CITY OF HAVERHILL, MASSACHUSETTS
FISCAL YEAR 2010

BUDGET PLAN

July 1, 2009 to June 30, 2010

MAYOR
JAMES J. FIORENTINI

JUNE, 2009

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Citizen's guide to the Fiscal Year 2010 Budget

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

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

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

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

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

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Financial Activity (Summary) Fiscal Year 2008

RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END JUNE 30, 2008

Revenues and Expenditures DOR Schedule A	General (a)	Special Revenue (b)	Capital Projects (c)	Enterprise (d)	Trust (e)	TOTAL (a)-(e) (f)
1. Total Revenues	137,923,291	19,121,065	5,504,982	13,376,920	26,699,494	202,625,752
2. Total Expenditures	120,169,660	19,793,266	8,230,455	12,356,708	26,233,858	186,783,947
3. TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES SUM OF LINES 1 - 2	17,753,631	(672,201)	(2,725,472)	1,020,212	465,636	15,841,805
OTHER FINANCING SOURCES (USES)						
4 Transfers From Other Funds	3,954,697	-	147,773	-	-	4,102,470
5. Other Financing Sources	-	-	-	-	-	-
6. Transfers To Other Funds	147,773	190,000	-	564,697	3,200,000	4,102,470
7. Other Financing Uses	19,962,564	-	-	-	-	19,962,564
8. TOTAL OTHER FINANCING SOURCES (USES)-SUM OF LINES 4 THROUGH 7	(16,155,640)	(190,000)	147,773	(564,697)	(3,200,000)	(19,962,564)
9. TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) - SUM OF LINES 3 AND 8	1,597,992	(862,201)	(2,577,699)	455,515	(2,734,364)	(4,120,758)
10. Fund Equity (Retained Earnings) Beginning of Year	4,953,396	2,855,460	(7,789,293)	9,226,666	15,007,880	24,254,109
11. Other Adjustments (Please specify on notes page)	192,533	-	-	-	-	192,533
12. TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR- SUM OF LINES 9 THROUGH 11	6,743,921	1,993,259	(10,366,992)	9,682,181	12,273,516	20,325,884

BUDGET SUMMARIES
GENERAL FUND

City Non-School & Non-Self Supporting Personnel Analysis

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

CITY OF HAVERHILL
POSITION LIST COMPARISON

DEPARTMENT	FY2008 BUDGET	FY2009 BUDGET	FY2010 DEPARTMENT REQUESTS	FY 2010 MAYOR ALLOWED	VARIANCE +/(-)
City Council	1.00	1.00	1.00	0.60	(0.40)
Mayor	3.00	3.00	3.00	3.00	-
Auditoring Office	4.00	3.00	3.00	3.00	-
Treasurer/Collector	9.00	7.00	7.00	6.00	(1.00)
Assessing	4.00	4.00	4.00	3.00	(1.00)
Purchasing	2.00	0.80	0.80	0.80	-
Law	2.00	1.00	1.00	1.00	-
Human Resources	3.00	3.00	3.00	4.70	1.70
Municipal Information Systems	5.00	4.60	5.00	4.10	(0.50)
City Clerk/License Comm	5.00	4.00	4.00	4.00	-
Conservation Commission	3.00	2.00	2.00	1.00	(1.00)
Building/Zoning	4.00	4.00	4.00	3.60	(0.40)
Economic Development	2.50	2.50	2.20	2.10	(0.40)
Police	106.50	107.50	103.50	95.50	(12.00)
Fire	104.00	104.00	104.00	100.00	(4.00)
Inspection & Health Services	22.71	20.46	20.14	19.54	(0.92)
Emergency Management	0.75	0.20	-	-	(0.20)
Public Works Administration	-	1.00	1.00	1.00	-
Refuse Collection/Disposal	-	-	1.00	-	-
Highways	19.50	18.50	14.00	12.00	(6.50)
Vehicle Maintenance	4.00	4.00	4.00	4.00	-
Building Maintenance	2.25	1.25	1.25	1.00	(0.25)
Park Department	7.50	6.00	7.00	7.00	1.00
Citizens Center	6.45	6.45	6.34	5.72	(0.73)

DEPARTMENT	FY2008 BUDGET	FY2009 BUDGET	FY2010 DEPARTMENT REQUESTS	FY 2010 MAYOR ALLOWED	VARIANCE +/(-)
Veterans Services	1.00	1.00	1.00	1.00	-
Senior Services	2.80	2.45	1.95	1.00	(1.45)
Library	25.20	24.20	23.45	19.20	(5.00)
Other Funding Sources:					
Senior Services Other Funds	0.70	0.70	0.98	0.83	0.13
Citizens Center Other Funds	1.75	1.75	1.86	2.48	0.73
Inspection & Health Other Funds(School Nursing)	2.86	3.86	4.11	4.11	0.25
Wood & Crowell Day Care Revolving Funds	6.00	1.50	1.50	1.50	-
Veterans Skating Rink Revolving Funds	4.00	3.50	3.50	3.50	-
Community Development Block Grant	8.10	8.10	6.80	7.90	(0.20)
Energy Efficency Grant (Refuse Collection)	-	-	-	1.00	1.00
Police Grants (Patrolmen)	-	-	-	7.00	7.00
Heath Insurance Trust Fund	1.00	1.00	1.00	0.30	(0.70)
School Funding Half IT Director	-	-	-	0.50	0.50
GRAND TOTAL	**374.57**	**357.32**	**348.38**	**332.98**	**(24.34)**

Note:

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

Fiscal Year 09 reflect changes due to state 9C revenue cuts

Increase in 'Floaters' from other departments, wich are staff shared by all departments

	ADOPTED BUDGET FY 09	REQUESTED BUDGET FY 10	MAYOR APPROVED FY 10	DOLLAR CHANGE FY09/10	PERCENT CHANGE FY09/10	PERCENT BUDGET FY 10
PROPERTY TAXES	(75,373,109)	(78,151,910)	(78,151,910)	(2,778,801)	3.7%	54.1%
LOCAL RECEIPTS:						
Motor Vehicle Excise	(5,348,633)	(5,257,050)	(5,257,050)	91,583	-1.7%	3.6%
Other Excise	(168,118)	(1,094,787)	(159,787)	8,331	-5.0%	0.1%
Penalties & Interest on taxes/excise	(397,210)	(356,612)	(397,210)	0	0.0%	0.3%
Payments in Lieu of Taxes	(94,680)	(94,680)	(94,680)	0	0.0%	0.1%
Trash Disposal Revenue	(1,851,419)	(1,814,391)	(1,814,391)	37,028	-2.0%	1.3%
Fees	(560,271)	(553,702)	(596,702)	(36,431)	6.5%	0.4%
Rentals	(186,647)	(186,647)	(191,000)	(4,353)	2.3%	0.1%
Other Departmental Revenue	(1,275,705)	(1,275,705)	(1,436,705)	(161,000)	12.6%	1.0%
Licenses & Permits	(1,959,476)	(1,749,749)	(1,868,349)	91,127	-4.7%	1.3%
Fines & Forfeits	(319,791)	(320,049)	(353,000)	(33,209)	10.4%	0.2%
Investment Income	(684,710)	(523,695)	(523,695)	161,015	-23.5%	0.4%
Misc non-recurring	(1,558,000)	(425,000)	(784,000)	774,000	-49.7%	0.5%
STATE AID - 'CHERRY SHEET'	(52,196,452)	(50,714,354)	(49,292,015)	2,904,437	-5.6%	34.1%
INTERFUND OPERATING TRANSFERS	(1,601,293)	(1,266,000)	(1,802,752)	(201,459)	12.6%	1.2%
MISCELLANEOUS REVENUE	(2,366,000)	(1,800,000)	(1,788,000)	578,000	-24.4%	1.2%
TOTAL REVENUE	**(145,941,514)**	**(145,584,331)**	**(144,511,246)**	1,430,268	-1.0%	100.0%
GENERAL GOVERNMENT	2,717,515	2,673,647	2,548,796	-168,719	-6.2%	1.8%
COMMUNITY & ECONOMIC DEV	1,544,279	1,429,784	1,341,228	-203,051	-13.1%	0.9%
PUBLIC SAFETY	17,444,973	17,888,002	16,974,006	-470,967	-2.7%	11.7%
SCHOOL DEPARTMENT	56,503,817	61,003,817	55,733,817	-770,000	-1.4%	38.6%
WHITTIER ASSESSMENT	7,860,859	7,621,385	7,621,385	-239,474	-3.0%	5.3%
PUBLIC WORKS	2,773,694	2,715,562	2,523,935	-249,759	-9.0%	1.7%
TRASH PICKUP	3,020,175	3,060,708	3,006,508	-13,667	-0.5%	2.1%

	ADOPTED BUDGET FY 09	REQUESTED BUDGET FY 10	MAYOR APPROVED FY 10	DOLLAR CHANGE FY09/10	PERCENT CHANGE FY09/10	PERCENT BUDGET FY 10
STREET LIGHTS	742,875	742,875	719,227	-23,648	-3.2%	0.5%
LIBRARY	1,253,968	1,253,746	1,104,788	-149,180	-11.9%	0.8%
OTHER HUMAN SERVICES	1,281,912	1,275,075	1,119,098	-162,814	-12.7%	0.8%
DEBT SERVICE	9,831,833	10,555,153	10,555,153	723,320	7.4%	7.3%
EMPLOYEE BENEFITS	32,375,732	34,200,829	33,986,970	1,611,238	5.0%	23.5%
RESERVE & OTHER	3,182,020	2,200,000	1,650,000	-1,532,020	-48.1%	1.1%
STATE ASSESSMENTS	4,517,175	4,200,424	4,731,190	214,015	4.7%	3.3%
LIABILITY INSURANCE	890,687	899,000	914,136	23,449	2.6%	0.6%
TOTAL EXPENDITURES	**145,941,514**	**151,720,007**	**144,511,246**	-1,430,268	-1.0%	100.0%
(Surplus)/Deficit	0	6,135,676	0			

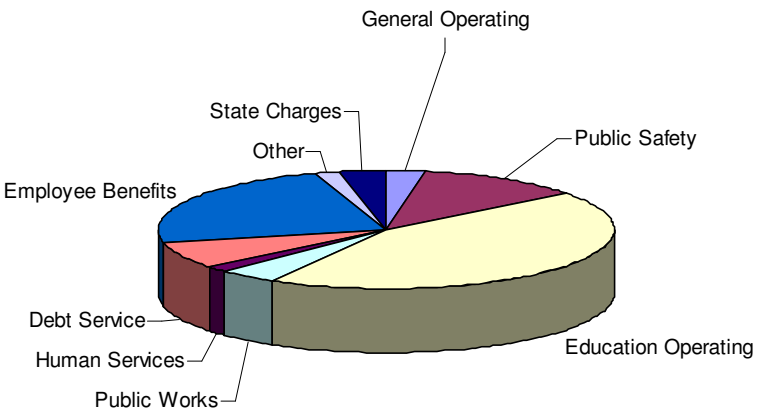
Breakdown of Available Resources	Adjusted Budget FY 09	Mayor Approved FY 10	Dollar Change	Percent Change
Net Revenue	(145,941,514)	(144,511,246)	1,430,268	-1.0%
Fixed and Semi-Fixed				
Debt Service	9,831,833	10,555,153	723,320	7.4%
Employee Benefits	32,375,732	33,986,970	1,611,238	5.0%
Reserve & Other	3,182,020	1,850,000	(1,332,020)	-41.9%
State Assessments	4,517,175	4,731,190	214,015	4.7%
Whittier Regional Voc. School	7,860,859	7,621,385	(239,474)	-3.0%
Liability Insurance	890,687	914,136	23,449	2.6%
Total Fixed and Semi Fixed	58,658,306	59,658,834	1,000,528	1.7%
Available Revenue after Fixed and Semi Fixed	(87,283,208)	(84,852,412)	2,430,796	-2.8%
Operating Budgets	87,283,208	84,852,412	(2,430,796)	-2.8%
Surplus/(Deficit)	(0)	(0)		

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

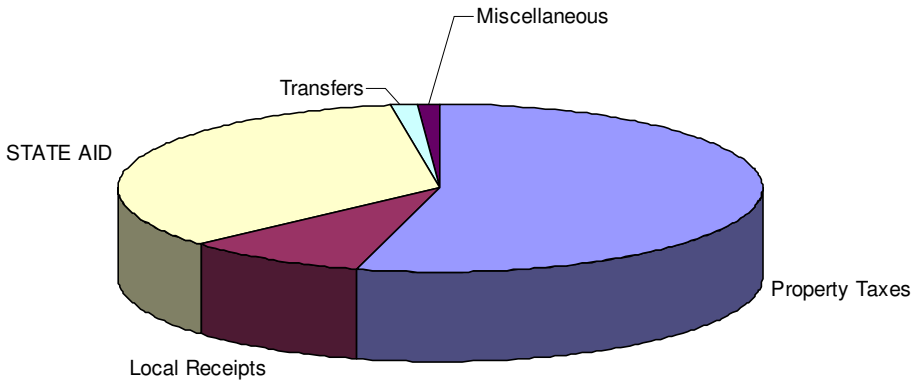
Grand Totals

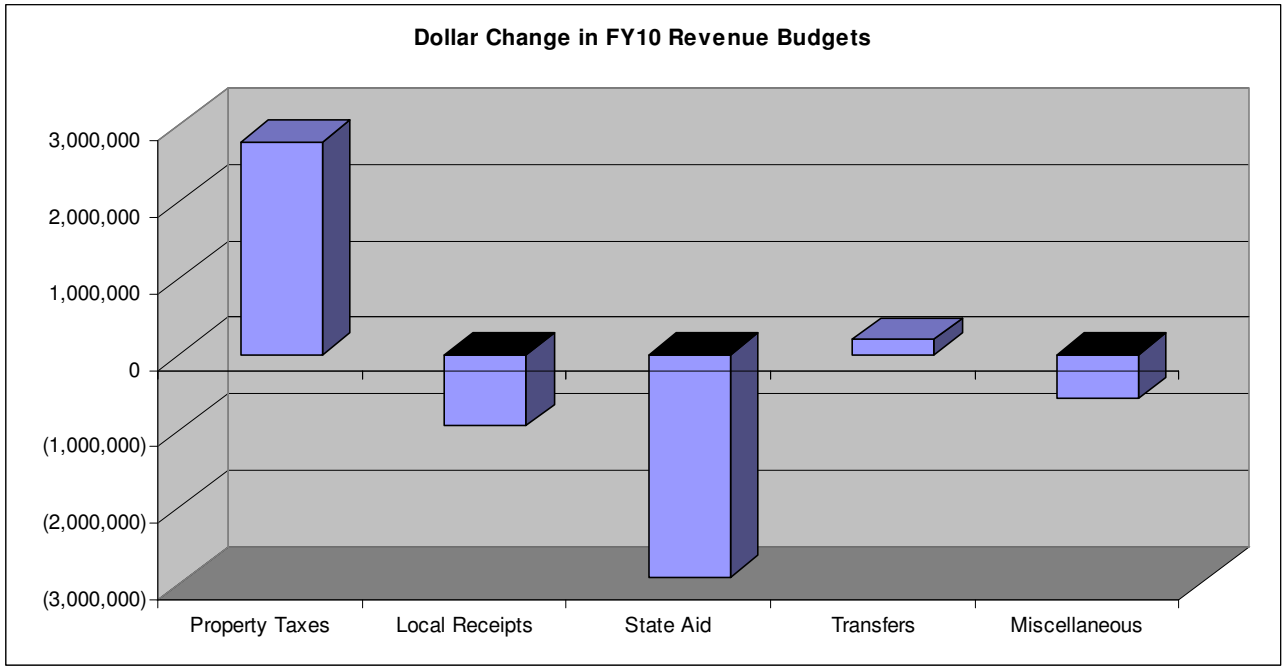
Expense Line Item	2008 Actual	2009 Adopted Budget	2010 Department Request	2010 Mayor Approved	Dollar Variance	%Var.
Total Salaries & Wages	22,484,239	22,585,322	22,974,191	21,304,699	-1,280,623	-5.7%
Total Operating	8,219,517	8,056,191	7,959,116	7,720,446	-335,745	-4.2%
Total Capital	84,177	137,878	106,092	106,092	-31,786	-23.1%
Total Municipal-Salary, Expenses, & Capital	30,787,933	30,779,391	31,039,399	29,118,595	-1,660,796	-5.4%
School Operating	55,121,163	56,503,817	61,003,817	55,733,817	-770,000	-1.4%
Whittier Regional Voc. School	7,853,165	7,860,859	7,621,385	7,621,385	-239,474	-3.0%
Employee Benefits	31,088,778	32,375,732	34,200,829	33,986,970	1,611,238	5.0%
State Charges	4,095,465	4,517,175	4,200,424	4,731,190	214,015	4.7%
Debt Service	9,937,713	9,831,833	10,555,153	10,555,153	723,320	7.4%
Liab. Insurance	859,910	890,687	899,000	914,136	23,449	2.6%
Reserves & Other	1,495,199	3,182,020	2,200,000	1,850,000	-1,332,020	-41.9%
Total All R&A Expenses	**141,239,327**	**145,941,514**	**151,720,007**	**144,511,246**	**-1,430,268**	**-1.0%**

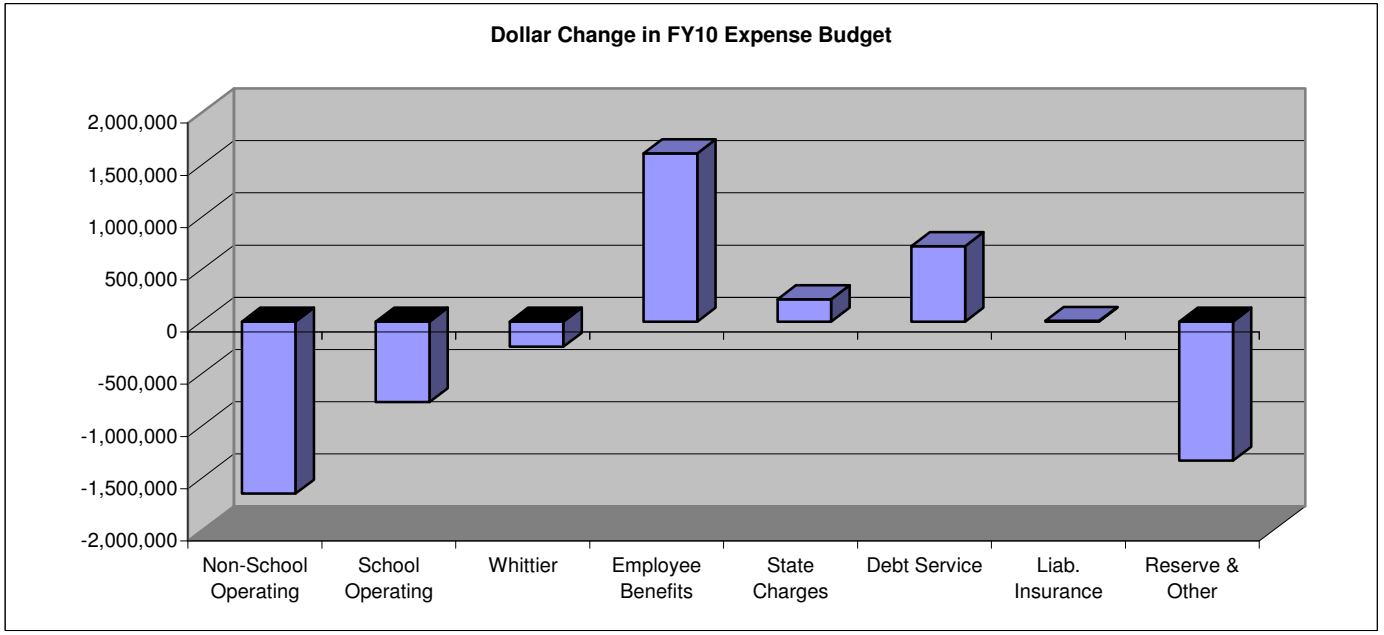
Expenditure Breakdown



Revenue Breakdown




Dollar Change in FY10 Revenue Budgets
3,000,000
2,000,000
1,000,000
0
(1,000,000)
(2,000,000)
(3,000,000)
Property Taxes
Local Receipts
State Aid
Transfers
Miscellaneous


Dollar Change in FY10 Expense Budget
2,000,000
1,500,000
1,000,000
500,000
0
-500,000
-1,000,000
-1,500,000
-2,000,000
Non-School Operating
School Operating
Whittier
Employee Benefits
State Charges
Debt Service
Liab. Insurance
Reserve & Other

GENERAL FUND REVENUE

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

Financial Resources

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

	ADOPTED BUDGET FY 09	REQUESTED BUDGET FY 10	MAYOR APPROVED FY 10	DOLLAR CHANGE FY09/10	PERCENT CHANGE FY09/10	PERCENT BUDGET FY 10
PROPERTY TAXES	(75,373,109)	(78,151,910)	(78,151,910)	(2,778,801)	3.7%	54.1%
LOCAL RECEIPTS:						
Motor Vehicle Excise	(5,348,633)	(5,257,050)	(5,257,050)	91,583	-1.7%	3.6%
Other Excise	(168,118)	(1,094,787)	(159,787)	8,331	-5.0%	0.1%
Penalties & Interest on taxes/excise	(397,210)	(356,612)	(397,210)	0	0.0%	0.3%
Payments in Lieu of Taxes	(94,680)	(94,680)	(94,680)	0	0.0%	0.1%
Trash Disposal Revenue	(1,851,419)	(1,814,391)	(1,814,391)	37,028	-2.0%	1.3%
Fees	(560,271)	(553,702)	(596,702)	(36,431)	6.5%	0.4%
Rentals	(186,647)	(186,647)	(191,000)	(4,353)	2.3%	0.1%
Other Departmental Revenue	(1,275,705)	(1,275,705)	(1,436,705)	(161,000)	12.6%	1.0%
Licenses & Permits	(1,959,476)	(1,749,749)	(1,868,349)	91,127	-4.7%	1.3%
Fines & Forfeits	(319,791)	(320,049)	(353,000)	(33,209)	10.4%	0.2%
Investment Income	(684,710)	(523,695)	(523,695)	161,015	-23.5%	0.4%
Misc non-recurring	(1,558,000)	(425,000)	(784,000)	774,000	-49.7%	0.5%
STATE AID - 'CHERRY SHEET'	(52,196,452)	(50,714,354)	(49,292,015)	2,904,437	-5.6%	34.1%
INTERFUND OPERATING TRANSFERS	(1,601,293)	(1,266,000)	(1,802,752)	(201,459)	12.6%	1.2%
MISCELLANEOUS REVENUE	(2,366,000)	(1,800,000)	(1,788,000)	578,000	-24.4%	1.2%
TOTAL REVENUE	**(145,941,514)**	**(145,584,331)**	**(144,511,246)**	1,430,268	-1.0%	100.0%

