborers	1.00	48,506	1.00	48,506	1.00	48,506
Seasonal Help	-	30,000	-	30,000	-	30,000
MEO/Groundskeeper	1.00	48,506	1.00	48,506	1.00	48,506
Grounds worker/Laborer	2.00	86,653	2.00	88,653	2.00	88,653
Pest/Tree Crew Diff	-	2,500	-	2,500	-	2,500
Safety & Training Offic	-	4,160	-	4,160	-	4,160
Out of Grade	-	500	-	500	-	500
TOTAL	**6.00**	**$ 348,286**	**6.00**	**$ 350,287**	**6.00**	**$ 350,287**

2023 Parks Department Budget



2023 Citizens Center Budget

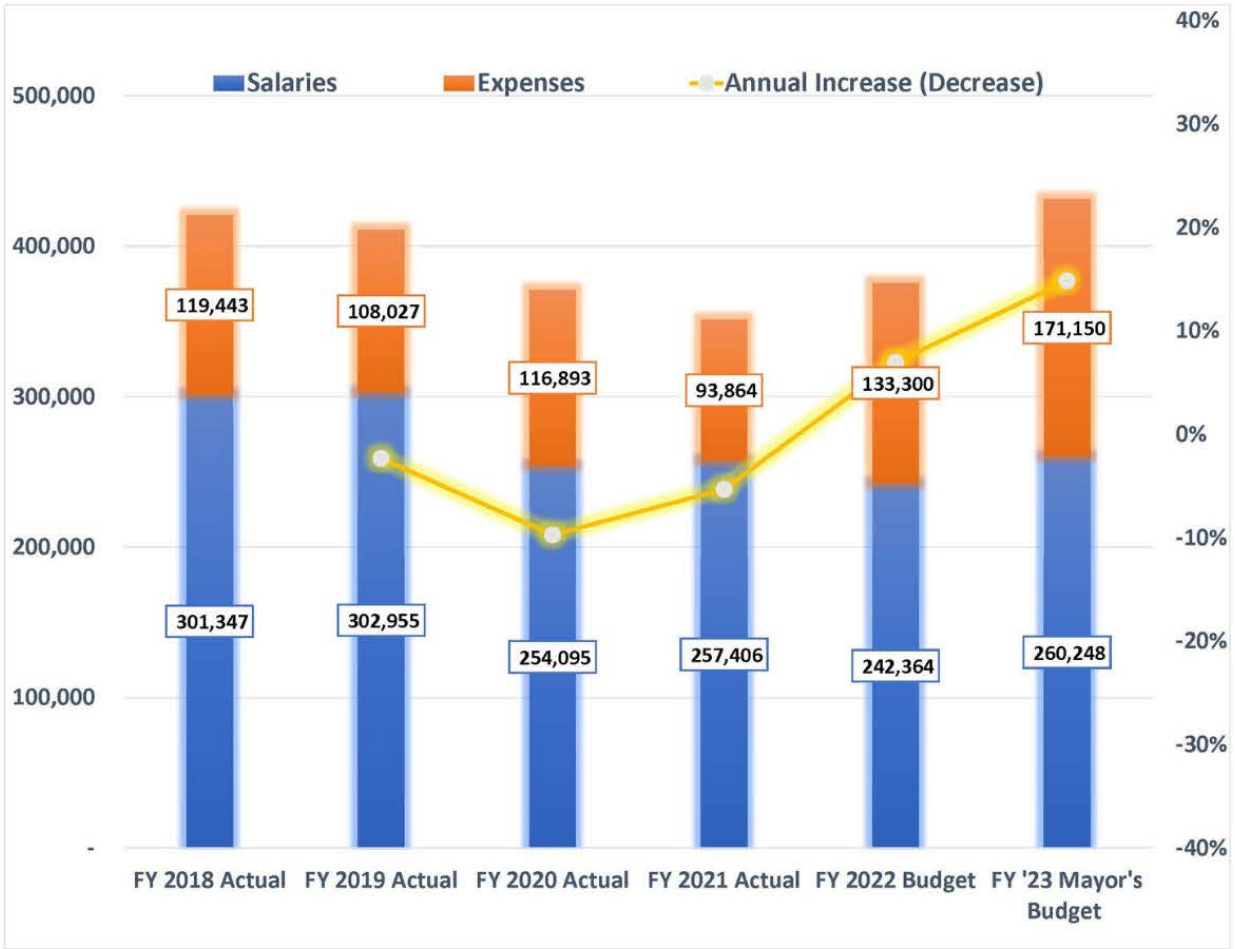
Human Services Dept.
Haverhill Citizen Center
10 Welcome Street
Haverhill, MA 01830
Telephone: 978-374-2388

Director
Vinny Ouellette

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Citizen Ctr-Salaries & Wages	$238,953	$241,777	$289,117	$228,564	$260,248	$260,248	$31,684	13.9%
Citizen Ctr - Overtime	$3,392	$5,229	$2,456	$4,500	$4,500	$4,500	$0	0.0%
Citizen Ctr-Longevity	$8,150	$6,800	$10,400	$5,700	$9,350	$9,350	$3,650	64.0%
Citizen Ctr-Professional Devel	$3,600	$3,600	$4,800	$3,600	$4,200	$4,200	$600	16.7%
Citizen Ctr-Electricity	$37,642	$36,485	$33,710	$35,000	$45,000	$45,000	$10,000	28.6%
Citizen Ctr-Heat	$15,868	$19,726	$20,669	$22,200	$30,000	$30,000	$7,800	35.1%
Repairs & Maint. Office Equipment	$2,272	$2,473	$1,797	$3,000	$3,000	$3,000	$0	0.0%
Repairs & Maint Fire Equipment	$291	$159	$700	$750	$750	$750	$0	0.0%
Citizen Ctr Bldg. Maint	$21,651	$21,875	$22,267	$22,000	$22,000	$22,000	$0	0.0%
Repairs & Maint. Elevator	$3,652	$3,176	$5,328	$15,000	$15,000	$15,000	$0	0.0%
Annual Fireworks Entertainment	$17,000	$0	$18,000	$20,000	$20,000	$20,000	$0	0.0%
Citizen Ctr-Security Services	$0	$0	$0	$350	$350	$350	$0	0.0%
Citizen Ctr-Pest Control Services	$420	$504	$252	$500	$500	$500	$0	0.0%
Citizen Ctr-Office Supplies	$1,975	$2,869	$1,171	$3,000	$3,000	$3,000	$0	0.0%
Citizen Ctr-Vehicular Supplies	$8,021	$8,828	$8,986	$8,500	$10,500	$10,500	$2,000	23.5%
Citizen Ctr-All Other	$8,486	$2,843	$3,893	$3,000	$3,000	$3,000	$0	0.0%
	$371,374	**$356,346**	**$423,546**	**$375,664**	**$431,398**	**$431,398**	**$55,734**	**14.8%**

2023 Citizens Center Budget

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Director	0.54	34,000	0.54	40,646	0.54	40,646
Program Coord	1.00	47,498	1.00	48,329	1.00	48,329
Office Manager	1.00	46,706	1.00	47,523	1.00	47,523
Principal Account Clerk	1.00	39,794	1.00	40,490	1.00	40,490
Principal Account Clerk	1.00	39,794	1.00	40,490	1.00	40,490
Bldg Mtce Craft/Cust	2.00	75,566	2.00	98,259	2.00	98,259
Wood School Day Care - offset	(0.30)	(15,000)	(0.30)	(15,000)	(0.30)	(15,000)
Fomula Grant - offset	(1.00)	(39,794)	(1.00)	(40,490)	(1.00)	(40,490)
TOTAL	**5.24**	**$ 228,564**	**5.24**	**$ 260,248**	**5.24**	**$ 260,248**



2023 Veterans Services Budget

Human Services Dept.
Haverhill Citizen Center
10 Welcome Street
Haverhill, MA 01830
Telephone: (978) 374-2351

