CITY OF HAVERHILL, MASSACHUSETTS
FISCAL YEAR 2020

BUDGET PLAN/CAPTIAL PLAN

July 1, 2019 to June 30, 2020

MAYOR
JAMES J. FIORENTINI

MAY, 2019

TABLE OF CONTENTS

BUDGET SUMMARIES GENARAL FUND

Position Comparison…….…… 5
Financial Activity FY18…… 6
Overview……..…… 8
Grand Totals……..…… 9

BUDGET GENERAL FUND

General Fund Revenues…… 10
Property Taxes…….. 11
State Aid (Cherry Sheet)……... 14
Local Receipts…….. 15
Other Revenue/Transfers…….. 22
Budget Expense Summaries ….……... 23
General Fund Expenditure
Council……..…….. 26
Mayor…….. 27
Constituent Services…… 28
Auditor……..…….…… 29
Treasurer/Collector..…….……... 30
Assessing…….……..…… 32
Purchasing……..……... 34
Legal…….…… 35
Human Resources…..…….…… 36
Information Technology…..…..…… 37
Clerk…….…….. 38
Building/Zoning…….…….…. 41
Health & Inspection…….…….. 42
Economic Development.…….. 44
Police…….…….. 46
Crossing Guards……...…….. 49
Fire……..... 50
Schools……..…….…….. 54
DPW Admin..…….…….. 56
DPW Highways…….…….. 57
DPW Refuse/Recycling…….. 59
DPW Parking Area…….. 60
DPW Street Markings / Vehicle Maint…..…….. 61
Building Maint…..…….…….. 62
DPW Parks…….…….. 63
DPW Outdoor Lighting…….. 64
DPW Snow & Ice…….…….. 65
Citizen Center.....…….…….. 67
Veterans…….…….. 69
Senior Services…..…….. 70
Stadium…….…… 71
Recreation……..…….. 72
Library…….…….…….…….. 73

Debt Service…….……..…….. 76
Employee Benefits…….…….. 79
Liability Insurance…….…….. 80
Reserves & Other……. 81
State Assessments…….. 82

CAPITAL PLAN

Forecast Summary……. 84
CIP Overview...……. 85
Prior Funded Projects……. 87
Current Project Request Summaries…….. 91
Requested Projects by Department…… 94
Requested Projects by Funding…….. 96

ENERPRISE & OTHER FUNDS

Wastewater….……..……..…
Water…….……..……..……

APPENDICE

Glossary……. 98
Budget Laws…….……. 105

This page left intentionally left blank

CITY OF HAVERHILL

POSITION LIST COMPARISON

DEPARTMENT	FY 2018 BUDGET	FY 2019 BUDGET	FY 2020 DEPARTMENT REQUESTS	FY 2020 MAYOR ALLOWED	VARIANCE +/(-)
City Council	0.80	0.80	0.80	0.80	-
Mayor	3.20	4.08	4.07	4.07	(0.00)
Constituent Services	2.54	3.13	3.13	3.13	-
Auditing Office	3.00	3.00	3.29	3.29	0.29
Treasurer/Collector	7.00	6.94	7.94	6.94	0.00
Assessing	3.89	3.89	3.89	3.89	-
Purchasing	1.29	1.09	1.60	1.60	0.51
Law	1.00	1.00	1.00	1.00	-
Human Resources	2.94	2.94	2.94	2.94	(0.00)
Municipal Information Systems	1.00	1.00	1.54	1.54	0.54
City Clerk/License Comm	4.89	4.89	5.89	5.89	1.00
Building/Zoning	3.90	3.90	3.90	3.90	-
Economic Development	2.90	3.40	3.40	3.40	-
Police	114.99	120.51	127.51	124.51	4.00
Fire	100.00	100.00	104.00	102.00	2.00
Inspection & Health Services	7.81	8.31	8.86	8.86	0.55
Public Works Administration	0.34	0.34	0.67	0.67	0.33
Refuse Collection/Disposal	1.94	2.49	4.00	4.00	1.51
Highways	17.40	19.40	21.00	21.00	1.60
Municipal Garage	4.00	4.00	4.00	4.00	-
Parking Garage	-	0.50	1.00	1.00	0.50
Building Maintenance	1.00	2.00	1.00	1.00	(1.00)
Park Department	6.00	6.00	6.00	6.00	-
Citizens Center	6.30	6.30	5.24	5.24	(1.06)
Recreation	0.58	1.58	1.75	1.75	0.17
Veterans Services	1.00	1.00	2.00	2.00	1.00
Senior Services	1.00	1.00	1.00	1.00	-
Library	21.10	21.35	21.25	21.25	(0.10)
Sub-Total	**321.80**	**334.82**	**352.66**	**346.66**	**11.84**
Other Funding Sources:					
Senior Services Other Funds	1.00	1.00	1.00	1.00	-
Citizens Center Other Funds	1.85	1.85	1.30	1.30	(0.55)
Wood Day Care Revolving Funds	0.25	0.25	0.20	0.20	(0.05)
Veterans Skating Rink Revolving Funds	3.50	3.50	3.20	3.20	(0.30)
Community Development Block Grant	4.05	3.55	3.55	3.50	(0.05)
State 911 Support Grant - Civilian Dispatch	4.00	4.00	5.00	5.00	1.00
DPW Director - 66% funding by Water/WW	0.66	0.66	0.66	0.66	-
DPW Business Manager - 66% funding by Enterprise	-	-	0.66	0.66	0.66
GRAND TOTAL	**337.11**	**349.63**	**368.23**	**362.18**	**12.55**
					12.55

Note:

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

Positions 66% funded by water/ww

Financial Activity (Summary) Fiscal Year 2018

CITY OF HAVERHILL

STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

for year ended June 30,2018

	x GENERAL	x SPECIAL REVENUE	x CAPITAL	x ENTERPRISE	x TRUST/ AGENCY	x DEBT SERVICE	TOTALS MEMORANDUM ONLY
RESULTS FROM OPERATIONS:							
REVENUE	185,653,318	20,777,091	27,126,101	19,197,401	114,312	0	252,868,223
EXPENDITURES	174,667,911	19,889,458	26,888,519	18,037,038	146,375	0	239,629,302
STATE CHARGES	5,405,832						5,405,832
INCREASE/(DECREASE)	5,579,575	887,633	237,582	1,160,364	(32,063)	0	7,833,089
OTHER FINANCING:							
OTHER USES	0	0	0	0	0		0
TRANSFERS IN	1,145,635	5,693	2,612,479	0	550,000	0	4,313,807
TRANSFERS OUT	2,749,203	510,693	7,876	1,046,035	0		4,313,807
OTHER SOURCES	0	0	3,711,216	0	0		3,711,216
INCREASE/(DECREASE)	(1,603,568)	(505,000)	6,315,819	(1,046,035)	550,000	0	3,711,216
NET INCREASE/(DECREASE)	3,976,007	382,633	6,553,400	114,329	517,937	0	11,544,305
BEGINNING BALANCE	18,004,042	4,726,451	(15,281,802)	8,976,323	10,713,408	0	27,138,422
ADJUSTMENTS	0	0	0	(0)	0	0	(0)
ENDING BALANCE	21,980,049	5,109,084	(8,728,402)	9,090,651	11,231,345	0	38,682,727

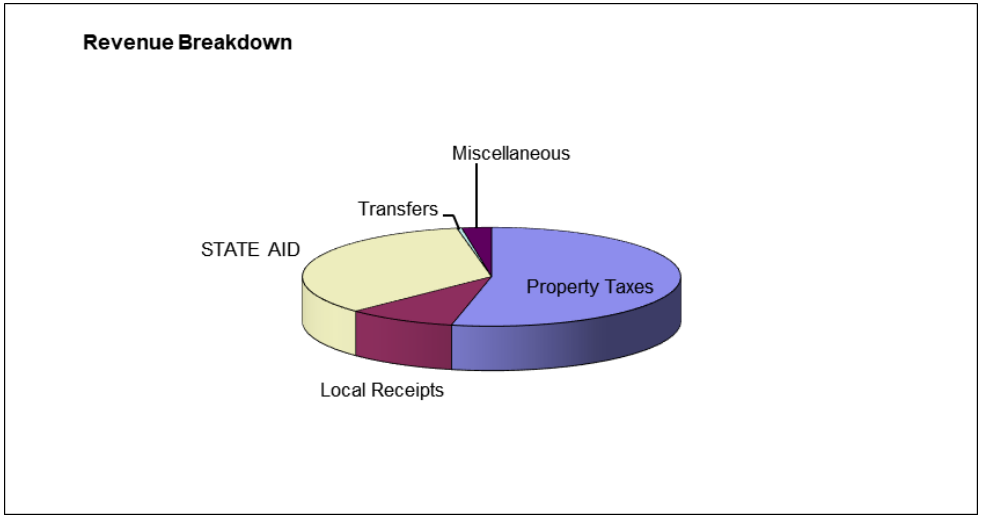
BUDGET SUMMARIES
GENERAL FUND

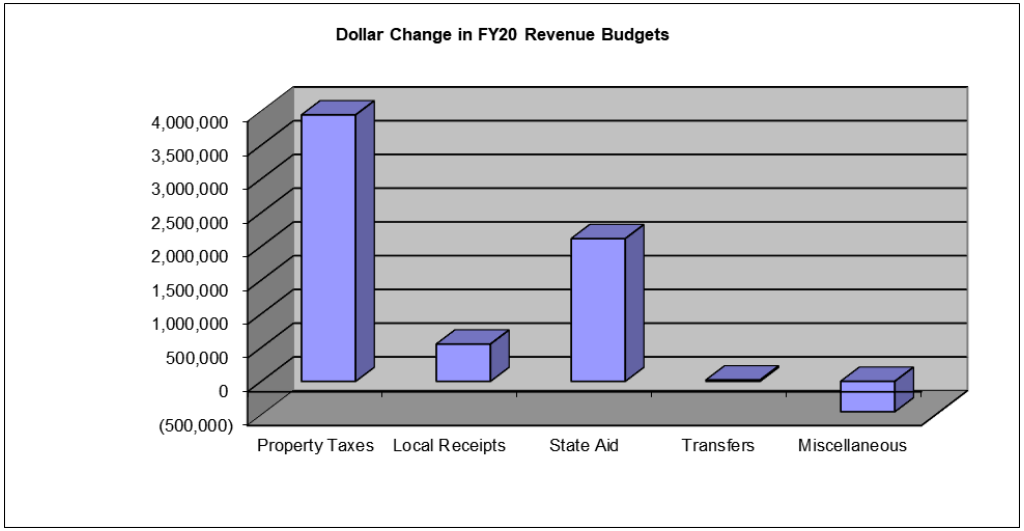
	ADOPTED BUDGET FY 19	REQUESTED BUDGET FY 20	MAYOR APPROVED FY 20	DOLLAR CHANGE FY19/20	PERCENT CHANGE FY19/20	PERCENT BUDGET FY 20
PROPERTY TAXES	(103,470,107)	(107,418,301)	(107,418,301)	(3,948,194)	3.8%	53.4%
LOCAL RECEIPTS:						
Motor Vehicle Excise	(7,500,000)	(7,400,000)	(7,400,000)	100,000	-1.3%	3.7%
Other Excise	(1,315,000)	(1,485,000)	(1,485,000)	(170,000)	12.9%	0.7%
Penalties & Interest on taxes/excise	(500,000)	(518,000)	(518,000)	(18,000)	3.6%	0.3%
Payments in Lieu of Taxes	0	0	0	0		0.0%
Trash Disposal Revenue	(2,000,000)	(2,200,000)	(2,200,000)	(200,000)	10.0%	1.1%
Fees	(1,116,200)	(1,198,500)	(1,198,500)	(82,300)	7.4%	0.6%
Rentals	(90,000)	(110,000)	(110,000)	(20,000)	22.2%	0.1%
Other Departmental Revenue	(1,543,000)	(1,587,000)	(1,587,000)	(44,000)	2.9%	0.8%
Licenses & Permits	(2,490,000)	(2,377,500)	(2,377,500)	112,500	-4.5%	1.2%
Fines & Forfeits	(710,000)	(719,000)	(719,000)	(9,000)	1.3%	0.4%
Investment Income	(368,000)	(589,000)	(589,000)	(221,000)	60.1%	0.3%
Misc non-recurring	(550,000)	(550,000)	(550,000)	0	0.0%	0.3%
STATE AID - 'CHERRY SHEET'	(67,028,249)	(69,325,370)	(69,142,125)	(2,113,876)	3.2%	34.4%
INTERFUND OPERATING TRANSFERS	(789,701)	(809,443)	(809,443)	(19,742)	2.5%	0.4%
MISCELLANEOUS REVENUE	(5,550,000)	(5,100,000)	(5,100,000)	450,000	-8.1%	2.5%
TOTAL REVENUE	**(195,020,257)**	**(201,387,114)**	**(201,203,869)**	(6,183,612)	3.2%	100.0%
GENERAL GOVERNMENT	3,809,954	4,065,945	4,006,008	196,054	5.1%	2.0%
COMMUNITY & ECONOMIC DEV	1,059,820	1,201,919	1,172,919	113,100	10.7%	0.6%
PUBLIC SAFETY	24,043,871	25,002,569	24,446,859	402,989	1.7%	12.2%
SCHOOL DEPARTMENT	84,056,526	88,886,891	88,886,891	4,830,365	5.7%	44.2%
OTHER EDUCATION FUNDING	27,000	10,000	10,000	-17,000	-63.0%	0.0%
WHITTIER/ESSEX ASSESSMENT	9,162,584	9,362,884	9,362,884	200,300	2.2%	4.7%
PUBLIC WORKS	4,080,529	4,407,162	4,431,662	351,134	8.6%	2.2%
TRASH PICKUP	4,434,844	4,924,051	4,924,051	489,207	11.0%	2.4%
STREET LIGHTS	469,000	449,000	449,000	-20,000	-4.3%	0.2%
LIBRARY	1,369,875	1,533,591	1,523,991	154,116	11.3%	0.8%
OTHER HUMAN SERVICES	1,788,782	1,846,725	1,810,918	22,137	1.2%	0.9%
DEBT SERVICE	9,275,938	7,556,024	7,556,024	-1,719,914	-18.5%	3.8%
EMPLOYEE BENEFITS	40,842,948	42,510,303	42,510,303	1,667,355	4.1%	21.1%
RESERVE & OTHER	3,772,460	3,894,639	3,194,639	-577,821	-15.3%	1.6%
STATE ASSESSMENTS	6,064,080	6,425,083	6,243,622	179,542	3.0%	3.1%
LIABILITY INSURANCE	762,048	674,096	674,096	-87,952	-11.5%	0.3%
TOTAL EXPENDITURES	**195,020,256**	**202,750,883**	**201,203,869**	6,183,612	3.2%	100.0%
(Surplus)/Deficit	0	1,363,769	(0)			

Grand Totals

Expense Line Item	2018 Actual	2019 Adopted Budget	2020 Department Request	2020 Mayor Approved	Dollar Variance	%Var.
Total Salaries & Wages	26,663,122	29,027,792	30,619,099	30,152,189	1,124,397	3.9%
Total Operating	21,211,688	12,001,051	13,116,121	13,000,477	999,426	8.3%
Total Capital	251,137	185,852	363,382	280,382	94,530	50.9%
Total Municipal-Salary, Expenses, & Capital	48,125,947	41,214,695	44,098,602	43,433,048	2,218,353	5.4%
School Operating	78,003,265	84,056,526	88,886,891	88,886,891	4,830,365	5.7%
Other Education Funding	16,000	27,000	10,000	10,000	(17,000)	-63.0%
Regional Schools	8,444,728	9,162,584	9,362,884	9,362,884	200,300	2.2%
Employee Benefits	39,026,788	40,842,948	42,510,303	42,510,303	1,667,355	4.1%
State Charges	5,405,832	6,064,080	6,425,083	6,243,622	179,542	3.0%
Debt Service	8,186,470	9,275,938	7,556,024	7,556,024	(1,719,914)	-18.5%
Liab. Insurance	543,807	762,048	674,096	674,096	(87,952)	-11.5%
Reserves & Other	-	3,614,438	3,227,000	2,527,000	(1,087,438)	-30.1%
Total All R&A Expenses	**187,752,838**	**195,020,256**	**202,750,883**	**201,203,869**	**6,183,612**	**3.2%**

GENERAL FUND REVENUE





Property Taxes

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

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

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

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

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

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

1. Automatic 2.5% increase – Each year, a community's levy limit automatically increases by 2.5% over the previous year's levy limit. This does not require any action on the part of local officials.

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

3. Overrides/Exclusions – A community can permanently increase its levy limit by successfully voting an override. Debt and capital exclusions are temporary increases in a community's levy limit for the life of the project or its debt service. Only debt or capital exclusion can cause the tax levy to exceed the levy ceiling

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10000.4110.00.000.00.00	Personal Property Taxes	($5,348,058)	($5,350,526)	($5,435,785)	($5,512,351)	($5,622,597)	($5,622,597)	$0	($110,246)	2.00
101.0000.10000.4120.00.000.00.00	Real Estate Taxes	($89,573,528)	($92,936,604)	($95,172,138)	($97,957,756)	($101,795,704)	($101,795,704)	$0	($3,837,948)	3.92
101.0000.10000.4121.00.000.00.00	Pro-Forma Tax	($64,154)	($10,861)	($35,358)	$0	$0	$0	$0	$0	0.00
101.0000.10000.4142.00.000.00.00	Tax Liens	($743,357)	($865,532)	($493,798)	$0	$0	$0	$0	$0	0.00
101.0000.10000.4145.00.000.00.00	Tax Foreclosures	$0	($35,343)	$0	$0	$0	$0	$0	$0	0.00
101.0000.10000.4146.00.000.00.00	Utility added to Taxes	($2,790)	$0	($43,351)	$0	$0	$0	$0	$0	0.00
DeptFunc: Taxes - 0000		($95,731,887)	($99,198,865)	($101,180,430)	($103,470,107)	($107,418,301)	($107,418,301)	$0	($3,948,194)	3.82

Tax Levy Trends

	Budget FY 2014	Budget FY2015	Budget FY2016	Budget FY2017	Budget FY 2018	Projected FY 2019	Projected FY 2020
Tax Limit	85,197,319	88,058,882	90,829,283	94,194,099	97,948,608	101,846,990	105,856,629
Add 2.5%	2,129,933	2,201,472	2,270,732	2,354,852	2,448,715	2,546,175	2,646,416
Add New Growth	731,630	568,929	1,094,084	1,399,657	1,449,667	1,463,464	1,400,000
Add Override	0	0	0	0	0	0	0
Levy Limit	88,058,882	90,829,283	94,194,099	97,948,609	101,846,990	105,856,629	109,903,045
+ Debt Exclusion(s)	2,181,782	2,195,541	2,519,839	1,027,782	683,757	1,280,331	1,181,256
- SBA Reimb.	1,386,780	1,386,780	1,386,780	0	0	0	0
- Other Reimb.	0	0	0	0	0	0	0
Max Levy	88,853,884	91,638,044	95,327,158	98,976,391	102,530,747	107,136,960	111,084,301
Actual/Est. Levy	88,654,549	91,114,097	93,436,608	96,180,740	99,426,646	103,470,107	107,418,301
Excess Levy	199,335	523,947	1,890,550	2,795,651	3,104,101	3,666,853	3,666,000

Fiscal Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Tax Rate (Residential)	13.95	14.26	14.99	15.36	15.35	16.09	15.65	14.76	13.93	12.76
$ CHANGE	-0.31	-0.73	-0.37	0.01	-0.74	0.44	0.89	0.83	1.17	1.31
% Change	-2.2%	-4.9%	-2.4%	0.1%	-4.6%	2.8%	6.0%	6.0%	9.2%	11.4%
Avg. Res. Tax Bill	4,580	4,391	4,310	4,172	4,114	3,951	3,830	3,778	3,648	3,474
$ CHANGE	189	81	138	58	163	121	52	130	174	109
% Change	4.3%	1.9%	3.3%	1.4%	4.1%	3.2%	1.4%	3.6%	5.0%	3.2%
State Average	6,004	5,792	5,587	5,391	5,187	4,993	4,846	4,711	4,537	4,390
$ Above State Average	-1,424	-1,401	-1,277	-1,219	-1,073	-1,042	-1,016	-933	-889	-916
% Change State Average	3.7%	3.7%	3.6%	3.9%	3.9%	3.0%	2.9%	3.8%	3.3%	3.3%
Residential	5,735,288,608	5,369,487,657	4,878,245,216	4,573,628,445	4,456,251,240	4,095,376,076	4,056,936,646	4,218,907,194	4,333,559,336	4,566,386,602
Open Space	-	-	-	-	-	-	-	-	-	-
Commercial	455,029,938	445,241,680	418,951,009	411,471,004	421,070,177	417,593,077	418,963,765	420,115,685	430,108,595	464,942,316
Industrial	253,914,773	249,356,502	240,599,613	237,112,495	225,423,434	220,579,765	224,100,765	228,162,349	236,681,726	256,517,636
Personal Property	217,707,371	212,815,570	212,785,520	209,827,290	200,918,330	207,607,460	213,699,180	220,816,930	216,143,540	210,677,440
Total Value	6,661,940,690	6,276,901,409	5,750,581,358	5,432,039,234	5,303,663,181	4,941,156,378	4,913,700,356	5,088,002,158	5,216,493,197	5,498,523,994
% chg. residential	6.8%	10.1%	6.7%	2.6%	8.8%	0.9%	-3.8%	-2.6%	-5.1%	-8.8%
% chg. open space	N+A	N+A	N+A	N+A	N+A	N+A	N+A	N+A	N+A	N+A
% chg. commercial	2.2%	6.3%	1.8%	-2.3%	0.8%	-0.3%	-0.3%	-2.3%	-7.5%	-3.3%
% chg. industrial	1.8%	3.6%	1.5%	5.2%	2.2%	-1.6%	-1.8%	-3.6%	-7.7%	-1.3%
% chg. personal prop.	2.3%	0.0%	1.4%	4.4%	-3.2%	-2.9%	-3.2%	2.2%	2.6%	0.3%
% chg. total value	6.13%	9.15%	5.86%	2.42%	7.34%	0.56%	-3.43%	-2.46%	-5.13%	-7.70%
% residential	86%	86%	85%	84%	84%	83%	83%	83%	83%	83%
% open space	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
% commercial	7%	7%	7%	8%	8%	8%	9%	8%	8%	8%
% industrial	4%	4%	4%	4%	4%	4%	5%	4%	5%	5%
% personal prop.	3%	3%	4%	4%	4%	4%	4%	4%	4%	4%
total residential/open space	86%	86%	85%	84%	84%	83%	83%	83%	83%	83%
total CIP	14%	14%	15%	16%	16%	17%	17%	17%	17%	17%

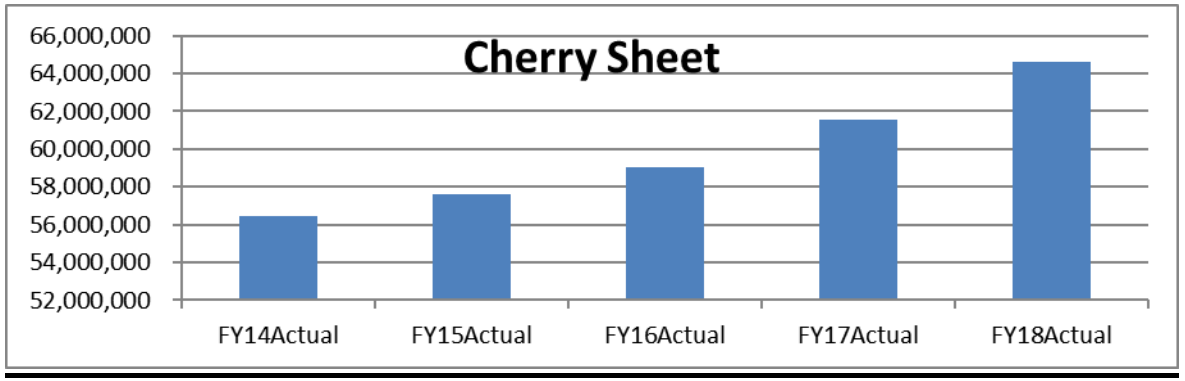
State Aid (Cherry Sheet)

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

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

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

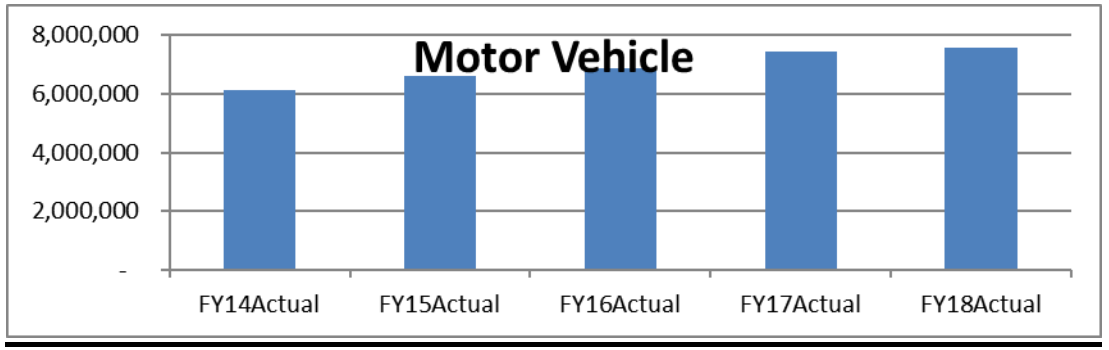
				FY19 Y-T-D			FY20 Mayor			
		FY17 Actual	FY18 Actual	Actual	FY19 Budget	FY20 Request	Allowed	Mayor Change	Budget Change	Budget Perc
Account	**Description**									
101000.10024.4610.00.000.00.00	Vets/Blind/Widow & Elderly (State Aid)	($111,381)	($208,883)	($214,589)	($208,381)	($221,536)	($221,536)	$0	($13,155)	6.31
101000.10024.4620.00.000.00.00	Chapter 70 (State Aid)	($49,625,634)	($52,474,585)	($46,166,930)	($54,644,839)	($57,246,300)	($57,184,290)	$62,010	($2,539,451)	4.65
101000.10024.4623.00.000.00.00	SBA (State Aid)	($868,861)	($868,861)	($868,861)	($868,861)	$0	$0	$0	$868,861	(100.00)
101000.10024.4634.00.000.00.00	Charter Reimbursement (State Aid)	($466,659)	($456,830)	($372,737)	($657,905)	($684,445)	($563,210)	$121,235	$94,695	(14.39)
101000.10024.4660.00.000.00.00	Veterans Benefits (State Aid)	($1,002,890)	($800,903)	($546,556)	($485,273)	($735,708)	($735,708)	$0	($250,435)	51.61
101000.10024.4663.00.000.00.00	General Aid (State Aid)	($9,449,911)	($9,818,458)	($8,468,420)	($10,162,104)	($10,436,481)	($10,436,481)	$0	($274,377)	2.70
101000.10024.4665.00.000.00.00	State Owned Land (State Aid)	($886)	($886)	($730)	($886)	($900)	($900)	$0	($14)	1.58
DeptFunc: State Aid - 0024		($61,526,222)	($64,629,406)	($56,638,823)	($67,028,249)	($69,325,370)	($69,142,125)	$183,245	($2,113,876)	3.15



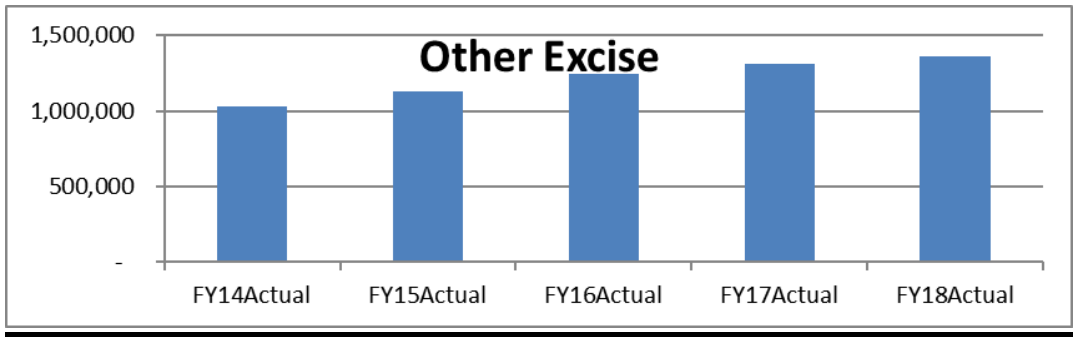
Local Receipts

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

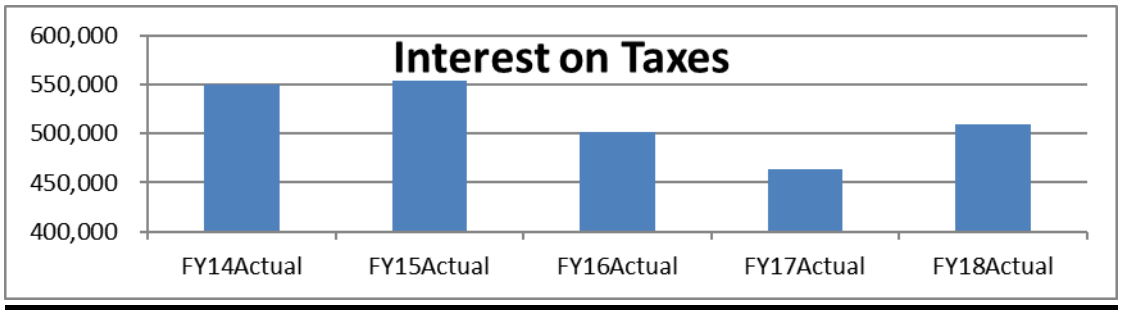
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10001415	0.00.000.00.00 Motor Vehicle Excise	($7,439,947)	($7,594,956)	($6,944,763)	($7,500,000)	($7,400,000)	($7,400,000)	$0	$100,000	(1.33)
DeptFunc: Motor Vehicle Excise - 0001		($7,439,947)	($7,594,956)	($6,944,763)	($7,500,000)	($7,400,000)	($7,400,000)	$0	$100,000	(1.33)