Property Taxes

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

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

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

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

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

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

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

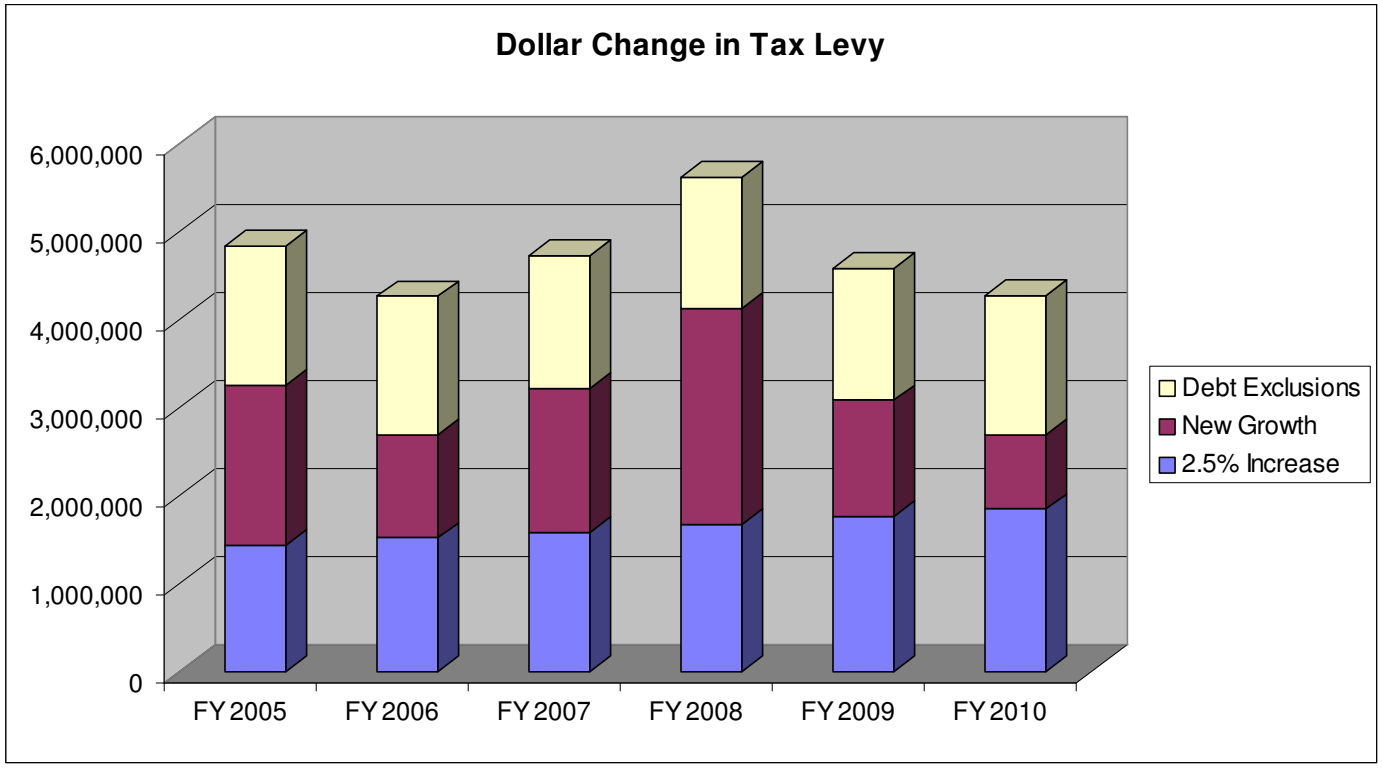
2. New Growth – A community is able to increase its tax levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process.

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Personal Property Taxes	($2,359,276)	($3,286,403)	($3,929,870)	($3,987,370)	($4,109,983)	($4,109,983)	$0	($122,613)	3.08
Real Estate Taxes	($64,455,696)	($68,005,050)	($68,950,261)	($71,385,739)	($74,041,927)	($74,041,927)	$0	($2,656,188)	3.72
Pro-Forma Tax	($450)	($3,865)	$0	$0	$0	$0	$0	$0	0.00
Tax Liens	($597,268)	($465,988)	($709,451)	$0	$0	$0	$0	$0	0.00
Tax Foreclosures	($33,480)	($9,149)	$0	$0	$0	$0	$0	$0	0.00
Utility added to Taxes	($856)	($2,824)	($49,083)	$0	$0	$0	$0	$0	0.00
	($67,447,024)	($71,773,279)	($73,638,665)	($75,373,109)	($78,151,910)	($78,151,910)	$0	($2,778,801)	3.69

Tax Levy Trends

	Budget FY 2003	Budget FY 2004	Budget FY 2005	Budget FY 2006	Budget FY 2007	Budget FY 2008	Projected FY 2009	Projected FY 2010
Tax Limit	51,720,510	54,462,141	57,510,469	60,766,469	63,450,238	66,672,188	70,802,203	73,883,018
Add 2.5%	1,293,013	1,361,554	1,437,762	1,519,162	1,586,256	1,666,805	1,770,055	1,847,075
Add New Growth	1,448,618	1,686,775	1,818,238	1,164,607	1,635,694	2,463,211	1,310,760	850,000
Add Override	0	0	0	0	0	0	0	0
Levy Limit	54,462,141	57,510,469	60,766,469	63,450,238	66,672,188	70,802,203	73,883,018	76,580,094
+ Debt Exclusion(s)	4,081,386	4,092,004	4,069,347	4,071,596	4,001,823	3,982,380	3,961,381	3,960,708
- SBA Reimb.	3,057,122	3,026,551	2,495,319	2,494,391	2,494,391	2,494,391	2,460,643	2,388,892
- Other Reimb.	0	0	0	0	0	0	0	0
Max Levy	55,486,405	58,575,922	62,340,497	65,027,443	68,179,620	72,290,192	75,383,756	78,151,910
Actual Levy	55,471,869	58,547,207	62,292,155	64,966,169	68,150,689	72,235,508	75,373,109	
Excess Levy	14,536	28,715	48,342	61,274	28,930	54,685	10,647	


Dollar Change in Tax Levy
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
FY 2005
FY 2006
FY 2007
FY 2008
FY 2009
FY 2010
Debt Exclusions
New Growth
2.5% Increase

Fiscal Year	2009	2008	2007	2006	2005	2004	2003	2002	2001
Tax Rate	11.45	10.52	10.32	10.54	10.71	12.98	13.27	13.58	16.74
$ CHANGE	0.93	0.20	(0.22)	(0.17)	(2.27)	(0.29)	(0.31)	(3.16)	(0.51)
% Change	8.84%	1.94%	-2.09%	-1.59%	-17.49%	-2.19%	-2.28%	-18.88%	-2.96%
Avg. Res. Tax Bill	3,365	3,294	3,211	3,141	2,985	2,835	2,740	2,595	2,479
$ CHANGE	71	83	70	156	150	95	145	116	155
% Change	2.16%	2.58%	2.23%	5.23%	5.29%	3.47%	5.59%	4.68%	6.67%
Rank	188	183	175	177	180	175	165	167	159
State Median	3,488	3,397	3,250	3,133	3,100	2,971	2,709	2,577	2,418
$ Above Median	(123)	(103)	(39)	8	(115)	(136)	31	18	61
Residential	5,006,448,420	5,365,270,748	5,260,602,296	4,907,629,856	4,577,877,951	3,510,229,822	3,220,506,865	2,964,185,717	2,224,613,849
Open Space						1,369,600	1,369,600	1,369,600	1,369,600
Commercial	480,898,097	466,451,597	386,490,663	359,478,090	351,864,923	300,310,679	292,247,801	271,128,496	217,377,127
Industrial	259,982,030	264,449,604	248,759,273	233,575,475	228,469,765	198,973,020	184,851,634	177,157,393	135,664,912
Personal Property	210,082,710	184,626,890	131,794,460	123,383,120	122,159,060	108,907,980	104,142,250	102,494,217	103,604,730
Total Value	5,957,411,257	6,280,798,839	6,027,646,692	5,624,066,541	5,280,371,699	4,119,791,101	3,803,118,150	3,516,335,423	2,682,630,218
% chg. residential	-6.69%	1.99%	7.19%	7.20%	30.42%	9.00%	8.65%	33.24%	10.61%
% chg. open space	N+A	N+A	N+A	N+A	-100.00%	0.00%	0.00%	0.00%	9.52%
% chg. commercial	3.10%	20.69%	7.51%	2.16%	17.17%	2.76%	7.79%	24.73%	9.51%
% chg. industrial	-1.69%	6.31%	6.50%	2.23%	14.82%	7.64%	4.34%	30.58%	10.95%
% chg. personal prop.	13.79%	40.09%	6.82%	1.00%	12.17%	4.58%	1.61%	-1.07%	10.02%
% chg. total value	-5.15%	4.20%	7.18%	6.51%	28.17%	8.33%	8.16%	31.08%	10.51%
% residential	84%	85%	87%	87%	87%	85%	85%	84%	83%
% open space	0%	0%	0%	0%	0%	0%	0%	0%	0%
% commercial	8%	7%	6%	6%	7%	7%	8%	8%	8%
% industrial	4%	4%	4%	4%	4%	5%	5%	5%	5%
% personal prop.	4%	3%	2%	2%	2%	3%	3%	3%	4%
total residential/open space	84%	85%	87%	87%	87%	85%	85%	84%	83%
total CIP	16%	15%	13%	13%	13%	15%	15%	16%	17%

State Aid (Cherry Sheet)

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

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

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

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

School Aid

Chapter 70 (Education Aid)
The Education Reform Act of 1993 continues to have a substantial impact on municipal finance and, in particular, on the level of local aid received by municipal school districts. Education Reform was undertaken in an effort to ensure both equitable and adequate funding of the Commonwealth's public schools over a seven-year period. FY2000 was the seventh and final year of mandated state funding increases.

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

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

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

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

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

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

School		Funding
Golden Hill Elementary	Debt Excluded	526,649
Silver Hill Elementary	Debt Excluded	475,462
Bradford Elementary	Debt Excluded	712,392
Pentucket Lake Elementary	Debt Excluded	674,389
Nettle		868,860

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

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

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

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

There are three levels to the reimbursement:

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

In addition, the reimbursement covers 100 percent of the first-year cost of pupils at charter schools who attended private or independent schools in the previous year. The reimbursement also covers 100 percent of the cost of any sibling students whose tuition brings a district above its statutory assessment

cap of 9 percent of net school spending. The reimbursement is subject to appropriation in the final budget for the Commonwealth. Second quarter reimbursements to sending districts are based on increases in tuition costs for the current school year. Spending and enrollment data are subject to change after the initial figures become available in December. The remaining two quarterly payments are based on updated tuition costs using any revisions to tuition rates and enrollments as data are finalized during the year. Payments are intended to equal approximately one third of Massachusetts Department of Revenue Division of Local Services 22 Cherry Sheet Receipt Programs the projected annual amount, however; payments in the final two quarters include adjustments to correct any over or under payments in prior quarters.

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

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

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

Non School Aid

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

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

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

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

• Surviving spouses, minor children, elderly persons:
Clause 17 - $175, full reimbursement
Clauses 17C, 17C½, 17D - $175, reimbursement cannot exceed the amount reimbursed under Clause 17
• Veterans
Clause 22(a-f) - $250 exempted, $75 reimbursed
• Paraplegic veterans, surviving spouses:
Full amount, 100 percent minus $175 reimbursed (§8A)
• Veterans, loss of one arm, foot, or eye:
Clause 22A - $425 exempted, $250 reimbursed
• Veterans, loss of two arms, two feet, one arm and one leg, or loss of sight:
Clause 22B - $775 exempted, $600 reimbursed
• Veterans, special adapted housing:
Clause 22C - $950 exempted, $775 reimbursed
• Veterans, surviving spouses, Quemoy & Matsu only:
Clause 22D - $250 exempted, $250 reimbursed
• Veterans and Surviving Spouses, 100 percent disability:
Clause 22E - $600 exempted, $425 reimbursed
• Blind persons:
Clause 37 - $437.50 exempted, $87.50 reimbursed
Clause 37A - $500 exempted, $87.50 reimbursed

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

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

State Owned Land - Under Chapter 58, Section 13, 71A & 17B and Chapter133, Acts of 1992, the Commonwealth provides financial compensation to communities in which certain types of state owned land is located. Payment is for the amount of tax on the land as if the parcel were held privately, not for buildings or any other improvements erected on or affixed to the land.

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

Below is a table estimated state aid for fiscal year 2010.

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Vets/Blind/Widow & Elderly (State Aid)	($173,020)	($174,034)	($46,686)	($173,020)	($169,290)	($169,290)	$0	$3,730	(2.16)
Chapter 70 (State Aid)	($33,057,732)	($34,988,015)	($27,131,333)	($36,078,018)	($36,078,018)	($36,078,018)	$0	$0	0.00
SBA (State Aid)	($3,433,859)	($3,433,859)	($3,257,752)	($3,400,111)	($3,257,752)	($3,257,752)	$0	$142,359	(4.19)
Charter Reimbursement (State Aid)	($885,851)	($689,110)	($594,699)	($820,236)	($308,886)	($839,651)	($530,765)	($19,415)	2.37
Veterans Benefits (State Aid)	($203,500)	($228,590)	($319,918)	($355,568)	($517,662)	($517,662)	$0	($162,094)	45.59
Police Incentive (State Aid)	($295,786)	($304,616)	($291,959)	($328,363)	($251,911)	($148,555)	$103,356	$179,808	(54.76)
Add. Assistance (State Aid)	($2,503,145)	($2,503,145)	($1,755,397)	($2,259,223)	$0	$0	$0	$2,259,223	(100.00)
Lottery Aid (State Aid)	($9,565,361)	($9,729,028)	($6,822,743)	($8,780,972)	($8,740,050)	($8,280,146)	$459,904	$500,826	(5.70)
State Owned Land (State Aid)	($786)	($879)	($941)	($941)	($941)	($941)	$0	$0	0.00
Meals/Hotel (State Aid)	$0	$0	$0	$0	($1,389,844)	$0	$1,389,844	$0	0.00
	($50,119,040)	($52,051,276)	($40,221,427)	($52,196,452)	($50,714,354)	($49,292,015)	$1,422,339	$2,904,437	(5.56)

This estimate is based on what we feel is the likely amount and is between the Senate and House budget versions.

Local Receipts

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

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

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

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Motor Vehicle Excise	($5,348,202)	($5,780,933)	($4,918,606)	($5,348,633)	($5,257,050)	($5,257,050)	$0	$91,583	(1.71)
Motor Vehicle Excise - 0001	($5,348,202)	($5,780,933)	($4,918,606)	($5,348,633)	($5,257,050)	($5,257,050)	$0	$91,583	(1.71)
Boat Excise	($7,029)	($7,471)	($14,670)	($7,200)	($6,840)	($6,840)	$0	$360	(5.00)
Farm Animal Excise	($1,869)	($1,825)	($2,260)	($1,500)	($1,500)	($1,500)	$0	$0	0.00
Hotel Room Tax	($166,099)	($158,777)	($128,622)	($159,418)	($186,447)	($151,447)	$35,000	$7,971	(5.00)
Meals Tax	$0	$0	$0	$0	($900,000)	$0	$900,000	$0	0.00
Other Excise - 0002	($174,997)	($168,073)	($145,553)	($168,118)	($1,094,787)	($159,787)	$935,000	$8,331	(4.96)
Penalties and Interest on Taxes	($324,946)	($386,398)	($353,972)	($330,162)	($289,564)	($330,162)	($40,598)	$0	0.00
Penalties and Interest on Tax Liens	($1,537)	$0	$0	$0	$0	$0	$0	$0	0.00
Penalties and Interest on Excise	($79,609)	($80,577)	($95,755)	($67,048)	($67,048)	($67,048)	$0	$0	0.00
Penalties & Interest on taxes/excise - 0003	($406,092)	($466,975)	($449,727)	($397,210)	($356,612)	($397,210)	($40,598)	$0	0.00
Payment in Lieu of Taxes	($184,277)	($94,617)	($2,063)	($94,680)	($94,680)	($94,680)	$0	$0	0.00
Payments in Lieu of Taxes - 0004	($184,277)	($94,617)	($2,063)	($94,680)	($94,680)	($94,680)	$0		
Waste Disposal Facility Payment	($1,674,882)	($1,781,478)	($1,536,306)	($1,851,419)	($1,814,391)	($1,814,391)	$0	$37,028	(2.00)
Trash Disposal Revenue - 0008	($1,674,882)	($1,781,478)	($1,536,306)	($1,851,419)	($1,814,391)	($1,814,391)	$0	$37,028	(2.00)
Clerk Fees	($121,073)	($120,091)	($90,131)	($124,630)	($118,694)	($161,694)	($43,000)	($37,064)	29.74
Tax Collection Fees	($196,840)	($186,010)	($186,055)	($312,140)	($312,140)	($312,140)	$0	$0	0.00
Fire	($253)	($242)	($367)	($247)	($236)	($236)	$0	$11	(4.45)
Planning & Appeals	($29,592)	($32,928)	($13,315)	($26,000)	($26,000)	($26,000)	$0	$0	0.00
Conservation	($39,343)	($23,994)	($33,201)	($24,000)	($24,000)	($24,000)	$0	$0	0.00
Police Detail Administration Fee	($52,807)	($82,353)	($56,169)	($50,820)	($49,804)	($49,804)	$0	$1,016	(2.00)
Police Misc Fees	($12,029)	($13,889)	($15,051)	($10,734)	($11,524)	($11,524)	$0	($790)	7.36
Fire Detail Admin. Fee	($6,148)	($4,544)	($5,457)	($5,500)	($5,390)	($5,390)	$0	$110	(2.00)
Site Plan Review	($7,333)	($3,533)	($3,800)	($3,500)	($3,430)	($3,430)	$0	$70	(2.00)
Waterway Fee	($935)	($685)	($615)	($1,000)	($684)	($684)	$0	$316	(31.60)
Assessor	($1,724)	($1,138)	($742)	($1,700)	($1,800)	($1,800)	$0	($100)	5.88
Misc Dept. Revenue	$0	($801)	($389)	$0	$0	$0	$0	$0	0.00
Fees - 0010	($468,077)	($470,206)	($405,291)	($560,271)	($553,702)	($596,702)	($43,000)	($36,431)	6.50
Lease & Rentals	($174,811)	($176,738)	($233,136)	($176,647)	($176,647)	($181,000)	($4,353)	($4,353)	2.46
Library Rentals	($10,000)	($10,000)	($10,000)	($10,000)	($10,000)	($10,000)	$0	$0	0.00
Rentals - 0011	($184,811)	($186,738)	($243,136)	($186,647)	($186,647)	($191,000)	($4,353)	($4,353)	2.33
Compost Revenues	($92,722)	($113,445)	($97,689)	($112,603)	($112,603)	($123,603)	($11,000)	($11,000)	9.77
Health Services	($118,302)	($116,203)	($100,569)	($102,000)	($102,000)	($102,000)	$0	$0	0.00
Cable Fee	$0	$0	($400,000)	($390,000)	($390,000)	($540,000)	($150,000)	($150,000)	38.46
Purchasing	($4,697)	($508)	($50)	($502)	($502)	($502)	$0	$0	0.00
Health Dept - Recycling Revenue	($155,606)	($158,789)	($60,355)	($170,600)	($170,600)	($170,600)	$0	$0	0.00