Director
Luis Santiago

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Veterans-Salaries & Wages	$101,312	$87,199	$57,277	$94,752	$105,931	$105,931	$11,179	11.8%
Veterans-Communications	$483	$498	$373	$500	$500	$500	$0	0.0%
Veterans Grave Reg	$700	$633	$323	$700	$700	$700	$0	0.0%
Veterans-Cash Payments	$730,143	$572,290	$456,787	$900,000	$900,000	$700,000	-$200,000	-22.2%
Veterans-Mem Day Parade	$0	$1,262	$0	$3,500	$3,500	$3,500	$0	0.0%
Veterans-Pearl Harbor Day Parade	$0	$0	$440	$440	$450	$450	$10	2.3%
Veterans Day Parade	$2,500	$257	$2,500	$2,500	$2,500	$2,500	$0	0.0%
Veterans-Burial	$20,000	$6,260	$4,000	$25,000	$25,000	$25,000	$0	0.0%
Veterans-Office Supplies	$1,447	$520	$402	$1,500	$1,500	$1,500	$0	0.0%
Veterans-Flag Account	$7,344	$7,511	$8,111	$8,160	$8,500	$8,500	$340	4.2%
Verterans Director Expenses	$0	$260	$641	$1,500	$1,500	$1,500	$0	0.0%
Veterans Educational Programs	$724	$998	$1,045	$6,000	$5,000	$5,000	-$1,000	-16.7%
	$864,653	**$677,686**	**$531,898**	**$1,044,552**	**$1,055,081**	**$855,081**	**-$189,471**	**-18.1%**

2023 Veterans Services Budget

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Director	1.00	62,450	1.00	67,500	1.00	67,500
Veterans Driver	1.00	32,302	1.00	37,731	1.00	37,731
Veterans Driver - prof development	-	-	-	700	-	700
TOTAL	**2.00**	**$ 94,752**	**2.00**	**$ 105,931**	**2.00**	**$ 105,931**



2023 Senior Services Budget

Human Services Dept.
Haverhill Citizen Center
10 Welcome Street
Haverhill, MA 01830
Telephone: (978) 374-2351

Director
Luis Santiago

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Senior Ctr-Salaries & Wages	$95,587	$90,152	$22,724	$10,000	$10,000	$10,000	$0	0.0%
Senior Ctr-Longevity	$2,150	$1,000	$1,000	$1,000	$0	$0	-$1,000	-100.0%
Senior Ctr-Clothing Allowance	$0	$0	$0	$0	$700	$700	$700	0.0%
Repairs & Maint. Office Equipment	$1,047	$942	$838	$1,700	$1,700	$1,700	$0	0.0%
Senior Ctr-Office Supplies	$0	$910	$0	$1,000	$1,000	$1,000	$0	0.0%
	$98,784	**$93,004**	**$24,562**	**$13,700**	**$13,400**	**$13,400**	**-$300**	**-2.2%**

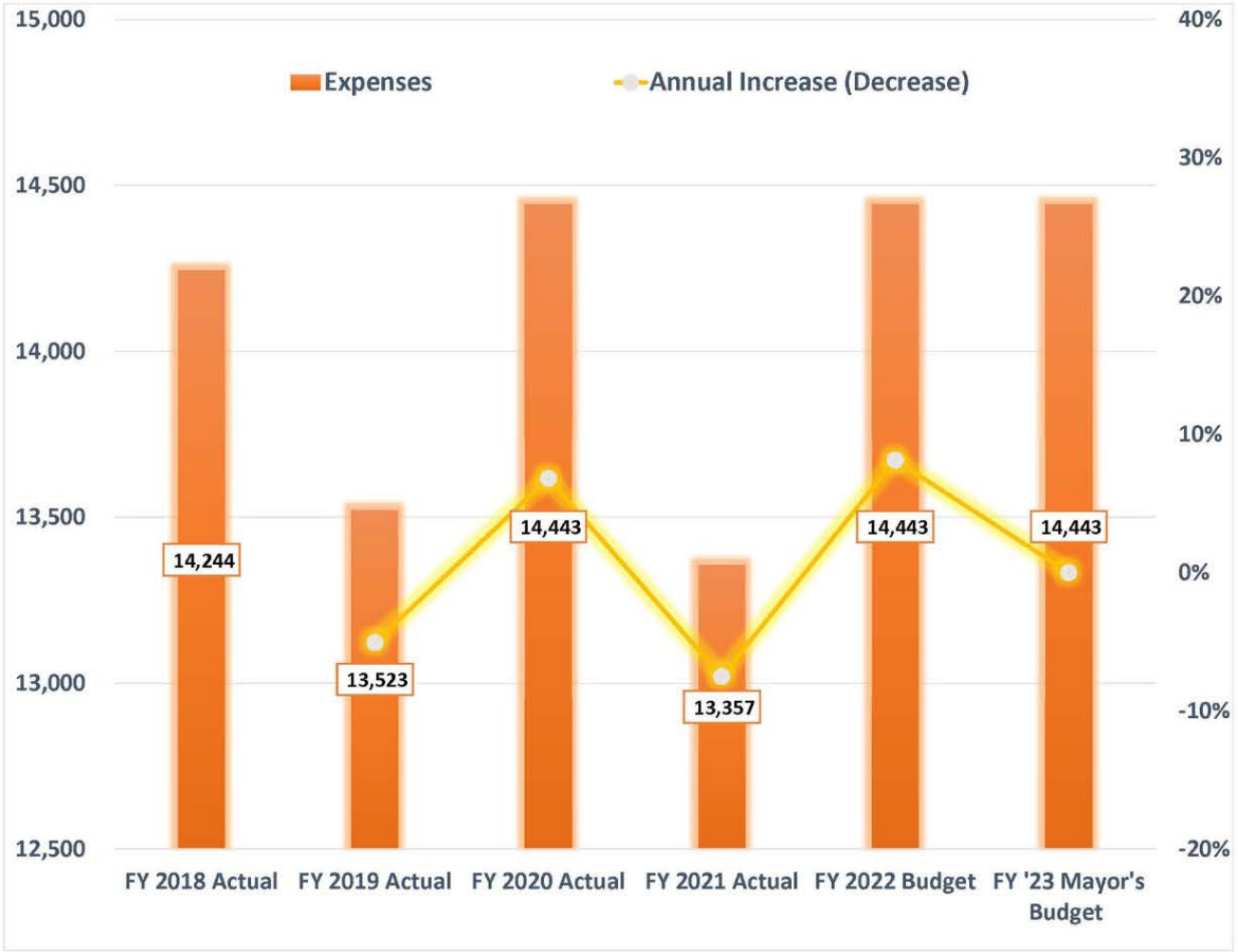
Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Director Stipend	-	10,000	-	10,000	-	10,000
Community Health Nurse	1.00	80,000	-	-	-	-
Community Health Nurse - funded by Hospital Trust	(1.00)	(80,000)	-	-	-	-
COA Nurse	1.00	63,700	-	-	-	-
COA Nurse -COVID Funds	(1.00)	(63,700)	-	-	-	-
Activities/Vol Coord	1.00	32,159	1.00	33,634	1.00	33,634
COA Formula Grant - offset	(1.00)	(32,159)	(1.00)	(33,634)	(1.00)	(33,634)
Transporation Outreach	0.54	15,768	0.54	20,748	0.54	20,748
COA Assistant - Grant offset	(0.54)	(15,768)	(0.54)	(20,748)	(0.54)	(20,748)
Outreach Coordinator	0.54	15,768	0.54	20,748	0.54	20,748
Outreach Coordinator - Grant offset	(0.54)	(15,768)	(0.54)	(20,748)	(0.54)	(20,748)
TOTAL	**0.00**	**$ 10,000**	**-**	**$ 10,000**	**-**	**$ 10,000**

2023 Senior Services Budget



2023 Stadium Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Stadium-Electricity	$8,316	$8,149	$9,856	$9,327	$9,327	$9,327	$0	0.0%
Stadium-Heat	$6,127	$5,208	$4,402	$5,116	$5,116	$5,116	$0	0.0%
	$14,443	**$13,357**	**$14,258**	**$14,443**	**$14,443**	**$14,443**	**$0**	**0.0%**