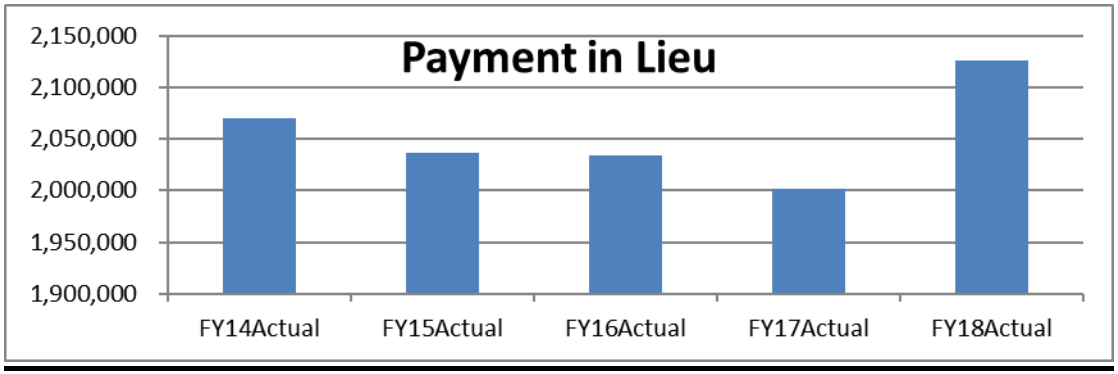
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10002.4160.00.000.00.00	Boat Excise	($5,202)	($4,005)	($4,567)	($5,000)	($5,000)	($5,000)	$0	$0	0.00
101000.10002.4161.00.000.00.00	Farm Animal Excise	$0	($1,105)	($269)	$0	$0	$0	$0	$0	0.00
101000.10002.4162.00.000.00.00	Hotel Room Tax	($406,588)	($404,795)	($395,107)	($400,000)	($470,000)	($470,000)	$0	($70,000)	17.50
101000.10002.4163.00.000.00.00	Meals Tax	($898,195)	($954,623)	($730,878)	($910,000)	($970,000)	($970,000)	$0	($60,000)	6.59
101000.10002.4164.00.000.00.00	Cannabis Excise	$0	$0	$0	$0	($40,000)	($40,000)	$0	($40,000)	0.00
DeptFunc: Other Excise - 0002		($1,309,985)	($1,364,528)	($1,130,821)	($1,315,000)	($1,485,000)	($1,485,000)	$0	($170,000)	12.93



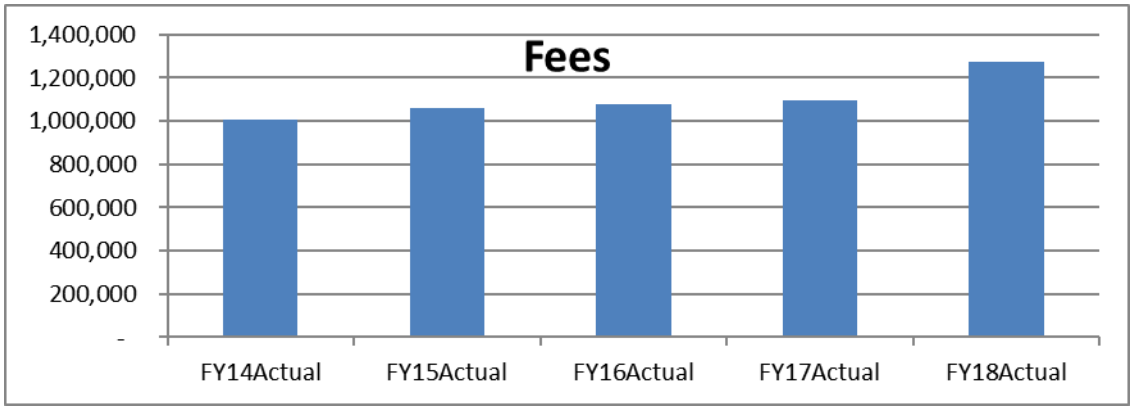
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10003.41170.00.000.00.00	Penalties and Interest on Taxes	($383,049)	($418,715)	($314,128)	($400,000)	($430,000)	($430,000)	$0	($30,000)	7.50
101000.10003.41172.00.000.00.00	Penalties and Interest on Excise	($81,136)	($91,186)	($77,123)	($100,000)	($88,000)	($88,000)	$0	$12,000	(12.00)
DeptFunc: Penalties & Interest on taxes/excise - 0003		($464,185)	($509,901)	($391,252)	($500,000)	($518,000)	($518,000)	$0	($18,000)	3.60



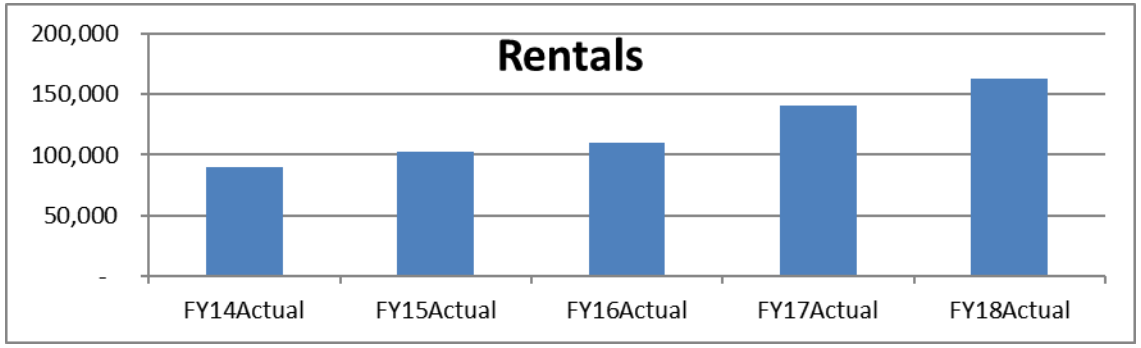
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10008.41193.00.000.00.00	Waste Disposal Facility Payment	($2,001,878)	($2,125,485)	($2,064,414)	($2,000,000)	($2,200,000)	($2,200,000)	$0	($200,000)	10.00
DeptFunc: Trash Disposal Revenue - 0008		($2,001,878)	($2,125,485)	($2,064,414)	($2,000,000)	($2,200,000)	($2,200,000)	$0	($200,000)	10.00



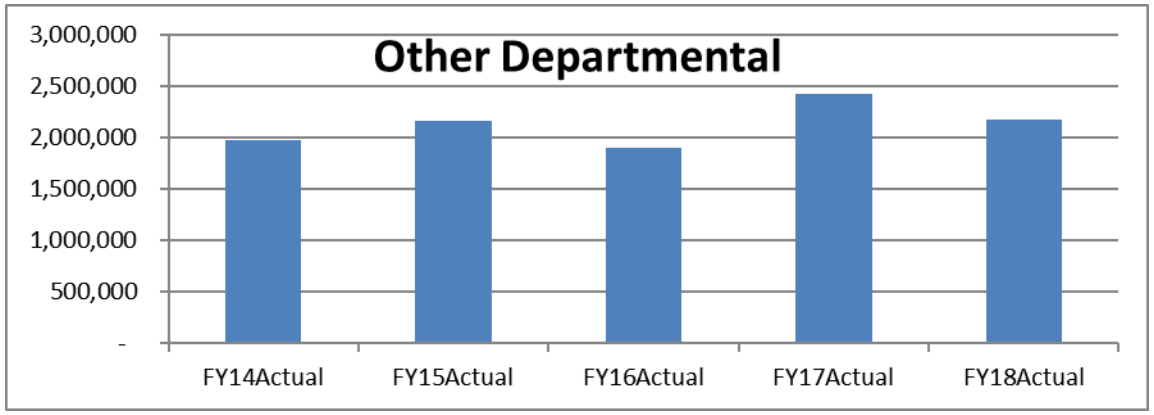
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.1001.0.4320.00.000.00.00	Clerk Fees	($138,223)	($164,912)	($65,415)	($140,000)	($88,000)	($88,000)	$0	$52,000	(37.14)
101000.1001.0.4322.00.000.00.00	Tax Collection Fees	($538,985)	($664,776)	($567,108)	($580,000)	($612,000)	($612,000)	$0	($32,000)	5.52
101000.1001.0.4323.00.000.00.00	Cannabis Impact Fee	$0	$0	$0	$0	($75,000)	($75,000)	$0	($75,000)	0.00
101000.1001.0.4324.00.000.00.00	Fire	($95,838)	($103,225)	($97,140)	($90,000)	($99,000)	($99,000)	$0	($9,000)	10.00
101000.1001.0.4325.00.000.00.00	Planning & Appeals	($26,725)	($44,200)	($29,374)	($25,000)	($42,000)	($42,000)	$0	($17,000)	68.00
101000.1001.0.4326.00.000.00.00	Conservation	($88,791)	($79,850)	($54,148)	($75,000)	$0	$0	$0	$75,000	(100.00)
101000.1001.0.4327.00.000.00.00	Police Detail Administration Fee	($56,976)	($70,155)	($125,640)	($60,000)	($100,000)	($100,000)	$0	($40,000)	66.67
101000.1001.0.4328.00.000.00.00	Police Misc Fees	($8,158)	($6,698)	($4,460)	($10,000)	($1,000)	($1,000)	$0	$9,000	(90.00)
101000.1001.0.4329.00.000.00.00	Fire Detail Admin. Fee	($3,401)	($4,559)	($1,734)	($3,500)	($1,000)	($1,000)	$0	$2,500	(71.43)
101000.1001.0.4330.00.000.00.00	Misc Fees	$0	$0	($60)	$0	$0	$0	$0	$0	0.00
101000.1001.0.4335.00.000.00.00	Waterway Fee	($550)	($590)	($395)	($700)	($500)	($500)	$0	$200	(28.57)
101000.1001.0.4345.00.000.00.00	Ambulance Fee	($52,000)	($66,667)	($105,000)	($52,000)	($120,000)	($120,000)	$0	($68,000)	130.77
101000.1001.0.4346.00.000.00.00	Abandoned Property Fee	($84,655)	($67,000)	($57,085)	($80,000)	($60,000)	($60,000)	$0	$20,000	(25.00)
DeptFunc: Fees - 0010		($1,094,303)	($1,272,678)	($1,107,593)	($1,116,200)	($1,198,500)	($1,198,500)	$0	($82,300)	7.37



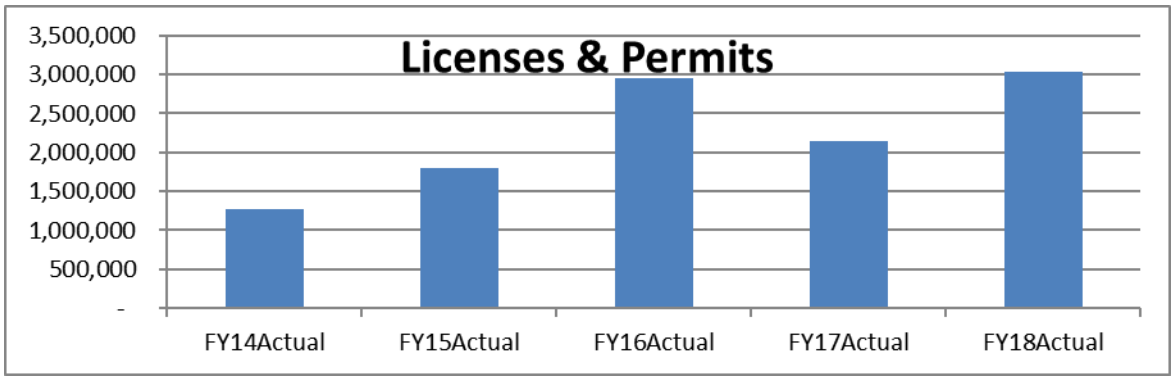
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.100114360.00.000.00.00	Lease & Rentals	($130,506)	($152,673)	($122,121)	($80,000)	($100,000)	($100,000)	$0	($20,000)	25.00
101000.100114361	00.000.00.00 Library Rentals	($10,000)	($10,000)	($10,000)	($10,000)	($10,000)	($10,000)	$0	$0	0.00
DeptFunc: Rentals - 0011		($140,506)	($162,673)	($132,121)	($90,000)	($110,000)	($110,000)	$0	($20,000)	22.22



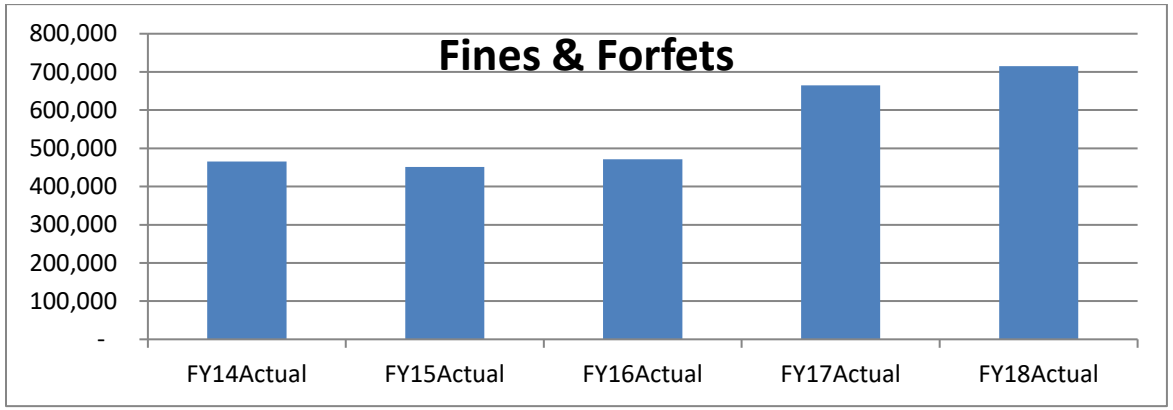
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.1001	6.424100.000.00.00 Compost Revenues	($114,201)	($100,636)	($67,156)	($114,000)	($69,000)	($69,000)	$0	$45,000	(39.47)
101000.1001	6.4334.00.000.00.00 Health Services	($51,715)	($45,010)	($27,245)	($55,000)	($31,000)	($31,000)	$0	$24,000	(43.64)
101000.1001	6.4344.00.000.00.00 Cable Fee	($249,218)	($254,624)	($235,289)	($249,000)	($235,000)	($235,000)	$0	$14,000	(5.62)
101000.1001	6.4456.00.000.00.00 Recycling Revenue	($12,655)	($20,038)	($16,720)	($12,000)	($22,000)	($22,000)	$0	($10,000)	83.33
101000.1001	6.4457.00.000.00.00 Sale of Trash Bags/Carts	($88,384)	($109,766)	($107,013)	($88,000)	($130,000)	($130,000)	$0	($42,000)	47.73
101000.1001	6.4686.00.000.00.00 Medicare Part D Payments	($709,678)	($362,687)	$0	$0	$0	$0	$0	$0	0.00
101000.1001	6.4687.00.000.00.00 School Medicaid	($1,060,298)	($1,117,232)	($459,777)	($1,025,000)	($1,100,000)	($1,100,000)	$0	($75,000)	7.32
DeptFunc: Other Departmental Revenue - 0016		($2,286,149)	($2,009,993)	($913,199)	($1,543,000)	($1,587,000)	($1,587,000)	$0	($44,000)	2.85



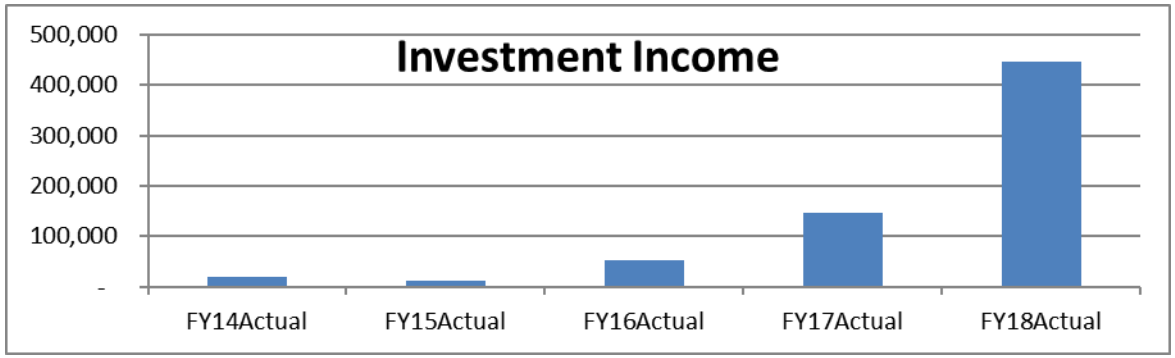
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10017.4410.00.000.00.00	Liquor License	($197,790)	($172,870)	($189,865)	($175,000)	($190,000)	($190,000)	$0	($15,000)	8.57
101.0000.10017.4420.00.000.00.00	Other	$0	($40,675)	($65,356)	($40,000)	($53,000)	($53,000)	$0	($13,000)	32.50
101.0000.10017.4421.00.000.00.00	Marriage	($18,461)	($8,800)	($12,440)	($8,000)	($15,000)	($15,000)	$0	($7,000)	87.50
101.0000.10017.4422.00.000.00.00	Clerk-All Other Licenses	($152,105)	($140,409)	($149,370)	($135,000)	($175,000)	($175,000)	$0	($40,000)	29.63
101.0000.10017.4431.00.000.00.00	Sealer Weights & Mesaures	($17,455)	($6,535)	($16,625)	($17,000)	($15,000)	($15,000)	$0	$2,000	(11.76)
101.0000.10017.4450.00.000.00.00	Fire	($124,815)	($114,182)	($106,049)	($115,000)	($123,000)	($123,000)	$0	($8,000)	6.96
101.0000.10017.4451.00.000.00.00	Wire Inspector	($209,174)	($211,091)	($167,589)	($200,000)	($200,000)	($200,000)	$0	$0	0.00
101.0000.10017.4452.00.000.00.00	Building Permits	($1,065,143)	($1,956,123)	($1,162,257)	($1,421,000)	($1,200,000)	($1,200,000)	$0	$221,000	(15.55)
101.0000.10017.4453.00.000.00.00	Plumbing	($102,000)	($126,481)	($76,455)	($127,000)	($90,000)	($90,000)	$0	$37,000	(29.13)
101.0000.10017.4454.00.000.00.00	Gas	($69,330)	($66,158)	($57,916)	($65,000)	($69,000)	($69,000)	$0	($4,000)	6.15
101.0000.10017.4455.00.000.00.00	Health Licenses	($179,160)	($190,432)	($190,442)	($185,000)	($245,000)	($245,000)	$0	($60,000)	32.43
101.0000.10017.4461.00.000.00.00	Constable License Fee	($3,001)	($2,813)	($2,288)	($2,000)	($2,500)	($2,500)	$0	($500)	25.00
DeptFunc: Licenses & Permits - 0017		($2,138,433)	($3,036,568)	($2,196,641)	($2,490,000)	($2,377,500)	($2,377,500)	$0	$112,500	(4.52)



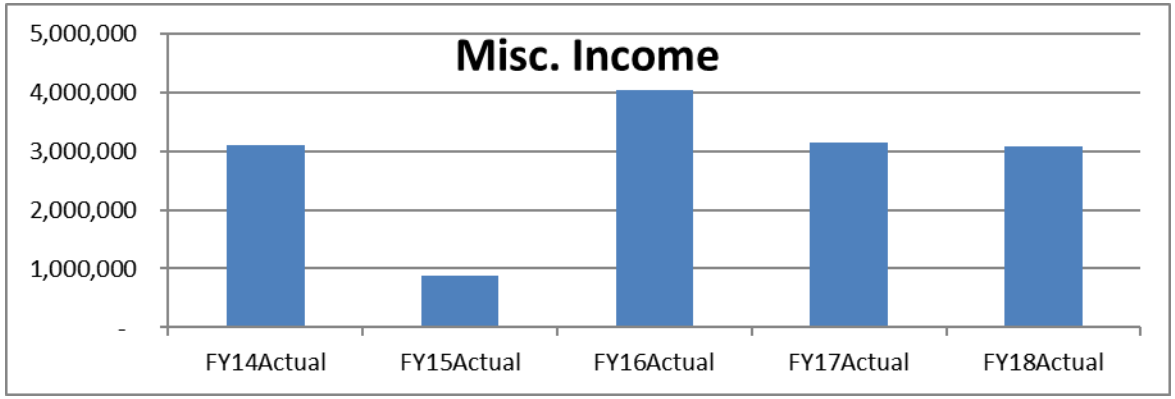
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10019.4770.00.000.00.00	Court Fines	($133,715)	($164,906)	($149,425)	($160,000)	($187,000)	($187,000)	$0	($27,000)	16.88
101000.10019.4771.00.000.00.00	Parking Fines	($198,386)	($224,038)	($182,474)	($200,000)	($215,000)	($215,000)	$0	($15,000)	7.50
101000.10019.4772.00.000.00.00	Parking Meters	($235,561)	($275,286)	($155,374)	($275,000)	($277,000)	($277,000)	$0	($2,000)	0.73
101000.10019.4773.00.000.00.00	Towing Fines	($29,675)	($31,450)	($25,137)	($25,000)	($30,000)	($30,000)	$0	($5,000)	20.00
101000.10019.4774.00.000.00.00	Non Criminal Fines	($67,422)	($19,733)	($9,040)	($50,000)	($10,000)	($10,000)	$0	$40,000	(80.00)
DeptFunc: Fines & Forfets - 0019		($664,760)	($715,413)	($521,449)	($710,000)	($719,000)	($719,000)	$0	($9,000)	1.27



Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10020.4820.00.000.00.00	Investment Income	($147,426)	($447,156)	($649,448)	($368,000)	($589,000)	($589,000)	$0	($221,000)	60.05
DeptFunc: Investment Income - 0020		($147,426)	($447,156)	($649,448)	($368,000)	($589,000)	($589,000)	$0	($221,000)	60.05



Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
1010000.10022.4222.00.000.00.00	40R Fee Payment (State)	($160,000)	($16,320)	$0	$0	$0	$0	$0	$0	0.00
1010000.10022.4370.00.000.00.00	Misc Departmental Revenue	$0	($6,180)	($27,217)	$0	$0	$0	$0	$0	0.00
1010000.10022.4684.00.000.00.00	FEMA Reimbursment	($3,584)	$0	$0	$0	$0	$0	$0	$0	0.00
1010000.10022.4685.00.000.00.00	Hospital Medicaid Payments	($96,320)	$0	$0	$0	$0	$0	$0	$0	0.00
1010000.10022.4690.00.000.00.00	Hospital Aid	($2,420,000)	($2,420,000)	($250,000)	($250,000)	($250,000)	($250,000)	$0	$0	0.00
1010000.10022.4840.00.000.00.00	Misc Revenue	($331,953)	($70,827)	($322,627)	($300,000)	($300,000)	($300,000)	$0	$0	0.00
1010000.10022.4940.00.000.00.00	Sale of Land	$0	($91,332)	$0	$0	$0	$0	$0	$0	0.00
1010000.10022.496100.000.00.00	Bond Premium	($132,398)	($475,347)	($42,535)	$0	$0	$0	$0	$0	0.00
DeptFunc: Misc non-recurring - 0022		($3,144,254)	($3,080,007)	($642,379)	($550,000)	($550,000)	($550,000)	$0	$0	0.00

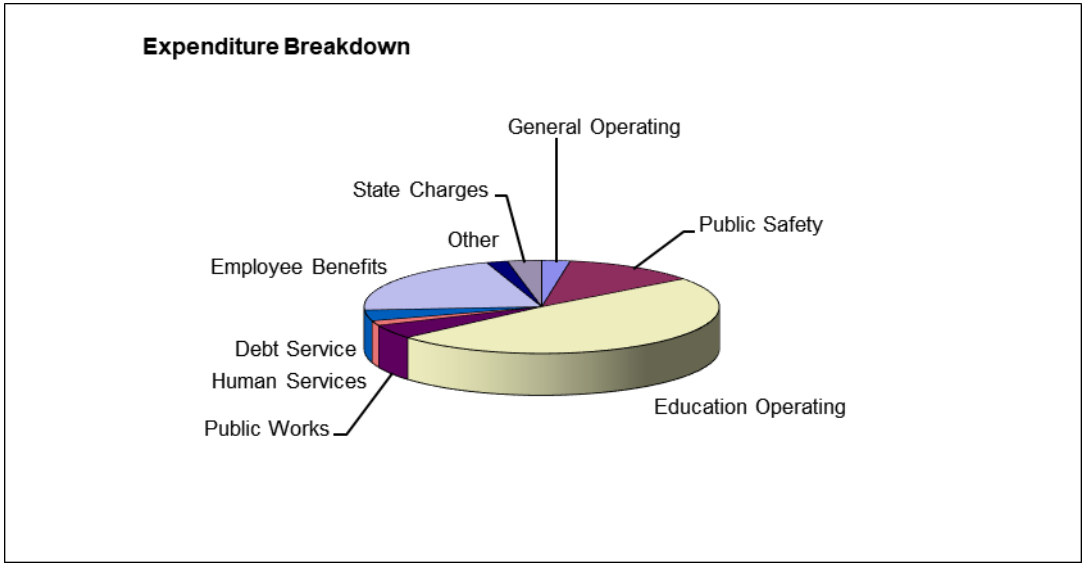


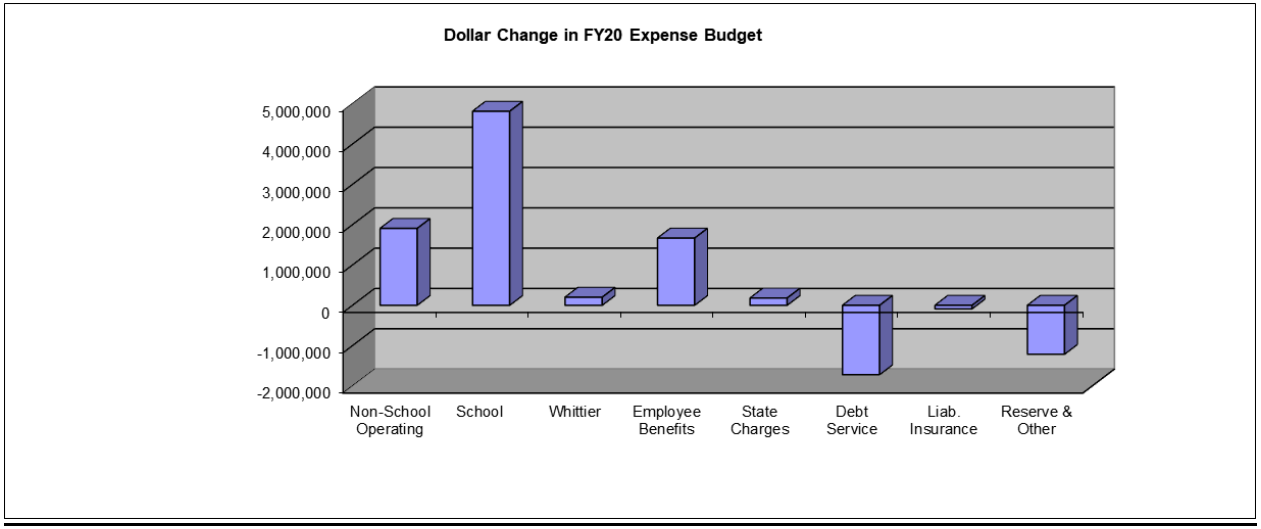
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
1010000.10029.4972.00.000.00.00	Transfer From Enterprise	($813,693)	($834,035)	($804,556)	($789,701)	($809,443)	($809,443)	$0	($19,742)	2.50
1010000.10029.4974.00.000.00.00	Transfer from General Fund	$0	($311,600)	$0	$0	$0	$0	$0	$0	0.00
1010000.10029.4975.00.000.00.00	Transfer from Trust & Agency	($376,888)	$0	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Transfers - 0029		($1,190,581)	($1,145,635)	($804,556)	($789,701)	($809,443)	($809,443)	$0	($19,742)	2.50
1010000.10999.4999.00.000.00.00	Free Cash (Budget Only)	$0	$0	$0	($7,050,000)	($5,100,000)	($5,100,000)	$0	$1,950,000	(27.66)
DeptFunc: Budget Only - 0999		$0	$0	$0	($7,050,000)	($5,100,000)	($5,100,000)	$0	$1,950,000	(27.66)
Fund: General Fund - 1010000		($179,299,107)	($187,301,945)	($175,350,507)	($196,520,257)	($201,387,114)	($201,203,869)	$183,245	($4,683,612)	2.38