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Medicare Part D Payments	($732,120)	($515,892)	($410,504)	($500,000)	($500,000)	($500,000)	$0	$0	0.00
Other Departmental Revenue - 0016	($1,103,447)	($904,836)	($1,069,168)	($1,275,705)	($1,275,705)	($1,436,705)	($161,000)	($161,000)	12.62
Liquor License	($197,251)	($199,940)	($177,855)	($200,000)	($190,000)	($190,000)	$0	$10,000	(5.00)
Other	($34,553)	($28,520)	($44,870)	($30,194)	($30,194)	($30,194)	$0	$0	0.00
Marriage	($9,330)	($7,725)	($6,900)	($7,869)	($7,869)	($7,869)	$0	$0	0.00
Clerk-All Other Licenses	($80,434)	($83,296)	($76,701)	($83,550)	($83,550)	($83,550)	$0	$0	0.00
Sealer Weights & Mesaures	($12,221)	($15,152)	($15,805)	($14,975)	($11,509)	($11,509)	$0	$3,466	(23.15)
Fire	($147,786)	($130,930)	($157,215)	($143,433)	($143,433)	($143,433)	$0	$0	0.00
Wire Inspector	($218,953)	($226,256)	($122,574)	($200,000)	($184,000)	($196,000)	($12,000)	$4,000	(2.00)
Building Permits	($858,652)	($1,244,989)	($471,440)	($988,410)	($824,168)	($918,818)	($94,650)	$69,592	(7.04)
Plumbing	($112,865)	($152,525)	($80,220)	($113,000)	($104,940)	($110,740)	($5,800)	$2,260	(2.00)
Gas	($72,670)	($74,345)	($88,710)	($77,530)	($69,829)	($75,979)	($6,150)	$1,551	(2.00)
Health Licenses	($61,744)	($49,276)	($35,551)	($52,000)	($52,000)	($52,000)	$0	$0	0.00
Misc Permits	($2,480)	($2,460)	($2,168)	($915)	($915)	($915)	$0	$0	0.00
Constable License Fee	($2,205)	($1,200)	($1,400)	($2,600)	($2,342)	($2,342)	$0	$258	(9.92)
Street Opening Permits	$0	($46,254)	($10,865)	($45,000)	($45,000)	($45,000)	$0	$0	0.00
Licenses & Permits - 0017	($1,811,143)	($2,262,866)	($1,292,273)	($1,959,476)	($1,749,749)	($1,868,349)	($118,600)	$91,127	(4.65)
Special Tax	($1,530)	($4,912)	($2,991)	$0	$0	$0	$0	$0	0.00
Demolition	$0	$0	($95)	$0	$0	$0	$0	$0	0.00
Sidewalk	($1,935)	($968)	($471)	$0	$0	$0	$0	$0	0.00
Special Assessments - 0018	($3,465)	($5,880)	($3,557)	$0	$0	$0	$0	$0	0.00
Court Fines	($217,444)	($211,582)	($185,222)	($213,000)	($213,000)	($213,000)	$0	$0	0.00
Parking Fines	($133,397)	($93,742)	($119,791)	($93,791)	($93,791)	($125,000)	($31,209)	($31,209)	33.28
Towing Fines	($12,780)	($14,550)	($13,200)	($12,000)	($12,000)	($12,000)	$0	$0	0.00
Non Criminal Fines	($1,740)	($2,400)	($3,605)	($1,000)	($1,258)	($3,000)	($1,742)	($2,000)	200.00
Fines & Forfets - 0019	($365,361)	($322,274)	($321,818)	($319,791)	($320,049)	($353,000)	($32,951)	($33,209)	10.38
Investment Income	($876,434)	($695,667)	($207,031)	($684,710)	($523,695)	($523,695)	$0	$161,015	(23.52)
Investment Income - 0020	($876,434)	($695,667)	($207,031)	($684,710)	($523,695)	($523,695)	$0	$161,015	(23.52)
40R Fee Payment (State)	$0	$0	($915,000)	($915,000)	$0	($159,000)	($159,000)	$756,000	(82.62)
Landfill	($202,462)	$0	($161,756)	($141,000)	($225,000)	($225,000)	$0	($84,000)	59.57
FEMA Reimbursment	($127,553)	($41,028)	($893)	$0	$0	$0	$0	$0	0.00
Hospital Medicaid Payments	($214,663)	$0	$0	$0	$0	$0	$0	$0	0.00
Hospital Aid	($2,662,000)	$0	$0	($500,000)	$0	$0	$0	$500,000	(100.00)
Misc Revenue	($673,084)	($110,699)	($130,905)	$0	$0	$0	$0	$0	0.00
Energy Grant	($928,373)	($478,864)	$0	$0	$0	$0	$0	$0	0.00
Sale of Land	($218,198)	($248,151)	($30,525)	$0	$0	($200,000)	($200,000)	($200,000)	0.00
Bond Premium	($205,346)	($79,451)	($85,189)	$0	$0	$0	$0	$0	0.00
Other Sources	($125,000)	($145,000)	$0	$0	($200,000)	($200,000)	$0	($200,000)	0.00
Misc non-recurring - 0022	($5,356,680)	($1,103,193)	($1,324,268)	($1,556,000)	($425,000)	($784,000)	($359,000)	$772,000	(49.61)

Total Local Receipts	($17,957,868)	($14,243,736)	($11,918,797)	($14,402,660)	($13,652,067)	($13,476,569)	($ 175,498)	($ 926,091)	6.43

Operating Transfers/Other Sources

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Transfer from Special Revenue	($319,000)	($190,000)	($350,250)	($350,250)	$0	$0	$0	$350,250	(100.00)
Transfer From Enterprise	($486,395)	($564,697)	($646,223)	($646,223)	($516,000)	($1,052,752)	($536,752)	($406,529)	62.91
Transfer from Trust & Agency	($896,029)	($3,200,000)	($604,820)	($604,820)	($750,000)	($750,000)	$0	($145,180)	24.00
Transfers - 0029	($1,701,424)	($3,954,697)	($1,601,293)	($1,601,293)	($1,266,000)	($1,802,752)	($ 536,752)	($ 201,459)	12.58
Free Cash (Budget Only)	($3,430,000)	($ 598,000)	($1,533,000)	($2,366,000)	($1,800,000)	($1,788,000)	$12,000	$578,000	(24.43)
Budget Only - 0999	($3,430,000)	($ 598,000)	($1,533,000)	($2,366,000)	($1,800,000)	($1,788,000)	$12,000	$578,000	(24.43)

After this free cash appropriation the available certified free cash $400. Stabilization account will have a balance of $501,471 (as of May) ($1,251,471-$750,000)

Certified Amount $2,621,400
FY09 Amount $833,000

Balance $1,788,400
FY10 Amount $1,788,000

Balance $400

GENERAL FUND EXPENDITURE SUMMARIES

EXPENDITURE SUMMARY

SUMMARY OF EXPENDITURE CHANGES

	ACTUAL EXPENDED FY08	ADJUSTED BUDGET FY 09	REQUESTED BUDGET FY 10	MAYOR APPROVED FY 10	DOLLAR CHANGE	PERCENT CHANGE
GENERAL GOVERNMENT						
City Council	138,873	137,296	138,389	120,233	-17,063	-12.4%
Mayor's Office	216,558	210,961	212,761	193,769	-17,192	-8.1%
Auditor's Office	260,126	270,727	271,405	251,405	-19,322	-7.1%
Treasurer/Collector	483,358	457,919	452,384	409,868	-48,051	-10.5%
Assessing	312,234	318,853	322,279	285,708	-33,145	-10.4%
Purchasing	178,605	184,529	132,175	132,175	-52,354	-28.4%
Law Department	186,641	169,668	144,935	144,935	-24,733	-14.6%
Human Recources	185,170	185,057	193,829	247,183	62,126	33.6%
Municipal Information Systems	490,925	489,114	496,117	435,155	-53,959	-11.0%
City Clerk	380,259	293,391	309,373	309,373	15,982	5.4%
COMMUNITY & ECONOMIC DEV						
Conservation Commission	159,003	92,827	96,647	60,076	-32,751	-35.3%
Building & Zoning	217,046	235,758	230,758	209,990	-25,768	-10.9%
Inspectional & Health Services	1,110,448	1,047,702	944,737	917,178	-130,524	-12.5%
Economic Development	168,223	167,992	157,642	153,984	-14,008	-8.3%
PUBLIC SAFETY						
Police Department	8,517,314	8,871,188	9,130,831	8,751,072	-120,116	-1.4%
Crossing Guards	0	95,000	95,000	95,000	0	0.0%
Fire Department	8,314,460	8,470,565	8,654,071	8,119,834	-350,731	-4.1%
Emergency Management	8,237	8,220	8,100	8,100	-120	-1.5%
EDUCATION						
Regional School	7,853,165	7,860,859	7,621,385	7,621,385	-239,474	-3.0%
School Department	55,121,163	56,503,817	61,003,817	55,733,817	-770,000	-1.4%

	ACTUAL EXPENDED FY08	ADJUSTED BUDGET FY 09	REQUESTED BUDGET FY 10	MAYOR APPROVED FY 10	DOLLAR CHANGE	PERCENT CHANGE
PUBLIC WORKS						
Administration	108,942	120,215	120,215	118,015	-2,200	-1.8%
Highways	1,218,865	1,183,066	1,084,148	972,141	-210,925	-17.8%
Solid Waste/Recycling	2,715,236	3,020,175	3,060,708	3,006,508	-13,667	-0.5%
Parking Area	23,055	20,250	20,250	18,250	-2,000	-9.9%
Street Marking Division	56,323	53,278	46,278	44,278	-9,000	-16.9%
Vehicle Maintenance	237,888	230,088	233,188	230,188	100	0.0%
Building Maintenance	291,567	270,972	271,116	219,645	-51,327	-18.9%
Park Department	380,183	416,872	461,414	442,465	25,593	6.1%
Street Lighting	615,433	742,875	742,875	719,227	-23,648	-3.2%
Snow & Ice Removal	1,500,327	478,953	478,953	478,953	0	0.0%
HUMAN SERVICES						
Citizens Center	363,907	363,171	365,550	335,550	-27,621	-7.6%
Veterans Service	522,647	790,191	790,366	692,082	-98,109	-12.4%
Senior Services	101,128	95,283	85,892	64,346	-30,937	-32.5%
Stadium Commission	8,994	7,967	7,967	4,820	-3,147	-39.5%
Recreation	27,500	25,300	25,300	22,300	-3,000	-11.9%
Public Library	1,288,459	1,253,968	1,253,746	1,104,788	-149,180	-11.9%
DEBT SERVICE	9,937,713	9,831,833	10,555,153	10,555,153	723,320	7.4%
EMPLOYEE BENEFITS	31,088,778	32,375,732	34,200,829	33,986,970	1,611,238	5.0%
RESERVES & OTHER	1,495,199	3,182,020	2,200,000	1,650,000	-1,532,020	-48.1%
STATE ASSESSMENTS	4,095,465	4,517,175	4,200,424	4,731,190	214,015	4.7%
LIABILITY INSURANCE	859,910	890,687	899,000	914,136	23,449	2.6%
General Fund Budget	**141,239,327**	**145,941,514**	**151,720,007**	**144,511,246**	**-1,430,268**	**-1.0%**

Legislative, Executive & Administration

City Council
Mayor's Office
Human Resources
Legal

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Council-Salaries & Wages	$116,964	$118,834	$110,170	$117,787	$118,880	$100,724	($18,156)	($17,063)	(14.49)
Council-Longevity	$1,050	$1,050	$1,050	$1,050	$1,050	$1,050	$0	$0	0.00
Council-Office Supplies	$806	$1,135	$335	$400	$400	$400	$0	$0	0.00
City Councillors Expense	$16,992	$16,992	$14,789	$16,992	$16,992	$16,992	$0	$0	0.00
Council-Office Equipment	$1,628	$863	$560	$1,067	$1,067	$1,067	$0	$0	0.00
	$137,439	$138,873	$126,903	$137,296	$138,389	$120,233	($18,156)	($17,063)	(12.43)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
City Council							
	City Council	-	$ 64,000	-	$ 64,000	-	$ 64,000
	City Council Pres.	-	$ 9,500	-	$ 9,500	-	$ 9,500
	Ex. Sec./Adm. Asst	1.00	$ 45,380	1.00	$ 45,380	0.60	$ 27,224
	Furlough	-	$ (175)	-	$ -	-	$ -
	Salary Reductions	-	$ (918)	-	$ -	-	$ -
	TOTAL	**1.00**	**$ 117,787**	**1.00**	**$ 118,880**	**0.60**	**$ 100,724**

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Mayor-Salaries & Wages	$187,120	$190,031	$171,000	$181,700	$183,500	$177,150	($ 6,350)	($4,550)	-2.50
Mayor - Overtime	$0	$612	$0	$0	$0	$0	$0	$0	0.00
Mayor-Repairs & Maint. Office Equipment	$2,842	$3,168	$3,472	$6,359	$6,548	$2,015	($ 4,533)	($4,344)	-68.31
Mayor-Mail Delivery Service	$1,850	$2,106	$2,566	$2,570	$2,100	$2,100	$0	($470)	(18.29)
Mayor - Advertising	$105	$333	$0	$0	$0	$0	$0	$0	0.00
Mayor - Telephone	$0	$0	$189	$189	$0	$0	$0	($189)	(100.00)
Mayor-Office Supplies	$6,000	$5,494	$5,243	$5,742	$5,742	$4,200	($ 1,542)	($1,542)	-26.85
Mayor-Travel	$3,601	$2,437	$282	$1,882	$2,352	$ 600	($ 1,752)	($1,282)	-68.12
Mayor-Dues/Subscriptions	$7,217	$12,377	$8,039	$12,519	$12,519	$ 7,704	($ 4,815)	($4,815)	-38.46
	$208,735	$216,559	$190,791	$210,961	$212,761	$193,769	($18,992)	($17,192)	-8.15

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Mayor							
	Mayor	1.00	$ 90,000	1.00	$ 90,000	1.00	$ 88,650
	Asst to Mayor	1.00	$ 51,000	1.00	$ 51,000	1.00	$ 46,000
	Admin Assistant	1.00	$ 42,500	1.00	$ 42,500	1.00	$ 42,500
	Furlough		$ (352)		$ -		$ -
	Salary Reductions (9C)		$ (1,448)		$ -		$ -
	TOTAL	**3.00**	**$ 181,700**	**3.00**	**$ 183,500**	**3.00**	**$ 177,150**

Human Resources

Statement:

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
HR-Salaries & Wages	$159,096	$161,569	$153,743	$162,807	$163,572	$225,926	$62,354	$63,119	38.77
HR-Longevity	$5,000	$5,000	$5,000	$5,000	$3,600	$3,600	$0	($1,400)	(28.00)
HR-Employee Assis Program	$7,500	$6,873	$6,873	$7,500	$7,500	$7,500	$0	$0	0.00
HR-Professional Devel	$225	$450	$450	$450	$157	$157	$0	($293)	(65.11)
HR-Tuition Reimbursement	$662	$1,028	$345	$1,000	$3,000	$1,000	($2,000)	$0	0.00
HR-Repairs & Maint. Office Equipment	$759	$3,244	$2,845	$3,089	$3,000	$3,000	$0	($89)	(2.89)
HR-Advertising	$894	$933	$0	$0	$1,000	$0	($1,000)	$0	0.00
HR-Physical Exams	$5,434	$4,412	$2,547	$3,000	$10,000	$4,000	($6,000)	$1,000	33.33
HR-Record Storage	$819	$826	$693	$831	$1,200	$1,200	$0	$369	44.38
HR-Office Supplies	$637	$793	$749	$1,379	$600	$600	$0	($779)	(56.51)
HR-Travel	$398	$42	$0	$0	$200	$200	$0	$200	0.00
HR-Dues and Memberships	$120	$0	$0	$0	$0	$0	$0	$0	0.00
	$181,545	$185,170	$173,244	$185,057	$193,829	$247,183	$53,354	$62,126	33.57

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Human Resources							
	Director	1.00	$ 75,883	1.00	$ 75,883	1.00	$ 75,883
	HR Director Stipend	-	$ 3,500	-	$ 3,500	-	$ 3,500
	HR Technician	1.00	$ 47,618	1.00	$ 47,618	1.00	$ 47,618
	* Head Clerk (Supv of Benefits)	-	$ -	-	$ -	-	$ -
	transfer Benefits to trust	-	$ -	-	$ -	(0.30)	$ (10,969)
	Head Clerk (floater)	1.00	$ 36,572	1.00	$ 36,572	1.00	$ 36,571
	Head Clerk (floater)					1.00	$ 36,752
	Head Clerk (floater)					1.00	$ 36,571
	Furlough	-	$ (766)	-	$ -	-	$ -
	TOTAL	**3.00**	**$ 162,807**	**3.00**	**$ 163,572**	**4.70**	**$ 225,926**

*** position eleminated by 9C reductions**

Legal

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Legal-Salaries & Wages	$88,056	$89,232	$79,790	$86,768	$63,385	$63,385	$0	($23,384)	(26.95)
Legal-Longevity	$2,500	$2,500	$2,500	$2,500	$1,150	$1,150	$0	($1,350)	(54.00)
Legal Consultant Services	$52,472	$74,509	$44,958	$45,000	$45,000	$45,000	$0	$0	0.00
Legal-Clerical Services	$12,000	$12,000	$11,000	$12,000	$12,000	$12,000	$0	$0	0.00
Legal-Communications	$1,900	$1,900	$1,742	$1,900	$1,900	$1,900	$0	$0	0.00
Legal-Postage	$3,500	$3,500	$3,208	$3,500	$3,500	$3,500	$0	$0	0.00
Legal-Travel	$3,000	$3,000	$2,750	$3,000	$3,000	$3,000	$0	$0	0.00
Legal-Judgment	$0	$0	$15,000	$15,000	$15,000	$15,000	$0	$0	0.00
Legal-Insurance/Deductible	$5,000	$0	$0	$0	$0	$0	$0	$0	0.00
	$168,428	$186,641	$160,947	$169,668	$144,935	$144,935	$0	($24,734)	(14.58)

Department	Position Title	FTE	FY09 Salary Budget	FTE		FY10 Salary Request	FTE		FY10 Mayor Approved
Law									
	City Solicitor	1.00	$ 57,765	1.00		$ 57,765	1.00		$ 57,765
	Asst City Solicitor	-	$ 29,222	-	**(9 wks)**	$ 5,620	-	**(9 wks)**	$ 5,620
	Furlough	-	$ (218)	-		$ -	-		$ -
	TOTAL	**1.00**	**$ 86,768**	**1.00**		**$ 63,385**	**1.00**		**$ 63,385**

Finance Division

City Auditor
Treasurer/Collector
Assessing
Purchasing
City Clerk/ Licensing
Municipal Information System (MIS)

City Auditor

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

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

- The **Accounting function** maintains and analyzes the City's financial records and prepares the City's Comprehensive Annual Financial Report and State-required Schedule A report relative to the City's finances. The Department coordinates the City's annual participation in the Federal "Single Audit" performed by an independent public accounting firm, and compiles a comprehensive annual listing of all of the City's fees and charges. The Department prepares various reports in response to City Council requests, maintains a inventory of the City's fixed assets, including an annual physical inventory, and performs the Statutory requirements as described in Chapter 41 of the Massachusetts General Laws. Additionally the Department participates in credit reviews of the City and preparation of Bond Offering Statements.

- The **Accounts Payable** responsibilities of the Department are: to pre-audit every invoice paid by the City for accuracy, propriety and to ensure funds are available for payment, to ensure that funds are available before the City enters into various contracts, and to monitor the payments against those contracts. In addition, the office enters the City's expenditures, journal entries, cash receipts, disbursement packages to City ledgers, and files and stores vendor invoices and accounting journals.

- For **Payroll**, the Department is responsible for the filling and storage of payroll registers, approval of the payroll warrant and enforcing the budget for payroll accounts.

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Auditor-Salaries & Wages	$228,413	$198,795	$181,738	$193,307	$193,985	$193,985	$0	$ 678	0.35
Auditor-Overtime	$3,057	$4,068	$2,644	$2,700	$2,700	$2,700	$0	$0	0.00
Auditor-Longevity	$3,250	$4,250	$3,200	$3,200	$3,200	$3,200	$0	$0	0.00
Auditor-Professional Devel	$225	$225	$225	$225	$225	$225	$0	$0	0.00
Auditor-Repairs & Maint. Office Equipment	$395	$395	$395	$650	$650	$650	$0	$0	0.00
Auditor-Audit/Actuarial Services	$52,846	$49,842	$47,453	$69,000	$69,000	$49,000	($20,000)	($20,000)	(28.99)
Auditor-Office Supplies	$964	$728	$376	$550	$550	$550	$0	$0	0.00
Auditor-Printed Supplies	$407	$415	$0	$350	$350	$350	$0	$0	0.00
Auditor-Travel	$479	$618	$177	$525	$550	$550	$0	$25	4.76
Auditor-Dues/Memberships	$775	$790	$220	$220	$195	$195	$0	($25)	(11.36)
	$290,811	$260,125	$236,428	$270,727	$271,405	$251,405	($20,000)	($19,322)	(7.13)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Auditing							
	Finance Dir/City Auditor	1.00	$ 93,643	1.00	$ 94,643	1.00	$ 94,643
	Asst Auditor	1.00	$ 58,214	1.00	$ 58,214	1.00	$ 58,214
	Head Admin Clerk	1.00	$ 41,128	1.00	$ 41,128	1.00	$ 41,128
	Reorganization Plan		$ 3,557		$ -		$ -
	Furlough		$ (735)		$ -	-	$ -
	Salary Reduction Auditor Reclass 9C		$ (2,500)		$ -	-	$ -
	TOTAL	**3.00**	**$ 193,307**	**3.00**	**$ 193,985**	**3.00**	**$ 193,985**

Treasurer/Collector

Statement:

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

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Treas/Coll-Salaries & Wages	$392,999	$399,053	$337,720	$355,304	$329,119	$292,548	($36,571)	($62,755)	(17.66)
Treas/Coll-Overtime	$3,904	$7,321	$3,075	$4,000	$4,000	$4,000	$0	$0	0.00
Treasurer/Collector-Out of Grade	$0	$646	$0	$500	$500	$500	$0	$0	0.00
Treas/Coll-Longevity	$10,500	$10,550	$9,600	$10,650	$8,750	$7,600	($1,150)	($3,050)	(28.64)
Treas/Coll-Professional Devel	$1,350	$1,350	$1,125	$1,350	$900	$675	($225)	($675)	(50.00)
Treas/Coll-Repairs & Maint. Office Equipment	$2,169	$1,817	$1,671	$2,000	$2,000	$2,000	$0	$0	0.00
Treas/Coll-Appraisals	$1,800	$0	$0	$0	$0	$0	$0	$0	0.00
Treas/Coll-Books & Binding	$0	$0	$0	$1,000	$1,000	$0	($1,000)	($1,000)	(100.00)
Treas/Coll-Advertising	$1,874	$3,025	$4,601	$10,140	$10,140	$8,000	($2,140)	($2,140)	(21.10)
Treas/Coll-Postage	$31,596	$37,192	$20,291	$31,130	$54,130	$54,130	$0	$23,000	73.88
Treas/Coll-Tax Title	$4,214	$11,804	$23,183	$28,750	$28,750	$28,750	$0	$0	0.00
Treas/Coll-Bonds-Personal	$2,130	$2,130	$182	$2,300	$2,300	$2,300	$0	$0	0.00
Treas/Coll-Office Supplies	$4,728	$4,813	$3,936	$4,895	$4,895	$4,895	$0	$0	0.00
Treas/Coll-Printed Supplies	$2,682	$3,088	$5,429	$5,430	$5,430	$4,000	($1,430)	($1,430)	(26.34)
Treas/Coll-Other Unclassified	$574	$569	$273	$470	$470	$470	$0	$0	0.00
	$460,520	$483,358	$411,086	$457,919	$452,384	$409,868	($42,516)	($48,050)	(10.49)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Treasurer/Collector							
	Treasurer/Collector	1.00	$ 71,844	1.00	$ 71,844	1.00	$ 71,844
	Asst Treasurer	1.00	$ 48,618	1.00	$ 48,618	1.00	$ 48,618
	Office Manager	1.00	$ 38,499	1.00	$ 38,499	1.00	$ 38,499
	Account Clerk	1.00	$ 36,571	1.00	$ 36,571	-	$ -
	Asst Collector	1.00	$ 51,332	1.00	$ 51,332	1.00	$ 51,332
	Head Admin Clerk	2.00	$ 82,256	2.00	$ 82,256	2.00	$ 82,256
	* Head Clerk/Cashier	-	$ 27,429	-	$ -	-	$ -
	Furlough	-	$ (1,245)	-	$ -	-	$ -
	TOTAL	**7.00**	**$ 355,304**	**7.00**	**$ 329,119**	**6.00**	**$ 292,548**