2023 Recreation Budget

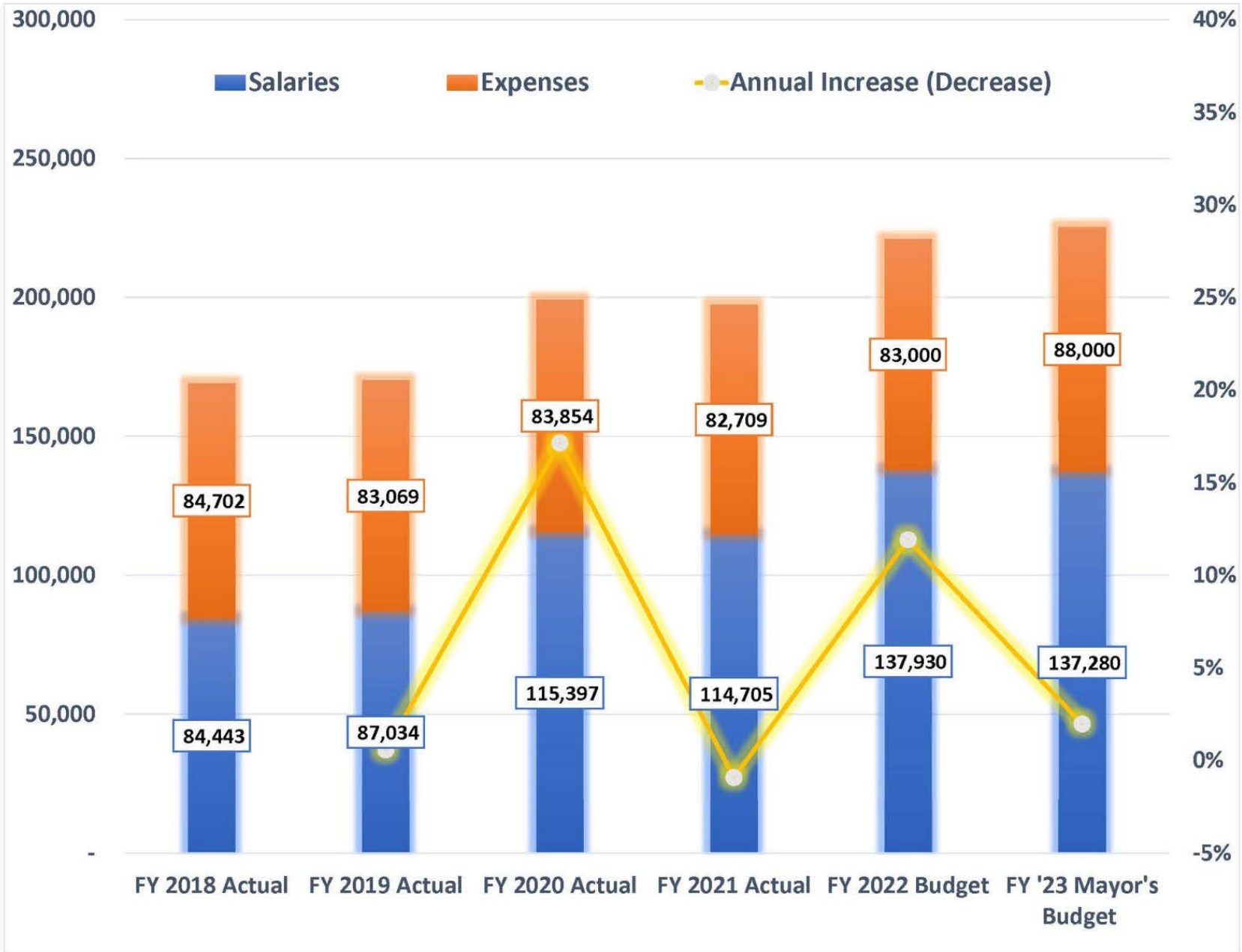
Haverhill Citizen Center
10 Welcome Street
Haverhill, MA 01830
Telephone: (978) 374-2351

Director
Vinny Ouellette

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Rec-Salaries & Wages	$115,397	$114,705	$113,185	$137,930	$137,280	$137,280	-$650	-0.5%
Rec-Electricty	$2,997	$933	$1,971	$2,000	$7,000	$7,000	$5,000	250.0%
Rec-Other Mun Bldgs Maint	$80,867	$82,511	$48,431	$81,000	$81,000	$81,000	$0	0.0%
	$199,261	**$198,149**	**$163,587**	**$220,930**	**$225,280**	**$225,280**	**$4,350**	**2.0%**

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Rec Director	1.00	51,750	1.00	51,750	1.00	51,750
Park Ambassador	-	23,000	-	-	-	-
Life Guards	-	5,000	-	30,000	-	30,000
Mobile Crew Supervisor	-	10,000	-	7,000	-	7,000
Park & Rec Maintenance (PT Skilled Labor)	-	15,000	-	14,000	-	14,000
Skilled laborer	1.00	43,180	1.00	44,530	1.00	44,530
Skilled laborer - revolving fund offset	(0.25)	(10,000)	(0.25)	(10,000)	(0.25)	(10,000)
TOTAL	**1.75**	**$ 137,930**	**1.75**	**$ 137,280**	**1.75**	**$ 137,280**

2023 Recreation Budget



2023 Library Budget

Haverhill Public Library
99 Main Street,
Haverhill, MA 01830
Telephone: (978) 373-1586