EXPENDITURE SUMMARY

SUMMARY OF EXPENDITURE CHANGES

	ACTUAL EXPENDED FY18	ADJUSTED BUDGET FY 19	REQUESTED BUDGET FY 20	MAYOR APPROVED FY 20	DOLLAR CHANGE	PERCENT CHANGE
GENERAL GOVERNMENT						
City Council	175,506	192,797	191,502	191,502	-1,295	-0.7%
Mayor's Office	301,478	345,724	365,189	365,189	19,465	5.6%
Auditor's Office	358,336	374,806	385,538	385,538	10,732	2.9%
Treasurer/Collector	607,351	626,488	668,315	610,782	-15,706	-2.5%
Constituent Services	126,642	181,476	183,748	183,748	2,272	1.3%
Assessing	376,362	369,351	385,929	381,129	11,778	3.2%
Purchasing	80,912	88,121	124,360	124,360	36,239	41.1%
Law Department	357,552	308,089	313,767	313,767	5,678	1.8%
Human Recources	263,188	284,015	286,011	286,011	1,996	0.7%
Municipal Information Systems	659,370	612,013	651,666	646,666	34,653	5.7%
City Clerk	364,316	427,075	509,920	517,316	90,241	21.1%
COMMUNITY & ECONOMIC DEV						
Building & Zoning	229,256	247,844	291,116	291,116	43,273	17.5%
Inspectional & Health Services	472,831	501,233	591,763	562,763	61,531	12.3%
Economic Development	303,121	310,743	319,040	319,040	8,297	2.7%
PUBLIC SAFETY						
Police Department	11,831,816	12,766,579	13,399,588	12,991,344	224,765	1.8%
Crossing Guards	95,000	95,000	95,000	95,000	0	0.0%
Fire Department	10,575,822	11,182,292	11,507,981	11,360,515	178,224	1.6%
EDUCATION						
Regional Schools	8,444,728	9,162,584	9,362,884	9,362,884	200,300	2.2%
School Medicaid	0	925,000	1,100,000	1,100,000	175,000	18.9%
Other Education Funding	16,000	27,000	10,000	10,000	-17,000	-63.0%
School Department	78,003,265	83,131,526	87,786,891	87,786,891	4,655,365	5.6%
PUBLIC WORKS						
Administration	76,363	81,512	121,982	126,982	45,469	55.8%
Highways	1,392,499	1,679,551	1,703,852	1,704,852	25,302	1.5%
Solid Waste/Recycling	2,737,655	4,434,844	4,924,051	4,924,051	489,207	11.0%
Parking	339,085	275,037	432,274	426,274	151,237	55.0%
Street Marking Division	64,369	69,500	87,500	87,500	18,000	25.9%
Vehicle Maintenance	271,031	264,737	265,777	265,777	1,040	0.4%
Building Maintenance	254,863	386,539	347,125	326,625	-59,914	-15.5%
Park Department	570,986	623,652	648,652	693,652	70,000	11.2%
Street Lighting	567,717	469,000	449,000	449,000	-20,000	-4.3%
Snow & Ice Removal	2,813,551	700,000	800,000	800,000	100,000	14.3%
HUMAN SERVICES						
Citizens Center	420,876	427,746	378,852	368,602	-59,144	-13.8%
Veterans Service	9,967,173	1,091,827	1,157,193	1,117,193	25,366	2.3%
Senior Services	78,090	78,384	100,494	100,494	22,110	28.2%
Stadium Commission	0	14,443	0	14,443	0	0.0%
Recreation	170,321	176,382	210,187	210,187	33,805	19.2%
Public Library	1,222,508	1,369,875	1,533,591	1,523,991	154,116	11.3%
DEBT SERVICE	8,186,470	9,275,938	7,556,024	7,556,024	-1,719,914	-18.5%
EMPLOYEE BENEFITS	39,026,788	40,842,948	42,510,303	42,510,303	1,667,355	4.1%
RESERVES & OTHER	0	3,772,460	3,894,639	3,194,639	-577,821	-15.3%
STATE ASSESSMENTS	5,405,832	6,064,080	6,425,083	6,243,622	179,542	3.0%
LIABILITY INSURANCE	543,807	762,048	674,096	674,096	-87,952	-11.5%
General Fund Budget	**187,847,838**	**195,020,256**	**202,750,883**	**201,203,869**	**6,183,612**	**3.2%**


Expenditure Breakdown
General Operating
State Charges
Other
Public Safety
Employee Benefits
Debt Service
Human Services
Public Works
Education Operating


Dollar Change in FY20 Expense Budget
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
-1,000,000
-2,000,000
Non-School Operating
School
Whittier
Employee Benefits
State Charges
Debt Service
Liab. Insurance
Reserve & Other

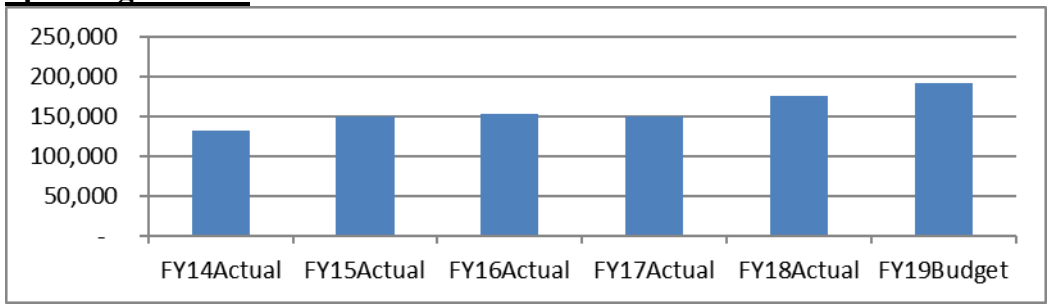
General Government

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

City Council

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
1010000.10111511 0.00.000.00.00	Council-Salaries & Wages	$119,901	$171,228	$155,274	$183,247	$181,952	$181,952	$0	($1,295)	(0.71)
1010000.10111515 1.00.000.00.00	Council-Longevity	$1,150	$1,150	$1,150	$1,150	$1,150	$1,150	$0	$0	0.00
1010000.10111524 0.00.000.00.00	Repairs & Maint. Office Equipment	$0	$0	$691	$3,000	$3,000	$3,000	$0	$0	0.00
1010000.10111542 0.00.000.00.00	Council-Office Supplies	$508	$373	$271	$400	$400	$400	$0	$0	0.00
1010000.10111571 0.00.000.00.00	City Council- Travel/Training	$404	$235	$806	$5,000	$5,000	$5,000	$0	$0	0.00
1010000.10111578 3.00.000.00.00	City Councillors Expense	$25,126	$0	$0	$0	$0	$0	$0	$0	0.00
1010000.10111578 5.00.000.00.00	Council-Office Equipment	$2,278	$2,520	$2,070	$0	$0	$0	$0	$0	0.00
DeptFunc: Council - 0111		$149,367	$175,506	$160,262	$192,797	$191,502	$191,502	$0	($1,295)	(0.67)

Spending Trends:



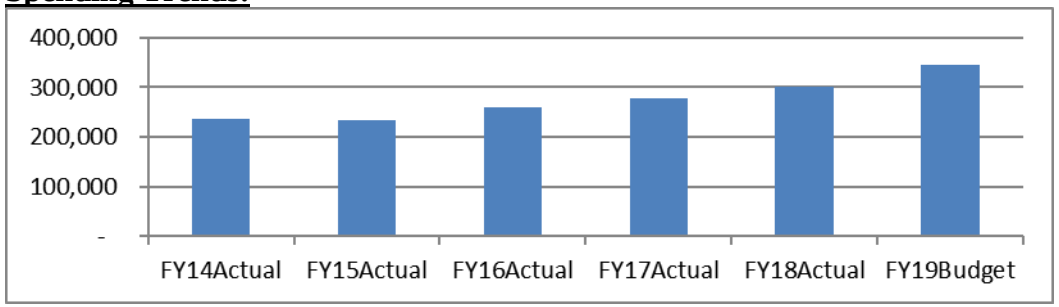
Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
City Council										
	City Council	-		$ 120,000	-		$ 120,000	-		$ 120,000
	City Council Pres.	-		$ 18,000	-		$ 18,000	-		$ 18,000
	Ex. Sec./Adm. Asst	0.80		$ 42,952	0.80		$ 42,952	0.80		$ 42,952
	Ex. Sec./Adm. Asst - Supplemental Pay	-		$ 1,000	-		$ 1,000	-		$ 1,000
	FY18 Retro	-		$ 1,295	-		$ -	-		$ -
	TOTAL	**0.80**		**$ 183,247**	**0.80**		**$ 181,952**	**0.80**		**$ 181,952**

Mayor's Office

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.1012151	0.00.000.00.00 Mayor - Salaries & Wages	$252,247	$271,802	$279,842	$313,024	$329,553	$329,553	$0	$16,529	5.28
101.0000.1012151	5100.000.00.00 Mayor - Longevity	$1,000	$1,000	$0	$1,000	$1,000	$1,000	$0	$0	0.00
101.0000.1012152	40.00.000.00.00 Mayor - Repairs & Maint. Office Equipment	$2,454	$2,698	$2,154	$3,000	$3,000	$3,000	$0	$0	0.00
101.0000.1012152	75.00.000.00.00 Mayor - Mail Delivery Service	$2,723	$2,090	$2,180	$3,700	$3,600	$3,600	$0	($100)	(2.70)
101.0000.1012153	17.00.000.00.00 Mayor - Advertising	$989	$0	$0	$0	$0	$0	$0	$0	0.00
101.0000.1012153	40.00.000.00.00 Mayor - Telephone	$1,525	$2,164	$2,360	$1,500	$2,536	$2,536	$0	$1,036	69.07
101.0000.1012154	20.00.000.00.00 Mayor-Office Supplies	$6,423	$9,856	$5,829	$8,000	$10,000	$10,000	$0	$2,000	25.00
101.0000.1012157	10.00.000.00.00 Mayor-Travel &Training	$1,671	$456	$1,459	$3,000	$3,000	$3,000	$0	$0	0.00
101.0000.1012157	30.00.000.00.00 Mayor-Dues/Subscriptions	$8,916	$11,413	$9,286	$12,500	$12,500	$12,500	$0	$0	0.00
DeptFunc: Mayor - 0121		$277,946	$301,478	$303,109	$345,724	$365,189	$365,189	$0	$19,465	5.63

Spending Trends:



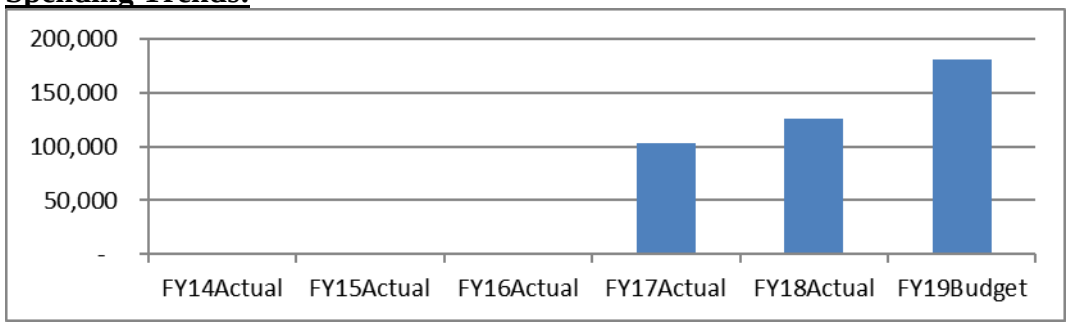
Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Mayor							
	Mayor	1.00	$ 110,000	1.00	$ 110,000	1.00	$ 110,000
	Chief of Staff	1.00	$ 83,028	1.00	$ 83,028	1.00	$ 83,028
	Chief of Staff - increase	-	$ -	-	$ 2,076	-	$ 2,076
	Chief of Staff - 311 offset	(0.13)	$ (10,000)	(0.13)	$ (10,000)	(0.13)	$ (10,000)
	Admin Assistant	1.00	$ 62,271	1.00	$ 62,271	1.00	$ 62,271
	Admin Assistant	1.00	$ 46,703	1.00	$ 60,000	1.00	$ 60,000
	Ex. Sec./Adm. Asst	0.20	$ 10,738	0.20	$ 10,738	0.20	$ 10,738
	Summer Interns	-	$ 9,000	-	$ 11,440	-	$ 11,440
	FY18 Retro	-	$ 1,284	-	$ -	-	$ -
	TOTAL	**4.08**	**$ 313,024**	**4.07**	**$ 329,552**	**4.07**	**$ 329,552**

Constituant Services

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.1012.2.5110.00.000.00.00	Constituent Services Salaries & Wages	$99,506	$107,512	$73,630	$133,514	$135,786	$135,786	$0	$2,273	1.70
101.0000.1012.2.5130.00.000.00.00	Consitiuent Services - Overtime	$0	$0	$143	$19,000	$19,000	$19,000	$0	$0	0.00
101.0000.1012.2.5317.00.000.00.00	Constituent Services Publicity	$460	$0	$32	$500	$500	$500	$0	$0	0.00
101.0000.1012.2.5340.00.000.00.00	Constituent Services Communications	$0	$9,434	$13,479	$14,662	$14,662	$14,662	$0	$0	0.00
101.0000.1012.2.5585.00.000.00.00	Constituent Services Software & Training	$3,030	$9,548	$9,989	$13,300	$13,300	$13,300	$0	$0	0.00
101.0000.1012.2.5871.00.000.00.00	Constituent Services Computers & Monitors	$0	$149	$0	$500	$500	$500	$0	$0	0.00
DeptFunc: Constituent Services - 0122		$102,997	$126,642	$97,272	$181,476	$183,748	$183,748	$0	$2,273	1.25

Spending Trends:



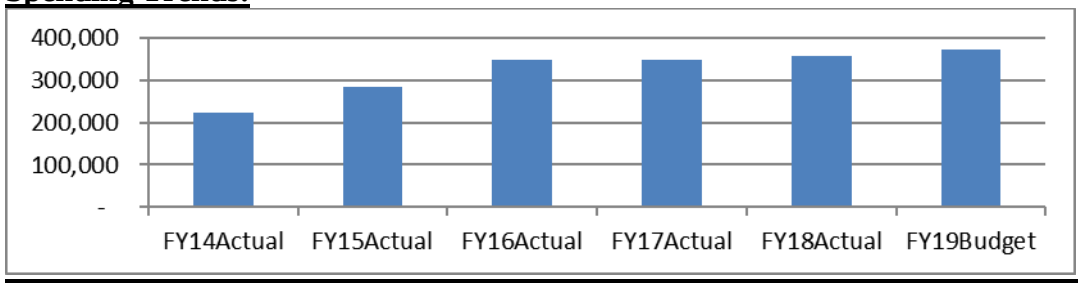
Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Constituent Services							
	Manager	0.13	$ 10,000	0.13	$ 10,000	0.13	$ 10,000
	Operator	3.00	$ 123,514	3.00	$ 125,786	3.00	$ 125,786
	TOTAL	**3.13**	**$ 133,514**	**3.13**	**$ 135,786**	**3.13**	**$ 135,786**

Autitor's Office

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.0135.5110.00.000.00.00	Auditor-Salaries & Wages	$250,240	$256,538	$235,177	$270,546	$280,678	$280,678	$0	$10,132	3.75
101.0000.0135.5130.00.000.00.00	Auditor-Overtime	$0	$94	$911	$0	$0	$0	$0	$0	0.00
101.0000.0135.5136.00.000.00.00	Auditor-Out of Grade	$3,038	$3,094	$2,065	$3,640	$3,640	$3,640	$0	$0	0.00
101.0000.0135.5151.00.000.00.00	Auditor-Longevity	$3,550	$3,550	$3,650	$3,650	$3,650	$3,650	$0	$0	0.00
101.0000.0135.5240.00.000.00.00	Auditor-Repairs & Maint. Office Equipment	$1,258	$3,796	$1,143	$1,700	$1,700	$1,700	$0	$0	0.00
101.0000.0135.5301.00.000.00.00	Auditor-Audit/Actuarial Services	$90,000	$90,000	$83,000	$93,900	$94,500	$94,500	$0	$600	0.64
101.0000.0135.5420.00.000.00.00	Auditor-Office Supplies	$616	$640	$512	$600	$600	$600	$0	$0	0.00
101.0000.0135.5421.00.000.00.00	Auditor-Printed Supplies	$317	$0	$0	$250	$250	$250	$0	$0	0.00
101.0000.0135.5710.00.000.00.00	Auditor-Travel	$775	$404	$140	$300	$300	$300	$0	$0	0.00
101.0000.0135.5730.00.000.00.00	Auditor-Dues/Memberships	$220	$220	$220	$220	$220	$220	$0	$0	0.00
DeptFunc: Auditor - 0135		$350,015	$358,336	$326,818	$374,806	$385,538	$385,538	$0	$10,732	2.86

Spending Trends:



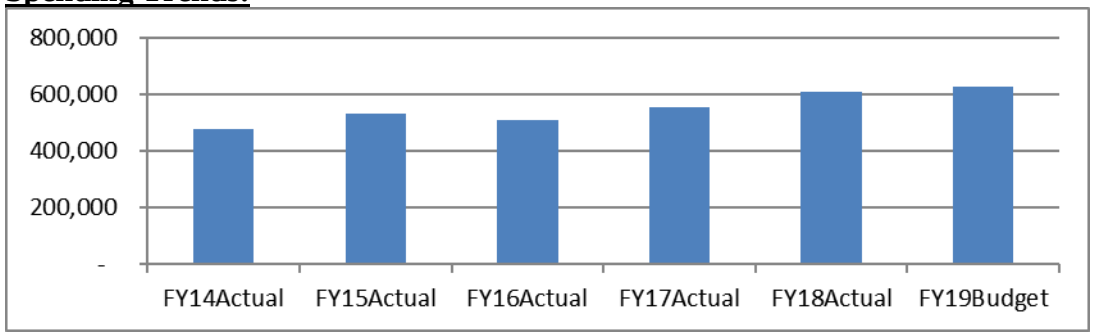
Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Auditing							
	Finance Dir/City Auditor	1.00	$ 140,000	1.00	$ 140,000	1.00	$ 140,000
	Asst Auditor	1.00	$ 73,795	1.00	$ 73,795	1.00	$ 73,795
	Asst Auditor - supplemental pay	-	$ 1,000	-	$ 1,000	-	$ 1,000
	Head Admin Clerk	1.00	$ 48,818	1.00	$ 48,818	1.00	$ 48,818
	Head Clerk - floater	-	$ -	0.29	$ 17,065	0.29	$ 17,065
	FY18 Retro	-	$ 6,933	-	$ -	-	$ -
	TOTAL	**3.00**	**$ 270,546**	**3.29**	**$ 280,678**	**3.29**	**$ 280,678**

Treasurer/Collector's Office

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.0145.5110.00.000.00.00	Treas/Coll-Salaries & Wages	$360,960	$381,720	$365,622	$410,188	$452,515	$401,382	($51,133)	($8,806)	(2.15)
101.0000.0145.5130.00.000.00.00	Treas/Coll-Overtime	$2,283	$652	$9	$2,000	$0	$0	$0	($2,000)	(100.00)
101.0000.0145.5137.00.000.00.00	Treasurer/Collector-Out of Grade	$196	$20	$70	$0	$3,000	$500	($2,500)	$500	0.00
101.0000.0145.5151.00.000.00.00	Treas/Coll-Longevity	$4,200	$4,200	$4,200	$4,200	$2,800	$2,800	$0	($1,400)	(33.33)
101.0000.0145.5240.00.000.00.00	Treas/Coll-Repairs & Maint. Office Equipment	$1,583	$3,191	$2,518	$3,000	$3,000	$3,000	$0	$0	0.00
101.0000.0145.5316.00.000.00.00	Treas/Coll-Outside Consultant Service	$25,273	$31,821	$13,577	$25,000	$25,000	$25,000	$0	$0	0.00
101.0000.0145.5317.00.000.00.00	Treas/Coll-Advertising	$0	$5,251	$6,500	$6,500	$6,500	$6,500	$0	$0	0.00
101.0000.0145.5341.00.000.00.00	Treas/Coll-Postage	$47,397	$50,054	$46,060	$50,000	$50,000	$52,000	$2,000	$2,000	4.00
101.0000.0145.5389.00.000.00.00	Treas/Coll-Tax Title	$37,642	$50,689	$24,957	$50,000	$50,000	$45,000	($5,000)	($5,000)	(10.00)
101.0000.0145.5391.00.000.00.00	Treas/Coll-Bonds-Personal	$2,190	$2,500	$1,480	$2,000	$2,000	$2,000	$0	$0	0.00
101.0000.0145.5420.00.000.00.00	Treas/Coll-Office Supplies	$3,736	$3,499	$2,144	$5,000	$5,000	$4,000	($1,000)	($1,000)	(20.00)
101.0000.0145.5421.00.000.00.00	Treas/Coll-Printed Supplies	$5,688	$6,990	$4,852	$5,700	$5,600	$5,700	$100	$0	0.00
101.0000.0145.5710.00.000.00.00	Treasurer/Collector Travel	$1,843	$2,769	$1,023	$2,900	$2,900	$2,900	$0	$0	0.00
101.0000.0145.5780.00.000.00.00	Treas/Coll-Other Unclassified	$59,604	$63,994	$59,461	$60,000	$60,000	$60,000	$0	$0	0.00
DeptFunc: Treasurer - 0145		$552,595	$607,351	$532,473	$626,488	$668,315	$610,782	($57,533)	($15,706)	(2.51)

Spending Trends:



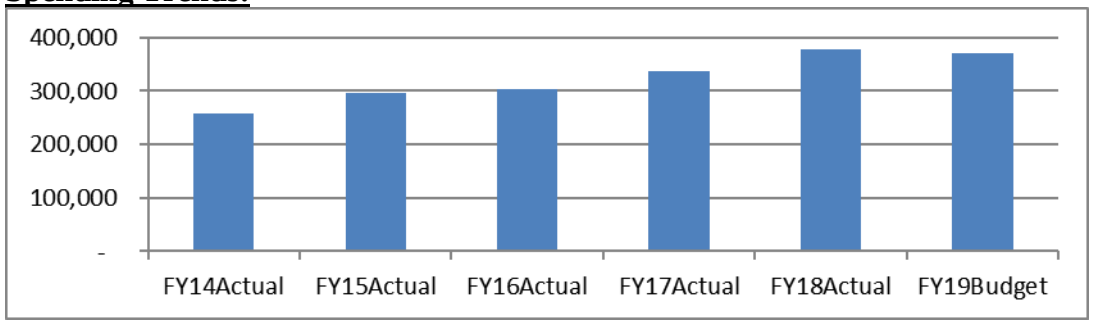
Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Treasurer/Collector							
	Treasurer/Collector	1.00	$ 106,430	1.00	$ 106,430	1.00	$ 106,430
	Treasurer/Collector - step increase	-	$ -	-	$ 4,000	-	$ -
	Parking Clerk stipend	-	$ 3,000	-	$ 10,000	-	$ 5,000
	Asst Treasurer/Collector	1.00	$ 68,120	1.00	$ 68,120	1.00	$ 68,120
	Asst Treasurer/Collector - step increase	-	$ -	-	$ 2,000	-	$ -
	Office Manager	1.00	$ 43,382	1.00	$ 44,637	1.00	$ 44,637
	Computer Operator	1.00	$ 51,167	1.00	$ 51,167	1.00	$ 51,167
	Head Admin Clerk	2.00	$ 88,804	2.00	$ 90,002	2.00	$ 90,002
	Head Admin Clerk (new stipend)	-	$ -	-	$ 5,000	-	$ -
	Head Clerk - new	-	$ -	1.00	$ 35,133	-	$ -
	Head Clerk - Floater	0.94	$ 35,757	0.94	$ 34,726	0.94	$ 34,726
	Head Clerk - Floater Stipend	-	$ 1,300	-	$ 1,300	-	$ 1,300
	FY18 Retro	-	$ 12,228	-	$ -	-	$ -
	TOTAL	**6.94**	**$ 410,188**	**7.94**	**$ 452,515**	**6.94**	**$ 401,382**

Assessor's Office

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10141511.00.000.00.00	Assessor-Salaries & Wages	$188,642	$245,322	$231,992	$211,001	$225,679	$221,179	($4,500)	$10,178	4.82
101.0000.10141513.00.000.00.00	Assessor-Overtime	$7,527	$5,470	$4,685	$4,900	$5,500	$5,200	($300)	$300	6.12
101.0000.10141513.06.000.00.00	Assessor Out of Grade	$378	$280	$154	$500	$500	$500	$0	$0	0.00
101.0000.10141515.00.000.00.00	Assessor-Longevity	$2,550	$2,550	$1,400	$1,450	$1,400	$1,400	$0	($50)	(3.45)
101.0000.10141519.90.000.00.00	Assessor-Board Stipends	$5,750	$6,574	$6,430	$11,000	$11,000	$11,000	$0	$0	0.00
101.0000.10141524.00.000.00.00	Assessor-Repairs & Maint. Office Equipment	$1,258	$2,703	$1,540	$2,500	$2,500	$2,500	$0	$0	0.00
101.0000.10141531.00.000.00.00	Assessor-Revaluation Services	$115,604	$100,481	$81,378	$122,500	$122,500	$122,500	$0	$0	0.00
101.0000.10141531.10.000.00.00	Assessor-Software & Licenses	$10,350	$11,007	$11,094	$10,550	$11,000	$11,000	$0	$450	4.27
101.0000.10141531.20.000.00.00	Assessor-Mapping/Planning	$507	$549	$346	$700	$700	$700	$0	$0	0.00
101.0000.10141534.20.000.00.00	Assessor-Abstracts Printing	$0	$0	$0	$0	$150	$150	$0	$150	0.00
101.0000.10141542.00.000.00.00	Assessor-Office Supplies	$2,281	$1,440	$1,392	$2,550	$2,500	$2,500	$0	($50)	(1.96)
101.0000.10141548.00.000.00.00	Assessor-Vehicular Supplies	$233	($945)	$440	$600	$1,000	$1,000	$0	$400	66.67
101.0000.10141573.00.000.00.00	Assessor-Dues and Memberships	$958	$931	$687	$1,100	$1,500	$1,500	$0	$400	36.36
DeptFunc: Assessors - 0141		$336,039	$376,362	$341,537	$369,351	$385,929	$381,129	($4,800)	$11,778	3.19

Spending Trends:



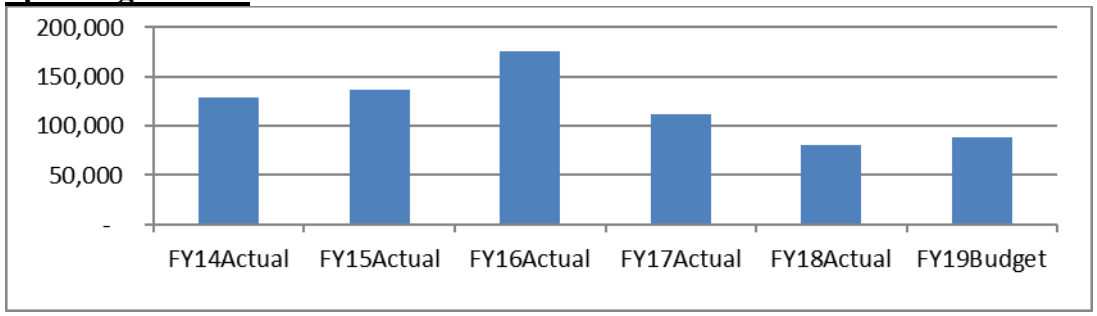
Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Assessing							
	Assessor	1.00	$ 86,700	1.00	$ 86,700	1.00	$ 86,700
	Assessor-step	-	$ -	-	$ 2,601	-	$ 2,601
	Assessor-consultant	-	$ -	-	$ 12,000	-	$ 7,500
	Chief Admin Clerk	1.00	$ 51,470	1.00	$ 51,470	1.00	$ 51,470
	Head Clerk	1.00	$ 37,856	1.00	$ 38,951	1.00	$ 38,951
	upgrade Head Clerk to Office Acct Clerk	-	$ -	-	$ -	-	$ -
	Head Clerk - Floater	0.89	$ 32,658	0.89	$ 32,658	0.89	$ 32,658
	Head Clerk - Floater stipend	-	$ -	-	$ 1,300	-	$ 1,300
	FY18 Retro	-	$ 2,317	-	$ -	-	$ -
	TOTAL	**3.89**	**$ 211,001**	**3.89**	**$ 225,680**	**3.89**	**$ 221,180**

Purchasing

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10138.5110.00.000.00.00	Purchasing-Salaries & Wages	$101,196	$68,705	$63,808	$74,921	$109,860	$109,860	$0	$34,939	46.63
101.0000.10138.5191.00.000.00.00	Purchasing-Professional Devel	$400	$1,885	$0	$1,000	$1,000	$0	($1,000)	($1,000)	(100.00)
101.0000.10138.5240.00.000.00.00	Purchasing-Repairs & Maint. Office Equipment	$4,413	$6,032	$6,391	$5,500	$6,000	$6,000	$0	$500	9.09
101.0000.10138.5275.00.000.00.00	Purchasing - Mail Delivery Service	$0	$0	$0	$200	$0	$0	$0	($200)	(100.00)
101.0000.10138.5317.00.000.00.00	Purchasing-Advertising	$0	$698	$597	$1,500	$2,500	$2,500	$0	$1,000	66.67
101.0000.10138.5340.00.000.00.00	Purchasing - Communications	$776	$1,337	$211	$1,000	$1,000	$1,000	$0	$0	0.00
101.0000.10138.5341.00.000.00.00	Purchasing-Postage	$18	$0	$0	$0	$0	$0	$0	$0	0.00
101.0000.10138.5420.00.000.00.00	Purchasing-Office Supplies	$3,544	$1,567	$966	$2,500	$2,500	$2,500	$0	$0	0.00
101.0000.10138.5710.00.000.00.00	Purchasing-Travel/Training	$28	$613	$433	$500	$500	$1,500	$1,000	$1,000	200.00
101.0000.10138.5730.00.000.00.00	Purchasing-Dues and Memberships	$904	$75	$0	$1,000	$1,000	$1,000	$0	$0	0.00
DeptFunc: Purchasing - 0138		$111,279	$80,912	$72,406	$88,121	$124,360	$124,360	$0	$36,239	41.12

Spending Trends:



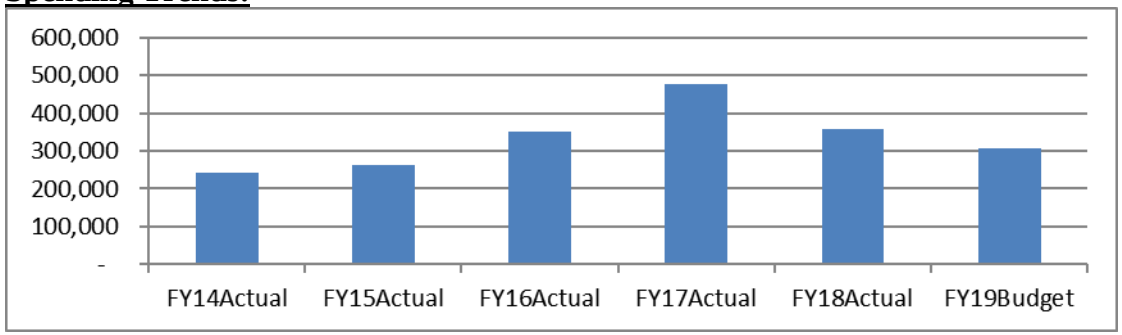
Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Purchasing										
	Purchasing Agent	0.80		$ 61,100	1.00		$ 88,780	1.00		$ 88,780
	Head Clerk - Floater allocation	0.29		$ 10,250	0.60		$ 21,080	0.60		$ 21,080
	FY18 Retro	-		$ 3,571	-		$ -	-		$ -
	TOTAL	**1.09**		**$ 74,921**	**1.60**		**$ 109,860**	**1.60**		**$ 109,860**