*** position eleminated by 9C reductions**

Assessor's Office

Statement:

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Assessor-Salaries & Wages	$174,767	$177,830	$169,247	$179,108	$180,834	$144,263	($36,571)	($34,845)	(19.45)
Assessor-Overtime	$3,308	$3,135	$1,848	$1,850	$1,850	$1,850	$0	$0	0.00
Assessor Out of Grade	$0	$0	$0	$0	$500	$500	$0	$500	0.00
Assessor-Longevity	$4,600	$4,600	$4,600	$4,600	$4,650	$4,650	$0	$50	1.09
Assessor-Prof Development	$675	$675	$675	$675	$675	$675	$0	$0	0.00
Assessor-Board Stipends	$2,500	$2,500	$2,408	$2,500	$2,500	$2,500	$0	$0	0.00
Assessor-Repairs & Maint. Office Equipment	$1,791	$1,759	$1,240	$2,000	$2,000	$2,000	$0	$0	0.00
Assessor-Revaluation Services	$96,180	$110,925	$73,490	$114,520	$114,520	$114,520	$0	$0	0.00
Assessor-Software & Licenses	$7,300	$7,800	$8,300	$8,300	$8,750	$8,750	$0	$450	5.42
Assessor-Mapping/Planning	$608	$0	$0	$0	$700	$700	$0	$700	0.00
Assessor-Abstracts Printing	$125	$0	$0	$300	$300	$300	$0	$0	0.00
Assessor-Office Supplies	$1,571	$1,999	$1,917	$2,500	$2,500	$2,500	$0	$0	0.00
Assessor-Vehicular Supplies	$283	$108	$73	$1,000	$1,000	$1,000	$0	$0	0.00
Assessor-Dues and Memberships	$962	$903	$743	$1,500	$1,500	$1,500	$0	$0	0.00
	$294,670	$312,234	$264,541	$318,853	$322,279	$285,708	($36,571)	($33,145)	(10.40)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Assessing							
	Assessor	1.00	$ 66,564	1.00	$ 66,564	1.00	$ 66,564
	Head Admin Clerk	1.00	$ 41,128	1.00	$ 41,128	1.00	$ 41,128
	Head Clerk	1.00	$ 36,571	1.00	$ 36,571	1.00	$ 36,571
	Head Clerk	1.00	$ 35,528	1.00	$ 36,571	-	$ -
	Furlough	-	$ (682)	-	$ -	-	$ -
	TOTAL	**4.00**	**$ 179,108**	**4.00**	**$ 180,834**	**3.00**	**$ 144,263**

Purchasing

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Purchasing-Salaries & Wages	$88,525	$86,219	$81,757	$83,648	$53,000	$53,000	$0	($30,648)	(36.64)
Purchasing-Longevity	$2,500	$1,400	$1,400	$1,400	$0	$0	$0	($1,400)	(100.00)
Purchasing-Professional Devel	$450	$225	$225	$225	$0	$0	$0	($225)	(100.00)
Purchasing-Repairs & Maint. Office Equipment	$9,125	$66	$11,976	$14,500	$12,500	$12,500	$0	($2,000)	(13.79)
Purchasing-Advertising	$6,364	$4,834	$1,388	$4,500	$1,875	$1,875	$0	($2,625)	(58.33)
Purchasing-Postage	$77,098	$83,837	$50,328	$75,956	$60,000	$60,000	$0	($15,956)	(21.01)
Purchasing-Office Supplies	$1,173	$409	$1,630	$2,500	$2,500	$2,500	$0	$0	0.00
Purchasing-Travel	$106	$1,195	$30	$960	$300	$300	$0	($660)	(68.75)
Purchasing-Dues and Memberships	$370	$420	$575	$840	$2,000	$2,000	$0	$1,160	138.10
	$185,711	$178,605	$149,309	$184,529	$132,175	$132,175	$0	($52,354)	(28.37)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Purchasing							
	Purchasing Agent	0.80	$ 53,000	0.80	$ 53,000	0.80	$ 53,000
	* Head Admin Clerk	-	$ 30,848	-	$ -	-	$ -
	Furlough	-	$ (200)		$ -		$ -
	TOTAL	**0.80**	**$ 83,648**	**0.80**	**$ 53,000**	**0.80**	**$ 53,000**

*** position eleminated by 9C reductions**

City Clerk/Licensing

Office of the City Clerk: Mission Statement:

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

City Clerk: Duties and Responsibilities:

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Clerk-Salaries & Wages	$201,193	$197,375	$183,861	$192,413	$181,345	$181,345	$0	($11,068)	(5.75)
Clerk-Overtime	$5,975	$13,626	$2,330	$2,331	$2,429	$2,429	$0	$98	4.22
Clerk-Precinct Officers	$32,987	$106,853	$49,095	$49,050	$50,000	$50,000	$0	$950	1.94
Clerk-Longevity	$1,050	$1,050	$2,050	$2,050	$3,050	$3,050	$0	$1,000	48.78
Clerk-Professional Devel	$675	$675	$578	$579	$450	$450	$0	($129)	(22.28)
Clerk-Repairs & Maint. Office Equipment	$2,564	$1,804	$3,439	$3,439	$4,600	$4,600	$0	$1,161	33.76
Clerk-Books & Binding	$3,167	$874	$294	$1,074	$2,500	$2,500	$0	$1,426	132.70
Clerk-Advertising	$8,309	$6,589	$5,096	$5,533	$8,000	$8,000	$0	$2,467	44.57
Clerk-Annual Street & Voting List	$11,170	$13,588	$15,474	$15,474	$17,430	$17,430	$0	$1,956	12.64
Clerk-Recodification	$4,203	$1,487	$0	$6,395	$4,795	$4,795	$0	($1,600)	(25.02)
Clerk-Office Supplies	$4,048	$2,531	$3,110	$3,110	$3,000	$3,000	$0	($110)	(3.54)
Clerk-Printed Supplies	$2,568	$3,540	$1,299	$1,597	$2,500	$2,500	$0	$903	56.57
Clerk-Ballots	$0	$4,849	$0	$0	$12,303	$12,303	$0	$12,303	0.00
Clerk-Certificates & Licenses	$574	$45	$1,064	$1,064	$1,345	$1,345	$0	$281	26.44
Clerk-Election Materials/Supplies	$10,745	$20,041	$7,041	$7,220	$11,023	$11,023	$0	$3,803	52.67
Clerk-Travel	$965	$896	$83	$83	$83	$83	$0	$0	0.00
Clerk-Dues and Memberships	$275	$180	$100	$100	$300	$300	$0	$200	200.00
Clerk-Meals-Election	$916	$725	$407	$408	$540	$540	$0	$132	32.35
Clerk-Recording Fees	$0	$0	$150	$150	$150	$150	$0	$0	0.00
Clerk-Office Equipment	$3,852	$3,529	$656	$1,320	$3,530	$3,530	$0	$2,210	167.42
	$295,236	$380,259	$276,127	$293,391	$309,374	$309,374	$0	$15,983	5.45

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
City Clerk							
	City Clerk	1.00	$ 59,300	1.00	$ 59,300	1.00	$ 59,300
	Clerk of Council	-	$ 4,000	-	$ 4,000	-	$ 4,000
	Reg. of Voters	-	$ 1,300	-	$ 1,300	-	$ 1,300
	Asst City Clerk	1.00	$ 43,050	1.00	$ 43,050	1.00	$ 43,050
	Head Clerk/Census	1.00	$ 32,567	1.00	$ 32,567	1.00	$ 32,567
	* Head Clerk/License	-	$ 16,749	-	$ -	-	$ -
	Head Admin Clerk	1.00	$ 41,128	1.00	$ 41,128	1.00	$ 41,128
	Furlough	-	$ (672)	-	$ -	-	$ -
	Salary Adjustments	-	$ (5,009)	-	$ -	-	$ -
	TOTAL	**4.00**	**$ 192,413**	**4.00**	**$ 181,345**	**4.00**	**$ 181,345**

*** position eleminated by 9C reductions**

Information Technology Department

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
MIS-Salaries & Wages	$307,657	$312,761	$293,934	$310,904	$317,907	$256,945	($60,962)	($53,959)	(17.36)
MIS-Overtime	$523	$400	$70	$500	$500	$500	$0	$0	0.00
MIS-Longevity	$5,250	$5,300	$5,400	$5,400	$5,400	$5,400	$0	$0	0.00
MIS-Repairs & Maint. Office Equipment	$16,476	$22,789	$21,546	$23,515	$23,515	$23,515	$0	$0	0.00
MIS-Computer Hdwr Sftwr Lease	$16,637	$9,544	$2,300	$5,345	$5,345	$5,345	$0	$0	0.00
MIS-Computer Service On-Line	$2,009	$1,879	$993	$2,000	$2,000	$2,000	$0	$0	0.00
MIS-Computer Training	$1,445	$0	$0	$1,500	$1,500	$1,500	$0	$0	0.00
MIS-Communications	$106,931	$93,466	$80,258	$75,000	$75,000	$75,000	$0	$0	0.00
MIS-Office Supplies	$309	$534	$1,084	$1,084	$500	$500	$0	($584)	(53.85)
MIS-Computer Supplies	$12,213	$12,389	$8,215	$10,000	$10,000	$10,000	$0	$0	0.00
MIS-Software Upgrades	$1,230	$36	$348	$3,000	$3,000	$3,000	$0	$0	0.00
MIS-Software Licenses	$7,318	$27,442	$11,874	$23,000	$23,000	$23,000	$0	$0	0.00
MIS-Travel	$427	$300	$199	$700	$700	$700	$0	$0	0.00
MIS-Dues	$460	$500	$140	$167	$750	$750	$0	$584	350.45
MIS-Technology Wiring	$1,320	$0	$0	$1,500	$1,500	$1,500	$0	$0	0.00
MIS-Replace Technology Equipment	$4,559	$3,585	$10,060	$25,500	$25,500	$25,500	$0	$0	0.00
	$484,762	$490,925	$436,420	$489,114	$496,117	$435,155	($60,962)	($53,959)	(11.03)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Municipal Information Systems							
	IT Director	1.00	$ 79,755	1.00	$ 79,755	1.00	$ 79,755
	Network Manager	1.00	$ 75,822	1.00	$ 75,822	1.00	$ 75,822
	System Analyst	1.00	$ 65,151	1.00	$ 65,151	1.00	$ 65,151
	* Asst Network Spec	1.00	$ 53,960	1.00	$ 53,960	0.60	$ 32,376
	Computer Operator	1.00	$ 43,218	1.00	$ 43,218	1.00	$ 43,218
	Furlough	-	$ (1,191)	-	$ -	-	$ -
	Salary Adjustments	(0.40)	$ (5,812)	-	$ -	-	$ -
	Director Position Shared with School	-	$ -	-	$ -	(0.50)	$ (39,378)
	TOTAL	**4.60**	**$ 310,904**	**5.00**	**$ 317,907**	**4.10**	**$ 256,945**

*** position reduced by 9C reductions**

Public Safety

Police
Crossing Guards
Fire
Emergency Management

Police

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Police-Salaries & Wages	$4,593,290	$4,801,768	$4,679,491	$4,969,728	$5,130,852	$4,826,470	($304,382)	($143,258)	(2.88)
Salaries & Wages - Retro (Police)	$446,410	$0	$0	$0	$0	$0	$0	$0	0.00
Police-Holiday Pay	$52,760	$54,588	$61,116	$65,238	$64,126	$64,126	$0	($1,112)	(1.70)
Police-Overtime	$1,491,261	$1,588,867	$1,544,064	$1,662,760	$1,730,532	$1,713,557	($16,975)	$50,797	3.05
Police-Night Differential	$239,308	$254,681	$258,386	$275,176	$301,774	$291,872	($9,902)	$16,696	6.07
Police-Specialist	$6,792	$7,584	$7,434	$7,884	$7,800	$7,800	$0	($84)	(1.07)
Police-Dispatch Stipend	$10,387	$10,142	$8,681	$10,452	$7,949	$7,949	$0	($2,503)	(23.95)
Police-Admin Assist Out of Grade	$3,640	$4,772	$3,430	$3,640	$3,640	$3,640	$0	$0	0.00
Police-Training	$7,496	$520	$490	$520	$520	$520	$0	$0	0.00
Police-Seniority Premium	$14,561	$15,982	$13,982	$14,793	$15,688	$15,688	$0	$895	6.05
Police-Longevity	$61,250	$64,900	$68,700	$69,900	$72,350	$72,350	$0	$2,450	3.51
Police-Criminal Law Update	$9,000	$8,900	$9,000	$9,000	$9,200	$8,500	($700)	($500)	(5.56)
Police-Uniform Allowance	$134,450	$135,298	$140,103	$140,103	$139,400	$132,875	($6,525)	($7,228)	(5.16)
Police-Professional Devel	$1,125	$1,125	$1,125	$1,125	$900	$900	$0	($225)	(20.00)
Police-Clothing Allowance Civilians	$2,975	$2,975	$2,213	$2,213	$4,350	$4,350	$0	$2,138	96.61
Police-Fire Arms Allowance	$36,200	$35,800	$36,600	$36,600	$37,400	$34,200	($3,200)	($2,400)	(6.56)
Police-Tuition Reimbursement	$7,223	$5,400	$4,548	$10,000	$10,000	$10,000	$0	$0	0.00
Police-Tool Allowance	$700	$700	$350	$350	$350	$350	$0	$0	0.00
Police-Hazardous Duty	$64,050	$64,050	$65,800	$65,800	$67,200	$61,600	($5,600)	($4,200)	(6.38)
Police-College Credits	$612,670	$640,544	$691,141	$692,650	$708,927	$697,952	($10,975)	$5,302	0.77
Police-Utilities	$105,583	$103,122	$121,250	$121,348	$133,505	$133,505	$0	$12,157	10.02
Police-Repairs & Maint. Office Equipment	$17,375	$16,660	$14,333	$17,800	$17,800	$17,800	$0	$0	0.00
Police-Dog Pound Maint	$2,037	$1,677	$1,943	$2,800	$2,800	$2,800	$0	$0	0.00
Police-Other Mun Bldgs Maint	$26,608	$25,477	$25,351	$26,287	$25,000	$25,000	$0	($1,287)	(4.90)
Police-Repairs & Maint Auto Body	$12,031	$3,913	$4,954	$11,000	$11,000	$11,000	$0	$0	0.00
Police-Repairs & Maint. Vehicles	$78,266	$106,460	$80,229	$95,000	$95,000	$95,000	$0	$0	0.00
Police-Repair & Maint Equip	$665	$979	$651	$1,000	$1,000	$1,000	$0	$0	0.00
Police-Harbormaster	$16,000	$18,500	$17,885	$20,635	$18,500	$0	($18,500)	($20,635)	(100.00)
Police-Computer System Support	$59,136	$55,198	$61,000	$61,000	$61,000	$61,000	$0	$0	0.00
Police-Legal Consultant Services	$5,000	$4,410	$30	$5,200	$5,200	$5,200	$0	$0	0.00
Police-Training	$19,453	$26,259	$37,804	$42,214	$28,000	$28,000	$0	($14,214)	(33.67)

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Police-Auxiliary Police	$2,985	$3,459	$1,695	$4,527	$5,000	$5,000	$0	$473	10.45
Police-Communications	$14,805	$10,339	$13,734	$17,000	$17,000	$17,000	$0	$0	0.00
Police-Animal Disposal MSPCA	$1,000	$1,686	$1,558	$2,050	$2,050	$2,050	$0	$0	0.00
Police-Radio Communications	$9,233	$9,173	$12,379	$13,595	$9,204	$9,204	$0	($4,391)	(32.30)
Police-Office Supplies	$5,778	$6,637	$5,803	$6,275	$6,000	$6,000	$0	($275)	(4.38)
Police-Supplies for Records	$4,535	$3,898	$3,732	$4,000	$4,000	$4,000	$0	$0	0.00
Police-Radio Maintenance	$11,586	$12,968	$14,242	$15,530	$15,530	$15,530	$0	$0	0.00
Police-Vehicular Supplies	$150,876	$214,440	$135,146	$159,299	$176,292	$173,292	($3,000)	$13,993	8.78
Police-Medical Supplies	$3,781	$4,532	$4,410	$5,000	$5,000	$5,000	$0	$0	0.00
Police-Computer Supplies	$13,482	$14,935	$14,677	$14,677	$14,500	$14,500	$0	($177)	(1.21)
Police-Photo/Fingerprint	$1,221	$1,873	$1,038	$1,500	$1,500	$1,500	$0	$0	0.00
Police-Public Safety Supplies	$30,982	$48,397	$34,527	$37,118	$33,700	$33,700	$0	($3,418)	(9.21)
Police-Meals	$2,000	$2,000	$1,500	$2,000	$2,000	$2,000	$0	$0	0.00
Police-Narcotic Division	$10,203	$10,061	$9,050	$10,000	$10,000	$10,000	$0	$0	0.00
Police-Substations	$26,913	$31,074	$31,161	$36,700	$36,700	$36,700	$0	$0	0.00
Police-Vehicle Replacement	$80,394	$80,592	$99,037	$99,702	$80,592	$80,592	$0	($19,110)	(19.17)
	$8,507,473	$8,517,314	$8,345,772	$8,871,188	$9,130,831	$8,751,072	($379,759)	($120,116)	(1.35)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Police Department							
	Chief	1.00	$ 104,648	1.00	$ 104,648	1.00	$ 104,648
	Deputy Chief	1.00	$ 74,294	1.00	$ 74,294	1.00	$ 74,294
	Captain	3.00	$ 206,559	3.00	$ 206,559	3.00	$ 206,559
	Lieutenant	5.00	$ 312,265	5.00	$ 312,265	5.00	$ 312,265
	Sargent	9.00	$ 521,244	10.00	$ 579,160	10.00	$ 579,160
*	Patrolman	74.00	$ 3,433,261	71.00	$ 3,378,208	64.00	$ 3,133,870
	SRO Officer	1.00	$ 46,446	1.00	$ 48,322	1.00	$ 48,322
	Sr Conservation Officer	1.00	$ 53,644	1.00	$ 53,644	-	$ -
	Sr Conservation Officer-Haz Mat	-	$ 700	-	$ -	-	$ -
	Sr Conservation Officer-Trails Coor	-	$ 6,400	-	$ 6,400	-	$ -
	ME Repairman	2.00	$ 84,967	1.00	$ 42,058	1.00	$ 42,058
	Sr Dog Officer	1.00	$ 32,621	1.00	$ 32,621	1.00	$ 32,621
	Dog Officer	0.50	$ 13,634	1.00	$ 28,694	1.00	$ 28,694
	Head Admin/Plg Clk	1.00	$ 41,128	1.00	$ 41,128	1.00	$ 41,128
	Head Admin	1.00	$ 41,128	1.00	$ 41,128	1.00	$ 41,128
**	Head Clerk	3.00	$ 100,571	2.00	$ 71,085	2.00	$ 71,085
	Crime Analyst Stipend - Deputy	-	$ -	-	$ 2,000	-	$ 2,000
	Crime Analyst	1.00	$ 34,290	1.00	$ 34,290	1.00	$ 34,290
	Data Collection	0.50	$ 11,105	-	$ -	-	$ -
	Parking Control Officer	1.00	$ 30,750	1.00	$ 26,956	1.00	$ 26,956
	Bldg Mt Craft/Cust	1.00	$ 35,141	1.00	$ 35,141	1.00	$ 35,141
	Custodian	0.50	$ 13,308	0.50	$ 12,251	0.50	$ 12,251
	Salary Reductions		$ (227,640)				
	Furlough		$ (736)				
	SUB-TOTAL	**107.50**	**$ 4,969,728**	**103.50**	**$ 5,130,852**	**95.50**	**$ 4,826,470**
*	Patrolman					2.00	$ 89,063
*	Patrolman					5.00	$ 155,275
						102.50	**$ 5,070,808**

*** 7/1/09 JAG Recovery Grant will restore 2 Patrolman positions**

*** 9/1/09 COPS Grant anticipated to restore 5 Patrolman positions**

**** position eleminated by 9C reductions**

Crossing Guards

Expenditure Category	2008 Actual	2009 Adopted Budget	2010 Department Request	2010 Mayor Approved	Dollar Variance	%Var.
Operating Budget Raise & Appropriate:						
	-	95,000	95,000	95,000	-	0.0%
Operating	-	-	-	-	-	
Capital	-	-	-	-	-	
Total Department Raise & Appropriate	**0**	**95,000**	**95,000**	**95,000**	**0**	**0.0%**