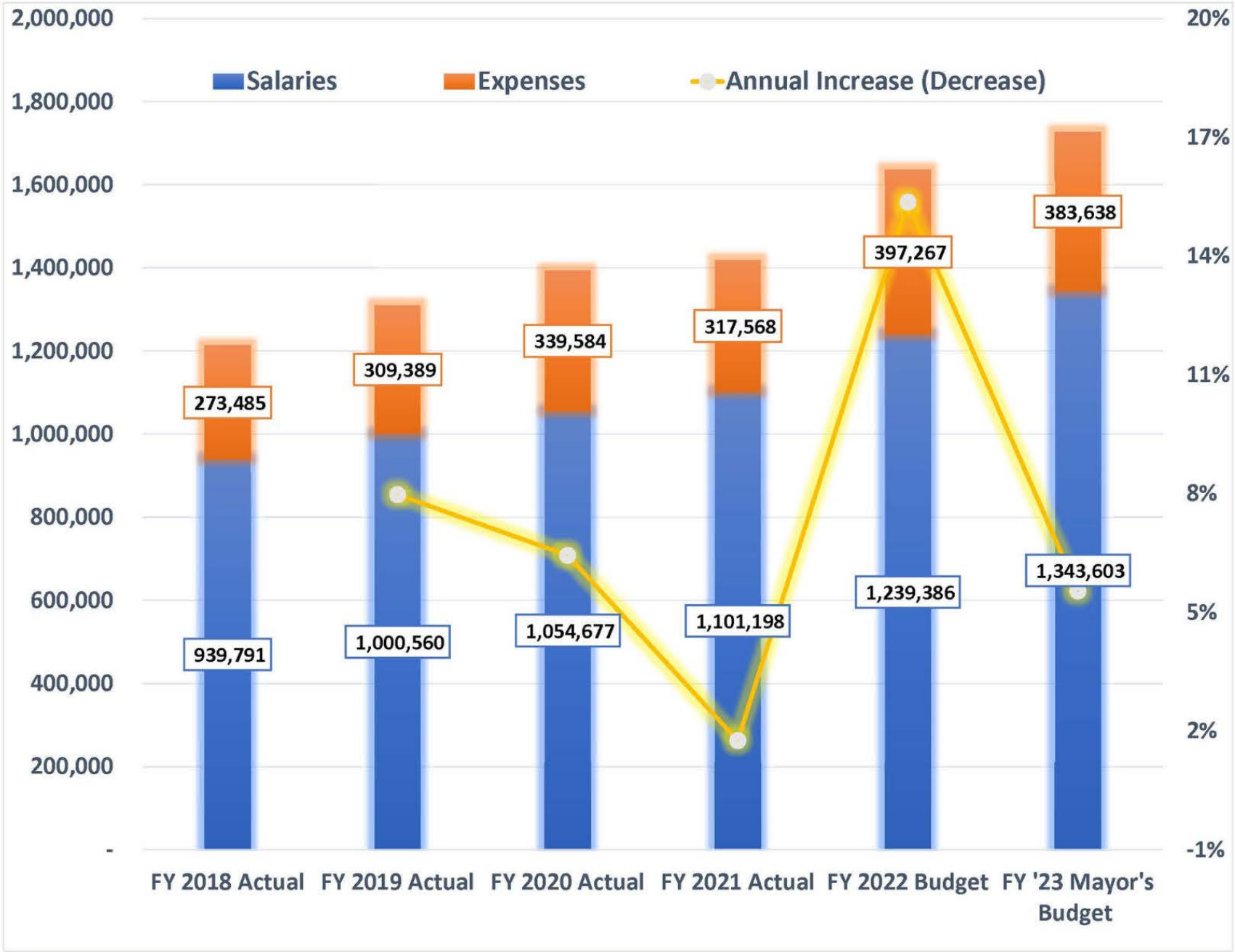
Library Director
Sarah Moser

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Library-Salaries & Wages	$1,009,205	$1,061,454	$868,326	$1,181,986	$1,286,878	$1,286,878	$104,892	8.9%
Library-Overtime	$25,018	$25,321	$21,677	$35,000	$35,000	$30,000	-$5,000	-14.3%
Library - Shift Differential	$4,755	$850	$5,704	$5,000	$7,500	$7,500	$2,500	50.0%
Library-Longevity	$6,100	$6,100	$8,100	$8,100	$9,925	$9,925	$1,825	22.5%
Library-Professional Devel	$9,600	$9,300	$8,250	$9,300	$9,300	$9,300	$0	0.0%
Library-Utilities	$103,168	$84,631	$8,370	$112,500	$112,500	$112,500	$0	0.0%
Repairs & Maint. Office Equipment	$6,268	$7,911	$6,168	$16,000	$16,000	$11,000	-$5,000	-31.3%
Library-Bldg & Grounds Service	$75,076	$83,791	$59,730	$86,700	$86,700	$86,700	$0	0.0%
Information Technology Services	$3,985	$4,443	$3,145	$4,500	$4,500	$4,500	$0	0.0%
Library-Communications	$3,275	$3,116	$2,335	$3,750	$3,750	$3,750	$0	0.0%
Library-Postage	$2,179	$1,065	$0	$6,100	$6,100	$4,100	-$2,000	-32.8%
Library-Office Supplies	$3,274	$3,976	$3,120	$4,000	$4,000	$4,000	$0	0.0%
Repairs Maint. Supplies	$14,955	$16,599	$15,750	$20,000	$20,000	$20,000	$0	0.0%
Library - Vehicular Supplies	$45	$41	$58	$300	$300	$300	$0	0.0%
Library Consortium	$75,657	$75,657	$75,657	$75,657	$84,028	$84,028	$8,371	11.1%
Library-Other	$10,000	$0	$0	$0	$0	$0	$0	0.0%
Library-Circulation System	$13,932	$18,601	$16,723	$29,660	$29,660	$24,660	-$5,000	-16.9%
Library-Outreach Delivery	$28,476	$29,328	$19,359	$38,100	$38,100	$28,100	-$10,000	-26.2%
	$1,394,968	**$1,432,185**	**$1,122,471**	**$1,636,653**	**$1,754,241**	**$1,727,241**	**$90,588**	**5.5%**

2023 Library Budget

Title	FTE	FY22 Mayor Approved	FTE	FY23 Salary Request	FTE	FY23 Mayor Approved
Director	1.00	108,707	1.00	114,000	1.00	114,000
Director - salary increase	-	3,293	-	-	-	-
Assistant Director	1.00	72,471	1.00	78,000	1.00	78,000
Assistant Director - salary increase	-	3,529	-	-	-	-
Administrative Assistant	0.75	33,821	0.75	33,821	0.75	33,821
Librarian I	3.00	161,920	3.00	201,000	3.00	201,000
Librarian I - salary increase	-	8,128	-	-	-	-
System Admin	0.75	45,706	0.75	47,037	0.75	47,037
System Admin - salary increase	-	1,331	-	-	-	-
Business Manager - Division Head	1.00	50,220	1.00	50,220	1.00	50,220
Division Head	6.50	325,916	5.50	276,203	5.50	276,203
Library Assistant	1.00	45,092	1.00	45,092	1.00	45,092
Lib Asst/Custodial	1.00	47,376	2.00	97,595	2.00	97,595
Lib Technical Asst	4.50	169,478	5.50	205,910	5.50	205,910
Library Clerical	1.65	57,383	-	31,300	-	31,300
Archivist	-	-	1.00	65,000	1.00	65,000
Security	-	30,000	-	30,000	-	30,000
Pages	-	5,616	-	11,700	-	11,700
Salary Contracts-transfer from salary reserve	-	12,000	-	-	-	-
TOTAL	**22.15**	**1,181,986**	**22.50**	**1,286,878**	**22.50**	**1,286,878**

2023 Library Budget



2023 Long Term Debt Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Debt Underwritier	$10,720	$22,932	$9,132	$25,000	$25,000	$25,000	$0	0.0%
Debt-Principal on Long Term Debt	$5,421,736	$5,838,511	$3,245,586	$6,202,785	$6,202,785	$6,202,785	$0	0.0%
Debt-Interest on Long Term Debt	$1,806,483	$1,735,633	$985,473	$1,712,092	$1,712,092	$1,712,092	$0	0.0%
Debt-Interest on Short Term Debt	$247,153	$132,658	$72,509	$175,000	$175,000	$175,000	$0	0.0%
	$7,486,092	**$7,729,734**	**$4,312,700**	**$8,114,877**	**$8,114,877**	**$8,114,877**	**$0**	**0.0%**

Fiscal Year	Assessed Valuation	Bonds Outstanding	Population	Debt as % Assessed Valuation	Debt Per Capita
2012	$ 5,088,002,158	**$ 94,201,534**	62,088	**1.85%**	**$ 1,517**
2013	$ 4,913,700,356	**$ 89,572,179**	62,370	**1.82%**	**$ 1,436**
2014	$ 4,941,156,378	**$ 89,994,608**	62,370	**1.82%**	**$ 1,443**
2015	$ 5,303,663,181	**$ 95,907,753**	62,765	**1.81%**	**$ 1,528**
2016	$ 5,432,039,234	**$ 96,879,362**	63,236	**1.78%**	**$ 1,532**
2017	$ 5,750,581,358	**$ 109,506,587**	63,669	**1.90%**	**$ 1,720**
2018	$ 6,276,901,409	**$ 102,737,486**	64,014	**1.64%**	**$ 1,605**
2019	$ 6,661,940,690	**$ 103,192,795**	64,014	**1.55%**	**$ 1,612**
2020	$ 7,128,429,993	**$ 131,041,851**	64,014	**1.84%**	**$ 2,047**
2021	$ 7,457,651,709	**$ 138,884,633**	67,787	**1.86%**	**$ 2,049**
2022	$ 8,172,870,376	**$ 142,175,253**	67,787	**1.74%**	**$ 2,097**