Legal

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10151510.00.000.00.00	Legal-Salaries & Wages	$67,135	$69,024	$60,856	$72,789	$73,789	$73,789	$0	$1,000	1.37
101.0000.10151510.00.000.00.00	Legal-Longevity	$1,400	$1,400	$1,400	$1,400	$1,400	$1,400	$0	$0	0.00
101.0000.10151530.00.000.00.00	Legal Consultant Services	$370,774	$225,066	$143,809	$145,000	$146,000	$146,000	$0	$1,000	0.69
101.0000.10151530.00.000.00.00	Legal-Clerical Services	$10,500	$10,500	$8,750	$10,500	$10,500	$10,500	$0	$0	0.00
101.0000.10151534.00.000.00.00	Legal-Communications	$1,900	$1,900	$1,583	$1,900	$1,900	$1,900	$0	$0	0.00
101.0000.10151534.00.000.00.00	Legal-Postage	$3,500	$3,500	$2,917	$3,500	$3,500	$3,500	$0	$0	0.00
101.0000.10151571.00.000.00.00	Legal-Travel	$3,000	$3,000	$2,500	$3,000	$3,000	$3,000	$0	$0	0.00
101.0000.10151576.00.000.00.00	Legal-Judgment	$316	$25,000	$5,150	$25,000	$25,000	$25,000	$0	$0	0.00
101.0000.10151578.00.000.00.00	Legal-Insurance/Deductible	$19,086	$18,162	$0	$45,000	$48,678	$48,678	$0	$3,678	8.17
DeptFunc: Legal - 0151		$477,611	$357,552	$226,965	$308,089	$313,767	$313,767	$0	$5,678	1.84

Spending Trends:



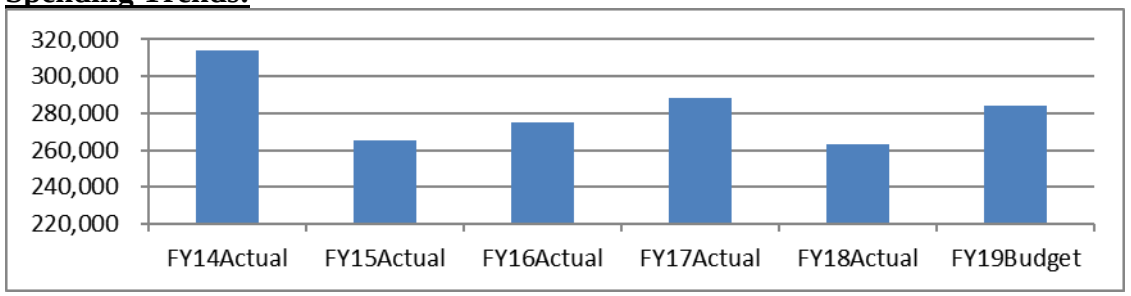
Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Law										
	City Solicitor	1.00		$ 70,599	1.00		$ 72,789	1.00		$ 72,789
	City Solicitor - supplemental pay	-		$ 1,000			$ 1,000			$ 1,000
	City Solicitor - School Legal	0.50		$ 30,000	0.50		$ 30,000	0.50		$ 30,000
	City Solicitor - School Legal transfer from School	(0.50)		$ (30,000)	(0.50)		$ (30,000)	(0.50)		$ (30,000)
	FY18 Retro	-		$ 1,190	-		$ -	-		$ -
	TOTAL	**1.00**		**$ 72,789**	**1.00**		**$ 73,789**	**1.00**		**$ 73,789**

Human Resources

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.1015 2.5110.00.000.00.00	HR-Salaries & Wages	$169,908	$169,390	$156,078	$184,855	$185,631	$185,631	$0	$776	0.42
101.0000.1015 2.5151 00.000.00.00	HR-Longevity	$1,150	$1,150	$1,150	$1,150	$2,150	$2,150	$0	$1,000	86.96
101.0000.1015 2.5178.00.000.00.00	HR-Employee Assis Program	$7,691	$7,471	$7,141	$7,500	$7,500	$7,500	$0	$0	0.00
101.0000.1015 2.5195.00.000.00.00	HR-Tuition Reimbursement	$1,425	$2,375	$1,000	$2,500	$2,500	$2,500	$0	$0	0.00
101.0000.1015 2.5240.00.000.00.00	HR-Repairs & Maint. Office Equipment	$2,626	$3,126	$2,405	$2,990	$2,990	$2,990	$0	$0	0.00
101.0000.1015 2.5275.00.000.00.00	HR - Mail Delivery Service	$0	$225	$225	$250	$470	$470	$0	$220	88.00
101.0000.1015 2.5317.00.000.00.00	HR-Advertising	$1,506	$1,961	$978	$2,000	$2,000	$2,000	$0	$0	0.00
101.0000.1015 2.5341 00.000.00.00	HR - Postage	$81,761	$53,388	$54,936	$65,000	$65,000	$65,000	$0	$0	0.00
101.0000.1015 2.5384.00.000.00.00	HR-Physical Exams	$18,658	$21,675	$13,500	$15,000	$15,000	$15,000	$0	$0	0.00
101.0000.1015 2.5385.00.000.00.00	HR-Record Storage	$1,070	$1,070	$981	$1,070	$1,070	$1,070	$0	$0	0.00
101.0000.1015 2.5420.00.000.00.00	HR-Office Supplies	$1,915	$1,180	$1,028	$1,500	$1,500	$1,500	$0	$0	0.00
101.0000.1015 2.5710.00.000.00.00	HR-Travel	$707	$178	$38	$200	$200	$200	$0	$0	0.00
DeptFunc: Human Resources - 0152		$288,417	$263,188	$239,460	$284,015	$286,011	$286,011	$0	$1,996	0.70

Spending Trends:



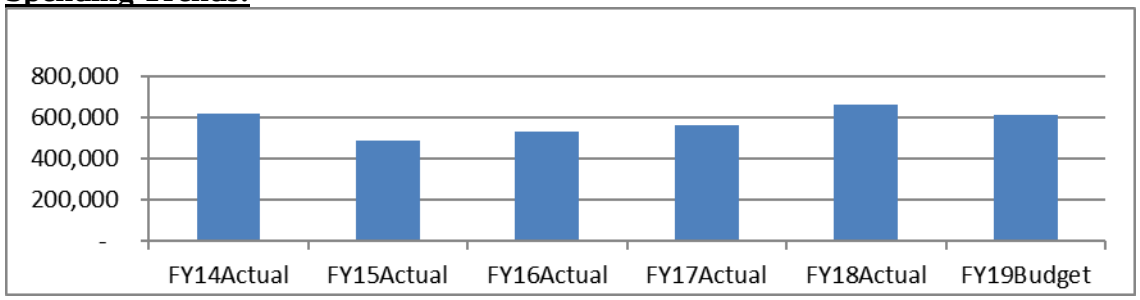
Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Human Resources							
	Director	1.00	$ 85,590	1.00	$ 85,590	1.00	$ 85,590
	HR Director - Supplemental Pay	-	$ 1,000	-	$ 1,000	-	$ 1,000
	HR Director - School Stipend	-	$ 6,500	-	$ 6,500	-	$ 6,500
	HR Director - School funding	-	$ (6,500)	-	$ (6,500)	-	$ (6,500)
	HR Director - Step Increase	-	$ -	-	$ 3,422	-	$ 3,422
	HR Technician	1.00	$ 55,364	1.00	$ 55,364	1.00	$ 55,364
	HR Technician - Step Increase	-	$ -	-	$ 2,164	-	$ 2,164
	Head Clerk (floater)	0.94	$ 34,868	0.94	$ 36,792	0.94	$ 36,792
	Head Clerk -floater stipend	-	$ 1,300	-	$ 1,300	-	$ 1,300
	FY18 Retro	-	$ 6,733	-	$ -	-	$ -
	TOTAL	**2.94**	**$ 184,855**	**2.94**	**$ 185,631**	**2.94**	**$ 185,631**

Information Technology

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.1015.5110.00.000.00.00	MIS-Salaries & Wages	$98,355	$86,540	$103,487	$90,333	$113,608	$113,608	$0	$23,275	25.77
101.0000.1015.5151.00.000.00.00	MIS-Longevity	$2,250	$1,150	$1,150	$1,150	$1,150	$1,150	$0	$0	0.00
101.0000.1015.5240.00.000.00.00	MIS-Repairs & Maint. Office Equipment	$10,622	$10,166	$8,488	$18,050	$2,800	$2,800	$0	($15,250)	(84.49)
101.0000.1015.5302.00.000.00.00	MIS-Computer System Support	$176,597	$317,035	$193,846	$197,850	$207,798	$207,798	$0	$9,948	5.03
101.0000.1015.5313.00.000.00.00	MIS-Computer Service On-Line	$3,400	$1,896	$16,161	$20,800	$20,500	$20,500	$0	($300)	(1.44)
101.0000.1015.5314.00.000.00.00	MIS-Computer Training	$0	$0	$1,500	$10,000	$2,500	$2,500	$0	($7,500)	(75.00)
101.0000.1015.5340.00.000.00.00	MIS-Communications	$84,103	$47,620	$45,373	$112,500	$92,000	$92,000	$0	($20,500)	(18.22)
101.0000.1015.5420.00.000.00.00	MIS-Office Supplies	$40	$0	$64	$150	$8,150	$8,150	$0	$8,000	5,333.33
101.0000.1015.5583.00.000.00.00	MIS-Computer Supplies	$1,292	$996	$572	$8,000	$0	$0	$0	($8,000)	(100.00)
101.0000.1015.5585.00.000.00.00	MIS-Software Upgrades	$159	$0	$105	$5,000	$5,000	$5,000	$0	$0	0.00
101.0000.1015.5586.00.000.00.00	MIS-Software Licenses	$131,989	$169,776	$60,927	$117,180	$167,160	$167,160	$0	$49,980	42.65
101.0000.1015.5788.00.000.00.00	MIS-Technology Wiring	$0	$0	$0	$6,000	$6,000	$6,000	$0	$0	0.00
101.0000.1015.5871.00.000.00.00	MIS-Replace Technology Equipment	$51,051	$24,190	$372	$25,000	$25,000	$20,000	($5,000)	($5,000)	(20.00)
DeptFunc: Municipal Information Systems - 0155		$559,859	$659,370	$432,044	$612,013	$651,666	$646,666	($5,000)	$34,653	5.66

Spending Trends:



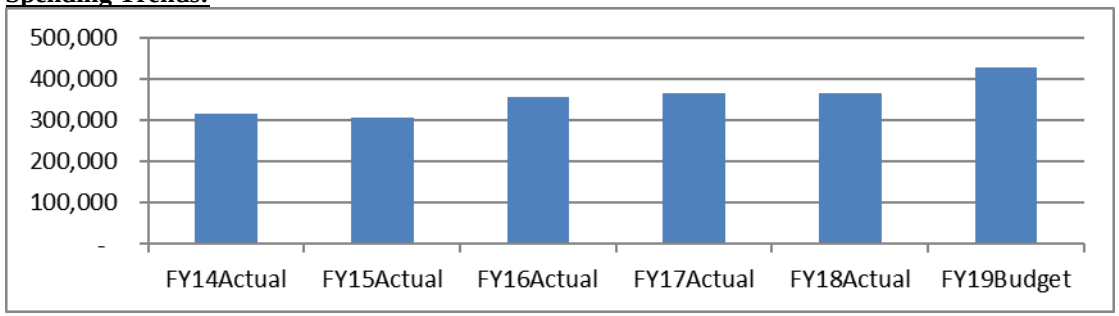
Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Municipal Information Systems							
	Network Manager	1.00	$ 86,908	1.00	$ 86,908	1.00	$ 86,908
	Network Manager-supplemental pay	-	$ 2,000	-	$ 2,000	-	$ 2,000
	IT Analyst	-	$ -	0.54	$ 24,700	0.54	$ 24,700
	FY18 Retro	-	$ 1,425	-	$ -	-	$ -
	TOTAL	**1.00**	**$ 90,333**	**1.54**	**$ 113,608**	**1.54**	**$ 113,608**

City Clerk's Office

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.101.6151.10.00.000.00.00	Clerk-Salaries & Wages	$232,872	$250,488	$242,385	$266,784	$301,699	$306,115	$4,416	$39,331	14.74
101.0000.101.6151.30.00.000.00.00	Clerk-Overtime	$4,533	$2,845	$4,099	$3,000	$5,500	$5,500	$0	$2,500	83.33
101.0000.101.6151.47.00.000.00.00	Clerk-Precinct Officers	$57,475	$39,640	$29,092	$64,000	$100,000	$100,000	$0	$36,000	56.25
101.0000.101.6151.51.00.000.00.00	Clerk-Longevity	$3,250	$3,300	$3,350	$4,350	$4,350	$4,350	$0	$0	0.00
101.0000.101.6152.40.00.000.00.00	Clerk-Repairs & Maint. Office Equipment	$3,240	$5,138	$4,228	$3,700	$3,700	$3,700	$0	$0	0.00
101.0000.101.6153.16.00.000.00.00	Clerk-Books & Binding	$1,817	$1,264	$1,312	$1,867	$1,800	$1,800	$0	($67)	(3.59)
101.0000.101.6153.17.00.000.00.00	Clerk-Advertising	$10,421	$4,517	$9,304	$10,373	$10,500	$10,500	$0	$127	1.22
101.0000.101.6153.43.00.000.00.00	Clerk-Annual Street & Voting List	$18,039	$20,551	$20,477	$32,000	$32,000	$32,000	$0	$0	0.00
101.0000.101.6153.83.00.000.00.00	Clerk-Recodification	$6,840	$6,204	$7,085	$7,469	$8,000	$8,000	$0	$531	7.11
101.0000.101.6154.20.00.000.00.00	Clerk-Office Supplies	$6,567	$9,279	$6,196	$6,454	$10,000	$8,000	($2,000)	$1,546	23.95
101.0000.101.6154.21.00.000.00.00	Clerk-Printed Supplies	$2,717	$2,295	$1,864	$2,745	$3,000	$3,000	$0	$255	9.29
101.0000.101.6154.22.00.000.00.00	Clerk-Ballots	$0	$5,625	$0	$0	$15,000	$15,000	$0	$15,000	0.00
101.0000.101.6154.23.00.000.00.00	Clerk-Certificates & Licenses	$10	$0	$0	$0	$0	$0	$0	$0	0.00
101.0000.101.6155.80.00.000.00.00	Clerk-Election Materials/Supplies	$15,380	$12,068	$15,781	$14,000	$25,000	$17,500	($7,500)	$3,500	25.00
101.0000.101.6157.10.00.000.00.00	Clerk-Travel	$492	$206	$415	$400	$500	$500	$0	$100	25.00
101.0000.101.6157.30.00.000.00.00	Clerk-Dues and Memberships	$1,144	$896	$275	$833	$850	$850	$0	$17	2.04
101.0000.101.6157.81.00.000.00.00	Clerk-Meals-Election	$0	$0	$0	$500	$500	$500	$0	$0	0.00
101.0000.101.6157.85.00.000.00.00	Clerk-Office Equipment	$180	$0	$925	$8,600	$8,600	$0	($8,600)	($8,600)	(100.00)
DeptFunc: Clerk - 0161		$364,977	$364,315	$346,789	$427,075	$530,999	$517,315	($13,684)	$90,240	21.13

Spending Trends:



Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
City Clerk										
	City Clerk	1.00		$ 75,077	1.00		$ 75,077	1.00		$ 75,077
	City Clerk - incease	-		$ -	-		$ -	-		$ 2,252
	Clerk of Council	-		$ 4,000	-		$ 4,000	-		$ 4,000
	Reg. of Voters	-		$ 1,300	-		$ 1,300	-		$ 1,300
	Head Clerk - Floater allocation	0.89		$ 34,571	0.89		$ 34,570	0.89		$ 34,570
	Head Clerk - Floater stipend	-		$ 1,300	-		$ 1,300	-		$ 1,300
	Clerical - new	-		$ -	1.00		$ 35,133	1.00		$ 35,133
	Asst City Clerk	1.00		$ 55,359	1.00		$ 55,364	1.00		$ 55,364
	Asst City Clerk - step	-		$ -	-		$ -	-		$ 2,164
	Asst City Clerk - supplemental pay	-		$ 1,500	-		$ 1,500	-		$ 1,500
	Head Clerk	1.00		$ 43,382	1.00		$ 43,382	1.00		$ 43,382
	Head Clerk - step increase	-		$ -	-		$ 1,255	-		$ 1,255
	Head Admin Clerk	1.00		$ 48,818	1.00		$ 48,818	1.00		$ 48,818
	FY18 Retro	-		$ 1,477	-		$ -	-		$ -
	TOTAL	**4.89**		**$ 266,784**	**5.89**		**$ 301,699**	**5.89**		**$ 306,115**

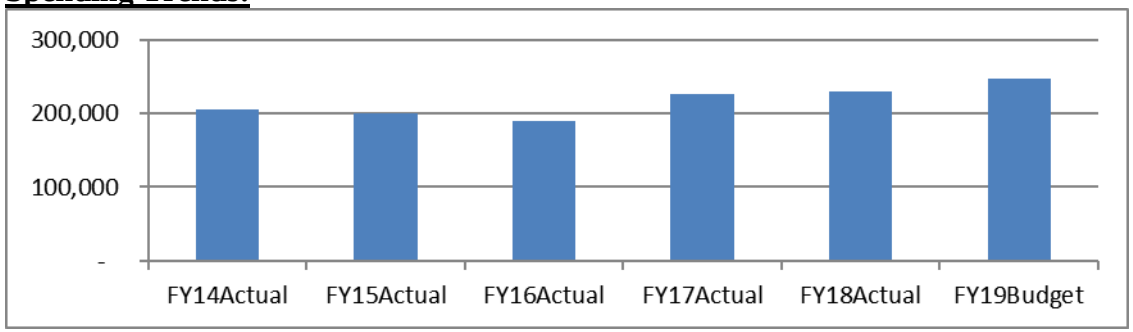
Community & Economic Development

Building & Zoning
Inspection & Health Services
Economic Development

Building Inspection

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.1024151.10.00.000.00.00	Building Inspection-Salaries & Wages	$225,485	$226,856	$274,773	$245,444	$288,291	$288,291	$0	$42,847	17.46
101.0000.1024151.51.00.000.00.00	Building Inspection-Longevity	$1,400	$1,400	$1,400	$1,400	$2,000	$2,000	$0	$600	42.86
101.0000.1024151.94.00.000.00.00	Boot Allowance	$0	$1,000	$1,000	$1,000	$825	$825	$0	($175)	(17.50)
DeptFunc: Building Inspection - 0241		$226,885	$229,256	$277,173	$247,844	$291,116	$291,116	$0	$43,272	17.46

Spending Trends:



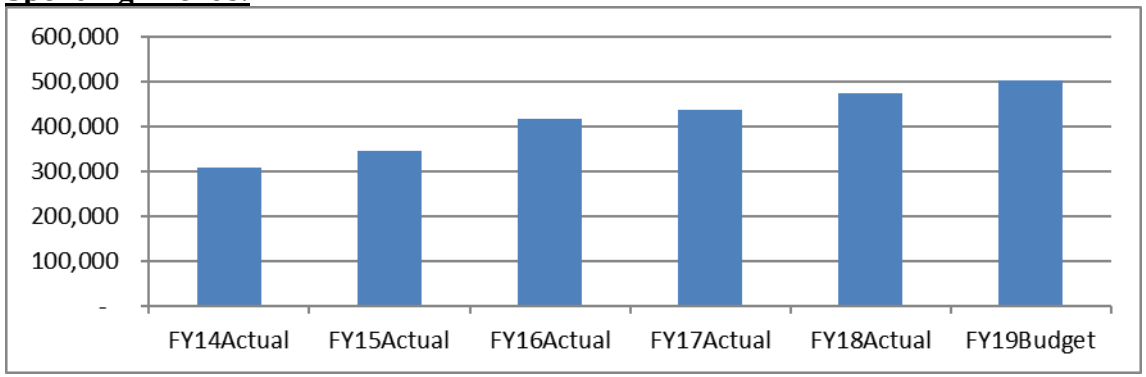
Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Building/Zoning										
	Building Commissioner	1.00		80,000	1.00		81,600	1.00		81,600
	PT Building/Zoning	-		$ -	-		$ 21,840	-		$ 21,840
**	Local Bldg/Compliance Inspector - CDBG	(0.10)		$ (5,288)	(0.10)		$ (5,936)	(0.10)		$ (5,936)
	Local Bldg/Compliance Inspector	1.00		$ 52,876	1.00		$ 59,355	1.00		$ 59,355
	Plumbing/Gas Insp	1.00		$ 51,335	1.00		$ 55,499	1.00		$ 55,499
	Electrical Inspector	1.00		$ 50,520	1.00		$ 52,432	1.00		$ 52,432
	Mechanical Inspector	-		$ 5,000	-		$ 7,500	-		$ 7,500
	Substitute Bldg Insp/Survey Insp	-		$ 1,000	-		$ 1,000	-		$ 1,000
	Substitute Plumb/Gas Insp	-		$ 5,000	-		$ 7,500	-		$ 7,500
	Substitute Electrical Inspector	-		$ 5,000	-		$ 7,500	-		$ 7,500
	TOTAL	**3.90**		**$ 245,444**	**3.90**		**$ 288,291**	**3.90**		**$ 288,291**
				$ 245,444						
	**** 10% position funding transferred to CDBG**									

Inspectional Services

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.1051.0.5110.00.000.00.00	Health/Inspection-Salaries & Wages	$381,972	$396,354	$381,228	$448,783	$507,188	$507,188	$0	$58,406	13.01
101.0000.1051.0.5130.00.000.00.00	Health/Inspection-Overtime	$2,203	$2,176	$795	$2,500	$2,500	$2,500	$0	$0	0.00
101.0000.1051.0.5151.00.000.00.00	Health/Inspection-Longevity	$3,500	$3,500	$4,500	$3,500	$4,500	$4,500	$0	$1,000	28.57
101.0000.1051.0.5194.00.000.00.00	Health/Inspection-Boot Allowance	$2,500	$2,000	$1,000	$2,000	$4,125	$4,125	$0	$2,125	106.25
101.0000.1051.0.5199.00.000.00.00	Health/Inspection-Board Stipends	$1,717	$706	$460	$2,500	$2,500	$1,500	($1,000)	($1,000)	(40.00)
101.0000.1051.0.5240.00.000.00.00	Health/InspectionRepairs & Maint. Office Equipment	$2,266	$2,594	$3,499	$2,500	$2,500	$2,500	$0	$0	0.00
101.0000.1051.0.5251.00.000.00.00	Health/Inspection-Repairs & Maint. Vehicles	$2,412	$1,801	$5,067	$5,250	$4,500	$4,500	$0	($750)	(14.29)
101.0000.1051.0.5317.00.000.00.00	Health/Inspection-Advertising	$172	$0	$275	$600	$600	$600	$0	$0	0.00
101.0000.1051.0.5318.00.000.00.00	Health/Inspection-Abandoned Property	$1,575	$3,915	$785	$3,000	$3,000	$2,000	($1,000)	($1,000)	(33.33)
101.0000.1051.0.5340.00.000.00.00	Health/Inspection-Communications	$16,029	$12,248	$10,305	$10,000	$10,000	$11,000	$1,000	$1,000	10.00
101.0000.1051.0.5386.00.000.00.00	Health/Inspection-Special Programs	$6,678	$4,371	$5,455	$5,500	$5,500	$5,500	$0	$0	0.00
101.0000.1051.0.5420.00.000.00.00	Health/Inspection-Office Supplies	$5,038	$5,057	$4,293	$4,750	$5,000	$5,000	$0	$250	5.26
101.0000.1051.0.5421.00.000.00.00	Health/Inspection-Printed Supplies	$4,480	$4,915	$2,394	$3,000	$3,000	$3,000	$0	$0	0.00
101.0000.1051.0.5480.00.000.00.00	Health/Inspection-Vehicular Supplies	$3,853	$5,030	$3,733	$4,000	$4,000	$4,000	$0	$0	0.00
101.0000.1051.0.5502.00.000.00.00	Health/Inspection-Medical Supplies	$0	$14	$0	$0	$0	$0	$0	$0	0.00
101.0000.1051.0.5583.00.000.00.00	Health/Inspection-Computer Supplies	$445	$730	$915	$1,000	$2,000	$2,000	$0	$1,000	100.00
101.0000.1051.0.5710.00.000.00.00	Health/Inspection-Travel	$0	$58	$0	$0	$300	$300	$0	$300	0.00
101.0000.1051.0.5730.00.000.00.00	Health/Inspection-Dues and Memberships	$2,113	$1,363	$1,090	$2,350	$2,550	$2,550	$0	$200	8.51
101.0000.1051.0.5873.00.000.00.00	Health Dept - Vehicle Replacement	$0	$26,000	$0	$0	$28,000	$0	($28,000)	$0	0.00
DeptFunc: Health Inspection Services - 0510		$436,952	$472,831	$425,793	$501,233	$591,763	$562,763	($29,000)	$61,531	12.28

Spending Trends:



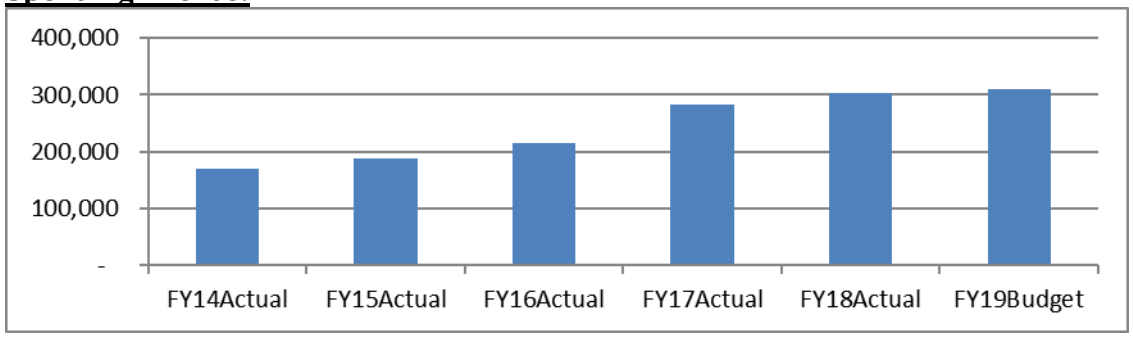
Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Inspection/Health										
	Inspector Supervisor/Director	0.60		$ 51,294	0.60		$ 51,294	0.60		$ 51,294
	Deputy Director	-		$ -	1.00		$ 65,280	1.00		$ 65,280
	Sanitary Inspector	1.00		$ 53,571	1.00		$ 55,601	1.00		$ 55,601
**	Sanitary Inspector - CDBG	(0.25)		$ (13,393)	(0.20)		$ (11,120)	(0.20)		$ (11,120)
	Compliance/Sanitary Inspector	3.00		$ 160,282	3.00		$ 172,029	3.00		$ 172,029
	Chief Admin Clerk	1.00		$ 45,628						
	Chief Admin Clerk - step increase	-		$ -						
	Head Clerk	2.00		$ 72,789	3.00		$ 111,469	3.00		$ 111,469
	Head Clerk - step increase	-		$ -	-		$ 3,225	-		$ 3,225
	Court Inspector	0.20		$ 8,365	0.20		$ 8,365	0.20		$ 8,365
	Trash Compliance	0.26		$ 12,046	0.26		$ 12,046	0.26		$ 12,046
	Food Inspector	-		$ 12,000	-		$ 25,500	-		$ 25,500
	Sanitary Inspector	0.50		$ 21,800	-		$ -	-		$ -
	Sealer of Wts/Meas	-		$ 13,500	-		$ 13,500	-		$ 13,500
	FY18 Retro	-		$ 10,900	-		$ -	-		$ -
		8.31		**$ 448,783**	**8.86**		**$ 507,188**	**8.86**		**$ 507,188**
				$ 448,783						
	**** 20% position funding transferred to CDBG**									

Economic Development/Planning

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.1018	2.5110.00.000.00.00	Economic Dev-Salaries & Wages	$190,017	$172,962	$141,219	$196,064	$218,336	$218,336	$0	$22,272	11.36
101.0000.1018	2.5130.00.000.00.00	Economic Dev-Overtime	$2,048	$1,175	$337	$2,342	$2,342	$2,342	$0	$0	0.00
101.0000.1018	2.5151.00.000.00.00	Economic Dev-Longevity	$3,900	$3,900	$1,400	$2,550	$1,400	$1,400	$0	($1,150)	(45.10)
101.0000.1018	2.5240.00.000.00.00	Economic Dev-Repairs & Maint. Office Equipment	$2,278	$2,520	$2,070	$2,484	$2,484	$2,484	$0	$0	0.00
101.0000.1018	2.5301.00.000.00.00	Economic Development - Consultant	$50,366	$89,645	$34,865	$71,750	$58,250	$58,250	$0	($13,500)	(18.82)
101.0000.1018	2.5317.00.000.00.00	Economic Dev-Advertising	$4,189	$3,558	$3,738	$4,892	$5,000	$5,000	$0	$108	2.21
101.0000.1018	2.5340.00.000.00.00	Planning - Communications	$440	$932	$812	$432	$432	$432	$0	$0	0.00
101.0000.1018	2.5420.00.000.00.00	Economic Dev-Office Supplies	$2,429	$1,565	$1,286	$1,977	$1,977	$1,977	$0	$0	0.00
101.0000.1018	2.5690.00.000.00.00	Economic Dev-Merr Valley Plan Comm	$21,670	$22,209	$22,762	$22,762	$23,329	$23,329	$0	$567	2.49
101.0000.1018	2.5780.00.000.00.00	Economic Dev-Directors Expense	$5,429	$4,656	$4,592	$5,490	$5,490	$5,490	$0	$0	0.00
DeptFunc: Economic Development - 0182			$282,766	$303,121	$213,082	$310,743	$319,040	$319,040	$0	$8,297	2.67