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

Fire

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Fire-Salaries & Wages	$5,002,329	$4,902,760	$4,495,896	$4,917,614	$5,089,321	$4,898,884	($190,437)	($18,731)	(0.38)
Fire - Holiday Pay	$365,031	$354,854	$344,989	$471,767	$471,767	$471,767	$0	$0	0.00
Fire-Overtime	$1,036,183	$1,422,540	$1,520,600	$1,010,000	$1,010,000	$854,000	($156,000)	($156,000)	(15.45)
Fire-Rollerskating	$0	$0	$5,559	$0	$0	$0	$0	$0	0.00
Fire-Pay Differential	$535,268	$520,091	$476,752	$581,941	$581,941	$581,941	$0	$0	0.00
Fire-EMT Stipend	$167,817	$171,466	$167,817	$178,673	$178,673	$178,673	$0	$0	0.00
Fire - Admin Assist Out of Grade	$3,640	$3,640	$3,430	$3,640	$3,640	$3,640	$0	$0	0.00
Fire - Out of Grade	$1,870	$2,002	$925	$3,800	$3,800	$3,800	$0	$0	0.00
Fire - Sr Deputy Differential	$5,863	$5,873	$5,535	$5,873	$5,873	$5,873	$0	$0	0.00
Fire - Training Deputy Differential	$4,968	$5,031	$4,942	$6,100	$6,100	$6,100	$0	$0	0.00
Fire - Fire Alarm Differential	$5,242	$5,244	$4,942	$5,244	$5,244	$5,244	$0	$0	0.00
Fire - Fire Prevention Differential	$17,670	$18,657	$15,075	$18,657	$18,657	$18,657	$0	$0	0.00
Fire - Hose Repairer	$2,400	$2,400	$2,400	$2,400	$2,400	$2,400	$0	$0	0.00
Fire - Sr Stipend	$34,412	$38,589	$41,376	$67,987	$67,987	$42,987	($25,000)	($25,000)	(36.77)
Fire - Lead Operator Stipend	$5,453	$5,429	$5,116	$5,429	$5,429	$5,429	$0	$0	0.00
Fire - Infectious Control Officer	$3,680	$3,680	$0	$3,680	$3,680	$3,680	$0	$0	0.00
Fire - Volunteer Fire	$1,808	$2,495	$1,188	$3,000	$3,000	$3,000	$0	$0	0.00
Fire-Longevity	$67,700	$70,550	$70,750	$72,350	$72,350	$72,350	$0	$0	0.00
Fire Vacation Buy-Back	$69,463	$36,176	$72,418	$69,463	$69,463	$69,463	$0	$0	0.00
Fire - MFA Education	$62,611	$63,821	$59,096	$146,986	$146,986	$91,986	($55,000)	($55,000)	(37.42)
Fire-Professional Devel	$450	$450	$450	$450	$450	$450	$0	$0	0.00
Fire-Uniform Allowance	$150,238	$147,325	$143,700	$166,175	$166,175	$166,175	$0	$0	0.00
Fire-Hazardous Materials	$69,650	$73,200	$68,600	$79,800	$79,800	$79,800	$0	$0	0.00
Fire-College Credits	$134,074	$134,138	$129,468	$239,856	$239,856	$153,856	($86,000)	($86,000)	(35.85)
Fire-Utilities	$79,221	$97,399	$69,347	$100,000	$100,000	$90,000	($10,000)	($10,000)	(10.00)
Fire-Repairs & Maint. Office Equipment	$4,897	$4,459	$2,797	$5,865	$5,865	$5,865	$0	$0	0.00
Fire Dept Bldgs Mtce	$3,000	$1,291	$101	$3,000	$3,000	$3,000	$0	$0	0.00
Fire Alarm Maintenance	$7,965	$1,731	$556	$8,500	$8,500	$8,500	$0	$0	0.00
Fire-Traffic Signal Control	$21,551	$24,385	$25,294	$28,800	$28,800	$25,000	($3,800)	($3,800)	(13.19)
Fire - Equipment Lease	$4,080	$3,990	$4,470	$5,160	$5,160	$5,160	$0	$0	0.00
Fire - Legal Services	$0	$0	$550	$1,200	$5,000	$5,000	$0	$3,800	316.67
Fire-Safety Testing	$3,282	$3,656	$1,009	$8,400	$8,400	$8,400	$0	$0	0.00

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Fire-Training	$7,541	$6,369	$4,719	$10,000	$10,000	$10,000	$0	$0	0.00
Fire-Communications	$16,069	$13,323	$11,271	$18,000	$18,000	$18,000	$0	$0	0.00
Fire-Office Supplies	$2,985	$2,931	$2,869	$3,200	$3,200	$3,200	$0	$0	0.00
Fire-Radio Maintenance	$5,245	$5,227	$3,154	$6,730	$6,730	$6,730	$0	$0	0.00
Fire-Custodial Supplies	$4,817	$2,968	$4,471	$4,817	$4,817	$4,817	$0	$0	0.00
Fire-Vehicular Supplies	$55,038	$67,607	$44,907	$90,000	$90,000	$90,000	$0	$0	0.00
Fire-Apparatus Repair & Supply	$75,492	$75,995	$61,294	$80,000	$80,000	$80,000	$0	$0	0.00
Fire-Ambulance Equip/Supplies	$3,226	$3,911	$3,762	$5,000	$5,000	$5,000	$0	$0	0.00
Fire Prevention	$1,115	$1,698	$221	$1,800	$1,800	$1,800	$0	$0	0.00
Fire-Computer Supplies	$3,696	$2,000	$1,996	$2,000	$2,000	$2,000	$0	$0	0.00
Fire-Protective Clothing	$11,498	$1,292	$5,648	$15,000	$15,000	$15,000	$0	$0	0.00
Fire Hose	$0	$0	$0	$5,167	$5,167	$5,167	$0	$0	0.00
Fire-Other Unclassified	$435	$0	$0	$240	$8,240	$240	($8,000)	$0	0.00
Fire-Equip/Fire Dept Apparatus	($3,783)	$3,337	($1,858)	$6,000	$6,000	$6,000	$0	$0	0.00
Fire-Furniture & Fixtures	$687	$480	$0	$800	$800	$800	$0	$0	0.00
	$8,055,877	$8,314,460	$7,887,601	$8,470,565	$8,654,072	$8,119,834	($534,237)	($350,731)	(4.14)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Fire Department							
	Chief	1.00	$ 94,030	1.00	$ 94,030	1.00	$ 94,030
	Deputy Chief	5.00	$ 326,310	5.00	$ 326,310	5.00	$ 326,310
	Captain/Supt Fire Alarms	1.00	$ 58,270	1.00	$ 58,270	1.00	$ 58,270
	Captain	8.00	$ 466,157	8.00	$ 466,157	5.00	$ 291,348
	Lieutenant	18.00	$ 926,082	18.00	$ 926,082	17.00	$ 876,627
	Private	66.00	$ 2,966,826	66.00	$ 2,966,826	66.00	$ 3,000,653
	Signal Maintainer	1.00	$ 45,234	1.00	$ 45,234	1.00	$ 45,234
	Master Mechanic	1.00	$ 54,280	1.00	$ 54,280	1.00	$ 54,280
	Mechanic	1.00	$ 41,105	1.00	$ 41,105	1.00	$ 41,105
	Head Admin Clk	1.00	$ 41,128	1.00	$ 41,128	1.00	$ 41,128
	Office Account Clk	1.00	$ 38,499	1.00	$ 38,499	1.00	$ 38,499
	Step Increases	-	$ -	-	$ 31,401	-	$ 31,401
	Budget reduction		$ (140,000)	-	$ -	-	
	Furlough	-	$ (306)	-	$ -	-	$ -
	TOTAL	**104.00**	**$ 4,917,614**	**104.00**	**$ 5,089,321**	**100.00**	**$ 4,898,884**

Note: Rank changes result in 4 of 8 vacant positions being filled in FY10

Emergency Management

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Emergency Mgt-Salaries & Wages	$5,000	$7,999	$4,000	$8,000	$8,000	$8,000	$0	$0	0.00
Emergency Mgt-Communications	$427	$178	$0	$120	$0	$0	$0	($120)	(100.00)
Emergency Mgt-Office Supplies	$50	$60	$0	$0	$0	$0	$0	$0	0.00
Emergency Mgt-Dues & Memberships	$0	$0	$0	$100	$100	$100	$0	$0	0.00
	$5,477	$8,237	$4,000	$8,220	$8,100	$8,100	$0	($120)	(1.46)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Emergency Management							
	Director(Chief of Police)	0.20	$ 8,000	-	$ 8,000	-	$ 8,000
	TOTAL	**0.20**	**$ 8,000**	**-**	**$ 8,000**	**-**	**$ 8,000**

Public Education

Regional School (Whittier)
School Department

Expense Line Item	2008 Actual	2009 Adopted Budget	2010 Department Request	2010 Mayor Approved	Dollar Variance	%Var.
Net School Appropriation	55,121,163	56,503,817	61,003,817	55,733,817	-770,000	-1.4%
Whittier Regional Voc. School	7,853,165	7,860,859	7,621,385	7,621,385	-239,474	-3.0%
Total Direct Expenses	**62,974,328**	**64,364,676**	**68,625,202**	**63,355,202**	-1,009,474	**-1.6%**

CITY OF HAVERHILL

NET SCHOOL SPENDING FOR THE SCHOOL DEPT

DIRECT & INDIRECT COSTS FOR FY 2010

Preliminary

		FY10
1	**Net School Spending**	71,412,735
2	**Qualifying City Costs**	21,032,473
3	**General Fund School Revenue**	839,651
4	**School Committee Appropriation**	
	to Meet Net School Spending = (1-2) + 3	51,219,913
5	**Excludable School Committee Costs**	4,507,735
	Required School Committee Budget = 4 + 5	55,727,648
	Total School Committee Appropriation =	**55,733,817**
		0
	Over/(Under) Net School Spending	**6,169**

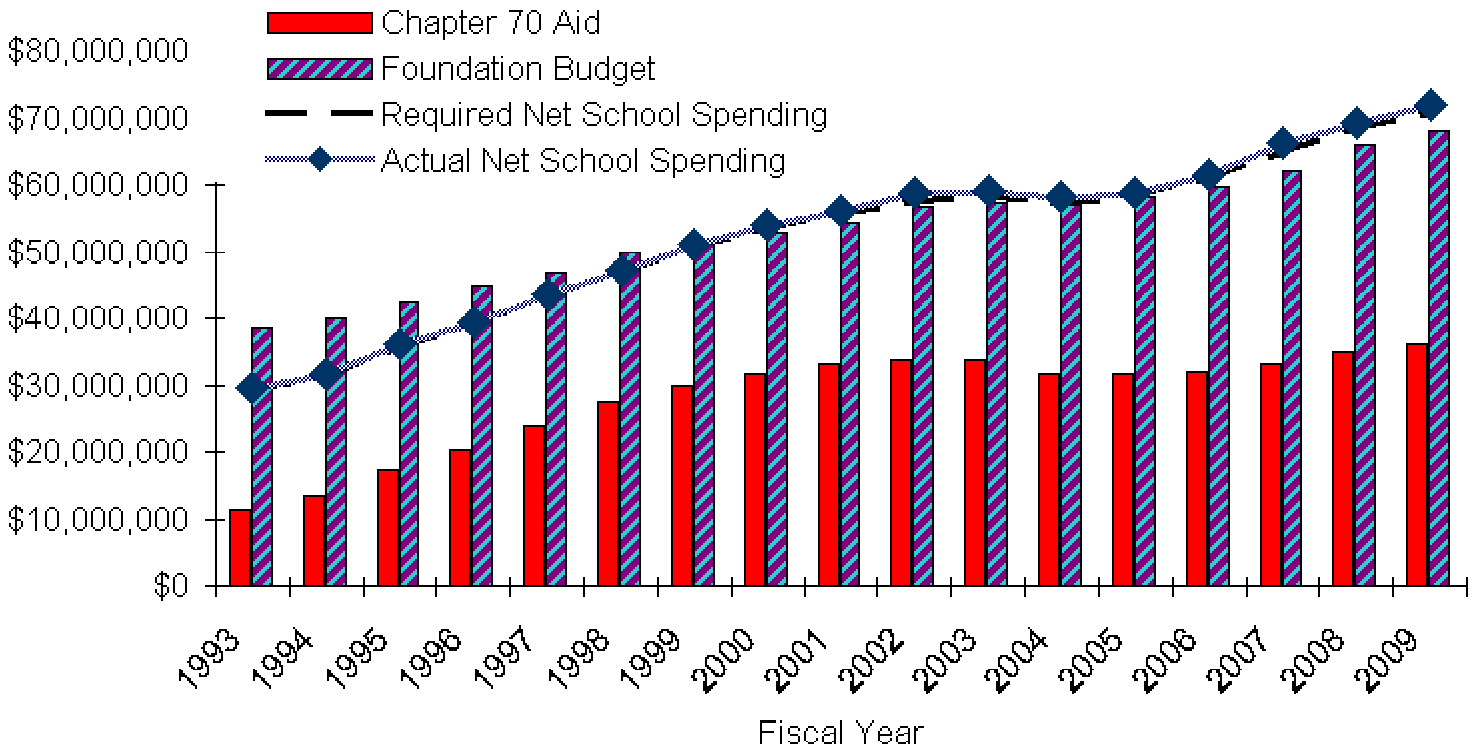
Chapter 70 Trends FY93 to FY09 *(Source: Department of Education)*

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	Foundation Enrollment	Pct Chg	Foundation Budget	Pct Chg	Required Local Contribution	Chapter 70 Aid	Pct Chg	Required Net School Spending (NSS)	Pct Chg	Actual Net School Spending	Pct Chg	Dollars Over/Under Requirement
FY93	6,950		38,445,230		18,191,048	11,382,164		29,573,212		29,573,212		0
FY94	7,222	3.9	40,052,329	4.2	17,811,576	13,563,007	19.2	31,374,583	6.1	31,621,707	6.9	247,124
FY95	7,419	2.7	42,471,502	6.0	18,577,123	17,186,764	26.7	35,763,887	14.0	36,157,094	14.3	393,207
FY96	7,671	3.4	44,667,114	5.2	18,977,976	20,431,913	18.9	39,409,889	10.2	39,515,080	9.3	105,191
FY97	7,863	2.5	46,756,367	4.7	19,619,951	23,950,104	17.2	43,570,055	10.6	43,570,055	10.3	0
FY98	8,181	4.0	49,991,377	6.9	19,732,963	27,313,813	14.0	47,046,776	8.0	47,112,307	8.1	65,531
FY99	8,203	0.3	51,793,561	3.6	20,885,796	29,866,084	9.3	50,751,880	7.9	51,087,320	8.4	335,440
FY00	8,285	1.0	52,977,406	2.3	22,148,735	31,548,692	5.6	53,697,427	5.8	54,018,016	5.7	320,589
FY01	8,289	0.0	54,356,831	2.6	22,738,331	32,999,267	4.6	55,737,598	3.8	56,151,082	3.9	413,484
FY02	8,336	0.6	56,814,003	4.5	23,719,991	33,849,328	2.6	57,569,319	3.3	58,886,933	4.9	1,317,614
FY03	8,205	-1.6	57,430,698	1.1	24,588,697	33,849,328	0.0	58,438,025	1.5	58,997,766	0.2	559,741
FY04	8,026	-2.2	57,302,558	-0.2	25,703,937	31,598,621	-6.6	57,302,558	-1.9	58,190,769	-1.4	888,211
FY05	7,804	-2.8	58,211,920	1.6	27,011,327	31,598,621	0.0	58,609,948	2.3	58,948,566	1.3	338,618
FY06	7,721	-1.1	59,731,907	2.6	29,319,627	31,984,671	1.2	61,304,298	4.6	61,476,171	4.3	171,873
FY07	7,556	-2.1	61,978,683	3.8	32,052,321	33,057,731	3.4	65,110,052	6.2	66,175,315	7.6	1,065,263
FY08	7,589	0.4	65,881,402	6.3	33,678,683	34,988,016	5.8	68,666,699	5.5	69,265,323	4.7	598,624
FY09	7,408	-2.4	68,099,107	3.4	34,744,794	36,078,018	3.1	70,822,812	3.1	71,802,476	3.7	979,664

Chapter 70 Trends, FY93 to FY09

HAVERHILL



Public Works

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

Highways/Parks

Statement:

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Public Works Admin - Salaries	$0	$108,942	$103,221	$112,200	$112,200	$110,000	($2,200)	($2,200)	(1.96)
Public Works Admin - R & M Office Equip	$0	$0	$139	$384	$900	$900	$0	$516	134.19
Public Works Admin - Rep & Maint Vehicles	$0	$0	$354	$354	$1,200	$1,200	$0	$846	239.12
Public Works Admin - Communications	$0	$0	$1,040	$1,125	$925	$925	$0	($200)	(17.78)
Public Works Admin - Office Supplies	$0	$0	$448	$475	$475	$475	$0	$0	0.00
Public Works Admin - Vehicle Gas & Oil	$0	$0	$0	$0	$1,100	$1,100	$0	$1,100	0.00
Public Works Admin - Travel	$0	$0	$5,292	$5,292	$2,950	$2,950	$0	($2,342)	(44.25)
Public Works Admin - Dues & Memberships	$0	$0	$183	$385	$465	$465	$0	$80	20.78
	$0	$108,942	$110,677	$120,215	$120,215	$118,015	($2,200)	($2,200)	(1.83)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Public Works Administration							
	Director	1.00	$ 112,200	1.00	$ 112,200	1.00	$ 110,000
	TOTAL	**1.00**	**$ 112,200**	**1.00**	**$ 112,200**	**1.00**	**$ 110,000**

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Highway-Salaries & Wages	$931,839	$776,656	$647,708	$663,484	$618,809	$533,425	($85,384)	($130,059)	(19.60)
Highway-Overtime	$118,275	$130,263	$105,777	$87,248	$118,000	$87,248	($30,752)	$0	0.00
Highway-Longevity	$23,200	$20,850	$19,600	$19,700	$16,750	$14,600	($2,150)	($5,100)	(25.89)
Highway-Professional Devel	$450	$450	$450	$450	$450	$450	$0	$0	0.00
Highway-Clothing Allowance	$6,300	$5,950	$5,250	$5,600	$5,600	$5,600	$0	$0	0.00
Highway-Tool Allowance	$700	$700	$700	$700	$700	$700	$0	$0	0.00
Highway-Repair & Maint Equip	$70,684	$62,738	$44,645	$60,000	$60,000	$60,000	$0	$0	0.00
Highway - Equipment Lease	$0	$4,296	$31,176	$35,364	$35,364	$35,364	$0	$0	0.00
Highway-Yard Waste Removal Program	$37,754	$26,770	$16,316	$24,457	$25,957	$19,457	($6,500)	($5,000)	(20.44)
Highway - Eng Consultant Service	$0	$1,900	$0	$0	$0	$0	$0	$0	0.00
Highway - Advertising	$0	$1,687	$1,293	$1,293	$0	$1,293	$1,293	$0	0.00
Highway-Radio Communications	$13,864	$8,073	$5,119	$9,000	$9,000	$9,000	$0	$0	0.00
Highway-Roadway/Sidewalk Mtce	$44,265	$80,862	$94,982	$101,250	$74,750	$93,236	$18,486	($8,014)	(7.92)
Highway-Safety Program	$1,995	$1,868	$1,776	$2,000	$2,000	$2,000	$0	$0	0.00
Highway-Clean-Up Program	$17,189	$16,422	$106,536	$111,520	$55,768	$50,768	($5,000)	($60,752)	(54.48)
Highway-Office Supplies	$4,997	$7,588	$4,760	$5,000	$5,000	$5,000	$0	$0	0.00
Highway-Fence - City Wide	$8,600	$6,485	$6,210	$7,000	$7,000	$5,000	($2,000)	($2,000)	(28.57)
Highway-Guard Rails	$4,955	$2,890	$4,225	$5,000	$5,000	$5,000	$0	$0	0.00
Highway-Vehicular Supplies	$41,907	$56,019	$39,672	$41,000	$41,000	$41,000	$0	$0	0.00
Highway-Lumber	$2,984	$2,956	$784	$3,000	$3,000	$3,000	$0	$0	0.00
Highway-Travel	$417	$3,443	$0	$0	$0	$0	$0	$0	0.00
	$1,330,375	$1,218,865	$1,136,978	$1,183,066	$1,084,148	$972,141	($112,007)	($210,925)	(17.83)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Highways							
	Supt of Highways	1.00	$ 79,500	-	$ -	-	$ -
	General Foreman	1.00	$ 55,141	1.00	$ 55,141	1.00	$ 55,141
	General Foreman-stipend	-	$ -	-	$ 16,224	-	$ 16,224
	Working Foreman	4.00	$ 190,362	4.00	$ 190,362	3.00	$ 142,771
	Mason	1.00	$ 42,037	-	$ -	-	$ -
	MEO LHS Laborer/B&G	3.00	$ 115,960	2.00	$ 78,166	2.00	$ 78,166
	MEO LHS Craftsmen	1.00	$ 39,083	1.00	$ 39,083	1.00	$ 39,083
	MEO/Groundskeeper	1.00	$ 37,773	-	$ -	-	$ -
	MEO LHS PW Laborers	4.00	$ 151,174	4.00	$ 151,174	3.00	$ 113,381
	Head Admin Clerk	1.00	$ 41,128	1.00	$ 41,128	1.00	$ 41,128
	Account Clerk/Dispatcher	1.00	$ 36,571	1.00	$ 36,571	1.00	$ 36,571
	Out of Grade	-	$ -	-	$ 2,400	-	$ 2,400
	Night Diff 10%	-	$ 7,000	-	$ 7,000	-	$ 7,000
	Safety & Tran Officier	-	$ 1,040	-	$ 1,040	-	$ 1,040
	Pesticide Lic	-	$ 520	-	$ 520	-	$ 520
	* Expanded Recycling-Sanitary Inspector	0.50	$ 24,317	-	$ -	-	$ -
	Expanded Recycling-28 weeks part-time	-	$ 1,493	-	$ -	-	$ -
	Part-Time Seasonal	-	$ -	-	$ -	-	$ -
	TOTAL	**18.50**	**$ 823,098**	**14.00**	**$ 618,809**	**12.00**	**$ 533,425**
	Council transfer (9-C cut)		$ (30,000)				
	Council transfer - Ice Storm Cleanup		$ (40,000)				
	Council transfer - Salary Excess		$ (84,500)				
	Furlough		$ (5,114)				
	Adjusted Total		**$ 663,484**				

* **50% from Health Budget for Expanded Recycling**

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Snow/Ice-Salaries & Wages	$0	$0	$13,250	$13,250	$13,250	$13,250	$0	$0	0.00
Snow/Ice-Overtime	$184,270	$195,037	$191,845	$220,703	$220,703	$220,703	$0	$0	0.00
Snow/Ice-Repairs & Maint. Vehicles	$242,608	$138,049	$122,204	$86,750	$86,750	$86,750	$0	$0	0.00
Snow/Ice-Truck Hire	$566,943	$727,517	$1,264,220	$72,500	$72,500	$72,500	$0	$0	0.00
Snow/Ice-Rock Salt & Sand	$164,749	$439,723	$484,431	$85,750	$85,750	$85,750	$0	$0	0.00
	$1,158,570	$1,500,327	$2,075,950	$478,953	$478,953	$478,953	$0	$0	0.00

Additional funds are maintained in the budget reserve account. This reserve account is budgeted at $550,000 for fiscal year 2009 and $200,000 fiscal year 2010.