2023 Employee Benefits Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Benefits-Sick Leave Bank	$69,731	$206,977	$38,164	$75,000	$75,000	$75,000	$0	0.0%
Benefits-Vacation Buy-Back	$4,932	$7,791	$5,054	$50,000	$51,000	$51,000	$1,000	2.0%
Benefits-Injured on Duty Medical Claims	$194,528	$125,392	$203,554	$207,632	$211,785	$211,785	$4,153	2.0%
Benefits-Unemployment - School	$163,101	$348,177	$45,196	$199,500	$199,500	$199,500	$0	0.0%
Benefits-Workers Comp School	$445,684	$362,620	$489,652	$367,500	$422,625	$422,625	$55,125	15.0%
Benefits-Group Insurance	$11,236,255	$11,801,754	$9,080,347	$12,653,222	$12,650,243	$12,650,243	-$2,979	0.0%
Benefits-Pension Assessment	$18,034,591	$18,715,885	$19,649,956	$19,649,956	$21,173,486	$21,173,486	$1,523,530	7.8%
Benefits-Unemployment Insurance	$8,695	$79,813	$7,265	$10,300	$10,300	$10,300	$0	0.0%
Benefits-Workers Comp City	$203,938	$334,623	$241,810	$129,243	$135,705	$135,705	$6,462	5.0%
Benefits-Medicare	$1,473,627	$1,523,989	$1,309,173	$1,476,800	$1,535,872	$1,535,872	$59,072	4.0%
Benefits-Retiree Medical Claims	$64,268	$238,551	$83,954	$216,300	$221,708	$221,708	$5,408	2.5%
Benefits-School Group Insurance	$8,550,312	$9,290,774		$9,964,309	$11,308,832	$11,308,832	$1,344,523	13.5%
Benefits-Long Term Disability Ins	$1,788	$0	$0	$2,000	$2,040	$2,040	$40	2.0%
	$40,451,450	**$43,036,346**	**$31,154,124**	**$45,001,762**	**$47,998,096**	**$47,998,096**	**$2,996,334**	**6.7%**

2023 Employee Benefits Budget



2023 Reserves & Transfers Budget

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Transfer to General Fund	$0	$0	$24,000	$0	$0	$0	$0	0.0%
Transfer to Capital Projects	$1,728,492	$673,924	$316,604	$500,000	$1,018,203	$0	-$500,000	-100.0%
Transfer to Trust	$0	$0	$2,000,000	$2,000,000	$0	$0	-$2,000,000	-100.0%
	$1,728,492	**$673,924**	**$2,340,604**	**$2,500,000**	**$1,018,203**	**$0**	**-$2,500,000**	**-100.0%**

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Liability Insurance Premiums	$646,645	$735,015	$826,840	$695,905	$709,823	$709,823	$13,918	2.0%
	$646,645	**$735,015**	**$826,840**	**$695,905**	**$709,823**	**$709,823**	**$13,918**	**2.0%**

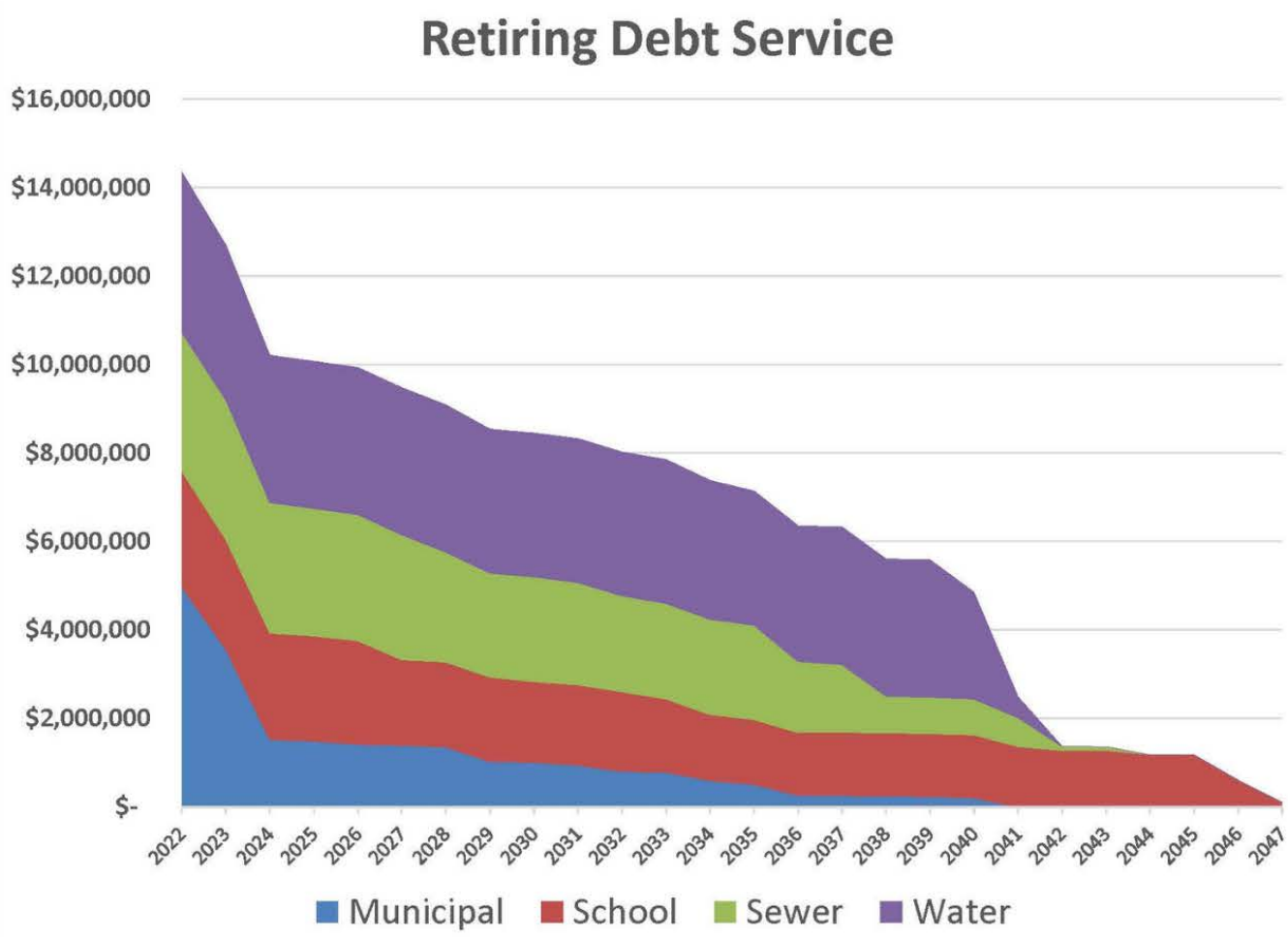
	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Other-Budget Salary Reserves	$0	$0	$0	$1,336,751	$1,422,645	$972,273	-$364,478	-27.3%
Fire Dept. -Budget Salary Reserves						$450,372	$450,372	
Other-Budget Reserve	$0	$0	$0	$666,291	$682,948	$682,948	$16,657	2.5%
	$0	**$0**	**$0**	**$2,003,042**	**$2,105,593**	**$2,105,593**	**$102,551**	**5.1%**

	FY20 Actual	FY21 Actual	FY22 Y-T-D	FY22 Budget	FY23 Department Request	FY 23 Mayor Budget	Mayor Budget to FY 22 Budget $ Change	Mayor to '22 % Change
Description								
Deficits (Snow & Ice)	$0	$0	$0	$511,812	$629,191	$629,191	$117,379	22.9%
Overlay (Overlay)	$0	$0	$0	$548,940	$516,930	$516,930	-$32,010	-5.8%
	$0	**$0**	**$0**	**$1,060,752**	**$1,146,121**	**$1,146,121**	**$85,369**	**8.0%**