Spending Trends:



Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Economic Development										
	Director	1.00		$ 104,593	1.00		$ 104,593	1.00		$ 104,593
	Director - supplemental pay	-		$ 2,000	-		$ 2,000	-		$ 2,000
	Director Stipend	-		$ 5,167	-		$ 5,077	-		$ 5,077
	CDBG Portion - Director	(0.20)		$ (21,189)	(0.20)		$ (14,945)	(0.20)		$ (14,945)
	Econ Development Assistant	-		$ -	1.00		$ 60,000	1.00		$ 60,000
	Head Clerk - Floater allocation	0.60		$ 22,862	0.60		$ 22,862	0.60		$ 22,862
	Head Clerk - floater stipend	-		$ 1,300	-		$ 1,300	-		$ 1,300
	Head Clerk - step increase	-		$ -	-		$ 657	-		$ 657
	Office Manager	1.00		$ 37,202	-		$ -	-		$ -
	Account Clerk	1.00		$ 35,757	1.00		$ 35,757	1.00		$ 35,757
	Account Clerk - step increase	-		$ -	-		$ 1,034	-		$ 1,034
	FY18 Retro	-		$ 8,371	-		$ -	-		$ -
	TOTAL	**3.40**		**$ 196,064**	**3.40**		**$ 218,336**	**3.40**		**$ 218,336**

Public Safety

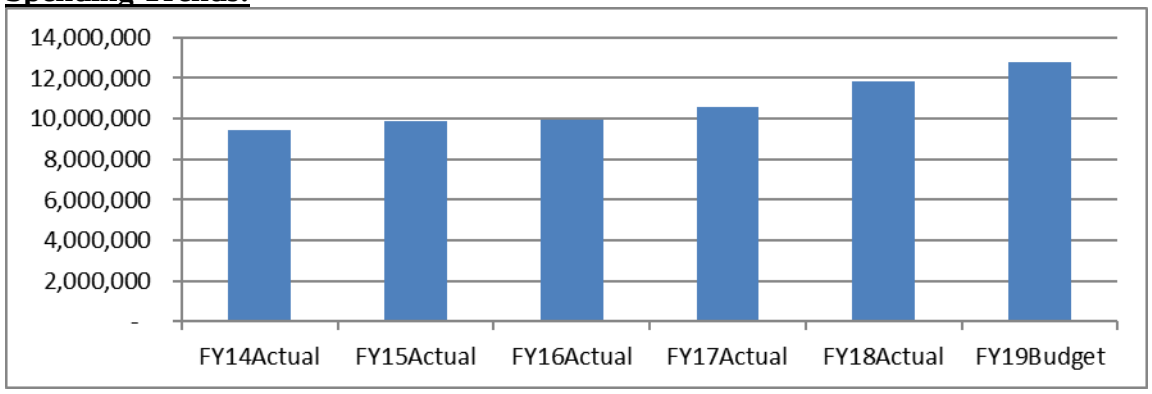
Police Department
Crossing Guards
Fire Department

Police

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.1021.0.5110.00.000.00.00	Police-Salaries & Wages	$6,097,531	$6,751,433	$5,989,733	$7,361,462	$7,581,482	$7,248,725	($332,757)	($112,737)	(1.53)
101000.1021.0.5115.00.000.00.00	Salaries & Wages - Retro (Police)	$0	$0	$9,741	$0	$0	$0	$0	$0	0.00
101000.1021.0.5120.00.000.00.00	Police-Holiday Pay	$57,747	$71,335	$67,653	$66,000	$74,287	$74,287	$0	$8,287	12.56
101000.1021.0.5130.00.000.00.00	Police-Overtime	$2,115,758	$2,603,155	$2,569,428	$2,825,653	$2,956,741	$2,942,241	($14,500)	$116,588	4.13
101000.1021.0.5132.00.000.00.00	Police-Night Differential	$289,922	$305,004	$295,677	$372,400	$372,400	$372,400	$0	$0	0.00
101000.1021.0.5133.00.000.00.00	Police-Specialist	$33,758	$32,182	$29,524	$34,372	$34,372	$34,372	$0	$0	0.00
101000.1021.0.5134.00.000.00.00	Police-Dispatch Stipend	$8,624	$10,219	$7,230	$10,088	$10,088	$10,088	$0	$0	0.00
101000.1021.0.5136.00.000.00.00	Police-Admin Assist Out of Grade	$140	$140	$0	$350	$350	$350	$0	$0	0.00
101000.1021.0.5143.00.000.00.00	Police-Seniority Premium	$0	$0	$0	$6,887	$5,374	$5,374	$0	($1,513)	(21.96)
101000.1021.0.5151.00.000.00.00	Police-Longevity	$70,285	$70,606	$74,059	$76,506	$69,965	$69,965	$0	($6,540)	(8.55)
101000.1021.0.5190.00.000.00.00	Police-Uniform Allowance	$0	$1,575	$0	$0	$0	$0	$0	$0	0.00
101000.1021.0.5192.00.000.00.00	Police-Clothing Allowance Civilians	$3,246	$2,740	$3,013	$3,800	$3,800	$3,800	$0	$0	0.00
101000.1021.0.5193.00.000.00.00	Police-Fire Arms Allowance	$200	$200	$200	$200	$200	$200	$0	$0	0.00
101000.1021.0.5195.00.000.00.00	Police-Tuition Reimbursement	$3,600	$5,400	$4,800	$7,500	$7,500	$7,500	$0	$0	0.00
101000.1021.0.5196.00.000.00.00	Police-Tool Allowance	$350	$350	$350	$350	$350	$350	$0	$0	0.00
101000.1021.0.5197.00.000.00.00	Police-Hazardous Duty	$1,750	$1,750	$1,750	$1,750	$1,750	$1,750	$0	$0	0.00
101000.1021.0.5198.00.000.00.00	Police-College Credits	$612,236	$580,532	$648,723	$579,359	$573,466	$573,466	$0	($5,893)	(1.02)
101000.1021.0.5210.00.000.00.00	Police-Utilities	$119,061	$113,271	$101,983	$134,030	$113,800	$113,800	$0	($20,230)	(15.09)
101000.1021.0.5240.00.000.00.00	Police-Repairs & Maint. Office Equipment	$10,083	$12,209	$10,062	$12,210	$12,210	$12,210	$0	$0	0.00
101000.1021.0.5243.00.000.00.00	Police-Dog Pound Maint	$2,030	$2,827	$2,245	$2,362	$2,800	$2,800	$0	$438	18.55
101000.1021.0.5248.00.000.00.00	Police-Other Mun Bldgs Maint	$112,014	$190,307	$126,100	$135,215	$177,715	$177,715	$0	$42,500	31.43
101000.1021.0.5250.00.000.00.00	Police-Repairs & Maint Auto Body	$8,870	$10,000	$6,967	$10,000	$10,000	$10,000	$0	$0	0.00
101000.1021.0.5251.00.000.00.00	Police-Repairs & Maint. Vehicles	$109,853	$115,183	$84,205	$101,500	$124,954	$115,000	($9,954)	$13,500	13.30
101000.1021.0.5253.00.000.00.00	Police-Repair & Maint Equip	$193,092	$181,606	$140,246	$191,414	$191,414	$191,414	$0	$0	0.00
101000.1021.0.5274.00.000.00.00	Police-Harbormaster	$22,681	$0	$0	$0	$0	$0	$0	$0	0.00
101000.1021.0.5302.00.000.00.00	Police-Computer System Support	$153,502	$168,099	$165,293	$183,606	$214,700	$214,700	$0	$31,094	16.94
101000.1021.0.5306.00.000.00.00	Police-Legal Consultant Services	$19,089	$24,431	$3,943	$3,943	$38,500	$20,000	($18,500)	$16,057	407.29
101000.1021.0.5320.00.000.00.00	Police-Training	$81,182	$113,643	$97,169	$103,711	$106,538	$106,538	$0	$2,827	2.73
101000.1021.0.5324.00.000.00.00	Police-Auxiliary Police	$4,812	$6,931	$4,430	$5,000	$5,000	$5,000	$0	$0	0.00
101000.1021.0.5340.00.000.00.00	Police-Communications	$14,814	$14,416	$14,123	$16,000	$17,900	$17,900	$0	$1,900	11.88
101000.1021.0.5387.00.000.00.00	Police-Animal Disposal MSPCA	$1,390	$1,290	$781	$1,500	$1,500	$1,500	$0	$0	0.00
101000.1021.0.5388.00.000.00.00	Police-Radio Communications	$10,694	$12,176	$10,414	$11,361	$28,800	$28,800	$0	$17,439	153.50
101000.1021.0.5420.00.000.00.00	Police-Office Supplies	$7,692	$8,248	$7,343	$7,700	$8,700	$8,700	$0	$1,000	12.99
101000.1021.0.5425.00.000.00.00	Police-Supplies for Records	$3,350	$5,210	$3,687	$3,687	$4,000	$4,000	$0	$313	8.50

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.1021.0.543100.000.00.00	Police-Radio Maintenance	$28,116	$38,242	$22,308	$45,764	$57,805	$57,805	$0	$12,041	26.31
101.0000.1021.0.5480.00.000.00.00	Police-Vehicular Supplies	$144,933	$154,475	$137,364	$159,999	$216,033	$183,500	($32,533)	$23,501	14.69
101.0000.1021.0.5502.00.000.00.00	Police-Medical Supplies	$5,023	$4,995	$4,306	$5,100	$5,461	$5,461	$0	$361	7.07
101.0000.1021.0.5583.00.000.00.00	Police-Computer Supplies	$11,638	$14,440	$26,313	$30,500	$30,500	$30,500	$0	$0	0.00
101.0000.1021.0.5588.00.000.00.00	Police-Photo/Fingerprint	$992	$774	$501	$1,224	$1,000	$1,000	$0	($224)	(18.30)
101.0000.1021.0.5589.00.000.00.00	Police-Public Safety Supplies	$38,587	$47,672	$40,486	$43,750	$73,252	$73,252	$0	$29,502	67.43
101.0000.1021.0.578100.000.00.00	Police-Meals	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$0	$0	0.00
101.0000.1021.0.5793.00.000.00.00	Police-Narcotic Division	$12,500	$11,186	$12,509	$12,509	$12,500	$12,500	$0	($9)	(0.07)
101.0000.1021.0.5794.00.000.00.00	Police-Substations	$8,704	$10,712	$0	$0	$0	$0	$0	$0	0.00
101.0000.1021.0.5873.00.000.00.00	Police-Vehicle Replacement	$142,172	$130,852	$130,832	$195,818	$250,382	$250,382	$0	$54,565	27.87
DeptFunc: Police - 0210		$10,564,018	$11,831,816	$10,857,491	$12,766,579	$13,399,588	$12,991,344	($408,244)	$224,766	1.76

Spending Trends:



Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Police Department							
	Chief	1.00	$ 190,490	1.00	$ 190,490	1.00	$ 190,490
	Deputy Chief	1.00	$ 136,661	1.00	$ 158,683	1.00	$ 158,683
	Captain	3.00	$ 248,079	3.00	$ 247,764	3.00	$ 247,764
	Lieutenant	8.00	$ 600,098	8.00	$ 600,575	8.00	$ 600,575
	NFI Case Worker	1.00	$ 42,000	1.00	$ 79,728	1.00	$ 79,728
	Sergeant	11.00	$ 706,195	12.00	$ 825,417	11.00	$ 757,616
	Patrolman	85.00	$ 4,912,148	84.00	$ 4,690,841	84.00	$ 4,504,463
	Civilian Dispatch	5.00	$ 224,518	13.00	$ 533,318	11.00	$ 454,740
	State 911 Support Grant	(4.00)	$ (158,949)	(5.00)	$ (208,949)	(5.00)	$ (208,949)
	Master Mechanic	1.00	$ 46,322	1.00	$ 48,069	1.00	$ 48,069
	Sr Animal Control	1.00	$ 35,933	1.00	$ 41,642	1.00	$ 41,642
	Animal Control	1.00	$ 31,607	1.00	$ 36,878	1.00	$ 36,878
	Chief Admin	1.00	$ 48,316	1.00	$ 51,470	1.00	$ 51,470
	Head Clerk	3.00	$ 113,623	3.00	$ 121,416	3.00	$ 121,416
	Crime Analyst/Netw ork Specialist	1.00	$ 60,074	1.00	$ 62,348	1.00	$ 62,348
	Crime Analyst - supplemental pay	-	$ 1,000	-	$ 1,000	-	$ 1,000
	Domestic Violence - PT	0.51	$ 19,188	0.51	$ 19,918	0.51	$ 19,918
	Parking Control Officer	-	$ -				
	Bldg Mt Craft/Cust	1.00	$ 38,709	1.00	$ 40,174	1.00	$ 40,174
	Emergency Management	-	$ 8,000	-	$ 8,000	-	$ 8,000
	Negotiated Contract Stipend ($300 x 108)	-	$ 33,000	-	$ 32,700	-	$ 32,700
	FY18 Retro	-	$ 24,450	-	$ -	-	$ -
	TOTAL	**120.51**	**$ 7,361,462**	**127.51**	**$ 7,581,482**	**124.51**	**$ 7,248,725**

Crossing Guards

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10299.5110.00.000.00.00	Crossing Guards-Salaries & Wages	$95,000	$95,000	$0	$95,000	$95,000	$95,000	$0	$0	0.00
DeptFunc: Crossing Guards - 0299		$95,000	$95,000	$0	$95,000	$95,000	$95,000	$0	$0	0.00

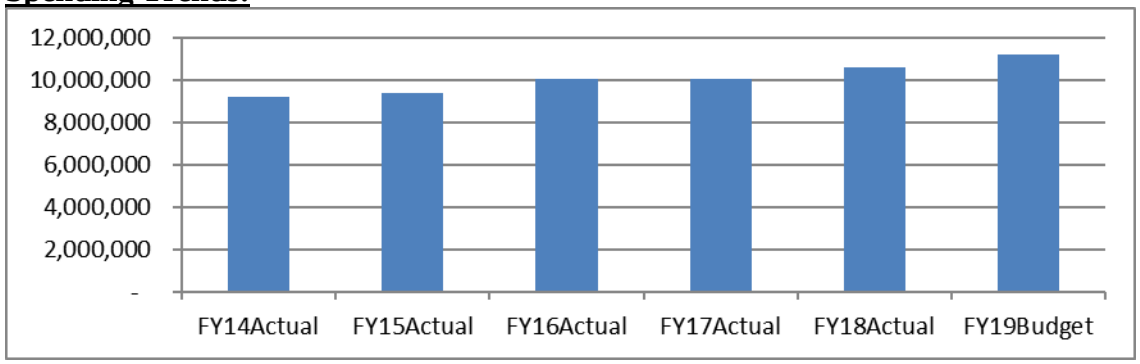
City share used to offset the costs of services in the School Budget

Fire

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10220.5110.00.000.00.00	Fire-Salaries & Wages	$5,598,251	$5,821,500	$5,228,053	$6,117,842	$6,263,769	$6,188,182	($75,587)	$70,340	1.15
101.0000.10220.5120.00.000.00.00	Fire - Holiday Pay	$405,494	$422,130	$393,264	$442,324	$467,426	$467,426	$0	$25,102	5.67
101.0000.10220.5130.00.000.00.00	Fire-Overtime	$2,040,803	$2,163,681	$1,775,304	$2,150,000	$2,150,000	$2,150,000	$0	$0	0.00
101.0000.10220.5132.00.000.00.00	Fire-Pay Differential	$585,187	$610,508	$551,155	$658,902	$668,786	$668,786	$0	$9,883	1.50
101.0000.10220.5135.00.000.00.00	Fire-EMT Stipend	$185,259	$196,758	$213,054	$222,752	$226,093	$226,093	$0	$3,341	1.50
101.0000.10220.5137.00.000.00.00	Fire - Out of Grade	$1,006	$2,767	$840	$1,500	$1,500	$1,500	$0	$0	0.00
101.0000.10220.5138.00.000.00.00	Fire - Sr Deputy Differential	$6,966	$7,265	$6,555	$7,663	$7,742	$7,742	$0	$79	1.04
101.0000.10220.5139.00.000.00.00	Fire - Training Deputy Differential	$6,220	$6,499	$5,877	$6,746	$6,838	$6,838	$0	$92	1.36
101.0000.10220.5140.00.000.00.00	Fire - Fire Alarm Differential	$5,504	$6,144	$5,858	$6,737	$6,838	$6,838	$0	$101	1.49
101.0000.10220.5141.00.000.00.00	Fire - Fire Prevention Differential	$61,552	$23,466	$24,165	$25,131	$29,216	$29,216	$0	$4,086	16.26
101.0000.10220.5142.00.000.00.00	Fire - Hose Repairer	$2,400	$2,400	$2,400	$2,800	$2,800	$2,800	$0	$0	0.00
101.0000.10220.5143.00.000.00.00	Fire - Sr Stipend	$5,621	$23,447	$35,952	$30,076	$53,496	$53,496	$0	$23,420	77.87
101.0000.10220.5144.00.000.00.00	Fire - Lead Operator Stipend	$6,489	$6,696	$5,985	$9,100	$9,237	$9,237	$0	$137	1.50
101.0000.10220.5145.00.000.00.00	Fire - Infectious Control Officer	$3,680	$3,680	$0	$3,680	$5,000	$5,000	$0	$1,320	35.87
101.0000.10220.5146.00.000.00.00	Fire - On-Call Fire	$6,239	$6,750	$4,748	$13,000	$13,000	$13,000	$0	$0	0.00
101.0000.10220.5148.00.000.00.00	Day Stipend - Fire	$0	$15,828	$14,552	$18,000	$19,500	$19,500	$0	$1,500	8.33
101.0000.10220.5151.00.000.00.00	Fire-Longevity	$72,000	$2,800	$3,800	$7,000	$7,000	$7,000	$0	$0	0.00
101.0000.10220.5153.00.000.00.00	Fire Vacation Buy-Back	$52,541	$55,747	$57,598	$73,000	$74,095	$74,095	$0	$1,095	1.50
101.0000.10220.5180.00.000.00.00	Fire - MFA Education	$99,595	$109,400	$105,555	$109,390	$130,628	$120,000	($10,628)	$10,610	9.70
101.0000.10220.5192.00.000.00.00	Fire-Uniform Allowance	$141,512	$141,368	$145,662	$152,250	$153,750	$153,750	$0	$1,500	0.99
101.0000.10220.5197.00.000.00.00	Fire-Hazardous Materials	$92,150	$114,950	$147,900	$147,900	$150,100	$150,100	$0	$2,200	1.49
101.0000.10220.5198.00.000.00.00	Fire-College Credits	$177,948	$187,807	$170,151	$189,997	$198,210	$198,210	$0	$8,213	4.32
101.0000.10220.5210.00.000.00.00	Fire-Utilities	$60,244	$59,031	$59,357	$72,000	$74,440	$74,440	$0	$2,440	3.39
101.0000.10220.5240.00.000.00.00	Fire-Repairs & Maint. Office Equipment	$4,288	$6,103	$6,103	$8,100	$6,880	$6,880	$0	($1,220)	(15.06)
101.0000.10220.5242.00.000.00.00	Fire Dept Bldgs Mtce	$44,511	$37,419	$29,996	$41,000	$60,000	$72,658	$12,658	$31,658	77.21
101.0000.10220.5249.00.000.00.00	Fire Alarm Maintenance	$21,061	$26,488	$10,685	$46,000	$47,920	$37,920	($10,000)	($8,080)	(17.57)
101.0000.10220.5252.00.000.00.00	Fire-Traffic Signal Control	$39,442	$50,844	$27,395	$57,200	$58,258	$58,258	$0	$1,058	1.85
101.0000.10220.5271.00.000.00.00	Fire - Equipment Lease	$26,381	$41,744	$20,258	$47,350	$39,800	$39,800	$0	($7,550)	(15.95)
101.0000.10220.5274.00.000.00.00	Fire - Harbormaster	$0	$25,824	$21,765	$27,901	$28,459	$32,901	$4,442	$5,000	17.92
101.0000.10220.5306.00.000.00.00	Fire - Legal Services	$0	$0	$0	$2,600	$2,600	$0	($2,600)	($2,600)	(100.00)
101.0000.10220.5319.00.000.00.00	Fire-Safety Testing	$23,617	$13,180	$17,854	$25,000	$26,250	$25,000	($1,250)	$0	0.00
101.0000.10220.5320.00.000.00.00	Fire-Training	$7,827	$13,900	$8,571	$10,000	$10,500	$10,000	($500)	$0	0.00
101.0000.10220.5340.00.000.00.00	Fire-Communications	$23,710	$27,609	$21,185	$27,000	$30,000	$27,000	($3,000)	$0	0.00

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10220.5420.00.000.00.00	Fire-Office Supplies	$2,847	$2,868	$1,484	$3,500	$3,500	$3,500	$0	$0	0.00
101.0000.10220.5431.00.000.00.00	Fire-Radio Maintenance	$20,168	$19,605	$2,361	$20,000	$25,000	$20,000	($5,000)	$0	0.00
101.0000.10220.5450.00.000.00.00	Fire-Custodial Supplies	$7,158	$7,870	$4,641	$8,000	$9,000	$8,000	($1,000)	$0	0.00
101.0000.10220.5480.00.000.00.00	Fire-Vehicular Supplies	$52,199	$60,780	$53,250	$75,000	$60,000	$60,000	$0	($15,000)	(20.00)
101.0000.10220.5481.00.000.00.00	Fire-Apparatus Repair & Supply	$88,204	$107,171	$61,400	$95,000	$98,000	$98,000	$0	$3,000	3.16
101.0000.10220.5501.00.000.00.00	Fire-Ambulance Equip/Supplies	$9,924	$16,941	$10,327	$19,250	$19,250	$19,250	$0	$0	0.00
101.0000.10220.5510.00.000.00.00	Fire Prevention	$3,719	$2,475	$4,424	$5,000	$6,000	$6,000	$0	$1,000	20.00
101.0000.10220.5583.00.000.00.00	Fire-Computer Supplies	$11,457	$13,544	$3,739	$10,000	$12,500	$12,500	$0	$2,500	25.00
101.0000.10220.5584.00.000.00.00	Fire-Protective Clothing	$15,566	$20,123	$36,007	$90,000	$90,000	$90,000	$0	$0	0.00
101.0000.10220.5585.00.000.00.00	Fire - Software Upgrades	$12,000	$15,000	$10,700	$30,000	$35,000	$30,000	($5,000)	$0	0.00
101.0000.10220.5591.00.000.00.00	Fire Hose	$1,077	$10,452	$0	$27,000	$36,000	$36,000	$0	$9,000	33.33
101.0000.10220.5786.00.000.00.00	Fire-Equip/Fire Dept Apparatus	$37,355	$27,080	$17,360	$34,000	$28,000	$28,000	$0	($6,000)	(17.65)
101.0000.10220.5787.00.000.00.00	Fire-Furniture & Fixtures	$775	$275	$0	$500	$500	$500	$0	$0	0.00
101.0000.10220.5832.00.000.00.00	Fire - Villages PPE & Equip	$0	$600	$0	$5,100	$5,100	$5,100	$0	$0	0.00
101.0000.10220.5873.00.000.00.00	Fire-Vehicle Replacement	($500)	$37,302	$0	$0	$50,000	$0	($50,000)	$0	0.00
DeptFunc: Fire - 0220		$10,069,449	$10,575,822	$9,327,286	$11,182,292	$11,507,980	$11,360,515	($147,465)	$178,223	1.59

Spending Trends:



Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Fire Department										
	Chief	1.00		$ 132,509	1.00		$ 135,158	1.00		$ 135,158
	Deputy Chief	5.00		$ 412,214	5.00		$ 412,214	5.00		$ 412,214
	Captain	5.00		$ 450,788	6.00		$ 442,270	6.00		$ 442,270
	Lieutenant	23.00		$ 1,442,696	21.00		$ 1,368,301	21.00		$ 1,368,301
	Private	62.00		$ 3,461,329	63.00		$ 3,535,229	63.00		$ 3,535,229
	Civilian Dispatchers	-		$ -	4.00		$ 151,174	2.00		$ 75,587
	Master Mechanic	1.00		$ 68,472	1.00		$ 68,472	1.00		$ 68,472
	Mechanic	1.00		$ 56,993	1.00		$ 56,993	1.00		$ 56,993
	Head Admin Clk	1.00		$ 48,316	1.00		$ 52,094	1.00		$ 52,094
	Head Clerk	1.00		$ 38,539	1.00		$ 41,864	1.00		$ 41,864
	FY18	-		$ 5,986	-		$ -	-		$ -
	TOTAL	**100.00**		**$ 6,117,842**	**104.00**		**$ 6,263,769**	**102.00**		**$ 6,188,182**

Education

School Department
Regional School Assessments

Expense Line Item	2018 Actual	2019 Adopted Budget	2020 Department Request	2020 Mayor Approved	Dollar Variance	%Var.
Net School Appropriation	78,003,265	83,131,526	87,786,891	87,786,891	4,655,365	5.6%
School Medicaid	0	925,000	1,100,000	1,100,000	175,000	18.9%
Whittier Regional Voc. School	7,837,914	8,369,015	8,529,637	8,529,637	160,622	1.9%
Other Education Funding	16,000	27,000	10,000	10,000	(17,000)	-63.0%
Essex Regional Voc. School	606,814	793,569	833,247	833,247	39,678	5.0%
Total Direct Expenses	**86,463,993**	**93,246,110**	**98,259,776**	**98,259,776**	**5,013,666**	**5.4%**

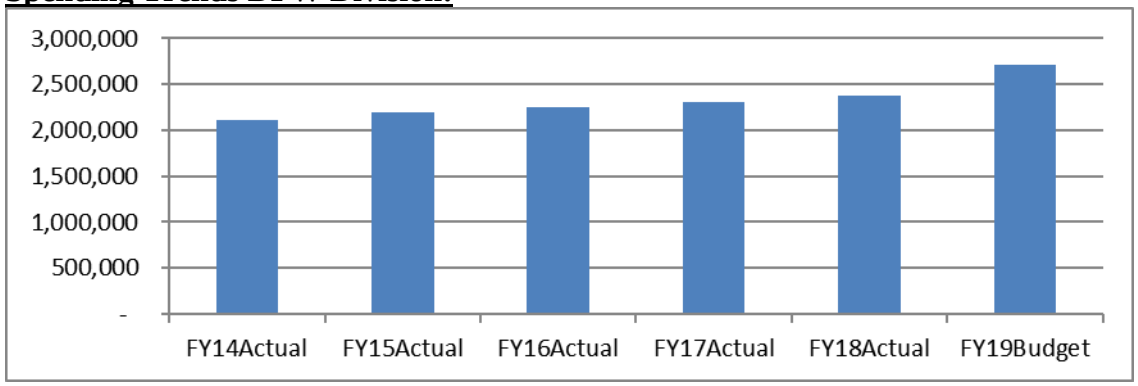
	Foundation Enrollment	% Chg	Foundation Budget	% Chg	Required Local Contribution	Chapter 70 Aid *Reflects Penalties, where applicable*	% Chg	Required Net School Spending *Aid + Local Contribution*	Required NSS *Includes Carryover*	% Chg	Actual NSS	% Chg	Dollars Over/Under Requirement	% Over/ Under
FY08	7,589	0.4%	65,881,402	6.3%	33,678,683	34,988,016	5.8%	68,666,699	68,666,699	5.5%	69,265,323	4.7%	598,624	0.9%
FY09	7,408	-2.4%	68,099,107	3.4%	34,744,794	33,819,377	-3.3%	70,822,812	68,564,171	-0.1%	68,833,107	-0.6%	268,936	0.4%
FY10	7,467	0.8%	71,235,841	4.6%	34,829,065	35,356,458	4.5%	70,185,523	70,185,523	2.4%	70,848,281	2.9%	662,758	0.9%
FY11	7,544	1.0%	70,567,492	-0.9%	35,268,131	34,622,057	-2.1%	69,890,188	69,890,188	-0.4%	70,745,120	-0.1%	854,932	1.2%
FY12	7,582	0.5%	71,678,180	1.6%	35,711,436	35,966,744	3.9%	71,678,180	71,678,180	2.6%	72,818,871	2.9%	1,140,691	1.6%
FY13	7,745	2.1%	77,249,639	7.8%	36,816,955	40,527,259	12.7%	77,344,214	77,344,214	7.9%	81,677,057	12.2%	4,332,843	5.6%
FY14	7,923	2.3%	81,685,330	5.7%	37,879,800	44,126,723	8.9%	82,006,523	82,006,523	6.0%	83,399,147	2.1%	1,392,624	1.7%
FY15	7,951	0.4%	83,661,746	2.4%	38,734,196	45,091,781	2.2%	83,825,977	83,825,977	2.2%	85,319,834	2.3%	1,493,857	1.8%
FY16	8,105	1.9%	85,387,259	2.1%	38,924,761	46,462,498	3.0%	85,387,259	85,387,259	1.9%	87,833,297	2.9%	2,446,038	2.9%
FY17	8,200	1.2%	87,808,524	2.8%	38,182,889	49,625,635	6.8%	87,808,524	87,808,524	2.8%	91,284,375	3.9%	3,475,851	4.0%
FY18	8,304	1.3%	91,533,733	4.2%	39,059,148	52,474,585	5.7%	91,533,733	91,533,733	4.2%	95,303,067	4.4%	3,769,334	4.1%
FY19*	8,316	0.1%	95,275,049	4.1%	40,630,210	54,644,839	4.1%	95,275,049	95,275,049	4.1%	100,678,065	5.6%	5,403,016	5.7%