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Street Lighting-Street Lighting	$614,455	$601,953	$611,377	$722,875	$722,875	$699,227	($23,648)	($23,648)	(3.27)
Street Light Maintenance	$6,285	$13,480	$6,922	$20,000	$20,000	$20,000	$0	$0	0.00
	$620,740	$615,433	$618,299	$742,875	$742,875	$719,227	($23,648)	($23,648)	(3.18)

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Street Marking-Repairs & Maint. Vehicles	$998	$0	$0	$0	$0	$0	$0	$0	0.00
Street Marking-Paint	$2,274	$1,773	$2,273	$2,300	$2,300	$2,300	$0	$0	0.00
Street Marking-Pavement Marking	$13,936	$35,189	$12,074	$27,810	$31,460	$29,460	($2,000)	$1,650	5.93
Street Marking-Safety Program	$6,000	$5,839	$4,537	$4,537	$2,900	$2,900	$0	($1,637)	(36.08)
Street Marking-Signs	$15,999	$13,522	$18,496	$18,631	$9,618	$9,618	$0	($9,013)	(48.37)
	$39,206	$56,323	$37,380	$53,278	$46,278	$44,278	($2,000)	($9,000)	(16.89)

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Parking-Lighting	$22,264	$23,055	$17,370	$18,150	$18,150	$16,150	($2,000)	($2,000)	(11.02)
Parking-Light Maintenance	$0	$0	$2,062	$2,100	$2,100	$2,100	$0	$0	0.00
	$22,264	$23,055	$19,433	$20,250	$20,250	$18,250	($2,000)	($2,000)	(9.88)

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Refuse Collection & Disp - Salaries	$0	$0	$0	$0	$56,258	$2,058	($54,200)	$2,058	0.00
Refuse Collection & Disp - Longevity	$0	$0	$0	$0	$1,050	$1,050	$0	$1,050	0.00
Refuse Collection & Disp - Boot Allowance	$0	$0	$0	$0	$225	$225	$0	$225	0.00
Refuse-Contract-Disposal Area	$1,407,593	$1,364,003	$1,245,681	$1,514,175	$1,514,175	$1,453,175	($61,000)	($61,000)	(4.03)
Refuse-Contract-Pick Up & Hauling	$1,348,219	$1,351,329	$1,399,277	$1,500,000	$1,483,000	$1,544,000	$61,000	$44,000	2.93
Refuse-Recycling	$6,673	($96)	$3,730	$6,000	$6,000	$6,000	$0	$0	0.00
	$2,762,485	$2,715,236	$2,648,689	$3,020,175	$3,060,708	$3,006,508	($54,200)	($13,667)	(0.45)

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Vehicle Maint-Salaries & Wages	$176,614	$178,202	$168,049	$178,838	$178,838	$178,838	$0	$0	0.00
Vehicle Maint-Overtime	$756	$0	$0	$500	$500	$500	$0	$0	0.00
Vehicle Maint-Longevity	$4,250	$4,250	$4,300	$4,300	$4,400	$4,400	$0	$100	2.33
Vehicle Maint-Clothing Allowance	$2,800	$2,800	$2,800	$2,800	$2,800	$2,800	$0	$0	0.00
Vehicle Maint-Electricity	$24,328	$24,807	$19,272	$19,393	$22,650	$19,650	($3,000)	$257	1.32
Vehicle Maint-Heat	$25,644	$26,948	$23,257	$23,257	$23,000	$23,000	$0	($257)	(1.10)
Vehicle Maint-Office Supplies	$956	$880	$756	$1,000	$1,000	$1,000	$0	$0	0.00
	$235,348	$237,888	$218,434	$230,088	$233,188	$230,188	($3,000)	$100	0.04

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Vehicle Maintenance							
	Working Foreman	1.00	$ 52,728	1.00	$ 52,728	1.00	$ 52,728
	Welder/Mechanic	1.00	$ 42,037	1.00	$ 42,037	1.00	$ 42,037
	ME Repairman	2.00	$ 84,074	2.00	$ 84,074	2.00	$ 84,074
	TOTAL	**4.00**	**$ 178,838**	**4.00**	**$ 178,838**	**4.00**	**$ 178,838**

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Parks-Salaries & Wages	$275,904	$265,474	$219,304	$225,438	$277,930	$277,930	$0	$52,491	23.28
Parks-Overtime	$22,509	$23,443	$11,459	$18,959	$20,359	$16,959	($3,400)	($2,000)	(10.55)
Parks-Longevity	$6,900	$6,850	$6,800	$6,800	$5,850	$4,800	($1,050)	($2,000)	(29.41)
Parks-Clothing Allowance	$2,800	$2,800	$3,200	$2,800	$2,400	$2,400	$0	($400)	(14.29)
Parks-Electricity	$9,262	$7,537	$7,736	$8,775	$8,775	$8,775	$0	$0	0.00
Parks-Heat	$7,958	$7,515	$7,472	$8,000	$8,000	$8,000	$0	$0	0.00
Parks-Repairs & Maint. Vehicles	$17,976	$13,919	$12,873	$18,000	$18,000	$18,000	$0	$0	0.00
Park Dept - Equipment Lease	$0	$0	$66,103	$66,103	$58,100	$56,600	($1,500)	($9,503)	(14.38)
Parks-Tree Removal	$19,951	$23,014	$31,907	$33,000	$33,000	$28,000	($5,000)	($5,000)	(15.15)
Parks-Trees & Shrubs	$19,463	$11,573	$5,428	$7,997	$8,000	$0	($8,000)	($7,997)	(100.00)
Parks-Vehicular Supplies	$12,042	$9,064	$6,471	$11,000	$11,000	$11,000	$0	$0	0.00
Parks-Cemetary Supplies	$1,000	$0	$1,000	$1,000	$1,000	$1,000	$0	$0	0.00
Parks-DPW Supplies	$8,984	$8,996	$5,355	$9,000	$9,000	$9,000	$0	$0	0.00
	$404,750	$380,184	$385,105	$416,872	$461,414	$442,464	($18,950)	$25,591	6.14

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Park Department							
	General Foreman	1.00	$ 55,162	1.00	$ 55,162	1.00	$ 55,162
	Park Mtce/Craft	1.00	$ 39,083	1.00	$ 36,899	1.00	$ 36,899
	Sr Groundskeeper	1.00	$ 37,773	1.00	$ 37,773	1.00	$ 37,773
	MEO/Groundskeeper	1.00	$ 34,466	2.00	$ 73,340	2.00	$ 73,340
	Grounds worker/Laborer	2.00	$ 71,427	2.00	$ 71,427	2.00	$ 71,427
	Pest/Tree Crew Diff		$ 2,288		$ 2,288		$ 2,288
	Safety & Training Offic		$ 1,040		$ 1,040		$ 1,040
	Salary Adjustments		$ (15,800)				
	TOTAL	**6.00**	**$ 225,438**	**7.00**	**$ 277,930**	**7.00**	**$ 277,931**

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Building Maint-Salaries & Wages	$74,033	$79,856	$67,969	$75,137	$75,281	$33,810	($41,471)	($41,327)	(55.00)
Building Maint.-Overtime	$4,665	$1,773	$313	$5,000	$5,000	$5,000	$0	$0	0.00
Building Maint-Longevity	$1,000	$1,000	$0	$0	$0	$0	$0	$0	0.00
Building Maint-Clothing Allowance	$225	$450	$225	$225	$225	$225	$0	$0	0.00
Building Maint-City Hall Utilities	$164,488	$0	$0	$0	$0	$0	$0	$0	0.00
Building Maint - Electricity	$0	$103,210	$76,238	$95,000	$95,000	$90,000	($5,000)	($5,000)	(5.26)
Building Maint - Heat	$0	$56,476	$56,947	$53,000	$53,000	$48,000	($5,000)	($5,000)	(9.43)
Building Maint Charter School Utilities	$0	$246	$9,523	$0	$0	$0	$0	$0	0.00
Building Maint-Repairs & Maint. Office Equipment	$975	$0	$0	$500	$500	$500	$0	$0	0.00
Building Maint-City Hall Bldg Maint	$7,874	$9,048	$4,804	$8,601	$8,700	$8,700	$0	$99	1.15
Building Maint-Fire Dept Bldgs Mtce	$22,907	$22,817	$11,932	$15,000	$15,000	$15,000	$0	$0	0.00
Building Maint-Dog Pound Maint	$418	$304	$388	$460	$460	$460	$0	$0	0.00
Building Maint-Repairs & Maint. Elevator	$2,402	$1,040	$2,046	$1,900	$1,900	$1,900	$0	$0	0.00
Building Maint-Other Mun Bldgs Maint	$27,474	$9,737	$10,750	$10,800	$10,800	$10,800	$0	$0	0.00
Building Maint-Custodial Supplies	$589	$5,366	$5,099	$5,099	$5,000	$5,000	$0	($99)	(1.94)
Building Maint-Vehicular Supplies	$152	$245	$171	$250	$250	$250	$0	$0	0.00
	$307,203	$291,567	$246,405	$270,972	$271,116	$219,645	($51,471)	($51,327)	(18.94)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Building Maintenance							
	Director Salary	-	6,591	-	6,591	-	6,591
	Bldg Custodian (Outsource Position)	-	$ 30,551	-	$ 30,551	-	$ -
	Bldg Custodian	1.00	27,219	1.00	27,219	1.00	27,219
	Mail/Delivery	0.25	$ 10,920	0.25	$ 10,920	-	$ -
	Furlough	-	$ (144)	-	$ -	-	$ -
	TOTAL	**1.25**	**75,137**	**1.25**	**75,281**	**1.00**	**33,810**

Economic & Community Development

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

Conservation Commission

Statement:

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

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Conservation-Salaries & Wages	$146,017	$144,934	$81,366	$87,056	$89,276	$52,705	($36,571)	($34,351)	(39.46)
Conservation-Holiday Pay	$0	$3,121	$0	$0	$0	$0	$0	$0	0.00
Conservation-Overtime	$1,196	$1,554	$1,096	$1,583	$1,583	$1,583	$0	$0	0.00
Conservation - Shift Differential	$0	($26)	$0	$0	$0	$0	$0	$0	0.00
Conservation-Longevity	$2,250	$2,300	$1,100	$1,100	$2,200	$2,200	$0	$1,100	100.00
Conservation-Professional Devel	$225	$225	$225	$225	$225	$225	$0	$0	0.00
Conservation-Clothing Allowance	$1,450	$1,450	$0	$0	$0	$0	$0	$0	0.00
Conservation-Firearms Allowance	$400	$400	$0	$0	$0	$0	$0	$0	0.00
Conservation-Board Stipends	$1,833	$2,167	$1,083	$1,250	$1,250	$1,250	$0	$0	0.00
Conservation-Advertising	$1,086	$1,000	$806	$897	$1,000	$1,000	$0	$103	11.45
Conservation-Office Supplies	$310	$747	$96	$443	$500	$500	$0	$57	12.82
Conservation-Printed Supplies	$0	$23	$30	$30	$113	$113	$0	$83	275.00
Conservation-Vehicular Supplies	$938	$415	$117	$117	$500	$500	$0	$383	327.02
Conservation-Field Equipment Supplies	$700	$695	$125	$125	$0	$0	$0	($125)	(100.00)
	$156,405	$159,003	$86,045	$92,827	$96,647	$60,076	($36,571)	($32,751)	(35.28)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Conservation Commission							
	Environment Health Tech	1.00	$ 52,705	1.00	$ 52,705	1.00	$ 52,705
	Head Clerk	1.00	$ 34,679	1.00	$ 36,571	-	$ -
	Furlough	-	$ (328)	-	$ -	-	$ -
	TOTAL	**2.00**	**$ 87,056**	**2.00**	**$ 89,276**	**1.00**	**$ 52,705**

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Building Inspection-Salaries & Wages	$210,056	$212,596	$198,305	$231,308	$226,308	$205,540	($20,768)	($25,768)	(11.14)
Building Inspection-Longevity	$4,450	$4,450	$4,450	$4,450	$4,450	$4,450	$0	$0	0.00
	$214,506	$217,046	$202,755	$235,758	$230,758	$209,990	($20,768)	($25,768)	(10.93)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Building/Zoning							
	Building Inspector	1.00	$ 57,103	1.00	$ 57,103	1.00	$ 57,103
	** Local Compliance Inspector	1.00	$ 51,919	1.00	$ 51,919	0.60	$ 31,151
	Plumbing/Gas Insp	1.00	$ 54,097	1.00	$ 54,097	1.00	$ 54,097
	Wire Inspector	1.00	$ 53,189	1.00	$ 53,189	1.00	$ 53,189
	Part Time Bldg/Zoning Officer	-	$ 5,000	-	$ -	-	$ -
	Substitute Plumb/Gas Insp	-	$ 5,000	-	$ 5,000	-	$ 5,000
	Substitute Wire Inspector	-	$ 5,000	-	$ 5,000	-	$ 5,000
	TOTAL	**4.00**	**$ 231,308**	**4.00**	**$ 226,308**	**3.60**	**$ 205,540**

**** 40% position funding transferred to CDBG**

Health and Inspectional Services

Statement:

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Health/Inspection-Salaries & Wages	$967,355	$948,719	$859,906	$917,147	$870,672	$843,113	($27,559)	($74,034)	(8.07)
Health/Inspection-Overtime	$4,659	$3,558	$1,790	$1,790	$1,000	$1,000	$0	($790)	(44.13)
Health - Admin Assist Out of Grade	$0	$3,640	$3,430	$3,640	$3,640	$3,640	$0	$0	0.00
Health/Inspection-Longevity	$16,000	$17,200	$12,750	$14,800	$13,850	$13,850	$0	($950)	(6.42)
Health/Inspection-Professional Devel	$675	$675	$675	$675	$450	$450	$0	($225)	(33.33)
Health/Inspection-Boot Allowance	$1,350	$1,350	$1,350	$1,350	$1,125	$1,125	$0	($225)	(16.67)
Health/Inspection-Board Stipends	$3,500	$1,750	$0	$3,800	$1,500	$1,500	$0	($2,300)	(60.53)
Health/InspectionRepairs & Maint. Office Equipment	$2,074	$2,136	$96	$1,500	$1,500	$1,500	$0	$0	0.00
Health/Inspection-Repairs & Maint. Vehicles	$14,072	$3,177	$3,144	$4,600	$4,600	$4,600	$0	$0	0.00
Health/Inspection-Computer System Support	$7,380	$7,600	$7,825	$8,000	$18,000	$18,000	$0	$10,000	125.00
Health/Inspection-Advertising	$437	$818	$446	$500	$500	$500	$0	$0	0.00
Health/Inspection-Environmental Consult	$32,940	$90,196	$59,473	$62,000	$0	$0	$0	($62,000)	(100.00)
Health/Inspection-Communications	$5,118	$5,297	$4,088	$5,000	$5,000	$5,000	$0	$0	0.00
Health/Inspection-Special Programs	$3,429	$2,014	($1,105)	$2,200	$2,200	$2,200	$0	$0	0.00
Health/Inspection-Office Supplies	$4,974	$5,462	$2,792	$4,500	$4,500	$4,500	$0	$0	0.00
Health/Inspection-Printed Supplies	$2,412	$3,664	$1,802	$3,500	$3,500	$3,500	$0	$0	0.00
Health/Inspection-Vehicular Supplies	$0	$9,918	$6,880	$7,000	$7,000	$7,000	$0	$0	0.00
Health/Inspection-Medical Supplies	$864	$948	$355	$1,000	$1,000	$1,000	$0	$0	0.00
Health/Inspection-Computer Supplies	$759	$448	$988	$1,500	$1,500	$1,500	$0	$0	0.00
Health/Inspection-Photography Supplies	$184	$0	$0	$0	$0	$0	$0	$0	0.00
Health/Inspection-Travel	$1,682	$918	$578	$2,000	$2,000	$2,000	$0	$0	0.00
Health/Inspection-Dues and Memberships	$1,413	$960	$853	$1,200	$1,200	$1,200	$0	$0	0.00
	$1,071,275	$1,110,448	$968,116	$1,047,702	$944,737	$917,178	($27,559)	($130,524)	(12.46)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Inspection/Health Regulation							
	* Solid Waste/Recy Insp	-	$ 18,237	-	$ -	-	$ -
	Sr Sanitation/Code Insp	1.00	$ 48,634	1.00	$ 48,634	1.00	$ 48,634
	** Sanitary Inspector	1.00	$ 45,932	1.00	$ 45,932	0.40	$ 18,373
	Chief Admin Clerk	1.00	$ 43,390	1.00	$ 43,390	1.00	$ 43,390
	Head Clerk	1.00	$ 33,525	1.00	$ 34,514	1.00	$ 34,514
	Head Clerk	-	$ 26,062	-	$ -	-	$ -
	Animal Inspector	0.25	$ 3,000	0.25	$ 3,000	0.25	$ 3,000
	Recycling Attendant	0.25	$ 11,450	-	$ -	-	$ -
	Sealer of Wts/Meas	0.20	$ 14,500	0.20	$ 14,500	0.20	$ 14,500
	Furlough	-	$ (1,395)	-	$ -	-	$ -
	Salary Adjustments	-	$ (9,790)		$ -		$ -
		4.70	**$ 233,545**	**4.45**	**$ 189,970**	**3.85**	**$ 162,411**
Public Health Nurses							
nss	Nurse Leader	1.00	$ 52,265	1.00	$ 54,641	1.00	$ 54,641
nss	Nurse Leader - inc to 46 weeks	-	$ 2,376	-	$ -	-	$ -
nss	Public Health Nurse	13.69	$ 577,437	13.69	$ 572,283	13.69	$ 572,283
nss	Summer Registration HHS & Burnham	-	$ 8,400	-	$ 11,580	-	$ 11,580
nss	High School 3rd Nurse	0.57	$ 20,364	0.50	$ 19,438	0.50	$ 19,438
nss	Substitute Nurses	0.50	$ 22,761	0.50	$ 22,761	0.50	$ 22,761
	Tilton School RN	-	$ -	0.25	$ 10,160	0.25	$ 10,160
	Tilton School RN - pd by School Dept	-	$ -	(0.25)	$ (10,160)	(0.25)	$ (10,160)
	SPED Nurse - (new)	1.00	$ 34,019	1.00	$ 34,019	1.00	$ 34,019
	SPED Nurse - (new) pd by School Dept	(1.00)	$ (34,019)	(1.00)	$ (34,019)	(1.00)	$ (34,019)
	1:1 RN Nettle	1.00	$ 35,563	1.00	$ 35,563	1.00	$ 35,563
	1:1 RN Nettle pd by School Dept	(1.00)	$ (35,563)	(1.00)	$ (35,563)	(1.00)	$ (35,563)
	St. James Alt School Nurse	1.00	$ 43,317	1.00	$ 44,866	1.00	$ 44,866
	St. James Alt School Tuition reimb	(1.00)	$ (43,317)	(1.00)	$ (44,866)	(1.00)	$ (44,866)
	Early Childhood Nurse	0.86	$ 32,512	0.86	$ 34,474	0.86	$ 34,474
	Early Childhood Tuition reimb	(0.86)	$ (32,512)	(0.86)	$ (34,474)	(0.86)	$ (34,474)
		15.76	**$ 683,602**	**15.69**	**$ 680,702**	**15.69**	**$ 680,702**
	TOTAL	**20.46**	**$ 917,147**	**20.14**	**$ 870,672**	**19.54**	**$ 843,113**

*** Position transferred to Highway Budget - Expanded Recycling**

**** 60% position funding transferred to CDBG, nss-Net School Spending**

Economic Development

General Goals:

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

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

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

Community Development

General Goals:

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Economic Dev-Salaries & Wages	$114,260	$123,001	$123,038	$129,563	$119,162	$115,504	($3,658)	($14,059)	(10.85)
Economic Dev-Overtime	$3,039	$2,760	$1,994	$3,000	$3,000	$3,000	$0	$0	0.00
Economic Dev-Longevity	$3,250	$3,300	$3,300	$3,300	$3,350	$3,350	$0	$50	1.52
Economic Dev-Professional Devel	$450	$450	$450	$450	$450	$450	$0	$0	0.00
Economic Dev-Board Stipends	$5,000	$5,167	$2,833	$2,833	$2,833	$2,833	$0	$0	0.00
Economic Dev-Repairs & Maint. Office Equipment	$3,332	$2,558	$2,900	$3,000	$3,000	$3,000	$0	$0	0.00
Economic Dev-Advertising	$7,745	$7,146	$4,167	$4,427	$3,000	$3,000	$0	($1,427)	(32.23)
Economic Dev-Office Supplies	$3,165	$4,683	$1,548	$1,773	$3,200	$3,200	$0	$1,427	80.47
Economic Dev-Merr Valley Plan Comm	$18,782	$19,110	$19,446	$19,446	$19,446	$19,446	$0	$0	0.00
Economic Dev-Directors Expense	$202	$48	$123	$200	$200	$200	$0	$0	0.00
	$159,225	$168,223	$159,799	$167,993	$157,642	$153,984	($3,658)	($14,009)	(8.34)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Economic Development							
	Director	1.00	$ 92,509	1.00	$ 92,509	1.00	$ 92,509
	Director Stipend	-	$ 4,691	-	$ 4,691	-	$ 4,691
	CDBG Portion - Director	(0.40)	$ (38,480)	(0.40)	$ (38,480)	(0.40)	$ (38,480)
	Office Manager	1.00	$ 38,499	1.00	$ 38,499	1.00	$ 38,499
	* Account Clerk	1.00	$ 36,571	1.00	$ 36,571	1.00	$ 36,571
	CDBG Portion - Account Clerk	(0.10)	$ (3,657)	(0.40)	$ (14,628)	(0.50)	$ (18,286)
	Furlough	-	$ (570)	-	$ -	-	$ -
	TOTAL	**2.50**	**$ 129,563**	**2.20**	**$ 119,162**	**2.10**	**$ 115,504**