2023 State Charges Budget

	FY 20 FINAL CONFERENCE COMMITTEE	FY 21 FINAL CONFERENCE COMMITTEE	FY 22 FINAL CONFERENCE COMMITTEE	FY 23 House Budget	DELTA of FY 22 Final & FY 23 House Budget
STATE AID					
Chapter 70	$ 58,353,924	$ 63,349,956	$ 64,982,436	$ 73,906,310	$ 8,923,874
Charter Tuition Reimbursement	$ 525,722	$ 687,308	$ 962,268	$ 1,671,133	$ 708,865
Veterans Benefits	$ 735,708	$ 777,832	$ 518,228	$ 411,550	$ (106,678)
Elderly & Veterans Exemptions	$ 221,536	$ 227,680	$ 204,984	$ 201,319	$ (3,665)
State Owned Land	$ 941	$ 964	$ 1,127	$ 1,127	$ -
Unrestricted General Government Aid	$ 10,436,481	$ 10,436,481	$ 10,801,758	$ 11,093,405	$ 291,647
Sub-Total Cherry Sheet Receipts	**$ 70,274,312**	**$ 75,480,221**	**$ 77,470,801**	**$ 87,284,844**	**$ 9,814,043**
OFFSET ITEMS: School Choice & Library (Special Rev Fund)	$ 263,399	$ 227,863	$ 237,733	$ 226,963	$ (10,770)
Total Cherry Sheet Receipts	**$ 70,537,711**	**$ 75,708,084**	**$ 77,708,534**	**$ 87,511,807**	**$ 9,803,273**
Assessments - SPECIAL EDUCATION	$ (64,337)	$ (49,668)	$ (63,588)	$ (77,160)	$ (13,572)
Assessments - SCHOOL CHOICE SENDING	$ (1,005,526)	$ (933,038)	$ (961,631)	$ (893,684)	$ 67,947
Assessments - CHARTER SCHOOL	$ (4,254,533)	$ (4,635,744)	$ (5,301,569)	$ (6,242,324)	$ (940,755)
Assessments - AIR POLLUTION DISTRICTS	$ (17,110)	$ (17,586)	$ (18,107)	$ (19,010)	$ (903)
Assessments - RMV NON-RENEWAL SURCHARGE	$ (106,840)	$ (119,900)	$ (119,900)	$ (126,140)	$ (6,240)
Assessments - MBTA	$ (692,702)	$ (726,605)	$ (829,355)	$ (850,089)	$ (20,734)
Assessments - MOSQUITO CONTROL	$ (128,570)	$ (136,403)	$ (140,602)	$ (144,859)	$ (4,257)
Total Cherry Sheet Assessments	**$ (6,269,618)**	**$ (6,618,944)**	**$ (7,434,752)**	**$ (8,353,266)**	**$ (918,514)**
TOTAL ESTIMATED CHERRY SHEET LESS OFFSETS & ASSESSMENTS	**$ 64,268,093**	**$ 69,089,140**	**$ 70,273,782**	**$ 79,158,541**	**$ 8,884,759**

Summary of Outstanding Debt



Total long-term debt in excess of 5 percent of a community's assessed valuation is generally prohibited under MGL Chapter 44 §10, and approaching this limit is often considered a warning sign by bond rating agencies. Evaluating a community's debt in this way is an indicator of both a community's overall debt burden as well as its effort in consistently investing in its capital assets. While a high debt load may be an indication of fiscal strain, low and decreasing debt may indicate underinvestment in capital assets and infrastructure.

School Debt as of June 30, 2022

City of Haverhill, Massachusetts

Long-Term School Debt Outstanding Projected as of June 30, 2022

Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2022	-	-	-
06/30/2023	1,310,950.00	967,909.05	2,278,859.05
06/30/2024	1,300,950.00	909,161.55	2,210,111.55
06/30/2025	1,329,800.00	849,214.67	2,179,014.67
06/30/2026	1,359,500.00	788,022.79	2,147,522.79
06/30/2027	1,000,700.00	736,603.29	1,737,303.29
06/30/2028	1,035,900.00	693,430.04	1,729,330.04
06/30/2029	1,053,900.00	650,810.04	1,704,710.04
06/30/2030	1,025,000.00	608,112.54	1,633,112.54
06/30/2031	1,055,000.00	567,975.04	1,622,975.04
06/30/2032	1,090,000.00	529,462.54	1,619,462.54
06/30/2033	975,000.00	493,662.53	1,468,662.53
06/30/2034	1,005,000.00	461,275.02	1,466,275.02
06/30/2035	1,020,000.00	429,721.89	1,449,721.89
06/30/2036	1,010,000.00	397,450.03	1,407,450.03
06/30/2037	1,045,000.00	363,768.78	1,408,768.78
06/30/2038	1,080,000.00	328,862.53	1,408,862.53
06/30/2039	1,110,000.00	292,387.53	1,402,387.53
06/30/2040	1,150,000.00	254,068.77	1,404,068.77
06/30/2041	1,160,000.00	214,178.13	1,374,178.13
06/30/2042	1,100,000.00	173,359.38	1,273,359.38
06/30/2043	1,145,000.00	133,928.14	1,278,928.14
06/30/2044	1,085,000.00	92,896.89	1,177,896.89
06/30/2045	1,125,000.00	53,953.14	1,178,953.14
06/30/2046	595,000.00	13,584.39	608,584.39
06/30/2047	105,000.00	1,771.88	106,771.88
Total	$26,271,700.00	$11,005,570.58	$37,277,270.58

School Debt as of June 30, 2022

Par Amounts Of Selected Issues

December 15 2011 Series A (SQ) -New Money - School 1 (ISQ)	230,000.00
December 15 2011 Series A (SQ) -New Money - School 2 (ISQ)	65,000.00
December 15 2011 Series A (SQ) -New Money - School 3 (ISQ)	875,000.00
December 15 2011 Series A (SQ) -Adv Ref of 11 1 02 - Sch Remodeling (ISQ)	15,000.00
December 15 2011 Series A (SQ) -Adv Ref of 11 1 02 - Sch Equip (ISQ)	20,000.00
December 12 2013 -School Remodeling (ISQ)	240,000.00
June 25 2015 -Hunking Middle School (OESQ)	8,860,000.00
May 26 2016 -High School Remodeling I (ISQ)	890,000.00
May 26 2016 -High School Remodeling II (ISQ)	255,000.00
May 26 2016 -Hunking School Feasibility (OSQ)	225,000.00
December 14 2017 -Hunking Middle School I (OESQ)	8,135,100.00
December 14 2017 -Hunking Middle School II (OESQ)	1,744,900.00
June 7 2018 -Green Communities School Remodeling (O)	1,410,000.00
December 12 2019 -Whittier School (I)	450,000.00
December 12 2019 -High School Track (I)	495,000.00
December 17 2020 -Cur Ref of 11 1 09 School Remodeling I (I)	147,600.00
December 17 2020 -Cur Ref of 11 1 09 School Remodeling II (I)	593,800.00
December 17 2020 -Cur Ref of 11 1 09 School Remodeling III (I)	835,800.00
December 17 2020 -Cur Ref of 11 1 09 School Remodeling IV (I)	148,400.00
December 17 2020 -Cur Ref of 11 1 09 School Remodeling V (I)	476,100.00
May 27 2021 -High School Pool Building Repair (I)	160,000.00
TOTAL	**26,271,700.00**

Hilltop Securities Inc.
Public Finance

City Debt as of June 30, 2022

City of Haverhill, Massachusetts

Long-Term General Debt Outstanding Projected as of June 30, 2022

Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2022	-	-	-
06/30/2023	861,650.00	373,157.53	1,234,807.53
06/30/2024	826,650.00	338,000.03	1,164,650.03
06/30/2025	829,800.00	301,485.67	1,131,285.67
06/30/2026	825,000.00	264,837.56	1,089,837.56
06/30/2027	835,000.00	227,687.55	1,062,687.55
06/30/2028	820,000.00	189,887.54	1,009,887.54
06/30/2029	630,000.00	152,112.54	782,112.54
06/30/2030	635,000.00	123,062.54	758,062.54
06/30/2031	590,000.00	96,612.54	686,612.54
06/30/2032	505,000.00	76,953.16	581,953.16
06/30/2033	505,000.00	62,518.77	567,518.77
06/30/2034	335,000.00	48,250.01	383,250.01
06/30/2035	250,000.00	40,606.26	290,606.26
06/30/2036	250,000.00	34,293.76	284,293.76
06/30/2037	250,000.00	27,731.26	277,731.26
06/30/2038	240,000.00	20,918.76	260,918.76
06/30/2039	240,000.00	14,431.26	254,431.26
06/30/2040	215,000.00	8,359.39	223,359.39
06/30/2041	105,000.00	4,106.26	109,106.26
06/30/2042	55,000.00	1,787.50	56,787.50
Total	$9,803,100.00	$2,406,799.89	$12,209,899.89