Public Works

Administration
Highways
Solid Waste/Recycling
Parking Area
Street Markings
Vehicle Maintenance
Building Maintenance
Parks Department
Outdoor Lighting
Snow & Ice Removal

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10421511 0.00.000.00.00	Public Works Admin - Salaries	$49,617	$51,669	$46,987	$45,999	$90,109	$90,109	$0	$44,109	95.89
101000.10421515 100.000.00.00	Public Works Admin - Longevity	$4,059	$4,059	$4,059	$4,058	$4,058	$4,058	$0	$0	0.00
101000.104215240.00.000.00.00	Public Works Admin - R & M Office Equip	$518	$507	$582	$900	$900	$900	$0	$0	0.00
101000.10421525100.000.00.00	Public Works Admin - Rep & Maint Vehicles	$205	$0	$234	$755	$800	$800	$0	$45	5.96
101000.104215340.00.000.00.00	Public Works Admin - Communications	$786	$932	$362	$925	$925	$925	$0	$0	0.00
101000.104215420.00.000.00.00	Public Works Admin - Office Supplies	$2,447	$959	$648	$475	$475	$475	$0	$0	0.00
101000.104215463.00.000.00.00	Public Works Admin - Brightside	$9,997	$11,894	$24,775	$25,000	$20,000	$25,000	$5,000	$0	0.00
101000.104215480.00.000.00.00	Public Works Admin - Vehicle Gas & Oil	$0	$0	$0	$300	$300	$300	$0	$0	0.00
101000.10421571 0.00.000.00.00	Public Works Admin - Travel	$5,903	$5,484	$6,372	$2,590	$3,950	$3,950	$0	$1,360	52.51
101000.104215730.00.000.00.00	Public Works Admin - Dues & Memberships	$0	$861	$620	$510	$465	$465	$0	($45)	(8.83)
DeptFunc: Public Works Administration - 0421		$73,531	$76,363	$84,639	$81,512	$121,982	$126,982	$5,000	$45,469	55.78

Spending Trends DPW Division:



Staffing DPW Administration:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Public Works Administration							
	Director	1.00	$ 135,292	1.00	$ 142,478	1.00	$ 142,478
	Stipend - Parking	-	$ -	-	$ 10,000	-	$ 10,000
	Stipend - Street Lighting	-	$ -	-	$ 2,500	-	$ 2,500
	Stipend - Snow Storm	-	$ -	-	$ 2,500	-	$ 2,500
	Business Manger	-	$ -	1.00	$ 80,000	1.00	$ 80,000
	partial funding by Water/WW-Director	(0.66)	$ (89,293)	(0.66)	$ (94,035)	(0.66)	$ (94,035)
	partial funding by Water/WW-Bus Manager	-	$ -	(0.67)	$ (53,334)	(0.67)	$ (53,334)
	TOTAL	**0.34**	**$ 45,999**	**0.67**	**$ 90,108**	**0.67**	**$ 90,109**

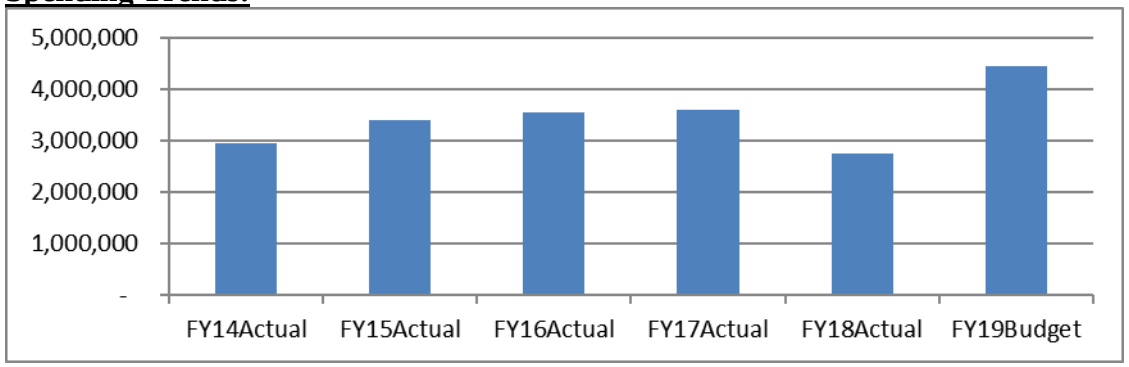
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10422.5110.00.000.00.00	Highway-Salaries & Wages	$726,565	$718,128	$621,517	$957,901	$982,002	$982,002	$0	$24,102	2.52
101000.10422.5130.00.000.00.00	Highway-Overtime	$117,065	$117,002	$68,662	$115,500	$115,500	$115,500	$0	$0	0.00
101000.10422.5151 00.000.00.00	Highway-Longevity	$14,450	$13,450	$9,550	$11,650	$5,350	$5,350	$0	($6,300)	(54.08)
101000.10422.5192.00.000.00.00	Highway-Clothing Allowance	$6,500	$6,000	$6,000	$7,000	$7,000	$7,000	$0	$0	0.00
101000.10422.5196.00.000.00.00	Highway-Tool Allowance	$500	$500	$1,107	$1,000	$1,000	$1,000	$0	$0	0.00
101000.10422.5253.00.000.00.00	Highway-Repair & Maint Equip	$69,141	$72,685	$59,192	$82,500	$75,000	$71,000	($4,000)	($11,500)	(13.94)
101000.10422.5271 00.000.00.00	Highway - Equipment Lease	$73,461	$67,868	$1,143	$21,725	$100,000	$100,000	$0	$78,275	360.29
101000.10422.5292.00.000.00.00	Highway-Yard Waste Removal Program	$31,915	$33,292	$22,098	$39,000	$39,000	$39,000	$0	$0	0.00
101000.10422.5388.00.000.00.00	Highway-Radio Communications	$9,216	$10,177	$11,116	$11,025	$9,500	$9,500	$0	($1,525)	(13.83)
101000.10422.5396.00.000.00.00	Highway-Roadway/Sidewalk Mtce	$224,958	$229,281	$151,426	$240,000	$240,000	$240,000	$0	$0	0.00
101000.10422.5397.00.000.00.00	Highway-Safety Program	$1,443	$1,528	$1,140	$1,500	$1,500	$1,500	$0	$0	0.00
101000.10422.5398.00.000.00.00	Highway-Clean-Up Program	$52,676	$53,790	$33,638	$43,000	$53,000	$53,000	$0	$10,000	23.26
101000.10422.5420.00.000.00.00	Highway-Office Supplies	$5,910	$5,959	$4,859	$5,000	$5,000	$5,000	$0	$0	0.00
101000.10422.5461 00.000.00.00	Highway-Fence - City Wide	$8,911	$5,678	$0	$9,000	$9,000	$9,000	$0	$0	0.00
101000.10422.5462.00.000.00.00	Highway-Guard Rails	$0	$1,810	$0	$3,000	$4,000	$9,000	$5,000	$6,000	200.00
101000.10422.5480.00.000.00.00	Highway-Vehicular Supplies	$53,577	$53,673	$34,587	$50,500	$52,500	$52,500	$0	$2,000	3.96
101000.10422.5531 00.000.00.00	Highway-Lumber	$318	$191	$0	$2,000	$3,000	$3,000	$0	$1,000	50.00
101000.10422.5533.00.000.00.00	Highway-DPW Supplies	$1,496	$1,487	$851	$1,500	$1,500	$1,500	$0	$0	0.00
101000.10422.5710.00.000.00.00	Highway-Travel	$0	$0	$83	$0	$0	$0	$0	$0	0.00
101000.10422.5870.00.000.00.00	Highway-Equip Replace	$0	$0	$73,649	$76,750	$0	$0	$0	($76,750)	(100.00)
DeptFunc: Highway & Sidewalk Maint - 0422		$1,398,101	$1,392,499	$1,100,618	$1,679,551	$1,703,852	$1,704,852	$1,000	$25,302	1.51

Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Highways										
	Supt of Highways	1.00		$ 95,000	1.00		$ 97,000	1.00		$ 97,000
	Supt of Highways - stipend	-		$ 5,000	-		$ 5,000	-		$ 5,000
	General Foreman	1.00		$ 58,586	1.00		$ 57,699	1.00		$ 57,699
	Working Foreman	2.00		$ 99,778	2.00		$ 87,568	2.00		$ 87,568
	Mason	2.00		$ 88,910	1.00		$ 47,715	1.00		$ 47,715
	MEO LHS Yardman	5.00		$ 198,666	7.00		$ 310,565	7.00		$ 310,565
	MEO LHS Laborer/B&G	2.00		$ 88,733	2.00		$ 88,733	2.00		$ 88,733
	PW Craftsman	0.40		$ 17,489	-		$ -	-		$ -
	MEO LHS PW Laborers	3.00		$ 128,669	4.00		$ 171,558	4.00		$ 171,558
	Head Admin Clerk	1.00		$ 45,824	1.00		$ 41,192	1.00		$ 41,192
	Account Clerk/Dispatcher	1.00		$ 40,804	1.00		$ 36,792	1.00		$ 36,792
	Seasonal Position	-		$ 18,998	1.00		$ 23,000	1.00		$ 23,000
	Out of Grade	-		$ 2,000	-		$ 2,000	-		$ 2,000
	Night Diff 10%	-		$ 8,578	-		$ 8,500	-		$ 8,500
	Safety & Tran Officier	-		$ 4,160	-		$ 4,160	-		$ 4,160
	Pesticide Lic	-		$ 520	-		$ 520	-		$ 520
	FY19 budget adj	1.00		$ 50,000	-		$ -	-		$ -
	FY18 Retro	-		$ 6,187	-		$ -	-		$ -
	TOTAL	**19.40**		**$ 957,901**	**21.00**		**$ 982,002**	**21.00**		**$ 982,002**

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10430.5110.00.000.00.00	Refuse Collection & Disp - Salaries	$94,490	$91,863	$88,467	$106,548	$150,760	$150,760	$0	$44,212	41.49
101.0000.10430.5130.00.000.00.00	Refuse Collection & Disposal Overtime	$4,151	$4,321	$0	$5,000	$5,000	$5,000	$0	$0	0.00
101.0000.10430.5150.00.000.00.00	Refuse Collection & Disp - Longevity	$0	$1,000	$0	$1,000	$1,000	$1,000	$0	$0	0.00
101.0000.10430.5194.00.000.00.00	Refuse Collection & Disp - Boot Allowance	$500	$500	$0	$500	$500	$500	$0	$0	0.00
101.0000.10430.5303.00.000.00.00	Refuse-Contract-Disposal Area	$845,759	$892,719	$1,042,078	$1,313,666	$1,340,000	$1,340,000	$0	$26,334	2.00
101.0000.10430.5304.00.000.00.00	Refuse-Contract-Pick Up & Hauling	$2,551,034	$1,785,017	$2,204,781	$2,749,974	$3,180,841	$3,180,841	$0	$430,867	15.67
101.0000.10430.5305.00.000.00.00	Refuse-Recycling	$73,698	$26,563	$31,911	$33,156	$33,000	$33,000	$0	($156)	(0.47)
101.0000.10430.5318.00.000.00.00	Landfill Legal & Consulting	$33,097	($64,327)	$105,666	$225,000	$210,000	$210,000	$0	($15,000)	(6.67)
101.0000.10430.5710.00.000.00.00	Refuse Collection & Disposal - Travel & Trng	$0	$0	$161	$0	$2,950	$2,950	$0	$2,950	0.00
DeptFunc: Refuse Collection & Disposal - 0430		$3,602,728	$2,737,655	$3,473,064	$4,434,844	$4,924,051	$4,924,051	$0	$489,207	11.03

Spending Trends:

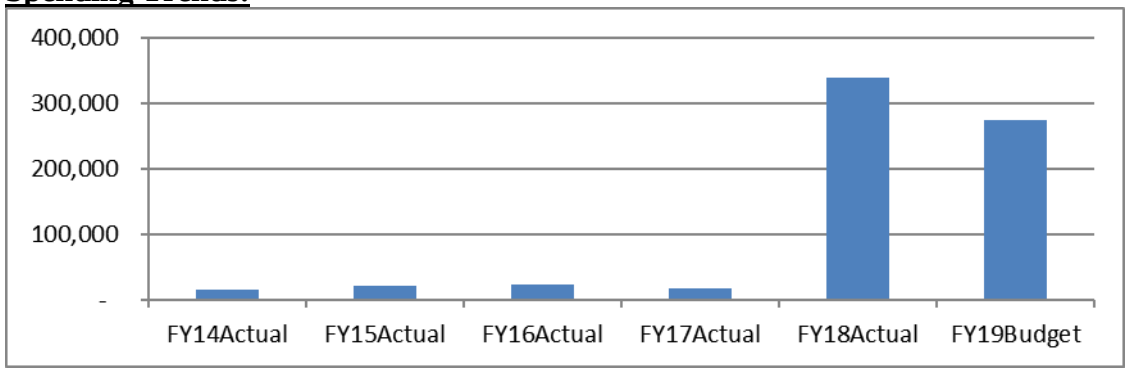


Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Refuse Collection & Disposal							
	Solid Waste/Recy Manager	1.00	$ 55,191	1.00	$ 73,000	1.00	$ 73,000
	Solid Waste/Recy Coordinator	-	$ -	1.00	$ 45,760	1.00	$ 45,760
	Recycling Attendants - PT	0.31	$ 7,625	2.00	$ 32,000	2.00	$ 32,000
	Gate Keeper (2 PT)	0.63	$ 16,890	-	$ -	-	$ -
	Trash Cart Ambassador	1.00	$ 31,850	-	$ -	-	$ -
	partial grant funding	(0.46)	$ (14,559)	-	$ -	-	$ -
	Waste Oil Handler	-	$ 1,628	-	$ -	-	$ -
	Equipment Operator	-	$ 7,923	-	$ -	-	$ -
	TOTAL	**2.49**	**$ 106,548**	**4.00**	**$ 150,760**	**4.00**	**$ 150,760**

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10481511.00.000.00.00	Parking-Salaries & Wages	$0	$22,930	$12,734	$23,285	$47,785	$47,785	$0	$24,500	105.22
101.0000.10481521.00.000.00.00	Parking-Lighting	$16,690	$12,901	$9,006	$19,000	$19,000	$13,000	($6,000)	($6,000)	(31.58)
101.0000.10481524.00.000.00.00	Parking - Repairs & Maint	$0	$76,005	$37,789	$50,394	$71,184	$71,184	$0	$20,790	41.25
101.0000.10481524.60.000.00.00	Parking-Light Maintenance	$171	$248	$88	$250	$250	$250	$0	$0	0.00
101.0000.10481525.20.000.00.00	Parking - Signage	$0	$0	$0	$0	$3,000	$3,000	$0	$3,000	0.00
101.0000.10481530.00.000.00.00	Parking Enforcement	$0	$31,415	$18,045	$46,000	$52,000	$52,000	$0	$6,000	13.04
101.0000.10481530.50.000.00.00	Parking - Contract Mgmt Fee	$0	$135,055	$103,889	$124,593	$228,330	$228,330	$0	$103,737	83.26
101.0000.10481530.60.000.00.00	Parking - Consultant Fees	$0	$27,538	$10,333	$10,790	$10,000	$10,000	$0	($790)	(7.32)
101.0000.10481542.00.000.00.00	Parking - Office Supplies	$0	$200	$0	$225	$225	$225	$0	$0	0.00
101.0000.10481542.10.000.00.00	Parking - Printed Supplies	$0	$0	$0	$500	$500	$500	$0	$0	0.00
101.0000.10481584.00.000.00.00	Parking - Capital	$0	$32,793	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Municipal Parking Services - 0481		$16,861	$339,085	$191,883	$275,037	$432,274	$426,274	($6,000)	$151,237	54.99

Spending Trends:



Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Parking										
	Parking	0.50		23,285	1.00		47,785	1.00		47,785
	TOTAL	**0.50**		**23,285**	**1.00**		**47,785**	**1.00**		**47,785**

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10426.5535.00.000.00.00	Street Marking-Paint	$555	$2,008	$1,938	$2,500	$2,500	$2,500	$0	$0	0.00
101.0000.10426.5536.00.000.00.00	Street Marking-Pavement Marking	$30,865	$45,383	$40,000	$40,000	$58,000	$58,000	$0	$18,000	45.00
101.0000.10426.5537.00.000.00.00	Street Marking-Safety Program	$0	$3,000	$3,000	$3,000	$3,000	$3,000	$0	$0	0.00
101.0000.10426.5538.00.000.00.00	Street Marking-Signs	$18,884	$13,978	$4,806	$24,000	$24,000	$24,000	$0	$0	0.00
DeptFunc: Street Markings - 0426		$50,304	$64,369	$49,744	$69,500	$87,500	$87,500	$0	$18,000	25.90

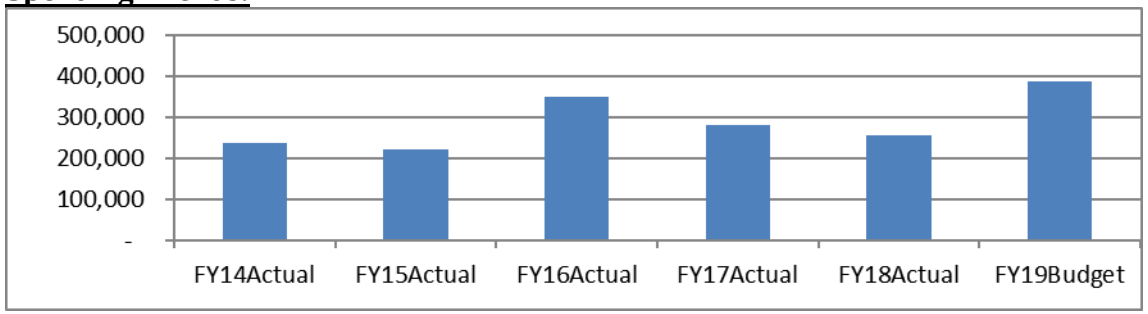
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10425.5110.00.000.00.00	Vehicle Maint-Salaries & Wages	$191,921	$196,827	$176,038	$202,987	$204,027	$204,027	$0	$1,040	0.51
101.0000.10425.5130.00.000.00.00	Vehicle Maint-Overtime	$446	$102	$0	$500	$500	$500	$0	$0	0.00
101.0000.10425.5150.00.000.00.00	Vehicle Maint-Longevity	$3,650	$3,650	$3,650	$3,650	$3,650	$3,650	$0	$0	0.00
101.0000.10425.5192.00.000.00.00	Vehicle Maint-Clothing Allowance	$4,000	$4,000	$4,000	$4,000	$4,000	$4,000	$0	$0	0.00
101.0000.10425.5211.00.000.00.00	Vehicle Maint-Electricity	$19,927	$23,748	$12,294	$19,600	$19,600	$19,600	$0	$0	0.00
101.0000.10425.5212.00.000.00.00	Vehicle Maint-Heat	$23,218	$26,958	$22,791	$23,000	$23,000	$23,000	$0	$0	0.00
101.0000.10425.5420.00.000.00.00	Vehicle Maint-Office Supplies	$1,314	$747	$492	$1,000	$1,000	$1,000	$0	$0	0.00
101.0000.10425.5430.00.000.00.00	Vehicle Maint-Building Maintenance-Capital	$8,174	$15,000	$919	$10,000	$10,000	$10,000	$0	$0	0.00
DeptFunc: Vehicle Maint. - 0425		$252,651	$271,031	$220,183	$264,737	$265,777	$265,777	$0	$1,040	0.39

Staffing Vehicle Maintenance:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Vehicle Maintenance										
	Working Foreman	1.00		$ 59,842	1.00		$ 59,842	1.00		$ 59,842
	Welder/Mechanic	1.00		$ 47,715	1.00		$ 47,715	1.00		$ 47,715
	ME Repairman	2.00		$ 95,430	2.00		$ 95,430	2.00		$ 95,430
	Safety Officer	-		$ -	-		$ 1,040	-		$ 1,040
	TOTAL	**4.00**		**$ 202,987**	**4.00**		**$ 204,027**	**4.00**		**$ 204,027**

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10192.51110.00.000.00.00	Building Maint-Salaries & Wages	$60,599	$64,587	$91,771	$178,914	$119,000	$119,000	$0	($59,914)	(33.49)
101000.10192.51330.00.000.00.00	Building Maint.-Overtime	$4,461	$2,923	$2,687	$3,000	$3,500	$4,000	$500	$1,000	33.33
101000.10192.51992.00.000.00.00	Building Maint-Clothing Allowance	$375	$0	$0	$125	$125	$125	$0	$0	0.00
101000.10192.521100.000.00.00	Building Maint - Electricity	$111,735	$94,706	$51,127	$90,000	$100,000	$90,000	($10,000)	$0	0.00
101000.10192.52212.00.000.00.00	Building Maint - Heat	$48,488	$57,353	$46,346	$50,000	$45,000	$45,000	$0	($5,000)	(10.00)
101000.10192.524100.000.00.00	Building Maint-City Hall Bldg Maint	$42,314	$18,338	$57,470	$35,000	$55,000	$55,000	$0	$20,000	57.14
101000.10192.52442.00.000.00.00	Building Maint-Fire Dept Bldgs Mtce	$1,969	$770	$1,863	$15,000	$5,000	$0	($5,000)	($15,000)	(100.00)
101000.10192.52447.00.000.00.00	Building Maint-Repairs & Maint. Elevator	$1,103	$3,700	$674	$6,500	$4,500	$4,500	$0	($2,000)	(30.77)
101000.10192.52448.00.000.00.00	Building Maint-Other Mun Bldgs Maint	$4,647	$0	$500	$0	$5,000	$1,000	($4,000)	$1,000	0.00
101000.10192.54550.00.000.00.00	Building Maint-Custodial Supplies	$5,716	$12,487	$4,396	$8,000	$10,000	$8,000	($2,000)	$0	0.00
DeptFunc: Public Buildings and Properties Maintenance -		$281,407	$254,863	$256,835	$386,539	$347,125	$326,625	($20,500)	($59,914)	(15.50)

Spending Trends:



Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Building Maintenance										
	Project Manager	1.00		100,000	-		30,000	-		30,000
	Bldg Maint Manager - Stipend	-		-	-		30,000	-		30,000
	Bldg Custodial Support	-		40,000	-		20,000	-		20,000
	Bldg Custodian	1.00		38,914	1.00		39,000	1.00		39,000
	TOTAL	**2.00**		**178,914**	**1.00**		**119,000**	**1.00**		**119,000**

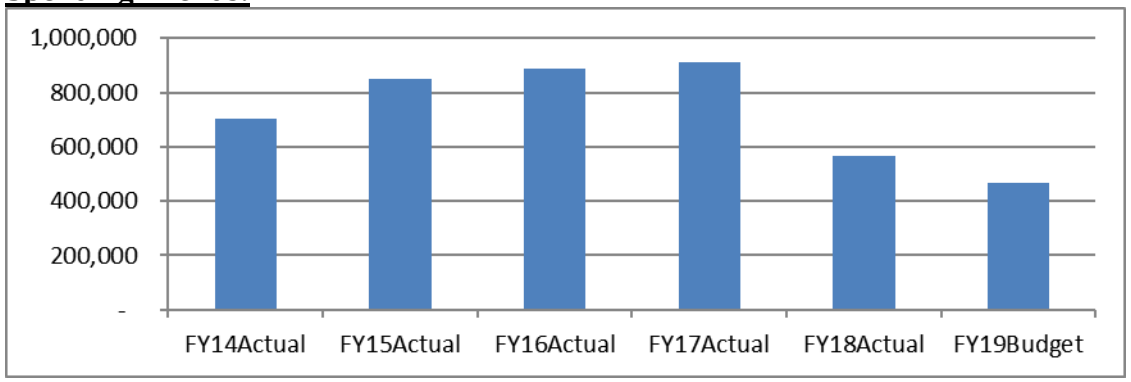
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10492.5110.00.000.00.00	Parks-Salaries & Wages	$243,758	$291,736	$273,676	$303,121	$303,121	$303,121	$0	$0	0.00
101.0000.10492.5130.00.000.00.00	Parks-Overtime	$39,541	$25,694	$13,293	$23,500	$23,500	$23,500	$0	$0	0.00
101.0000.10492.5151.00.000.00.00	Parks-Longevity	$4,800	$4,800	$4,800	$4,800	$4,800	$4,800	$0	$0	0.00
101.0000.10492.5192.00.000.00.00	Parks-Clothing Allowance	$2,500	$3,500	$3,000	$3,000	$3,000	$3,000	$0	$0	0.00
101.0000.10492.5196.00.000.00.00	Park - Tool Allowance	$0	$0	$500	$500	$500	$500	$0	$0	0.00
101.0000.10492.5211.00.000.00.00	Parks-Electricity	$11,073	$10,492	$9,765	$9,786	$8,400	$8,400	$0	($1,386)	(14.16)
101.0000.10492.5212.00.000.00.00	Parks-Heat	$5,550	$6,177	$7,027	$6,800	$6,800	$6,800	$0	$0	0.00
101.0000.10492.5251.00.000.00.00	Parks-Repairs & Maint. Vehicles	$16,675	$19,932	$21,359	$24,802	$25,000	$25,000	$0	$198	0.80
101.0000.10492.5271.00.000.00.00	Park Dept - Equipment Lease	$7,680	$6,475	$8,096	$9,731	$9,731	$9,731	$0	$0	0.00
101.0000.10492.5399.00.000.00.00	Parks-Tree Removal	$64,981	$46,777	$24,833	$87,965	$138,000	$88,000	($50,000)	$35	0.04
101.0000.10492.5430.00.000.00.00	Parks-Bldg Equip & Repairs	$1,436	$0	$748	$4,000	$4,000	$4,000	$0	$0	0.00
101.0000.10492.5463.00.000.00.00	Parks-Trees & Shrubs	$51,692	$77,769	$71,035	$71,035	$15,000	$110,000	$95,000	$38,965	54.85
101.0000.10492.5480.00.000.00.00	Parks-Vehicular Supplies	$6,021	$9,116	$5,933	$7,366	$10,800	$10,800	$0	$3,434	46.63
101.0000.10492.5531.00.000.00.00	Parks-Cemetary Supplies	$19,355	$19,500	$16,125	$25,964	$44,500	$44,500	$0	$18,536	71.39
101.0000.10492.5533.00.000.00.00	Parks-DPW Supplies	$52,002	$49,018	$37,908	$41,283	$51,500	$51,500	$0	$10,217	24.75
DeptFunc: Park Maint. Department - 0492		$527,064	$570,986	$498,097	$623,652	$648,652	$693,652	$45,000	$70,000	11.22

Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Park Department										
	General Foreman	1.00		$ 62,608	1.00		$ 62,608	1.00		$ 62,608
	Working Foreman/Parks	1.00		$ 54,018	1.00		$ 54,018	1.00		$ 54,018
	MEO LHS PW Laborers	1.00		$ 42,869	1.00		$ 42,869	1.00		$ 42,869
	Seasonal Help	-		$ 15,000	-		$ 15,000	-		$ 15,000
	MEO/Groundskeeper	1.00		$ 40,352	1.00		$ 40,352	1.00		$ 40,352
	Grounds w orker/Laborer	2.00		$ 81,120	2.00		$ 81,120	2.00		$ 81,120
	Pest/Tree Crew Diff	-		$ 2,495	-		$ 2,495	-		$ 2,495
	Safety & Training Offic	-		$ 4,160	-		$ 4,160	-		$ 4,160
	Out of Grade	-		$ 500	-		$ 500	-		$ 500
	TOTAL	**6.00**		**$ 303,121**	**6.00**		**$ 303,121**	**6.00**		**$ 303,121**

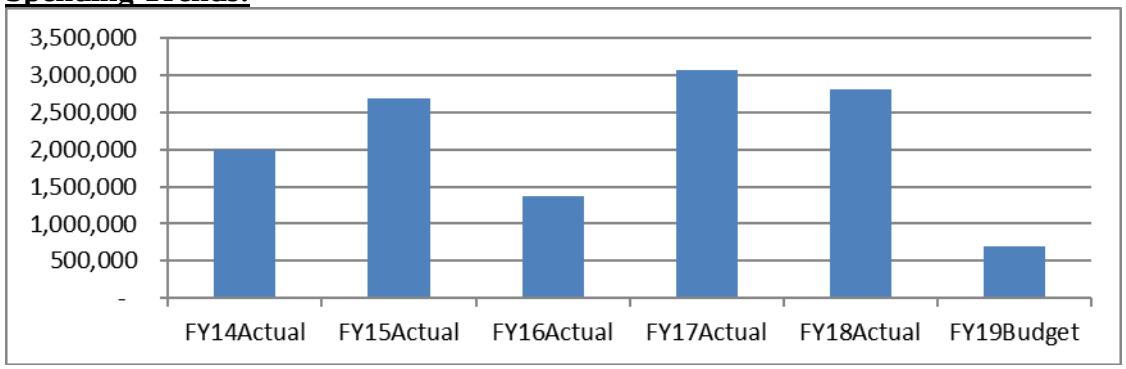
Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10424.5215.00.000.00.00	Street Lighting-Street Lighting	$822,189	$433,583	$374,646	$369,000	$369,000	$369,000	$0	$0	0.00
101.0000.10424.5246.00.000.00.00	Street Light Maintenance	$90,566	$134,134	$124,331	$100,000	$80,000	$80,000	$0	($20,000)	(20.00)
DeptFunc: Street Lighting - 0424		$912,754	$567,717	$498,977	$469,000	$449,000	$449,000	$0	($20,000)	(4.26)

Spending Trends:



Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10423.5110.00.000.00.00	Snow/Ice-Salaries & Wages	$7,935	$7,598	$5,253	$8,330	$8,330	$8,330	$0	$0	0.00
101.0000.10423.5130.00.000.00.00	Snow/Ice-Overtime	$222,043	$224,055	$174,395	$320,019	$220,019	$220,019	$0	($100,000)	(31.25)
101.0000.10423.5251.00.000.00.00	Snow/Ice-Repairs & Maint. Vehicles	$180,502	$311,306	$219,154	$127,925	$127,925	$127,925	$0	$0	0.00
101.0000.10423.5400.00.000.00.00	Snow/Ice-Truck Hire	$2,190,121	$1,634,099	$1,209,049	$113,869	$313,869	$313,869	$0	$200,000	175.64
101.0000.10423.5534.00.000.00.00	Snow/Ice-Rock Salt & Sand	$468,536	$636,493	$467,109	$129,857	$129,857	$129,857	$0	$0	0.00
DeptFunc: Snow & Ice - 0423		$3,069,137	$2,813,551	$2,074,960	$700,000	$800,000	$800,000	$0	$100,000	14.29

Spending Trends:



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

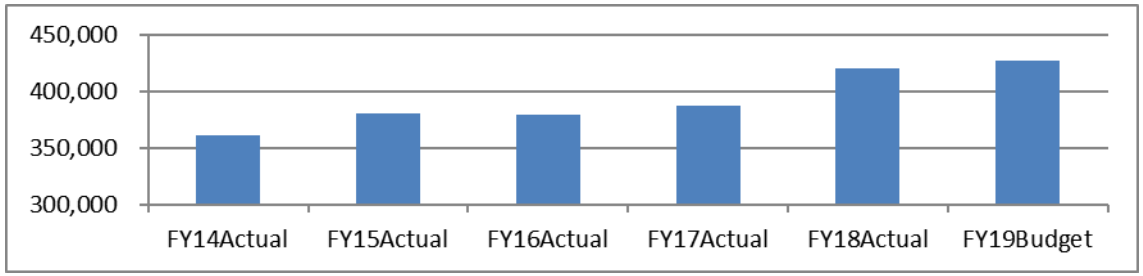
Human Services

Citizen Center
Veterans Services
Senior Services
Stadium Commission
Recreation
Public Library

Citizen Center

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10549.5110.00.000.00.00	Citizen Ctr-Salaries & Wages	$254,019	$284,909	$271,295	$289,396	$238,902	$238,902	$0	($50,494)	(17.45)
101.0000.10549.5130.00.000.00.00	Citizen Ctr - Overtime	$4,482	$5,939	$5,867	$4,000	$4,500	$4,500	$0	$500	12.50
101.0000.10549.5150.00.000.00.00	Citizen Ctr-Longevity	$6,100	$7,000	$7,100	$7,100	$7,100	$7,100	$0	$0	0.00
101.0000.10549.5190.00.000.00.00	Citizen Ctr-Professional Devel	$3,500	$3,500	$3,000	$3,500	$3,600	$3,600	$0	$100	2.86
101.0000.10549.5211.00.000.00.00	Citizen Ctr-Electricity	$27,502	$28,541	$21,500	$30,000	$30,000	$30,000	$0	$0	0.00
101.0000.10549.5212.00.000.00.00	Citizen Ctr-Heat	$23,713	$20,919	$10,929	$25,000	$25,000	$25,000	$0	$0	0.00
101.0000.10549.5240.00.000.00.00	Citizen Ctr-Repairs & Maint. Office Equipment	$2,278	$2,594	$2,070	$3,000	$3,000	$3,000	$0	$0	0.00
101.0000.10549.5244.00.000.00.00	Citizen Ctr-Repairs & Maint Fire Equipment	$300	$399	$114	$1,000	$1,000	$1,000	$0	$0	0.00
101.0000.10549.5245.00.000.00.00	Citizen Ctr Bldg. Maint	$26,691	$22,359	$22,392	$24,000	$24,000	$24,000	$0	$0	0.00
101.0000.10549.5247.00.000.00.00	Citizen Ctr-Repairs & Maint. Elevator	$1,000	$840	$340	$1,000	$1,000	$1,000	$0	$0	0.00
101.0000.10549.5350.00.000.00.00	Citizen Ctr-Annual Fireworks Entertainment	$15,000	$17,000	$17,000	$17,000	$18,000	$18,000	$0	$1,000	5.88
101.0000.10549.5381.00.000.00.00	Citizen Ctr-Security Services	$0	$0	$0	$350	$350	$350	$0	$0	0.00
101.0000.10549.5382.00.000.00.00	Citizen Ctr-Pest Control Services	$378	$420	$420	$400	$400	$400	$0	$0	0.00
101.0000.10549.5420.00.000.00.00	Citizen Ctr-Office Supplies	$3,426	$2,049	$2,878	$3,000	$3,000	$3,000	$0	$0	0.00
101.0000.10549.5480.00.000.00.00	Citizen Ctr-Vehicular Supplies	$17,444	$14,924	$7,519	$10,000	$10,000	$10,000	$0	$0	0.00
101.0000.10549.5780.00.000.00.00	Citizen Ctr-All Other	$1,615	$9,485	$6,060	$9,000	$9,000	$9,000	$0	$0	0.00
DeptFunc: Citizen Center - 0549		$387,449	$420,876	$378,484	$427,746	$378,852	$378,852	$0	($48,894)	(11.43)

Spending Trends:



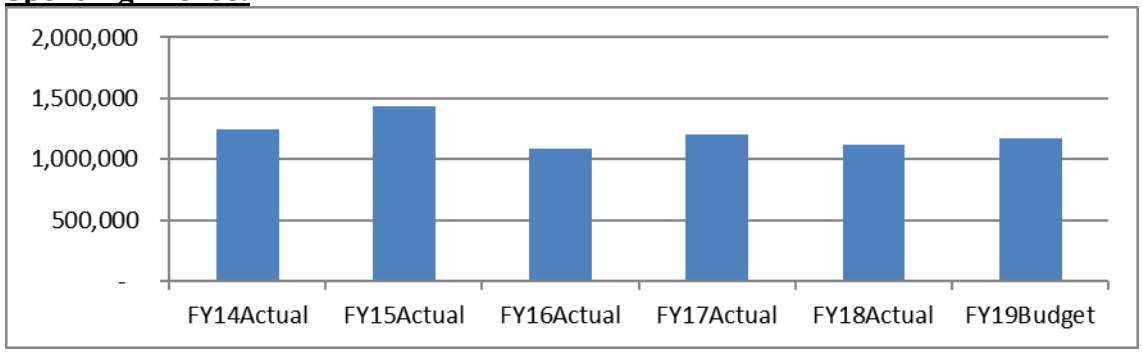
Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Citizens Center							
	Director	1.00	$ 74,871	0.54	$ 42,165	0.54	$ 42,165
	Director - supplemental pay	-	$ 2,000	-	$ 5,576	-	$ 5,576
	Program Coord	1.00	$ 45,879	1.00	$ 45,879	1.00	$ 45,879
	Principal Account Clerk	1.00	$ 38,437	1.00	$ 38,437	1.00	$ 38,437
	Principal Account Clerk	1.00	$ 38,437	1.00	$ 38,437	1.00	$ 38,437
	Principal Account Clerk	1.00	$ 38,437	1.00	$ 38,437	1.00	$ 38,437
	Bldg Mtce Craft/Cust	2.00	$ 82,171	2.00	$ 83,408	2.00	$ 83,408
	Veterans Driver	1.00	$ 31,200	-	$ -	-	$ -
	Revolving Accounts - offset for Bldg Mtce	(0.10)	$ (5,000)	-	$ -	-	$ -
	Veterans Skating Rink - offset	(0.30)	$ (10,000)	-	$ -	-	$ -
	Wood School Day Care - offset	(0.30)	$ (10,000)	(0.30)	$ (15,000)	(0.30)	$ (15,000)
	Fomula Grant - offset	(1.00)	$ (37,035)	(1.00)	$ (38,437)	(1.00)	$ (38,437)
	TOTAL	**6.30**	**$ 289,396**	**5.24**	**$ 238,901**	**5.24**	**$ 238,901**

Veterans Services

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10543.5110.00.000.00.00	Veterans-Salaries & Wages	$51,229	$51,127	$36,658	$51,127	$93,893	$93,893	$0	$42,766	83.65
101.0000.10543.5151.00.000.00.00	Veterans-Longevity	$1,400	$1,400	$1,400	$1,400	$0	$0	$0	($1,400)	(100.00)
101.0000.10543.5340.00.000.00.00	Veterans-Communications	$1,142	$505	$262	$500	$500	$500	$0	$0	0.00
101.0000.10543.5390.00.000.00.00	Veterans Grave Reg	$700	$700	$188	$700	$700	$700	$0	$0	0.00
101.0000.10543.5392.00.000.00.00	Veterans-Cash Payments	$1,036,271	$964,286	$812,552	$970,000	$1,000,000	$1,000,000	$0	$30,000	3.09
101.0000.10543.5393.00.000.00.00	Veterans-Mem Day Parade	$3,200	$3,500	$0	$3,500	$3,500	$3,500	$0	$0	0.00
101.0000.10543.5394.00.000.00.00	Veterans-Pearl Harbor Day Parade	$0	$0	$0	$600	$600	$600	$0	$0	0.00
101.0000.10543.5395.00.000.00.00	Veterans Day Parade	$2,350	$2,250	$2,350	$2,500	$2,500	$2,500	$0	$0	0.00
101.0000.10543.5401.00.000.00.00	Veterans-Burial	$27,228	$12,000	$17,805	$22,000	$40,000	$40,000	$0	$18,000	81.82
101.0000.10543.5420.00.000.00.00	Veterans-Office Supplies	$942	$1,362	$807	$1,500	$1,500	$1,500	$0	$0	0.00
101.0000.10543.5426.00.000.00.00	Veterans-Flag Account	$6,215	$6,415	$6,252	$6,500	$6,500	$6,500	$0	$0	0.00
101.0000.10543.5730.00.000.00.00	Verterans Director Expenses	$0	$0	$0	$0	$1,500	$1,500	$0	$1,500	0.00
101.0000.10543.5780.00.000.00.00	Veterans Educational Programs	$794	$628	$120	$1,500	$6,000	$6,000	$0	$4,500	300.00
101.0000.10543.5872.00.000.00.00	Veterans-Lease Payment Vehicle	$0	$0	$26,407	$30,000	$0	$0	$0	($30,000)	(100.00)
DeptFunc: Veterans - 0543		$1,131,471	$1,044,173	$904,802	$1,091,827	$1,157,193	$1,157,193	$0	$65,366	5.99

Spending Trends:



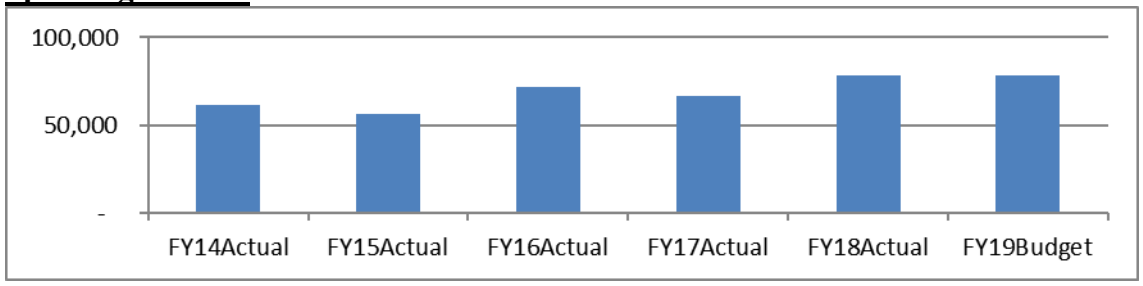
Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Veterans Services										
	Director	1.00		$ 50,127	1.00		$ 68,000	1.00		$ 68,000
	Veterans Driver	-		$ -	1.00		$ 25,293	1.00		$ 25,293
	Veterans Driver - prof development	-		$ -	-		$ 600	-		$ 600
	Director - supplemental pay	-		$ 1,000	-		$ -	-		$ -
	TOTAL	**1.00**		**$ 51,127**	**2.00**		**$ 93,893**	**2.00**		**$ 93,893**

Senior Services

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.10541510.00.000.00.00	Senior Ctr-Salaries & Wages	$63,128	$73,394	$73,965	$73,034	$94,894	$94,894	$0	$21,860	29.93
101000.10541515100.000.00.00	Senior Ctr-Longevity	$1,000	$3,300	$2,150	$2,150	$2,300	$2,300	$0	$150	6.98
101000.10541519200.000.00.00	Senior Ctr-Clothing Allowance	$0	$0	$0	$500	$600	$600	$0	$100	20.00
101000.10541524000.000.00.00	Senior Ctr-Repairs & Maint. Office Equipment	$1,258	$1,396	$1,143	$1,700	$1,700	$1,700	$0	$0	0.00
101000.10541542000.000.00.00	Senior Ctr-Office Supplies	$1,268	$0	$0	$1,000	$1,000	$1,000	$0	$0	0.00
DeptFunc: Senior Services - 0541		$66,655	$78,090	$77,258	$78,384	$100,494	$100,494	$0	$22,110	28.21

Spending Trends:



Staffing:

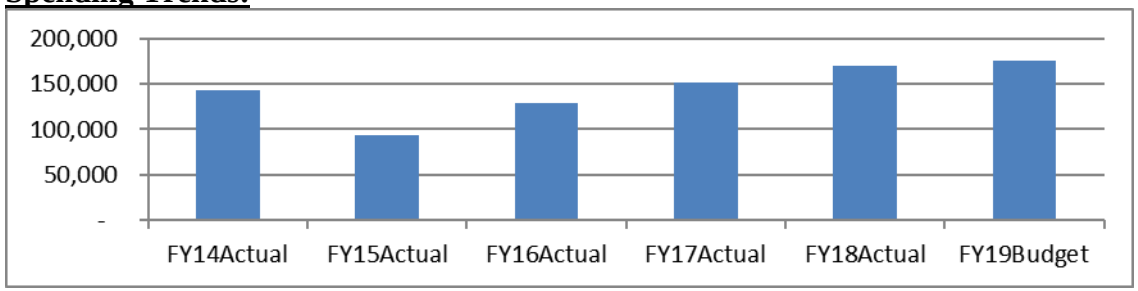
Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Senior Services										
	Director	-		$ 5,500	-		$ 10,000	-		$ 10,000
	Nurse	1.00		$ 67,534	1.00		$ 72,894	1.00		$ 72,894
	Public Health Nurse (P/T)	-		$ -	-		$ 12,000	-		$ 12,000
	Activities/Vol Coord	1.00		$ 29,939	1.00		$ 31,067	1.00		$ 31,067
	Outreach Coordinator	-		$ 15,768	-		$ 15,768	-		$ 15,768
	Outreach Coordinator - Grant offset	-		$ (15,768)	-		$ (15,768)	-		$ (15,768)
	COA Formula Grant - offset	(1.00)		$ (29,939)	(1.00)		$ (31,067)	(1.00)		$ (31,067)
	TOTAL	**1.00**		**$ 73,034**	**1.00**		**$ 94,894**	**1.00**		**$ 94,894**

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10550.5211.00.000.00.00	Stadium-Electricity	$8,260	$7,193	$6,686	$7,255	$0	$7,255	$0	$0	0.00
101.0000.10550.5212.00.000.00.00	Stadium-Heat	$1,182	$2,135	$2,656	$2,855	$0	$2,855	$0	$0	0.00
101.0000.10550.5248.00.000.00.00	Stadium-Other Mun Bldgs Maint	$0	$4,916	$3,576	$4,332	$0	$4,332	$0	$0	0.00
DeptFunc: Stadium Commission - 0550		$9,442	$14,244	$12,918	$14,443	$0	$14,443	$0	$0	0.00

Recreation

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101.0000.10630.5110.00.000.00.00	Rec-Salaries & Wages	$62,015	$84,443	$75,671	$93,382	$126,187	$126,187	$0	$32,805	35.13
101.0000.10630.5211.00.000.00.00	Rec-Electricty	$0	$1,010	$1,992	$2,000	$3,000	$3,000	$0	$1,000	50.00
101.0000.10630.5248.00.000.00.00	Rec-Other Mun Bldgs Maint	$89,959	$84,868	$75,408	$81,000	$81,000	$81,000	$0	$0	0.00
DeptFunc: Recreation - 0630		$151,975	$170,321	$153,072	$176,382	$210,187	$210,187	$0	$33,805	19.17

Spending Trends:



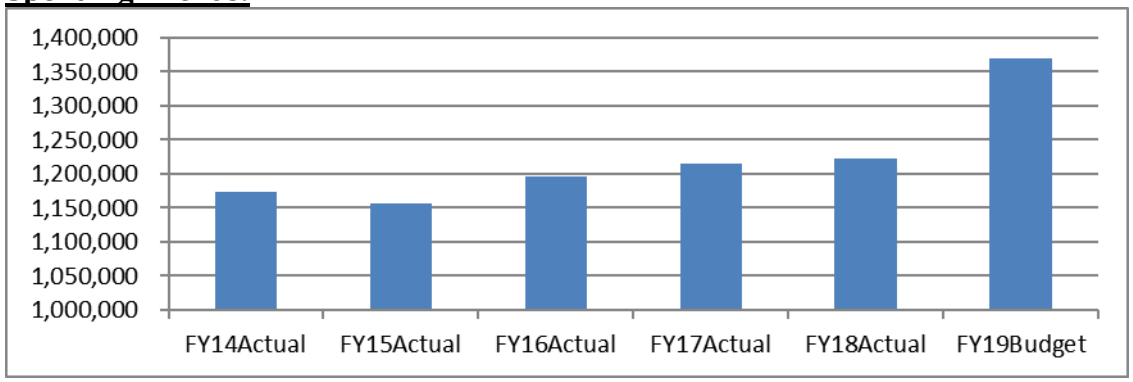
Staffing:

Department	Position Title	FTE	FY19 Mayor Approved	FTE	FY20 Salary Request	FTE	FY20 Mayor Approved
Recreation							
	Life Guards	-	$ 26,000	-	$ 27,000	-	$ 27,000
	Rec Director	1.00	$ 50,000	1.00	$ 50,000	1.00	$ 50,000
	Assistant Director (fill 1/2 year)	-	$ (25,000)				
	Mobile Crew Supervisor	-	$ 7,000	-	$ 7,000	-	$ 7,000
	Park & Rec Maintenance (PT Skilled Labor)	-	$ 12,000	-	$ 12,000	-	$ 12,000
	Skilled laborer	1.00	$ 38,382	1.00	$ 40,187	1.00	$ 40,187
	Skilled laborer - revolving fund offset	(0.42)	$ (15,000)	(0.25)	$ (10,000)	(0.25)	$ (10,000)
	TOTAL	**1.58**	**$ 93,382**	**1.75**	**$ 126,187**	**1.75**	**$ 126,187**

Library

Account	Description	FY17 Actual	FY18 Actual	FY19 Y-T-D Actual	FY19 Budget	FY20 Request	FY20 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
101000.1061.0.511.0.00.000.00.00	Library-Salaries & Wages	$890,748	$891,052	$838,458	$1,019,212	$1,067,829	$1,067,829	$0	$48,616	4.77
101000.1061.0.513.0.00.000.00.00	Library-Overtime	$29,627	$32,510	$27,146	$35,000	$65,000	$65,000	$0	$30,000	85.71
101000.1061.0.513.2.00.000.00.00	Library - Shift Differential	$4,116	$4,142	$3,601	$5,000	$5,000	$5,000	$0	$0	0.00
101000.1061.0.515.1.00.000.00.00	Library-Longevity	$7,463	$5,788	$7,888	$5,763	$7,000	$7,000	$0	$1,238	21.48
101000.1061.0.519.1.00.000.00.00	Library-Professional Devel	$7,000	$7,250	$8,100	$7,125	$8,500	$8,500	$0	$1,375	19.30
101000.1061.0.521.0.00.000.00.00	Library-Utilities	$71,791	$85,267	$86,994	$74,910	$111,600	$105,000	($6,600)	$30,090	40.17
101000.1061.0.524.0.00.000.00.00	Library-Repairs & Maint. Office Equipment	$10,442	$10,833	$8,644	$11,225	$15,000	$12,000	($3,000)	$775	6.90
101000.1061.0.524.8.00.000.00.00	Library-Bldg & Grounds Service	$16,860	$30,154	$48,100	$51,205	$82,950	$82,950	$0	$31,745	62.00
101000.1061.0.531.1.00.000.00.00	Library-Information Technology Services	$4,308	$4,371	$3,142	$4,500	$4,500	$4,500	$0	$0	0.00
101000.1061.0.534.0.00.000.00.00	Library-Communications	$359	$4,910	$2,803	$3,475	$3,545	$3,545	$0	$70	2.01
101000.1061.0.534.1.00.000.00.00	Library-Postage	$1,919	$1,753	$1,254	$5,000	$5,100	$5,100	$0	$100	2.00
101000.1061.0.542.0.00.000.00.00	Library-Office Supplies	$4,332	$3,011	$3,086	$3,500	$3,500	$3,500	$0	$0	0.00
101000.1061.0.543.0.00.000.00.00	Library-Building Equip Repairs Maint. Supplies	$14,371	$16,405	$15,840	$16,416	$18,000	$18,000	$0	$1,584	9.65
101000.1061.0.548.0.00.000.00.00	Library - Vehicular Supplies	$41	$97	$132	$144	$150	$150	$0	$6	4.30
101000.1061.0.569.1.00.000.00.00	Library Consortium	$64,506	$67,610	$74,192	$74,192	$75,657	$75,657	$0	$1,465	1.97
101000.1061.0.578.0.00.000.00.00	Library-Other	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$0	$0	0.00
101000.1061.0.579.1.00.000.00.00	Library-Circulation System	$15,709	$14,272	$13,958	$15,000	$20,160	$20,160	$0	$5,160	34.40
101000.1061.0.579.2.00.000.00.00	Library-Outreach Delivery	$0	$33,085	$13,865	$28,208	$30,100	$30,100	$0	$1,892	6.71
101000.1061.0.591.1.00.000.00.00	Library-Bond Payment	$60,913	$0	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Library - 0610		$1,214,504	$1,222,508	$1,167,202	$1,369,875	$1,533,591	$1,523,991	($9,600)	$154,116	11.25

Spending Trends:



Staffing:

Department	Position Title	FTE		FY19 Mayor Approved	FTE		FY20 Salary Request	FTE		FY20 Mayor Approved
Public Library										
	Director	1.00		$ 90,087	1.00		$ 105,000	1.00		$ 105,000
	Assistant Director	1.00		$ 58,863	1.00		$ 75,000	1.00		$ 75,000
	Administrative Assistant	0.75		$ 31,715	0.75		$ 32,666	0.75		$ 32,666
	Librarian I	3.00		$ 152,318	3.00		$ 152,318	3.00		$ 152,318
	Librarian I - step increases	-		$ -	-		$ 12,000	-		$ 12,000
	System Admin	0.75		$ 44,147	0.75		$ 44,148	0.75		$ 44,148
	Business Manager - Division Head	1.00		$ 47,093	1.00		$ 46,131	1.00		$ 46,131
	Division Head	3.50		$ 158,822	5.50		$ 262,918	5.50		$ 262,918
	Library Assistant	2.00		$ 81,488	1.00		$ 43,555	1.00		$ 43,555
	Lib Asst/Custodial	1.00		$ 45,760	1.00		$ 45,760	1.00		$ 45,760
	Lib Technical Asst	6.25		$ 221,833	5.25		$ 190,909	5.25		$ 190,909
	Library Clerical	0.75		$ 23,603	0.75		$ 24,673	0.75		$ 24,673
	Security	-		$ 24,000	-		$ 26,500	-		$ 26,500
	Pages	0.35		$ 8,008	0.25		$ 6,240	0.25		$ 6,240
	FY18 Retro	-		$ 31,475	-		$ -	-		$ -
	TOTAL	**21.35**		**$ 1,019,212**	**21.25**		**$ 1,067,828**	**21.25**		**$ 1,067,828**

Other

Debt Service
Employee Benefits
Liability Insurance
Reserves & Other
State Assessments

Debt Service

Expense Line Item	2018 Actual	2019 Adopted Budget	2020 Department Request	2020 Mayor Approved	Dollar Variance	%Var.
Principal - Long Term	6,314,065	6,880,551	5,537,236	5,537,236	(1,343,315)	-19.5%
Interest - Long Term	1,497,724	2,199,887	1,868,788	1,868,788	(331,099)	-15.1%
Interest - Short Term Notes	362,442	180,000	140,000	140,000	(40,000)	-22.2%
Admin & Closing Fees	12,240	15,500	10,000	10,000	(5,500)	-35.5%
Total Direct Expenses	**8,186,470**	**9,275,938**	**7,556,024**	**7,556,024**	**-1,719,914**	**-18.5%**

General Debt Schedule						
			FY 2020			
Project Title	Amount		Long Term	Long Term	MWPAT	
	Issued	Balance	Principal	Interest	Subsidy	Balance
Municipal						
2001 MWPAT 97-1075 (O) SPT	143,100	7,457	7,457	205	(2,005)	-
2011 Ref Hospital Bonds 01 (OSQ)	9,680,000	3,355,000	1,065,000	121,368		2,290,000
2002 Fire Equip (ISQ)	210,000	40,000	10,000	1,350		30,000
2002 Hospital Equip (ISQ)	364,000	120,000	30,000	4,050		90,000
Hospital Deficit Notes 4/01	15,000,000	2,080,000	1,020,000	52,000		1,060,000
Hospital Deficit Notes 6/01	5,000,000	630,000	310,000	15,750		320,000
Hospital Deficit Notes 12/01	5,000,000	1,020,000	325,000	25,500		695,000
Hospital Deficit Notes 12/02	4,403,000	1,175,000	275,000	29,375		900,000
Hospital Deficit Notes 4/03	597,000	160,000	40,000	4,000		120,000
Hospital Deficit Defferal Plan 2005		2,837,500	-	70,938		2,837,500
2002 MWPAT CW-00-54 (I) LFILL	465,418	120,000	30,000	3,983	(10,459)	90,000
2004 MWPAT CW-00-54A (I) LFILL	675,579	250,000	40,000	10,773	(17,702)	210,000
2011 MWPAT CW-08-28 (O) LFILL	743,851	481,430	35,854	9,270		445,576
2011 MWPAT CW-06-38 (O) LFILL	575,500	372,470	27,740	7,172		344,730
2013 MWPAT CWP-10-23 (O) LFILL	3,636,820	2,102,607	130,108	42,052		1,972,499
2014 CW 08-28A (O)	71,925	50,968	3,763	1,019		47,205
2015 MCWT CWP 12-14 (I) Flood Wall	5,176,671	3,161,319	167,334	63,226		2,993,985
2006 MWPAT CW-00-54B (I) LFILL	1,500,000	600,000	75,000			525,000
2006 MWPAT CW-00-54C (O) LFILL	300,000	119,834	14,979			104,855
2014 Bridg Reapirs (ISQ)	205,000	150,000	10,000	5,163		140,000
2014 Fire Truck (ISQ)	260,000	160,000	20,000	4,700		140,000
2014 Citizen Center Inprovments (ISQ)	638,000	460,000	35,000	15,463		425,000
2014 East Broadway Bridge (ISQ)	400,000	290,000	20,000	9,900		270,000
2014 Dock Imporvments (ISQ)	100,000	55,000	5,000	1,750		50,000
2014 Fire SCBA (ISQ)		20,000	10,000	400		10,000
2015 Fire Pumper Truck (ISQ)	508,900	410,000	5,000	15,300		405,000
2015 Route 97 Reconstruction (ISQ)	363,100	5,000	5,000	200		-
2015 Rink Roof (ISQ)	325,000	245,000	5,000	9,800		240,000
2009 Rink Boards (ISQ)	91,000	5,000	5,000	100		-
2009 Willow Ave Drainage (ISQ)	97,261	30,000	3,000	1,189		27,000
2009 High St. Fire Station Repairs (ISQ)	28,000	10,000	2,000	363		8,000
2017 Police Fleet Maint. (ISQ)	900,000	820,000	40,000	26,175		780,000
2017 Trinity Stadium (ISQ)	350,000	320,000	15,000	10,213		305,000
2017 Police Station Window Repairs (ISQ)	350,000	320,000	15,000	10,213		305,000
2017 DPW Arial Bucket Truck (ISQ)	195,000	165,000	15,000	5,200		150,000
2017 Fire Truck (ISQ)	420,000	360,000	30,000	11,400		330,000
2018 -Police Radio System (I)	1,389,275	1,275,000	115,000	62,400		1,160,000
2018 -Dog Pound I (I)	14,500	10,000	5,000	500		5,000
2018 -Dog Pound II (I)	127,425	105,000	25,000	4,950		80,000
2009 Fire Ladder Truck (ISQ)	830,000	-				-
2009 Fire Ladder Truck Repairs (ISQ)	138,000	45,000	10,000	1,613		35,000
sub-total Non School	61,273,325	23,943,586	4,002,236	659,020	(30,166)	19,941,350