*** position reduced by 9C reductions**

Human Services

Citizen Center
Recreation
Veterans Service
Stadium Commission
Senior Center
Public Library

Human Services

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

Citizens Center

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Citizen Ctr-Salaries & Wages	$238,508	$237,524	$212,524	$230,788	$236,167	$213,167	($23,000)	($17,621)	(7.64)
Citizen Ctr - Overtime	$5,608	$5,682	$8,259	$6,000	$3,000	$3,000	$0	($3,000)	(50.00)
Citizen Ctr-Longevity	$8,650	$8,700	$8,750	$8,850	$8,850	$8,850	$0	$0	0.00
Citizen Ctr-Professional Devel	$1,575	$1,575	$1,700	$1,575	$1,575	$1,575	$0	$0	0.00
Citizen Ctr-Electricity	$42,562	$43,931	$42,436	$44,000	$43,000	$43,000	$0	($1,000)	(2.27)
Citizen Ctr-Heat	$30,561	$32,323	$29,042	$33,000	$33,000	$32,000	($1,000)	($1,000)	(3.03)
Citizen Ctr-Repairs & Maint. Office Equipment	$815	$679	$175	$1,000	$1,000	$1,000	$0	$0	0.00
Citizen Ctr-Repairs & Maint Fire Equipment	$193	$207	$154	$300	$300	$300	$0	$0	0.00
Citizen Ctr Bldg. Maint	$16,969	$12,035	$17,860	$17,908	$17,908	$16,908	($1,000)	($1,000)	(5.58)
Citizen Ctr-Repairs & Maint. Elevator	$990	$2,758	$2,780	$3,000	$3,000	$3,000	$0	$0	0.00
Citizen Ctr-Pest Control Services	$384	$416	$328	$450	$450	$450	$0	$0	0.00
Citizen Ctr-Office Supplies	$1,296	$1,125	$1,446	$1,500	$1,500	$1,500	$0	$0	0.00
Citizen Ctr-Vehicular Supplies	$16,706	$16,952	$12,043	$14,800	$15,800	$10,800	($5,000)	($4,000)	(27.03)
	$364,816	$363,907	$337,497	$363,171	$365,550	$335,550	($30,000)	($27,621)	(7.61)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Citizens Center							
	Director	1.00	$ 62,985	1.00	$ 63,985	1.00	$ 63,985
	Program Coord	1.00	$ 40,130	1.00	$ 40,130	1.00	$ 40,130
	Principal Account Clerk	1.00	$ 33,621	1.00	$ 33,621	1.00	$ 33,621
	Principal Account Clerk	1.00	$ 33,621	1.00	$ 33,621	1.00	$ 33,621
	Principal Account Clerk	1.00	$ 33,621	1.00	$ 33,621	1.00	$ 33,621
	Bldg Mtce Craft/Cust	2.00	$ 63,846	2.00	$ 63,846	2.00	$ 63,846
	Veterans Driver	1.00	$ 22,963	1.00	$ 22,963	1.00	$ 22,963
	Disability Coordinator	0.20	$ 15,037	0.20	$ 15,037	0.20	$ 15,037
	Disability Commission - offset	(0.20)	$ (15,037)	(0.20)	$ (15,037)	(0.20)	$ (15,037)
	Revolving Accounts - offset for Bldg Mtce	-	$ -	-	$ -	(0.60)	$ (20,000)
	Veterans Skating Rink - offset	(0.30)	$ (10,000)	(0.30)	$ (10,000)	(0.30)	$ (10,000)
	Wood School Day Care - offset	(0.25)	$ (15,228)	(0.36)	$ (12,000)	(0.38)	$ (15,000)
	Fomula Grant - offset	(1.00)	$ (33,621)	(1.00)	$ (33,621)	(1.00)	$ (33,621)
	Furlough	-	$ (1,151)	-	$ -	-	$ -
	TOTAL	**6.45**	**$ 230,788**	**6.34**	**$ 236,167**	**5.72**	**$ 213,167**

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Rec-Salaries & Wages	$20,373	$17,870	$15,954	$16,000	$16,000	$16,000	$0	$0	0.00
Rec-Other Mun Bldgs Maint	$13,980	$9,630	$3,183	$9,300	$9,300	$6,300	($3,000)	($3,000)	(32.26)
	$34,353	$27,500	$19,137	$25,300	$25,300	$22,300	($3,000)	($3,000)	(11.86)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Recreation							
	Life Guards	-	$ 21,000	-	$ 16,000	-	$ 16,000
	Budget reduction		$ (5,000)				
	SUB-TOTAL	**-**	**$ 16,000**	**-**	**$ 16,000**	**-**	**$ 16,000**

Veteran's Services:

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Veterans-Salaries & Wages	$43,111	$45,495	$43,657	$46,341	$46,516	$46,516	$0	$175	0.38
Veterans-Longevity	$1,150	$1,150	$1,400	$1,400	$1,400	$1,400	$0	$0	0.00
Veterans-Communications	$371	$283	$1,160	$600	$600	$600	$0	$0	0.00
Veterans Grave Reg	$700	$700	$642	$700	$700	$700	$0	$0	0.00
Veterans-Cash Payments	$361,421	$454,122	$649,756	$718,500	$720,000	$621,716	($98,284)	($96,784)	(13.47)
Veterans-Mem Day Parade	$2,700	$2,700	$0	$2,700	$2,700	$2,700	$0	$0	0.00
Veterans-Pearl Harbor Day Parade	$500	$500	$500	$500	$500	$500	$0	$0	0.00
Veterans Day Parade	$2,350	$2,350	$2,350	$2,350	$2,350	$2,350	$0	$0	0.00
Veterans-Burial	$9,950	$8,000	$10,000	$10,000	$8,500	$8,500	$0	($1,500)	(15.00)
Veterans-Office Supplies	$713	$991	$578	$1,000	$1,000	$1,000	$0	$0	0.00
Veterans-Flag Account	$4,595	$4,721	$4,396	$4,500	$4,600	$4,600	$0	$100	2.22
Veteran Director/Agent Expense	$1,377	$1,635	$1,547	$1,600	$1,500	$1,500	$0	($100)	(6.25)
	$428,938	$522,646	$715,986	$790,191	$790,366	$692,082	($98,284)	($98,109)	(12.42)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Veterans Services							
	Director	1.00	$ 46,516	1.00	$ 46,516	1.00	$ 46,516
	Furlough	-	$ (175)	-	$ -	-	$ -
	TOTAL	**1.00**	**$ 46,341**	**1.00**	**$ 46,516**	**1.00**	**$ 46,516**

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Stadium-Electricity	$4,824	$5,099	$3,981	$3,981	$3,981	$3,981	$0	$0	0.00
Stadium-Heat	$0	$0	$463	$463	$463	$463	$0	$0	0.00
Stadium-Other Mun Bldgs Maint	$2,728	$2,400	$2,008	$2,009	$2,009	$155	($1,854)	($1,854)	(92.30)
Stadium-Repair & Maint Equip	$157	$0	$221	$221	$221	$221	$0	$0	0.00
Stadium-Vehicular Supplies	$239	$103	$0	$0	$0	$0	$0	$0	0.00
Stadium-Grounds Supplies	$1,044	$1,392	$1,293	$1,293	$1,293	$0	($1,293)	($1,293)	(100.00)
	$8,992	$8,994	$7,967	$7,967	$7,967	$4,820	($3,147)	($3,147)	(39.50)

Senior Services:

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Percent
Senior Ctr-Salaries & Wages	$92,961	$98,633	$84,275	$93,208	$83,817	$62,271	($21,546)	($30,937)	(33.19)
Senior Ctr-Longevity	$2,200	$2,200	$1,400	$1,400	$1,400	$1,400	$0	$0	0.00
Senior Ctr-Clothing Allowance	$0	$0	$0	$225	$225	$225	$0	$0	0.00
Senior Ctr-Repairs & Maint. Office Equipment	$295	$295	$295	$300	$300	$300	$0	$0	0.00
Senior Ctr-Uniforms	$150	$0	$0	$150	$150	$150	$0	$0	0.00
	$95,606	$101,128	$85,970	$95,283	$85,892	$64,346	($21,546)	($30,937)	(32.47)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Senior Services							
	Director	-	$ 4,500	-	$ 4,500	-	$ 4,500
	Nurse	1.00	$ 57,771	1.00	$ 57,771	1.00	$ 57,771
	Activities/Vol Coord	0.83	$ 27,172	0.83	$ 27,172	0.83	$ 27,172
	Meals Supervisor	0.25	$ 4,290	-	$ -	-	$ -
	MOW Driver 2	0.50	$ 9,774	0.50	$ 9,774	-	$ -
	Minority Outreach	0.60	$ 10,920	0.60	$ 10,920	-	$ -
	Minority Outreach - offset	(0.15)	$ (1,500)	(0.15)	$ (1,500)	-	$ -
	COA Formula Grant - offset	(0.58)	$ (19,409)	(0.83)	$ (24,819)	(0.83)	$ (27,172)
	Furlough	-	$ (310)	-	$ -	-	$ -
	TOTAL	**2.45**	**$ 93,208**	**1.95**	**$ 83,817**	**1.00**	**$ 62,271**

Public Library

Statement:

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

Vision Statement

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

Values Statement

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

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

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

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

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

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	
Library-Salaries & Wages	$882,392	$913,482	$851,906	$914,822	$915,387	$766,579	($148,808)	($148,243)	(16.20)
Library-Overtime	$273	$22,614	$8,268	$9,999	$10,000	$13,865	$3,865	$3,866	38.66
Library - Shift Differential	$809	$3,301	$3,154	$5,000	$5,000	$5,000	$0	$0	0.00
Library-Longevity	$13,800	$17,088	$16,150	$16,150	$18,038	$14,988	($3,050)	($1,163)	(7.20)
Library-Professional Devel	$3,713	$3,375	$3,263	$3,263	$3,600	$2,644	($956)	($620)	(18.98)
Library-Utilities	$81,180	$93,175	$70,128	$80,810	$82,600	$82,600	$0	$1,790	2.22
Library-Repairs & Maint. Office Equipment	$9,919	$9,896	$6,667	$7,300	$4,200	$4,200	$0	($3,100)	(42.47)
Library-Bldg & Grounds Service	$17,683	$17,971	$20,767	$20,834	$12,000	$12,000	$0	($8,834)	(42.40)
Library-Information Technology Services	$12,937	$8,992	$5,620	$5,734	$6,250	$6,250	$0	$516	9.00
Library-Communications	$3,454	$3,646	$3,242	$3,500	$3,500	$3,500	$0	$0	0.00
Library-Postage	$6,180	$4,213	$4,079	$5,000	$6,000	$6,000	$0	$1,000	20.00
Library-Office Supplies	$5,921	$4,347	$2,430	$2,431	$4,000	$4,000	$0	$1,569	64.57
Library-Building Equip Repairs Maint. Supplies	$14,416	$13,993	$11,993	$12,000	$18,000	$18,000	$0	$6,000	50.00
Library - Vehicular Supplies	$0	$89	$41	$41	$42	$42	$0	$1	1.42
Library Consurtium	$62,146	$62,077	$61,654	$61,654	$61,654	$61,654	$0	$0	0.00
Library-Other	$57,588	$11,120	$10,000	$10,000	$10,000	$10,000	$0	$0	0.00
Library-Circulation System	$9,998	$9,949	$9,899	$9,899	$11,000	$11,000	$0	$1,101	11.12
Library-Bond Payment	$92,618	$89,131	$85,531	$85,531	$82,475	$82,475	$0	($3,056)	(3.57)
	$1,275,027	$1,288,460	$1,174,791	$1,253,968	$1,253,745	$1,104,797	($148,949)	($149,173)	(11.90)

Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Public Library							
	Director	1.00	$ 73,000	1.00	$ 74,500	1.00	$ 74,500
	Assistant Librarian	1.00	$ 51,000	1.00	$ 51,000	1.00	$ 51,000
	Librarian I	3.00	$ 131,001	3.00	$ 132,001	3.00	$ 132,001
	System Admin	1.00	$ 50,000	1.00	$ 50,000	1.00	$ 50,000
	Division Head	4.00	$ 162,328	4.00	$ 164,771	3.50	$ 144,179
	Library Assistant	4.25	$ 156,456	4.35	$ 159,100	3.60	$ 132,471
	Lib Asst/Tech Asst	3.00	$ 93,037	2.00	$ 62,024	0.50	$ 15,506
	Library Clerical	4.25	$ 121,883	3.75	$ 106,086	3.25	$ 92,212
	Adol Behav Spec/Ment	0.20	$ 8,237	0.25	$ 10,296	0.25	$ 10,296
	Div Head/Custodial	1.00	$ 41,194	1.00	$ 41,194	-	$ -
	Lib Asst/Custodial	0.75	$ 24,414	1.00	$ 36,988	1.00	$ 36,988
	Lib Clerical/Custodial	0.75	$ 21,419	0.75	$ 21,419	0.75	$ 21,419
	Pages	-	$ 5,824	0.35	$ 6,006	0.35	$ 6,006
	Salary Reduction - Pages	-	$ (3,796)				
	Salary Reduction	-	$ (18,000)				
	Furlough	-	$ (3,174)				
	TOTAL	**24.20**	**$ 914,822**	**23.45**	**$ 915,387**	**19.20**	**$ 766,579**

Other

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

Debt Service

BONDED DEBT

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

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

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

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

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

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

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

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

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

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

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Debt-Principal on Long Term Debt	$5,550,561	$5,654,216	$3,405,602	$5,895,784	$6,757,701	$6,757,701	$0	$861,917	14.62
Debt-Interest on Long Term Debt	$3,704,472	$3,848,391	$2,898,449	$3,486,050	$3,295,478	$3,295,478	$0	($190,572)	(5.47)
Debt-Interest on Short Term Debt	$432,197	$435,106	$378,440	$450,000	$501,974	$501,974	$0	$ 51,974	11.55
	$9,687,231	$9,937,713	$6,682,490	$9,831,833	$10,555,153	$10,555,153	$0	$723,320	7.36

General Debt Schedule

Project Title	Amount Issued	Balance	FY 2010 Long Term Principal	Long Term Interest	MWPAT Subsidy	Balance
Municipal						
2005 Ref Police Station 97 (ISQ)	2,000,000	790,600	101,200	35,946		689,400
2005 Ref Fire Remodeling 97(ISQ)	390,000	148,800	20,200	6,763		128,600
2005 Ref Library 97 (ISQ)\	1,200,000	476,800	60,800	21,675		416,000
funded in Library budget			(60,800)	(21,675)		
1997 Ref Nursing (I)	1,041,161	51,778	51,778	1,294		-
2001 MWPAT 97-1075 (O) SPT	143,100	82,786	7,541	4,326	(4,326)	75,245
2001 Hospital Res/Ref (OSQ)	14,400,000	11,725,000	570,000	787,850		11,155,000
2002 Fire Equip (ISQ)	210,000	140,000	10,000	5,655		130,000
2002 Hospital Equip (ISQ)	364,000	360,000		15,120		360,000
2002 Hospital Taxable (ISQ)	275,000	65,000	35,000	2,347		30,000
Hospital Deficit Notes 4/01	15,000,000	10,350,000	690,000	410,550		9,660,000
Hospital Deficit Notes 6/01	5,000,000	3,135,000	210,000	94,050		2,925,000
Hospital Deficit Notes 12/01	5,000,000	3,675,000	220,000	210,250		3,455,000
Hospital Deficit Notes 12/02	4,403,000	3,415,000	185,000	102,450		3,230,000
Hospital Deficit Notes 4/03	597,000	460,000	25,000	13,800		435,000
Hospital Deficit Defferal Plan 2005		2,967,500	-	222,025		2,967,500
2002 MWPAT CW-00-54 (I) LFILL	465,418	352,972	19,801	17,279	(16,235)	333,171
2004 MWPAT CW-00-54A (I) LFILL	675,579	569,641	27,896	27,156	(24,218)	541,745
2006 Departmental Equ (ISQ)	128,000	75,000	25,000	3,000		50,000
2006 High St Fire Roof (ISQ)	45,000	25,000	10,000	1,000		15,000
2006 Parking Deck 1 (ISQ)	161,115	120,000	15,000	5,100		105,000
2006 Parking Deck 2 (ISQ)	240,885	190,000	25,000	8,000		165,000
2006 MWPAT CW-00-54B (I) LFILL	1,500,000	1,350,000	75,000			1,275,000
2006 MWPAT CW-00-54C (I) LFILL	300,000	270,000	15,000			255,000
Chapter 90/State Notes				75,000		
Other BAN's				100,000		
sub-total Non School	53,539,258	40,795,877	2,338,416	2,148,961	(44,779)	38,396,661

Project Title	Amount Issued	Balance	FY 2010 Long Term Principal	Long Term Interest	MWPAT Subsidy	Balance
School						
1997 Ref92 School1 (O) G/S	899,633	303,468	148,907	11,451		154,561
1997 Ref92 School 2 (O) G/S	10,498,114	4,529,121	1,463,398	189,871		3,065,722
2005 Refunding Sch (G/S) R2005 2(ISQ)	310,000	69,400	20,000	3,122		49,400
2005 Refunding Sch (P/B) R2005 1(ISQ)	25,640,000	12,961,780	1,511,600	596,667		11,450,180
2005 Refunding Sch Lnd 1997 (ISQ)	400,000	138,180	20,100	6,362		118,080
2005 Ref Sch Planning 97 (ISQ)	950,000	297,325	50,400	13,498		246,925
1997 Ref Other (I)	130,850	47,185	47,185	1,180		-
1997 Ref92 Remol (I)	677,253	202,411	102,695	7,553		99,717
2006 Ref99 School (OSQ) N	16,453,000	10,131,898	839,851	451,020		9,292,047
2006 Ref99 School (OSQ) P/B	200,000	123,162	10,209	5,483		112,953
2006 Ref99 Sch Roof (ISQ)		804,940	94,940	34,798		710,000
2002 School Remodel Roof(ISQ) (H)	310,000	210,000	15,000	8,483		195,000
2002 School Equip (OSQ)	400,000	280,000	20,000	11,310		260,000
2006 Whittier Sch Roof (ISQ)	710,000	560,000	70,000	23,800		490,000
2006 Greenleaf Sch Boiler (ISQ)	53,000	40,000	5,000	1,700		35,000
High School Ban's				326,975		
sub-total School	57,631,850	30,698,870	4,419,285	1,693,271	-	26,279,585
Total Debt	111,171,108	71,494,747	6,757,701	3,842,231	(44,779)	64,676,246
					10,555,153	

(G/S)-Golden Hill/Silver Hill, (N)-Nettle, (P/B)-Pentucket/Bradford, (H)-High school
Bold items indicate debt excluded

Employee Benefits

Health Insurance

Pursuant to MGL Chapter 32B, as a benefit of employment, any active, permanent employee of the City who works in excess of nineteen (19) hours per week is eligible for group health insurance coverage also all retirees are offered insurance.
The City offers the choice of two health plans Blue Care Elect and HMO Blue. The City also offers Medex to its retired employees age 65 and older.

The City currently offers all insurance plans on a self funding basis administered by Blue Cross. The City also retains Cook & Co. as consultant to review the performance of our health insurance plans and provide assistance relative to cost containment and proper funding levels. This budget is based on an increase in rates of 6.5% for Blue Cross plans and 4% for Medex rates.

The plans and enrolment estimates are in the tables below:

Summary of General Fund Costs and Headcount

Insurance Budget

Municipal	Health	Active	$ 3,654,470	
		Retiree	$ 5,433,746	
	Life	Active	$ 17,397	
		Retiree	$ 34,538	
Total Municipal				$ 9,140,152
School	Health	Active	$ 8,764,340	
		Retiree	$ 4,091,433	
	Life	Active	$ 21,682	
		Retiree	$ 25,584	
Total School				$ 12,903,039
City	Health	Active	$ 12,418,810	
		Retiree	$ 9,525,179	
	Life	Active	$ 39,080	
		Retiree	$ 60,122	
Total City Group Insurance Budget				**$ 22,043,191**

These totals do not include Water/Wastewater

Headcount

Municipal	Health	Active	314	
		Retiree	887	
	Total Municipal Health			1,201
	Life	Active	272	
		Retiree	540	
	Total Municipal Life			812
School	Health	Active	782	
		Retiree	669	
	Total School Health			1,451
	Life	Active	339	
		Retiree	400	
	Total School Life			739
Total City Group Health Insurance Headcount				**2,652**
Total City Group Life Insurance Headcount				**1,551**

Unemployment

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

Retirement

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

Workmen's Compensation

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

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Benefits-Sick Leave Bank	$72,377	$64,660	$77,655	$75,000	$75,000	$75,000	$0	$0	0.00
Benefits-Vacation Buy-Back	$24,024	$0	$11,373	$27,100	$25,000	$25,000	$0	($2,100)	(7.75)
Benefits-Retirement Incentive	$0	$0	$30,000	$30,000	$0	$0	$0	($30,000)	(100.00)
Benefits-Injured on Duty Medical Claims	$35,000	$35,000	$35,000	$37,669	$35,000	$35,000	$0	($2,669)	(7.09)
Benefits-Unemployment - School	$0	$0	$138,965	$150,000	$150,000	$150,000	$0	$0	0.00
Benefits-Workers Comp School	$0	$243,133	$190,935	$180,000	$210,000	$210,000	$0	$30,000	16.67
Benefits-Group Insurance	$18,535,834	$19,962,564	$18,476,620	$20,853,595	$22,257,050	$22,043,191	($213,859)	$1,189,596	5.70
Benefits-Pension Assessment	$8,604,413	$9,125,778	$8,634,559	$9,419,543	$9,809,595	$9,809,595	$0	$390,052	4.14
Benefits-Unemployment Insurance	$170,474	$204,184	$27,698	$132,500	$150,000	$150,000	$0	$17,500	13.21
Benefits-Workers Comp City	$444,054	$462,321	$291,038	$311,000	$400,903	$400,903	$0	$89,903	28.91
Benefits-Life Insurance	($10)	$0	($192)	$0	$0	$0	$0	$0	0.00
Benefits-Medicare	$814,274	$848,730	$836,076	$845,518	$866,656	$866,656	$0	$21,138	2.50
Benefits-Non-Contributory Pensions	$61,755	$13,379	$35,393	$62,000	$45,000	$45,000	$0	($17,000)	(27.42)
Benefits-Retiree Medical Claims	$124,389	$129,030	$90,833	$250,182	$175,000	$175,000	$0	($75,182)	(30.05)
Benefits-Long Term Disability Ins	$0	$0	$0	$1,625	$1,625	$1,625	$0	$0	0.00
	$28,886,584	$31,088,779	$28,875,953	$32,375,732	$34,200,829	$33,986,970	($213,859)	$1,611,238	4.98

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Liability Insurance Premiums	$799,366	$859,910	$894,095	$890,687	$899,000	$914,136	($15,136)	$23,449	2.63
	$799,366	$859,910	$894,095	$890,687	$899,000	$914,136	($15,136)	$23,449	2.63

Cherry Sheet Assessments

CHERRY SHEET ASSESSMENTS

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

RETIREE EMPLOYEE HAELTH INSURANCE

To reimburse the state for the costs of providing a health insurance plan for governmental retirees who were pensioned prior to the implementation of Chapter 32B by their local governmental unit. Chapter 32B enabled municipalities to establish a mechanism for group insurance for retirees.