City Debt as of June 30, 2022

Par Amounts Of Selected Issues

December 15 2011 Series A (SQ) -Adv Ref of 11 1 02 - Fire Dept Equip (ISQ)	10,000.00
December 12 2013 -Bridge Repairs (ISQ)	120,000.00
December 12 2013 -Fire Truck (ISQ)	100,000.00
December 12 2013 -Citizen Center Improvements (ISQ)	355,000.00
December 12 2013 -East Broadway Bridge Repairs (ISQ)	230,000.00
December 12 2013 -Dock Improvements (ISQ)	40,000.00
June 25 2015 -Skating Rink Roof (ISQ)	170,000.00
June 25 2015 -Fire Pumper Truck (ISQ)	320,000.00
June 1 2017 -Police Fleet Maintenance Facility (ISQ)	700,000.00
June 1 2017 -Trinity Stadium (ISQ)	275,000.00
June 1 2017 -Aerial Bucket Truck (ISQ)	120,000.00
June 1 2017 -Fire Truck (ISQ)	270,000.00
June 1 2017 -Police Station Repairs (ISQ)	275,000.00
December 14 2017 -Flood Control Improvements (ISQ)	95,000.00
June 7 2018 -Softball Field Construction (I)	1,465,000.00
June 7 2018 -Police Radio System (I)	910,000.00
June 7 2018 -Dog Pound II (I)	30,000.00
December 12 2019 -Police Station Repairs (I)	1,050,000.00
December 12 2019 -City Hall Boiler Replacement (I)	440,000.00
December 12 2019 -Streetlight Replacement (I)	415,000.00
December 12 2019 -Pool Building (I)	360,000.00
December 17 2020 -Cur Ref of 11 1 09 Fire Station (I)	3,900.00
December 17 2020 -Cur Ref of 11 1 09 Ladder Truck (I)	14,200.00
May 27 2021 -Fire Truck I (I)	490,000.00
May 27 2021 -Rescue Truck (I)	660,000.00
May 27 2021 -Fire Truck II (I)	475,000.00
May 27 2021 -DPW Truck (I)	50,000.00
May 27 2021 -Sewer System Cleaning Truck (I)	360,000.00
TOTAL	**9,803,100.00**

Hilltop Securities Inc.
Public Finance

MCWT Debt as of June 30, 2022

City of Haverhill, Massachusetts

Long-Term MCWT Debt Outstanding Projected as of June 30, 2022

Net of MCWT Subsidy

Total Net Debt Service

Date	Principal	Interest	MCWT Subsidy	Net New D/S
06/30/2022	-	-	-	-
06/30/2023	4,706,114.74	1,721,124.59	(177,654.20)	6,249,585.13
06/30/2024	4,693,380.62	1,616,292.54	(149,146.02)	6,160,527.14
06/30/2025	4,747,540.12	1,510,372.71	(140,994.60)	6,116,918.23
06/30/2026	4,812,165.93	1,381,791.99	(125,682.01)	6,068,275.91
06/30/2027	4,918,715.13	1,273,492.96	(119,770.84)	6,072,437.25
06/30/2028	4,651,856.79	1,115,304.74	(113,631.06)	5,653,530.47
06/30/2029	4,554,394.09	1,060,155.40	(107,262.67)	5,507,286.82
06/30/2030	4,661,885.68	953,588.14	(100,665.67)	5,514,808.15
06/30/2031	4,771,266.35	844,343.82	(93,807.40)	5,521,802.77
06/30/2032	4,665,331.43	734,593.11	(86,687.87)	5,313,236.67
06/30/2033	4,774,271.03	623,812.81	(79,307.08)	5,318,776.76
06/30/2034	4,591,706.06	524,796.55	(85,720.66)	5,030,781.95
06/30/2035	4,688,161.49	429,641.43	(78,653.86)	5,039,149.06
06/30/2036	3,935,452.54	347,878.07	-	4,283,330.61
06/30/2037	4,020,564.88	269,064.67	-	4,289,629.55
06/30/2038	3,410,222.96	188,544.64	-	3,598,767.60
06/30/2039	3,483,906.95	120,226.96	-	3,604,133.91
06/30/2040	2,865,395.00	57,368.88	-	2,922,763.88
06/30/2041	993,605.00	19,425.32	-	1,013,030.32
Total	$79,945,936.79	$14,791,819.33	(1,458,983.94)	$93,278,772.18

MCWT Debt as of June 30, 2022

Par Amounts Of Selected Issues

August 25 2004 MWPAT 98-90-A Sewer (I)	4,532.61
August 25 2004 MWPAT CW-00-54 Sewer(I)	30,000.00
August 25 2004 MWPAT 02-01 Sewer (I)	87,614.78
December 14 2006 MWPAT CW-04-09 (I)	1,367,927.00
December 14 2006 MWPAT CW-00-54B (O)	375,000.00
December 14 2006 MWPAT CW-00-54A (I)	130,000.00
December 14 2006 MWPAT CW-03-34 (I)	6,490,000.00
December 14 2006 MWPAT CW-02-10 (I)	10,000.00
December 14 2006 MWPAT CW-02-11 (I)	54,758.58
December 18 2007 MWPAT CW-05-06 (O)	738,674.00
December 9 2008 MWPAT CW-02-11A (I)	28,902.07
December 9 2008 MWPAT CW-00-54C (O)	74,896.00
December 15 2009 MWPAT DW-05-10 (O) Revised	392,670.37
July 8 2010 MWPAT CW-06-38 (O)	287,558.00
July 8 2010 MWPAT CW-08-28 (I)	371,679.00
July 8 2010 MWPAT CW-05-17 (I) Original	488,962.00
June 6 2012 MWPAT CW-09-05 (I) Revised	585,725.25
May 22 2013 MWPAT CW-08-28-A (O)	39,431.00
May 14 2015 MCWT DW-05-10-A (O)	1,139,912.41
May 14 2015 MCWT CWP-10-23 (O)	1,703,737.56
December 16 2016 MCWT CWP-12-14 (I)	2,648,326.98
September 12 2018 MCWT DWP-16-05 (O)	7,573,515.00
October 24 2019 MCWT DWP-16-05-A (O)	28,551,797.00
June 15 2020 MCWT CW-14-18 revised	2,326,242.58
June 15 2020 MCWT CWP-14-15 revised	6,518,371.94
September 11 2020 MCWT DWP-16-07 (O)	2,199,847.66
May 11 2021 MCWT CW-19-12 (I)	1,469,490.00
May 11 2021 MCWT CW-17-14 (I)	7,108,944.00
May 11 2021 MCWT DWP-18-06 (O)	7,147,421.00
TOTAL	**79,945,936.79**

Hilltop Securities Inc.
Public Finance

Sewer Debt as of June 30, 2022

City of Haverhill, Massachusetts

Long-Term Sewer Debt Outstanding Projected as of June 30, 2022

Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2022	-	-	-
06/30/2023	487,400.00	237,152.28	724,552.28
06/30/2024	372,400.00	218,457.28	590,857.28
06/30/2025	370,400.00	200,687.28	571,087.28
06/30/2026	375,500.00	182,964.78	558,464.78
06/30/2027	374,300.00	165,759.28	540,059.28
06/30/2028	374,100.00	148,588.78	522,688.78
06/30/2029	386,100.00	130,833.78	516,933.78
06/30/2030	370,000.00	113,306.28	483,306.28
06/30/2031	370,000.00	97,156.28	467,156.28
06/30/2032	365,000.00	85,106.28	450,106.28
06/30/2033	365,000.00	76,031.27	441,031.27
06/30/2034	370,000.00	66,668.76	436,668.76
06/30/2035	370,000.00	56,675.00	426,675.00
06/30/2036	320,000.00	46,887.50	366,887.50
06/30/2037	250,000.00	37,437.50	287,437.50
06/30/2038	250,000.00	29,700.00	279,700.00
06/30/2039	250,000.00	21,856.26	271,856.26
06/30/2040	245,000.00	14,206.25	259,206.25
06/30/2041	90,000.00	9,050.00	99,050.00
06/30/2042	90,000.00	5,925.00	95,925.00
06/30/2043	80,000.00	2,800.00	82,800.00
Total	$6,525,200.00	$1,947,249.84	$8,472,449.84