Project Title	Amount Issued	Balance	Long Term Principal	Long Term Interest	MWPAT Subsidy	Balance
School						
2002 School Remodel Roof(ISQ) (H)	310,000	60,000	15,000	2,025		45,000
2002 School Equip (OSQ)	400,000	80,000	20,000	12,600		60,000
2009 Boiler Replacement Hunking, Tilton, Whittier(ISQ)	640,000	280,000	40,000	10,600		240,000
2009 High School Remodel (ISQ)	2,580,000	1,127,000	161,000	42,665		966,000
2009 High School Remodel (ISQ)	3,650,000	1,596,000	228,000	60,420		1,368,000
2009 High School Remodel (ISQ)	500,000	248,000	28,000	9,699		220,000
2009 High School Remodel (ISQ)	1,473,000	771,000	78,000	30,531		693,000
2011 High School Remodel (ISQ)	387,705	290,000	20,000	10,388		270,000
2011 High School Remodel (ISQ)	112,295	80,000	5,000	2,906		75,000
2011 High School Remodel (ISQ)	1,500,000	1,085,000	65,000	38,913		1,020,000
2016 High School Remodel (ISQ)	1,081,701	995,000	35,000	29,850		960,000
2016 High School Remodel (ISQ)	311,299	285,000	10,000	8,550		275,000
2017 Hunking MS (OSQ)	8,775,100	8,680,100	175,000	329,985		8,505,100
2017 Hunking MS (OSQ)	1,874,900	1,854,900	35,000	70,090		1,819,900
2015 Hunking MS (OSQ)	10,000,000	9,565,000	225,000	346,181		9,340,000
2016 Hunking School Feasibility (OSQ)	284,000	255,000	10,000	7,650		245,000
2018 Green Communities School Remodeling (O)	1,568,450	1,530,000	40,000	58,356		1,490,000
2018 Softball Field Construction (I)	1,838,850	1,750,000	90,000	75,600		1,660,000
2014 School Technology High School (ISQ)	803,000	300,000	100,000	7,000		200,000
2014 Hunking Repairs (ISQ)	400,000	300,000	20,000	10,325		280,000
sub-total School	38,490,300	31,132,000	1,400,000	1,164,334	-	29,732,000
less Rink			(10,000)	(9,900)		
plus Fees & other interest				150,000		
Estimated Debt Not Issued:						
Police Station Repairs	1,172,700	1,172,700	39,000	40,500		1,133,700
City Hall Boilers	500,000	500,000	42,000	19,000		458,000
Replace Street Lights	764,925	764,925	64,000	26,000		700,925
Total Debt	102,201,250	57,513,211	5,537,236	2,048,954	(30,166)	51,965,975
					7,556,024	

Employee Benefits

Expense Line Item	2018 Actual	2019 Adopted Budget	2020 Department Request	2020 Mayor Approved	Dollar Variance	%Var.
Unemployment Compensation	228,317	240,000	230,000	230,000	(10,000)	-4.2%
Group Insurance	20,943,043	22,122,411	21,411,718	21,411,718	(710,693)	-3.2%
Payroll Taxes	1,314,865	1,224,000	1,348,480	1,348,480	124,480	10.2%
Workers Compensation	453,828	437,750	460,883	460,883	23,133	5.3%
Retiree Medical Coverage	83,270	208,000	200,000	200,000	(8,000)	-3.8%
Sick Leave Bank	80,569	75,000	75,000	75,000	-	0.0%
Vacation Accrual	-	50,000	50,000	50,000	-	0.0%
Contributory Pensions	15,727,011	16,321,037	18,534,590	18,534,590	2,213,553	13.6%
		-			-	
Long Term Disibility	1,975	2,000	2,000	2,000	-	0.0%
Injured on Duty Clams	193,911	162,750	197,633	197,633	34,883	21.4%
		-		-	-	0.0%
Total Direct Expenses	**39,026,788**	**40,842,948**	**42,510,303**	**42,510,303**	**1,667,355**	**4.1%**

Liability Insurance

Expense Line Item	2018 Actual	2019 Adopted Budget	2020 Department Request	2020 Mayor Approved	Dollar Variance	%Var.
Liability Insurance	543,807	762,048	674,096	674,096	-87,952	-11.5%
					0	
Total Direct Expenses	**543,807**	**762,048**	**674,096**	**674,096**	**-87,952**	**-11.5%**

Reserves & Other

Expense Line Item	2018 Actual	2019 Adopted Budget	2020 Department Request	2020 Mayor Approved	Dollar Variance	%Var.
Overlay		529,787	500,000	500,000	(29,787)	-5.6%
Capital Projects		820,000	577,000	577,000	(243,000)	-29.6%
School Stabilization		150,000			(150,000)	
Salary Reserve		158,022	667,639	667,639	509,617	322.5%
					-	
					-	
Other Deficits		1,517,551	1,500,000	800,000	(717,551)	-47.3%
Budget Reserve (snow)		597,100	650,000	650,000	52,900	8.9%
Trust (Stabilization)		-			-	
Total Direct Expenses	**0**	**3,772,460**	**3,894,639**	**3,194,639**	**-577,821**	**-15.3%**

State Assessments - Cherry Sheet Budget

Expense Line Item	2018 Actual	2019 Adopted Budget	2020 Department Request	2020 Mayor Approved	Dollar Variance	%Var.
Ret. Employees Health Ins		-	-	-	-	
Mosquito Control	117,884	126,129	128,570	128,570	2,441	1.9%
Air Pollution Districts	16,238	16,649	17,110	17,110	461	2.8%
RMV Non-Renewal Surc.	103,620	103,620	103,620	106,840	3,220	3.1%
Regional Transit	627,463	687,036	692,702	692,702	5,666	0.8%
Offset Receipts					-	
School Choice Sending Tuition	981,587	957,685	992,087	992,087	34,402	3.6%
Charter School Sending Tuition	3,559,040	4,125,264	4,426,657	4,241,976	116,712	2.8%
SPEC EDUC	-	47,697	64,337	64,337	16,640	34.9%
Qual. Bonds					-	
Total Direct Expenses	**5,405,832**	**6,064,080**	**6,425,083**	**6,243,622**	**179,542**	**3.0%**

CAPITAL PLAN/FORECAST

Financial Forecast (Summary) Fiscal Year 2020 to Fiscal Year 2024

	Projected FY 2020		Projected FY 2021		Projected FY 2022		Projected FY 2023		Projected FY 2024	
Breakdown of Available Resources:										
Net Revenue	201,203,869	3.2%	209,028,470	3.9%	216,486,475	3.6%	223,482,534	3.2%	230,730,612	3.2%
Fixed and Semi-Fixed:										
Debt Service	7,556,024	-18.5%	8,231,340	8.9%	8,699,290	5.7%	7,732,997	-11.1%	6,397,973	-17.3%
Employee Benefits	42,510,303	4.1%	43,767,845	3.0%	45,000,534	2.8%	46,493,043	3.3%	48,081,431	3.4%
Reserve & Other	2,527,000	-30.1%	2,658,600	5.2%	2,743,000	3.2%	2,757,000	0.5%	2,800,000	1.6%
State Assessments	6,243,622	3.0%	6,555,803	5.0%	6,883,593	5.0%	7,227,773	5.0%	7,589,162	5.0%
Regional Voc. Schools	9,362,884	2.2%	9,873,677	5.5%	10,457,348	5.9%	11,075,603	5.9%	11,730,493	5.9%
Liability Insurance	674,096	-11.5%	701,059	4.0%	729,102	4.0%	758,266	4.0%	788,597	4.0%
Total Fixed and Semi Fixed	68,873,929	-1.2%	71,788,324	4.2%	74,512,867	3.8%	76,044,681	2.1%	77,387,656	1.8%
Available Revenue after Fixed and Semi Fixed	132,329,940	5.6%	137,240,146	3.7%	141,973,608	3.4%	147,437,853	3.8%	153,342,956	4.0%
Operating Budgets	132,329,940	5.6%	137,957,980	4.3%	143,008,783	3.7%	148,256,304	3.7%	154,006,571	3.9%
Surplus/(Deficit)	**(0)**		**(717,834)**		**(1,035,175)**		**(818,451)**		**(663,615)**	
Operatig Budget Breakdown:										
Education Operating Budget	88,896,891	5.7%	93,276,236	4.9%	97,147,638	4.2%	101,181,638	4.2%	105,685,312	4.5%
Municipal Operating Budget	43,433,049	5.4%	44,681,745	2.9%	45,861,145	2.6%	47,074,666	2.6%	48,321,259	2.6%
Total Operating	132,329,940	5.6%	137,957,980	4.3%	143,008,783	3.7%	148,256,304	3.7%	154,006,571	3.9%

Executive Summary

The Mayor respectfully submits the following Capital Improvement Program (CIP). It should be noted that the CIP is not a static process. The creation of this CIP is based on the best available information at the time of development with some projects requiring additional price and scope information. However, circumstances during the budget year and out-years do change which may require a change in plan. This plan is a forward looking document designed to inform the community in the broadest possible way of the potential needs and demands they may be facing. In addition, a capital budget plan is a fluid document subject to change each year as priorities change and additional information becomes available. As a result, a project, which had a priority in a previous edition of the capital plan, may have a different priority in subsequent year updates. After the first year of the capital plan, the information provided in the subsequent years is not so much to provide as a formal "pecking order", but instead to identify trends far enough in advance to address problems in a rational and timely manner. Finally, the CIP does not appropriate funds, but rather functions as a budgeting tool, supporting the actual appropriations that are made through the budget year.

Capital Improvement Program

A capital improvement program is a fiscal planning tool that documents the City's capital asset needs, ranks the needs in order of project priority, and schedules projects for funding and implementation as budgetary constraints allow. The CIP is a dynamic process and one that is likely to change from year to year. The process provides the opportunity to plan for major expenditures in the future while evaluating new and current projects based on up to date data. The CIP is a composite of the City's capital needs, tempered by current and future financial capability.

What is a capital improvement?

A capital improvement is a **non-routine expenditure for new construction, major equipment purchase, or improvement to existing buildings, facilities, land or infrastructure, with an estimated useful life of five (5) years.**

Among the items properly classified as capital improvements are:

- New public buildings, or additions to existing buildings, including land acquisition costs and equipment needed to furnish the new building or addition for the first time;
- Major alterations, renovations, or improvements to existing buildings which extend the useful life of the existing buildings by five (5) years;
- Land acquisition and/or improvement, unrelated to a public building, but necessary for conservation or parks and recreation purposes;
- Major equipment acquisition, replacement or refurbishment;
- New construction or major improvements to the City's physical infrastructure, including streets, sidewalks, stormwater drains, the water distribution system, and the sanitary sewer system, which extend the useful life of the infrastructure by at least five (5) years, and
- A feasibility study or engineering design services which are related to a future capital improvement.

What are the benefits of a capital improvement program?

- Facilitates coordination between capital needs and the operating budgets;
- Enhances the community's credit rating through improved fiscal planning and avoids sudden changes in its debt service requirements;
- Identifies the most economical means of financing capital projects;
- Increases opportunities for obtaining federal and state aid;
- Relates public facilities to the City's strategic plan or public and private development and redevelopment policies and plans;
- Focuses attention on community objectives and fiscal capacity;
- Keeps the public informed about future needs and projects;
- Coordinates overlapping units of local government to reduce duplication, and encourages careful project planning and design to avoid costly mistakes and reach goals.

Capital Program Categories

In an effort to gain consistency in categorizing and evaluating projects this program is divided into the following six "Program Categories".

Land - The acquisition through purchase, long term lease, with or without conditions, of undeveloped real estate. If the acquisition of land is associated with the acquisition of a building or an infrastructure project, the project should be categorized in those respective categories.

Building - The replacement, renovation, addition to, construction or acquisition through purchase or long-term lease of a building structure or a major component thereof.

Infrastructure – This category would include such things as water and sewer pipes, pumping stations, roadwork, sidewalks, traffic signals, drainage systems and other improvements of a lasting nature but not related to building structures.

Vehicles – All equipment that meets the definition of a capital project item that is capable of self-propulsion from one location to another.

Equipment – All other equipment that meets the definition of a capital project item. If the item is a piece of equipment that is intended to be permanently installed in a building such as an air conditioner or a furnace, that item should be classified under "Building".

Prior Project Listings

To show the continual nature and City commitment to the community's capital needs below is a listing of prior approved projects for the last five years:

Funded Projects ..						
Department/Project	2015	2016	2017	2018	2019	Grand Total
Building Maint.		**161,046**	**15,000**	**193,000**	**952,900**	**1,321,946**
Capital Projects				188,000		188,000
City Council A/C Repairs		1,557				1,557
City Hall A/C					87,400	87,400
City Hall Boiler					500,000	500,000
City Hall Boiler Planning					46,000	46,000
City Hall Energy Upgrades		20,489				20,489
City Hall Improvments					150,000	150,000
City Hall Maintenance Study					30,000	30,000
City Hall Parking Lot Stairs		12,000				12,000
City Hall Signage			15,000			15,000
City-Wide Building Repairs		57,000				57,000
Court House Stairs					17,500	17,500
Flooring City Hall		10,000				10,000
Misc City Capital					8,800	8,800
Retaining Wall City Hall		60,000			100,000	160,000
Rocks Village Hand Tub house painting				5,000		5,000
Winnekenni repairs/upgrades					13,200	13,200
Citizen Ctr.	**60,000**					**60,000**
Bathrooms (6)	60,000					60,000
Clerk		**6,000**		**7,760**		**13,760**
Clerk Office Alarm				300		300
Clerk Office Glass Door				7,460		7,460
Rebind vital books		6,000				6,000
Education	**61,690,000**	**2,582,004**	**520,000**	**20,000**	**963,200**	**65,775,204**
Consentino Facility Study				20,000		20,000
Consentino Lockers			170,000			170,000
Consentino Sidewalk Repairs	70,000					70,000
Consentino Teacher Parking Lot	120,000					120,000
Consentino Temp Repairs					58,200	58,200
Energy efficiency improvements		2,500,000				2,500,000
HHS Curbing and Concrete Repairs		11,004				11,004
HHS Sidewalk Repair		21,000				21,000
High School Roof Repairs					143,000	143,000
Hunking School Construction	61,500,000					61,500,000
Roof Consentino					400,000	400,000
School Boiler Repairs					22,000	22,000
School Building Repairs/Renovation					150,000	150,000
School Repair Drains/Gutters					20,000	20,000
Tilton Bathroom Repairs					20,000	20,000
Tilton School Repairs	-87	50,000				50,000
Trinity Stadium			350,000			350,000
Whittier Asbestos Removal					150,000	150,000

Funded Projects ..						
Department/Project	2015	2016	2017	2018	2019	Grand Total
Engineering		**376,800**	**42,749**	**90,046**		**509,595**
Boardwalk Easements		76,800				76,800
Broadway Easements			42,749	42,749		85,498
East Broadway Bridge		300,000				300,000
Merrimack Parking Garage				47,297		47,297
Fire	**713,512**	**9,300**	**583,000**	**666,768**	**435,000**	**2,407,580**
16th Facade Repairs	5,000					5,000
Apparatus repair	118,542					118,542
Bucket Truck	46,000					46,000
Fire Inspection Vehicle			26,000	32,000		58,000
Fire Station Generators					260,000	260,000
Fire Truck	508,970		542,000			1,050,970
Heating Repairs Ayers Village	5,000					5,000
Heating Rocks/Ayers Village			5,000			5,000
High St. Station Rewiring and Repairs	30,000					30,000
High St. wiring and remodel upstairs			10,000			10,000
Radio Replacement				634,768		634,768
Replace Mobile and Portable Radios					175,000	175,000
Water St. Heating System		9,300				9,300
Highway	**628,100**	**1,426,000**	**780,401**	**1,334,000**	**610,000**	**4,778,501**
Blue Light for Snow Work		24,500				24,500
Bucket Truck DPW			195,000			195,000
DPW Additional Staffing				5,000		5,000
DPW Dump Truck	65,000					65,000
Dump Truck					170,000	170,000
Front End Loader with Snow Blower		129,600				129,600
Highway Belly Plows				42,000		42,000
Main Street improvement project damage			44,444			44,444
New one ton dump truck				45,000		45,000
One ton (T-1) with new one ton			43,000			43,000
One Ton Dump Truck					40,000	40,000
one ton truck		35,000				35,000
Purchase Street Lights			302,957			302,957
Retro-Fit Front End Loader		36,900				36,900
Rt. 97 Improvements	363,100					363,100
Sidewalks repairs	200,000	1,200,000		1,242,000	400,000	3,042,000
Six Wheel Dump Truck with Plow			195,000			195,000

Funded Projects ..						
Department/Project	2015	2016	2017	2018	2019	Grand Total
Information Tech.		**6,500**		**50,000**		**56,500**
City Phone System				50,000		50,000
IT security audit		6,500				6,500
Inspection		**26,410**			**36,900**	**63,310**
Inspection Services Renovation					10,000	10,000
Inspection Vehicle		26,410			26,900	53,310
Mayor	**15,304**	**100,000**				**115,304**
Brownfields	15,304					15,304
City Hall document management		100,000				100,000
Park Dept.	**14,875**					**14,875**
Boiler at Park Dept.	14,875					14,875
Planning				**188,000**		**188,000**
Master Plan				188,000		188,000
Police	**1,515,850**	**37,500**	**500,000**	**2,720,445**	**65,325**	**4,839,120**
Build Maint.	27,000					27,000
Building Maintenance	9,466					9,466
Dog Pound Repairs			150,000			150,000
Fund Byrne Grant Police Staffing				50,000		50,000
Maintenance Facility	1,225,000					1,225,000
New Police Vehicle	37,000					37,000
Nichols Street Camera				9,950		9,950
Police A/C Computer Room				30,347		30,347
Police ACO Replacement Vehicle				60,000		60,000
Police Dpt. Windows Design		37,500				37,500
Police Gang Unit Vehicle				38,000		38,000
Police Motorcycle					21,625	21,625
Police Station Boiler Replacement	42,690					42,690
Police Station Generator				263,000		263,000
Police Station Roof Repairs	25,394					25,394
Police Station Windows			350,000			350,000
Radio System Replacement				926,448		926,448
Roof Ventilation System	79,300					79,300
Speed Signs					43,700	43,700
Station A/C				170,000		170,000
Two Security Cameras	40,000					40,000
Window and Wall Evaluation	30,000					30,000
Window Repolacement Phase II				1,172,700		1,172,700

Funded Projects ..						
Department/Project	2015	2016	2017	2018	2019	Grand Total
Recreation	**305,000**	**205,000**	**140,510**	**2,215,837**	**550,000**	**3,416,347**
Cashman				45,190		45,190
Cashman Field Skate Park				76,000		76,000
Girls softball field				2,000,000		2,000,000
Grils Softball Design			7,510			7,510
Playground Improvments					50,000	50,000
Rail Trail		205,000		69,697		274,697
Recreation Truck (1)	15,000					15,000
River Boardwalk					500,000	500,000
Riverside Park Bathroom Repair	12,000					12,000
Riverside Park Grant Match			130,000			130,000
Skating Rink Roof	278,000					278,000
Smiley School Playground			3,000			3,000
Trinity Stadium Roadway				24,950		24,950
Treasurer				**9,182**		**9,182**
Treasurer Security Inprovments				9,182		9,182
Grand Total	**64,942,641**	**4,936,560**	**2,581,660**	**7,495,038**	**3,613,325**	**83,569,224**

Above are the projects the Mayor and Council have already approved from FY15 to current.

Project Requests and Recommendations

The following pages contain the list of projects recommended for fiscal year 2020 along with the full list for all years. In general, the recommended projects have been prioritized such that they ensure efficient delivery of services to the community while controlling both short and long term costs. Projects requiring a debt exclusion vote are beyond the scope of this report and not listed.

Summary of Projects by Department

Proposed Projects .. Summary by Department	2020	2021	2022	2023	2024	Grand Total
Building Maint.	380,000	1,345,000	1,000,000	700,000	950,000	4,375,000
Clerk				162,000		162,000
Education	32,100,000	1,050,000	30,050,000	10,600,000	2,000,000	75,800,000
Engineering	650,000	400,000			8,000,000	9,050,000
Fire	1,338,189	815,000	325,000	445,000		2,923,189
Highway	3,227,500	3,570,000	4,288,000	3,395,000	3,200,000	17,680,500
Information Tech.	20,000	48,600	30,000			98,600
Inspection	28,000					28,000
Police	1,725,000					1,725,000
Recreation	203,000	175,000	375,000	100,000	100,000	953,000
Grand Total	**39,671,689**	**7,403,600**	**36,068,000**	**15,402,000**	**14,250,000**	**112,795,289**

Summary of Projects by Funding Source

Proposed Projects .. Summary by Funding	2020	2021	2022	2023	2024	Grand Total
Bond	35,795,144	3,595,000	32,250,000	11,545,000	10,350,000	93,535,144
Capital Budget	576,545	608,600	618,000	657,000	700,000	3,160,145
Chapter 90	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Free Cash	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	8,500,000
Other	100,000					100,000
Grand Total	**39,671,689**	**7,403,600**	**36,068,000**	**15,402,000**	**14,250,000**	**112,795,289**

Effect of Bonding on Debt Service

General Debt Schedule					
	Projected	Projected	Projected	Projected	Projected
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Current General Fund Debt Service	7,195,424	7,252,796	7,113,240	5,577,297	3,478,623
less Rink	(19,900)	(44,600)	(43,200)	(41,800)	(40,400)
plus Fees & other interest	150,000	150,000	150,000	150,000	150,000
Estimated Debt Not Issued:					
Police Station Repairs	79,500	79,500	79,500	79,500	79,500
City Hall Boilers	61,000	61,000	61,000	61,000	61,000
Replace Street Lights	90,000	90,000	90,000	90,000	90,000
CIP 2020		642,644	656,000	699,500	722,750
CIP 2021			592,750	621,250	639,000
CIP 2022				496,250	522,500
CIP 2023					695,000
Total Debt Service	**7,556,024**	**8,231,340**	**8,699,290**	**7,732,997**	**6,397,973**

Fiscal Year 2020-2024
Capital Project Listings

Proposed Projects ..						
Detail by Department	2020	2021	2022	2023	2024	Grand Total
Building Maint.	**380,000**	**1,345,000**	**1,000,000**	**700,000**	**950,000**	**4,375,000**
City Hall Auditorium Renovation					250,000	250,000
City Hall Auditortium Renovation	50,000					50,000
City Hall Electrical Upgrades					400,000	400,000
City Hall Exterior Door Replacement	80,000					80,000
City Hall Exterior Repointing & Masonry Repairs		250,000	250,000			500,000
City Hall Exterior Water Infiltration & Structual Repairs			250,000			250,000
City Hall Fire Protection Upgrades				600,000		600,000
City Hall Generator Replacement		175,000				175,000
City Hall HVAC Repairs & Upgrades	100,000	200,000	100,000			400,000
City Hall Interior Space Renovation			100,000	100,000		200,000
City Hall Interior Spaces Repairs					100,000	100,000
City Hall Parking Retaining Wall		720,000				720,000
City Hall Roof	150,000		200,000			350,000
City Hall Security System Upgrade			100,000			100,000
City Hall Window Renovation & Repairs					200,000	200,000
Clerk				**162,000**		**162,000**
Voting Tabulators				162,000		162,000
Education	**32,100,000**	**1,050,000**	**30,050,000**	**10,600,000**	**2,000,000**	**75,800,000**
Consentino Renovation/Repairs	30,000,000					30,000,000
Feasibility Study Consentino School	1,000,000					1,000,000
Feasibility Study Whittier		1,000,000				1,000,000
High School Roof				1,500,000		1,500,000
HVAC systems in old schools					1,200,000	1,200,000
Moody Roof	400,000					400,000
Repair HS Track	100,000					100,000
Roof Temp repairs HS/Pool	400,000					400,000
School Roof Repairs				1,000,000		1,000,000
School various parking lots/pads		50,000	50,000	50,000	50,000	200,000
Tilton Renovation/Repairs				8,000,000		8,000,000
Tilton Underground Storage Tank				50,000		50,000
Water intrusion various schools					750,000	750,000
Whittier Emergency Repairs	200,000					200,000
WhittierRenovaton/ Repairs			30,000,000			30,000,000
Engineering	**650,000**	**400,000**			**8,000,000**	**9,050,000**
Capping of northern landfill					8,000,000	8,000,000
North Ave Design		400,000				400,000
Rt. 110/108 Design	350,000					350,000
Water St Improvements	300,000					300,000

Proposed Projects ..						
Detail by Department	2020	2021	2022	2023	2024	Grand Total
Fire	**1,338,189**	**815,000**	**325,000**	**445,000**		**2,923,189**
Fire Station Study		125,000				125,000
Fire Vehicle Replancement	520,144					520,144
Fire Vehicle Replacement Plan	818,045	440,000	325,000	425,000		2,008,045
High St. repairs		250,000				250,000
Water St. hose tower				20,000		20,000
Highway	**3,227,500**	**3,570,000**	**4,288,000**	**3,395,000**	**3,200,000**	**17,680,500**
6 Wheel Dump Truck				195,000		195,000
Highway Yard Improvements			45,000			45,000
Library Parking Lot			850,000			850,000
Replace loader		252,000				252,000
Replace Pickup	27,500		35,000			62,500
Roadside Mower		35,000				35,000
Roadway work	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Roadway Work Chapter 90	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Sidewalks	200,000	200,000	200,000	200,000	200,000	1,000,000
Trackless mulit-purpose Tractor			158,000			158,000
Wood Chipper		83,000				83,000
Information Tech.	**20,000**	**48,600**	**30,000**			**98,600**
City Hall Wireless Project		18,600				18,600
Dell SAN			30,000			30,000
Replace Core Router	20,000					20,000
Replace Vmware Host Servers		30,000				30,000
Inspection	**28,000**					**28,000**
Inspection Vechile	28,000					28,000
Police	**1,725,000**					**1,725,000**
Additional funding for Dog Pound	1,725,000					1,725,000
Recreation	**203,000**	**175,000**	**375,000**	**100,000**	**100,000**	**953,000**
Citizen Ctr Skylight			275,000			275,000
Playground Improvements	100,000		100,000	100,000	100,000	400,000
Rail Trail Ext.	103,000					103,000
Rail Trail Phase 3		175,000				175,000
Grand Total	**39,671,689**	**7,403,600**	**36,068,000**	**15,402,000**	**14,250,000**	**112,795,289**

Proposed Projects ..						
Detail by Funding Source	2020	2021	2022	2023	2024	Grand Total
Bond	**35,795,144**	**3,595,000**	**32,250,000**	**11,545,000**	**10,350,000**	**93,535,144**
Additional funding for Dog Pound	1,725,000					1,725,000
Capping of northern landfill					8,000,000	8,000,000
Citizen Ctr Skylight			275,000			275,000
City Hall Electrical Upgrades					400,000	400,000
City Hall Exterior Repointing & Masonry Repairs		250,000	250,000			500,000
City Hall Exterior Water Infiltration & Structual Repairs			250,000			250,000
City Hall Fire Protection Upgrades				600,000		600,000
City Hall HVAC Repairs & Upgrades	100,000	200,000	100,000			400,000
City Hall Parking Retaining Wall		720,000				720,000
City Hall Roof	150,000		200,000			350,000
Consentino Renovation/Repairs	30,000,000					30,000,000
Feasibility Study Consentino School	1,000,000					1,000,000
Feasibility Study Whittier		1,000,000				1,000,000
Fire Vehicle Replancement	520,144					520,144
Fire Vehicle Replacement Plan	750,000	440,000	325,000	425,000		1,940,000
High School Roof				1,500,000		1,500,000
High St. repairs		250,000				250,000
HVAC systems in old schools					1,200,000	1,200,000
Library Parking Lot			850,000			850,000
Moody Roof	400,000					400,000
North Ave Design		400,000				400,000
Repair HS Track	100,000					100,000
Replace loader		252,000				252,000
Roof Temp repairs HS/Pool	400,000					400,000
Rt. 110/108 Design	350,000					350,000
School Roof Repairs				1,000,000		1,000,000
Tilton Renovation/Repairs				8,000,000		8,000,000
Water intrusion various schools					750,000	750,000
Water St Improvements	300,000					300,000
Water St. hose tower				20,000		20,000
WhittierRenovaton/ Repairs			30,000,000			30,000,000
Wood Chipper		83,000				83,000

Proposed Projects ..						
Detail by Funding Source	2020	2021	2022	2023	2024	Grand Total
Capital Budget	**576,545**	**608,600**	**618,000**	**657,000**	**700,000**	**3,160,145**
6 Wheel Dump Truck				195,000		195,000
City Hall Auditorium Renovation					250,000	250,000
City Hall Auditortium Renovation	50,000					50,000
City Hall Exterior Door Replacement	80,000					80,000
City Hall Generator Replacement		175,000				175,000
City Hall Interior Space Renovation			100,000	100,000		200,000
City Hall Interior Spaces Repairs					100,000	100,000
City Hall Security System Upgrade			100,000			100,000
City Hall Window Renovation & Repairs					200,000	200,000
City Hall Wireless Project		18,600				18,600
Dell SAN			30,000			30,000
Fire Station Study		125,000				125,000
Fire Vehicle Replacement Plan	68,045					68,045
Highway Yard Improvements			45,000			45,000
Inspection Vechile	28,000					28,000
Playground Improvements	100,000		100,000	100,000	100,000	400,000
Rail Trail Ext.	103,000					103,000
Rail Trail Phase 3		175,000				175,000
Replace Core Router	20,000					20,000
Replace Pickup	27,500		35,000			62,500
Replace Vmware Host Servers		30,000				30,000
Roadside Mower		35,000				35,000
School various parking lots/pads		50,000	50,000	50,000	50,000	200,000
Tilton Underground Storage Tank				50,000		50,000
Trackless mulit-purpose Tractor			158,000			158,000
Voting Tabulators				162,000		162,000
Whittier Emergency Repairs	100,000					100,000
Chapter 90	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**7,500,000**
Roadway Work Chapter 90	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Free Cash	**1,700,000**	**1,700,000**	**1,700,000**	**1,700,000**	**1,700,000**	**8,500,000**
Roadway work	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Sidewalks	200,000	200,000	200,000	200,000	200,000	1,000,000
Other	**100,000**					**100,000**
Whittier Emergency Repairs	100,000					100,000
Grand Total	**39,671,689**	**7,403,600**	**36,068,000**	**15,402,000**	**14,250,000**	**112,795,289**

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Encumbrance. Obligations in the form of purchase orders and contracts which are chargeable to an appropriation is reserved. They cease to be

encumbrances when paid or when an actual liability is set up.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Tax Rate. The amount of tax stated in terms of a unit of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a City or town. The 1978 amendment allowed the legislature to create three classes of taxable property:
1) residential real property, 2) open space land, and 3) all other (commercial, industrial, and personal property). Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 150% of the full rate. Property may not be classified until the State Department of Revenue has certified that all property has been assessed at its full value.

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

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

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

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

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

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

CHAPTER 44. MUNICIPAL FINANCE

BUDGET IN CITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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