Sewer Debt as of June 30, 2022

Par Amounts Of Selected Issues

December 15 2011 Series A (SQ) -Adv Ref of 11 1 02 - Sewer Tank (ISQ)	25,000.00
December 15 2011 Series A (SQ) -Adv Ref of 11 1 02 - Sewer Boiler (ISQ)	10,000.00
December 15 2011 Series A (SQ) -Adv Ref of 11 1 02 - Sewer Pipes (ISQ)	10,000.00
December 15 2011 Series A (SQ) -Adv Ref of 11 1 02 - Sewer Planning (ISQ)	70,000.00
May 26 2016 -Sewer Phase II CSO Control Plan I (ISQ)	595,000.00
May 26 2016 -Sewer Phase II CSO Control Plan II (ISQ)	235,000.00
June 1 2017 -Sewer - Lake St. & Water St. (ISQ)	265,000.00
June 7 2018 -Wastewater Treatment Facility (I)	1,765,000.00
December 12 2019 -Sewer System (I)	1,980,000.00
December 12 2019 -Sewer CSO (I)	405,000.00
December 12 2019 -Marsh Ave. Sewer Repairs (I)	450,000.00
December 12 2019 -Merrimack Riverbank Restoration (I)	630,000.00
December 17 2020 -Cur Ref of 11 1 09 Sewer (I)	66,500.00
December 17 2020 -Cur Ref of 11 1 09 Willow Ave. Drainage (I)	18,700.00
TOTAL	**6,525,200.00**

Hilltop Securities Inc.
Public Finance

Water Debt as of June 30, 2022

City of Haverhill, Massachusetts

Long-Term Water Debt Outstanding Projected as of June 30, 2022

Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2022	-	-	-
06/30/2023	210,000.00	28,218.76	238,218.76
06/30/2024	45,000.00	23,493.76	68,493.76
06/30/2025	40,000.00	21,368.76	61,368.76
06/30/2026	40,000.00	19,368.76	59,368.76
06/30/2027	40,000.00	17,368.76	57,368.76
06/30/2028	40,000.00	15,368.76	55,368.76
06/30/2029	40,000.00	13,368.76	53,368.76
06/30/2030	40,000.00	11,368.76	51,368.76
06/30/2031	40,000.00	9,368.76	49,368.76
06/30/2032	40,000.00	7,893.76	47,893.76
06/30/2033	40,000.00	6,928.13	46,928.13
06/30/2034	40,000.00	6,006.25	46,006.25
06/30/2035	40,000.00	5,112.50	45,112.50
06/30/2036	35,000.00	4,237.50	39,237.50
06/30/2037	35,000.00	3,350.00	38,350.00
06/30/2038	35,000.00	2,400.00	37,400.00
06/30/2039	35,000.00	1,450.00	36,450.00
06/30/2040	30,000.00	593.75	30,593.75
06/30/2041	10,000.00	106.25	10,106.25
Total	$875,000.00	$197,371.98	$1,072,371.98

Par Amounts Of Selected Issues

December 15 2011 Series A (SQ) -Adv Ref of 11 1 02 - Water Pump Treatment (OSQ)	45,000.00
December 12 2013 -Water Meter (OSQ)	120,000.00
December 12 2019 -Water Distribution System (O)	455,000.00
May 27 2021 -Water System Protection Land Acq (O)	255,000.00
TOTAL	**875,000.00**

Prior Year (FY 21)Change in Fund Balance

The term "undesignated fund balance" is defined as fund equity that is unrestricted and available for appropriation in succeeding fiscal years. In the context of financial reporting, it is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Undesignated fund balance is used to calculate free cash at the end of the fiscal year.

June 30, 2020 General Fund Undesignated Fund Balance	**11,419,825**
Increase in prior year encumbrances	(1,659,538)
Fiscal 2021 General Fund Revenue	210,449,148
Fiscal 2021 General Fund Expenditures	(206,366,072)
June 30, 2021 General Fund Undesignated Fund Balance	**13,843,363**
FY 2021 Dollar Increase in Fund Balance	**2,423,538**
FY 2021 Percent Increase in Fund Balance	**21%**

FY 2023 Position Summary

DEPARTMENT	FY 2022 DEPARTMENT BUDGETS	FY 2023 DEPARTMENT REQUEST	FY 2023 MAYOR APPROVED	VARIANCE +/(-)
City Council	0.80	0.80	0.80	-
Mayor	4.20	4.20	4.20	-
Constituent Services	2.50	2.50	2.50	-
Auditing Office	3.00	4.00	4.00	1.00
Treasurer/Collector	7.00	7.00	7.00	-
Assessing	4.00	4.00	4.00	-
Purchasing	1.50	2.00	2.00	0.50
Law	1.00	1.00	1.00	-
Human Resources	3.00	3.00	3.00	-
Municipal Information Systems	0.50	2.00	2.00	1.50
City Clerk/License Comm	6.00	7.00	6.00	-
Building/Zoning	4.50	4.50	4.50	-
Economic Development	2.85	3.25	3.25	0.40
Police	126.51	132.51	126.51	-
Fire	100.00	106.00	104.00	4.00
Inspection & Health Services	8.00	9.00	9.00	1.00
Public Works Administration	0.34	0.34	0.34	-
Refuse Collection/Disposal	3.00	3.00	3.00	-
Highways	19.00	23.00	23.00	4.00
Municipal Garage	4.00	4.00	4.00	-
Parking Garage	1.00	1.00	1.00	-
Building Maintenance	1.00	1.00	1.00	-
Park Department	6.00	6.00	6.00	-
Citizens Center	5.24	5.24	5.24	-
Recreation	1.75	1.75	1.75	-
Veterans Services	2.00	2.00	2.00	-
Public Health	-	-	-	-
Senior Services	-	-	-	-
Library	22.50	23.50	23.50	1.00
Sub-Total	**341.19**	**363.59**	**354.59**	**13.40**
Other Funding Sources:				
Senior Services Other Funds	2.00	2.00	2.00	-
Public Health Other Funds	4.00	4.00	4.00	-
Citizens Center Other Funds	1.00	1.00	1.00	-
Wood Day Care Revolving Funds	0.30	0.30	0.30	-
Veterans Skating Rink Revolving Funds	0.25	0.25	0.25	-
Community Development Block Grant	3.70	1.55	1.55	(2.15)
State 911 Support Grant - Civilian Dispatch	7.00	7.00	7.00	-
DPW Director - 66% funding by Water/WW	0.66	0.66	0.66	-
GRAND TOTAL	**360.10**	**380.35**	**371.35**	**11.25**

Glossary of Terms

Abatement - A complete or partial cancellation of a tax levy imposed by a governmental unit. These are 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. This is a requirement for all Massachusetts cities and towns.

Glossary of Terms

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.

Glossary of Terms

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.

Glossary of Terms

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 is willing but not under compulsion to sell 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).

Glossary of Terms

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).

Glossary of Terms

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, FY 2003 new growth is determined by multiplying the value on January 1, 2002 by the FY 2002 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.

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.

Glossary of Terms

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 five 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.

Glossary of Terms

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 to and 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.

Glossary of Terms

Unreserved Fund Balance (**Surplus Revenue Account**) - The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. Its 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.

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.



Budgets in Cities: Chapter 44: Section 32

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.

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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.

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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.

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.