MOSQUITO CONTROL PROJECTS

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

AIR POLLUTION CONTROL

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

REGIONAL TRANSPORTATION AUTHORITY

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

SPECIAL EDUCATION ASSESSMENT

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

REGISTRY OF MOTOR VEHICLES-HOLD PROGRAM

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

CHARTER SCHOOL CHARGES

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

SCHOOL CHOICE

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

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
State-Special Education	$39,729	$62,607	$0	$64,888	$51,030	$51,030	$0	($13,858)	(21.36)
State-Ret Employees Health Ins	$16,625	$7,911	$12,097	$16,129	$16,325	$16,325	$0	$196	1.22
State-Mosquito Control	$109,828	$109,632	$82,134	$109,511	$109,966	$109,966	$0	$455	0.42
State-Air Pollution Control Districts	$13,762	$14,065	$10,767	$14,355	$14,571	$14,571	$0	$216	1.50
State-RMV Non-Renewal Surcharge	$88,720	$89,180	$63,285	$89,180	$83,780	$83,780	$0	($5,400)	(6.06)
State Assesement-Bond Interest	$37,198	$37,213	$0	$0	$0	$0	$0	$0	0.00
State-MBTA	$9,394	$46,252	$1,944	$2,592	$0	$0	$0	($2,592)	(100.00)
State-Regional Transit Authorities	$429,528	$378,742	$284,057	$378,742	$384,919	$384,919	$0	$6,177	1.63
State-School Choice	$809,706	$870,878	$637,795	$897,628	$955,558	$955,558	$0	$57,930	6.45
State-Essex Agg. Assessment	$486,853	$599,650	$507,219	$676,291	$576,590	$576,590	$0	($99,701)	(14.74)
State-Charter School Charges	$1,537,219	$1,879,335	$1,477,158	$2,267,859	$2,007,685	$2,538,451	$530,766	$270,592	11.93
	$3,578,562	$4,095,465	$3,076,456	$4,517,175	$4,200,424	$4,731,190	$530,766	$214,015	4.74

Miscellaneous and Transfers

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

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

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

Reserves & Other

Expense Line Item	2008 Actual	2009 Adopted Budget	2010 Department Request	2010 Mayor Approved	Dollar Variance	%Var.
Overlay	667,809	617,394	600,000	600,000	(17,394)	-2.8%
Capital Projects	147,773	142,792	-	-	(142,792)	-100.0%
Other Deficits	129,617	471,374	1,050,000	1,050,000	578,626	122.8%
Budget Reserve	550,000	550,000	550,000	200,000	(350,000)	-63.6%
Trust (Stabilization)	-	1,400,460	-	-	(1,400,460)	0.0%
Furlough	-	-	-	(200,000)	(200,000)	0.0%
Total Direct Expenses	**1,495,199**	**3,182,020**	**2,200,000**	**1,650,000**	**-1,532,020**	**-48.1%**

Utilities

Wastewater
Water

Wastewater

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Sewer-Penalties and Interest on Utility Charge	($43,355)	($51,534)	($55,817)	($30,000)	($60,000)	($60,000)	$0	($30,000)	100.00%
Sewer-Residential Usage	($3,392,498)	($3,133,484)	($3,294,713)	($4,124,856)	($4,014,567)	($4,014,567)	$0	$110,289	-2.67%
Sewer-Commercial Usage	($2,366,129)	($2,524,988)	($2,935,539)	($2,989,422)	($3,056,982)	($3,056,982)	$0	($67,560)	2.26%
Sewer-Groveland Usage	($120,614)	($149,287)	($153,444)	($145,000)	($150,000)	($150,000)	$0	($5,000)	3.45%
Sewer-Haverhill Paperboard Usage	($248,269)	($245,520)	($195,812)	($234,501)	($50,672)	($50,672)	$0	$183,829	-78.39%
Sewer-Septage Usage	($134,170)	($143,704)	($117,494)	($130,000)	($130,000)	($130,000)	$0	$0	0.00%
Sewer Misc	($12,452)	($45,460)	($21,385)	($12,250)	($12,250)	($12,250)	$0	$0	0.00%
Wastewater Betterment Collections	($5,114)	($5,726)	($8,154)	($2,500)	($2,500)	($2,500)	$0	$0	0.00%
Wastewater CSO Impact Fee	($357,000)	($432,000)	($56,000)	($78,000)	($70,000)	($70,000)	$0	$8,000	-10.26%
Sewer-Storm Drainage Infrastructure Fee	($6,300)	($97,800)	($300)	($4,800)	($1,000)	($1,000)	$0	$3,800	-79.17%
Wastewater Infrastructure Fee	($86,900)	($59,400)	($36,991)	($38,700)	($38,700)	($38,700)	$0	$0	0.00%
FEMA Reimbursment	($191,559)	($152,874)	$0	$0	$0	$0	$0	$0	0.00%
Other Sources	$0	($65,890)	$0	($100,000)	($100,000)	($100,000)	$0	$0	0.00%
Fund: Sewer Fund Revenues-6010040	**($6,964,360)**	**($7,107,667)**	**($6,875,649)**	**($7,890,029)**	**($7,686,671)**	**($7,686,671)**	**($)**	**($ 203,358)**	**-2.58%**
Salaries & Wages-Sewer	$84,400	$85,518	$79,648	$85,384	$85,384	$125,169	$39,785	$39,785	46.60%
Sewer-Overtime	$0	$0	$1,302	$1,000	$1,000	$1,000	$0	$0	0.00%
Sewer-Longevity	$2,800	$2,800	$2,800	$2,800	$2,800	$2,800	$0	$0	0.00%
Clothing Allowance	$700	$700	$700	$700	$700	$700	$0	$0	0.00%
Sewer & Drain Program	$25,000	$24,924	$20,600	$25,000	$25,000	$25,000	$0	$0	0.00%
Tools & Equipment	$1,428	$1,074	$37	$1,500	$1,500	$1,500	$0	$0	0.00%
Pipe Casting & Cement	$1,584	$420	$48	$1,600	$1,600	$1,600	$0	$0	0.00%
Dept: Sewer - 0441	**$115,912**	**$115,436**	**$105,135**	**$117,984**	**$117,984**	**$157,769**	**$ 39,785**	**$ 39,785**	**33.72%**
Salaries & Wages-Wastewater	$1,412,665	$1,381,569	$1,349,055	$1,521,154	$1,617,669	$1,617,669	$0	$96,515	6.34%
Wastewater - Overtime	$214,398	$221,013	$210,717	$219,858	$234,583	$234,583	$0	$14,725	6.70%
Wastewater-Longevity	$25,600	$28,700	$28,700	$27,800	$28,800	$28,800	$0	$1,000	3.60%
Boot Allowance	$1,468	$1,579	$2,425	$2,700	$2,600	$2,600	$0	($100)	-3.70%
Tuition Reimbursement	$4,673	$686	$1,150	$3,845	$4,000	$4,000	$0	$155	4.03%
Tool Allowance	$3,488	$2,968	$3,247	$3,555	$3,500	$3,500	$0	($55)	-1.55%
Electricity	$929,999	$996,949	$900,903	$975,305	$960,185	$960,185	$0	($15,120)	-1.55%
Heat & Hot Water	$143,518	$112,996	$137,759	$142,875	$109,800	$109,800	$0	($33,075)	-23.15%
Normal Maintenance	$153,238	$172,222	$157,424	$170,000	$170,000	$170,000	$0	$0	0.00%
Lift Station-Operation & Maint	$56,000	$52,618	$37,720	$60,000	$61,000	$61,000	$0	$1,000	1.67%
Rent/City Hall	$7,500	$12,862	$12,862	$12,862	$17,500	$17,500	$0	$4,638	36.06%
Uniform Rental	$3,893	$4,081	$3,759	$7,700	$7,700	$7,700	$0	$0	0.00%
Service Contracts	$20,000	$23,668	$15,433	$23,000	$57,100	$57,100	$0	$34,100	148.26%
Sludge Disposal	$688,981	$736,436	$640,315	$748,200	$723,200	$723,200	$0	($25,000)	-3.34%
Legal Fees & Consultant	$5,708	$8,230	$4,648	$12,500	$25,000	$25,000	$0	$12,500	100.00%

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Sewer Assessment & Inspection	$0	$0	$0	$0	$50,000	$50,000	$0	$50,000	0.00%
Advertising-Waste Water	$0	$0	$250	$250	$250	$250	$0	$0	0.00%
Landfill Closure Legal & Consulting	$0	$0	$0	$0	$0	$100,000	$100,000	$100,000	0.00%
Industrial Pretreatment	$4,717	$6,568	$0	$0	$5,000	$5,000	$0	$5,000	0.00%
Communications	$11,944	$11,192	$11,466	$13,200	$13,200	$13,200	$0	$0	0.00%
Postage	$11,009	$11,095	$10,137	$13,080	$13,080	$13,080	$0	$0	0.00%
Household Hazardous Waste Program	$10,638	$11,138	$5,249	$15,000	$17,000	$17,000	$0	$2,000	13.33%
Office Supplies	$4,317	$4,499	$4,083	$5,200	$5,200	$5,200	$0	$0	0.00%
Wastewater - Vehicular Gasoline	$18,881	$24,457	$14,600	$21,800	$24,357	$24,357	$0	$2,557	11.73%
Sludge Dewatering Chemicals	$61,424	$66,106	$63,178	$77,200	$97,733	$97,733	$0	$20,533	26.60%
Chlorine	$37,965	$32,385	$50,752	$59,680	$59,200	$59,200	$0	($480)	-0.80%
Polymer	$7,254	$7,156	$7,115	$10,321	$14,900	$14,900	$0	$4,579	44.37%
Other Chemicals	$2,787	$5,743	$799	$2,400	$2,400	$2,400	$0	$0	0.00%
Equipment Rebuild	$25,654	$16,330	$24,701	$25,000	$35,000	$35,000	$0	$10,000	40.00%
Laboratory Expense	$15,013	$15,438	$16,802	$31,108	$26,108	$26,108	$0	($5,000)	-16.07%
In-Kind Services - Wastewater	$183,014	$227,783	$191,774	$191,774	$188,014	$188,014	$0	($3,760)	-1.96%
Tech Training & Seminars	$2,315	$3,594	$4,032	$14,800	$5,800	$5,800	$0	($9,000)	-60.81%
Dues and Memberships	$1,561	$2,058	$2,165	$3,000	$3,000	$3,000	$0	$0	0.00%
Wastewater Transfer to Cap Projects Fund	$12,000	$0	$0	$0	$0	$0	$0	$0	0.00%
Transfer to Water (Engineering)	$55,000	$55,000	$55,000	$55,000	$55,000	$55,000	$0	$0	0.00%
Dept: Wastewater - 0442	**$4,136,622**	**$4,257,119**	**$3,968,220**	**$4,470,167**	**$4,637,879**	**$4,737,879**	**$ 100,000**	**$ 267,712**	**5.99%**
Wastewater Capital Outlay	$52,359	$107,659	$136,369	$1,449,671	$460,000	$460,000	$0	($989,671)	-68.27%
Storm Drainage Infrastructure Expense	$0	$0	$0	$50,000	$10,000	$10,000	$0	($40,000)	-80.00%
Wastewater Infrastructure Expense	$700,944	$124,318	$11,802	$193,901	$50,000	$50,000	$0	($143,901)	-74.21%
Dept: Wastewater Capital Outlay - 0444	**$753,303**	**$231,977**	**$148,171**	**$1,693,572**	**$520,000**	**$520,000**	**$**	**($1,173,572)**	**-69.30%**
Mass Abatement Tr Admin Fee	$23,582	$66,408	$38,572	$49,323	$51,831	$51,831	$0	$2,508	5.08%
Mass Abatement Trust Loan	$847,028	$1,210,373	$1,235,374	$1,290,439	$1,259,505	$1,259,505	$0	($30,935)	-2.40%
Principal on long term debt	$265,426	$264,347	$223,675	$299,775	$291,200	$291,200	$0	($8,575)	-2.86%
Interest on long term debt	$125,445	$113,102	$94,609	$150,578	$150,714	$150,714	$0	$136	0.09%
Interest on Short Term Debt	$0	$41,779	$11,170	$11,170	$27,000	$27,000	$0	$15,830	141.72%
Dept: Debt Service - 0700	**$1,261,481**	**$1,696,009**	**$1,603,400**	**$1,801,285**	**$1,780,250**	**$1,780,250**	**$**	**($ 21,036)**	**-1.17%**
Health Insurance	$320,094	$329,064	$256,697	$391,413	$414,898	$414,898	$0	$23,485	6.00%
Pension Assessment	$221,754	$252,733	$242,097	$264,106	$309,893	$309,893	$0	$45,787	17.34%
Wastewater Workers Compensation	$0	$17,212	$1,857	$20,000	$20,000	$20,000	$0	$0	0.00%
Medicare	$13,436	$12,999	$12,681	$24,781	$24,781	$24,781	$0	$0	0.00%
Dept: Employee Benefits - 0910	**$555,284**	**$612,008**	**$513,332**	**$700,300**	**$769,572**	**$769,572**	**$**	**$ 69,272**	**9.89%**
Insurance Premiums	$83,450	$90,135	$95,543	$95,543	$101,276	$101,276	$0	$5,733	6.00%

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Dept: Liability Insurance - 0945	**$83,450**	**$90,135**	**$95,543**	**$95,543**	**$101,276**	**$101,276**	**$**	**$ 5,733**	**6.00%**
Budget Surplus/Loss (Budget Only)	$0	$0	$0	($988,822)	($240,289)	($380,074)	($139,785)	($608,748)	-61.56%
Dept: Budget Only - 0999	$0	$0	$0	($988,822)	($240,289)	($380,074)	($139,785)	($608,748)	-61.56%
Fund: Sewer Fund Expenses - 6010040	**$6,906,052**	**$7,002,684**	**$6,433,801**	**$7,890,029**	**$7,686,672**	**$7,686,672**	**$**	**($203,358)**	**-2.58%**
Actual (Surplus)/Loss	**($58,308)**	**($104,983)**	**($441,848)**	**($)**	**($)**	**($)**	**($)**	**($)**	

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

Water

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Water-Penalties and Interest on Utility Charge	($39,769)	($45,389)	($44,109)	($35,000)	($45,000)	($45,000)	$0	($10,000)	28.57%
Water-Penalties and Interest on Labor	($2,729)	($3,507)	($3,080)	($2,500)	($4,200)	($4,200)	$0	($1,700)	68.00%
Water-Penalties and Interest on Fire Service	($475)	($835)	($761)	($500)	($800)	($800)	$0	($300)	60.00%
Water-Residential Usage	($3,025,294)	($2,859,906)	($2,776,499)	($3,524,321)	($3,368,200)	($3,368,200)	$0	$156,121	-4.43%
Water-Commercial Usage	($2,036,209)	($2,139,070)	($2,259,321)	($2,427,057)	($2,331,000)	($2,331,000)	$0	$96,057	-3.96%
Water-Labor Fee	($227,401)	($273,868)	($227,290)	($270,000)	($300,000)	($300,000)	$0	($30,000)	11.11%
Water-Service Repairs	($89,033)	($67,435)	($67,836)	($78,000)	($78,000)	($78,000)	$0	$0	0.00%
Water-Service Entrance	($66,540)	($46,360)	($27,360)	($36,000)	($46,000)	($46,000)	$0	($10,000)	27.78%
Water-Main Pipe Entrance	($14,640)	($21,520)	($28,959)	($18,000)	($24,000)	($24,000)	$0	($6,000)	33.33%
Water-Fire Service	($134,760)	($134,155)	($137,762)	($159,600)	($140,000)	($140,000)	$0	$19,600	-12.28%
Water-Real Estate Transfer	($40,900)	($31,969)	($29,059)	($42,000)	($42,000)	($42,000)	$0	$0	0.00%
Analysis/Misc Water	($2,680)	($720)	($24,042)	($100)	($6,000)	($6,000)	$0	($5,900)	5900.00%
Water Infrastructure Fee	($167,400)	($201,100)	($34,330)	($50,000)	($40,000)	($40,000)	$0	$10,000	-20.00%
Water Supply Fee	($405,000)	($306,500)	($123,500)	($250,000)	($185,000)	($185,000)	$0	$65,000	-26.00%
Water Retro Billing	($23)	($33)	$0	$0	$0	$0	$0	$0	0.00%
FEMA Reimbursment	($900,000)	$0	$0	$0	$0	$0	$0	$0	0.00%
Other Sources	$0	$0	$0	($548,480)	($255,000)	($255,000)	$0	$293,480	-53.51%
Dept: Water Fund Revenues - 6010050	**($7,152,853)**	**($6,132,367)**	**($5,783,910)**	**($7,441,558)**	**($6,865,200)**	**($6,865,200)**	**$0**	**$576,358**	**-7.75%**
Engineering Reproductions & Printing	($16,389)	($11,756)	($9,943)	($20,000)	($12,000)	($12,000)	$0	$8,000	-40.00%
Engineering Technical Review Fees	($11,900)	($9,190)	($3,560)	($5,000)	($6,000)	($6,000)	$0	($1,000)	20.00%
Engineering Sewer & Drain Permits	($71,250)	($45,025)	($24,100)	($85,000)	($45,000)	($45,000)	$0	$40,000	-47.06%
Eng-Site Plan Review	($3,667)	($1,767)	$0	($2,000)	($2,000)	($2,000)	$0	$0	0.00%
Eng Insp Fees - Clerk of Works	($69,866)	($69,148)	($68,638)	($88,800)	($60,000)	($60,000)	$0	$28,800	-32.43%
Dept: Water (Engineering) Revenues - 6010050	**($ 173,072)**	**($ 136,886)**	**($ 106,241)**	**($ 200,800)**	**($ 125,000)**	**($ 125,000)**	**($)**	**($ 75,800)**	**-37.75%**
Eng-Salaries & Wages	$241,647	$216,026	$187,610	$201,998	$203,737	$203,737	$0	$1,739	0.86%
Eng-Overtime	$270	$3,572	$3,484	$4,980	$5,000	$5,000	$0	$20	0.40%
Eng-Longevity	$4,700	$4,700	$4,700	$4,700	$4,700	$4,700	$0	$0	0.00%
Eng-Professional Devel	$530	$205	$620	$620	$600	$600	$0	($20)	-3.23%
Eng-Rep & Maint Office Equipment	$3,294	$2,106	$3,078	$3,200	$3,200	$3,200	$0	$0	0.00%
Eng Insp Fees - Clerk of Works	$52,785	$51,360	$28,230	$55,800	$55,800	$55,800	$0	$0	0.00%
Eng-Communications	$1,237	$1,329	$1,138	$1,700	$2,000	$2,000	$0	$300	17.65%
Eng-Office Supplies	$4,284	$1,956	$2,628	$2,800	$2,500	$2,500	$0	($300)	-10.71%
Eng-Vehicular Supplies	$18,133	$8,196	$2,287	$8,000	$8,000	$8,000	$0	$0	0.00%
Eng-Field Equipment Supplies	$0	$77	$78	$500	$500	$500	$0	$0	0.00%
Transfer from Water	($110,000)	($110,000)	($55,000)	($55,000)	($55,000)	($55,000)	$0	$0	0.00%
Dept: Engineering - 0410	**$216,880**	**$179,527**	**$178,853**	**$229,298**	**$231,037**	**$231,037**	**$**	**$ 1,739**	**0.76%**

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Salaries & Wages-Water Office	$274,662	$279,557	$264,407	$283,352	$295,288	$258,536	($36,752)	($24,816)	-8.76%
Overtime-Water Office	$123	$4,633	$7,753	$7,000	$7,000	$7,000	$0	$0	0.00%
Longevity-Water Office	$5,000	$5,050	$5,100	$5,050	$5,100	$5,100	$0	$50	0.99%
Dept: Water Office Salary - 0450	**$279,785**	**$289,240**	**$277,260**	**$295,402**	**$307,388**	**$270,636**	**$ (36,752)**	**$ (24,766)**	**-8.38%**
Salaries & Wages-Water Treatment	$482,527	$517,083	$503,487	$562,895	$592,518	$592,518	$0	$29,624	5.26%
Overtime-Water Treatment	$80,054	$52,597	$40,249	$62,401	$53,010	$53,010	$0	($9,391)	-15.05%
Longevity-Water Treatment	$8,250	$8,200	$7,200	$8,250	$7,250	$7,250	$0	($1,000)	-12.12%
Dept: Water Treatment Salary - 0451	**$570,831**	**$577,880**	**$550,936**	**$633,546**	**$652,778**	**$652,778**	**$**	**$19,233**	**3.04%**
Salaries & Wages-Water Maintenance	$923,030	$876,173	$736,443	$952,162	$994,687	$994,687	$0	$42,525	4.47%
Overtime-Water Maintenance	$113,158	$89,250	$87,845	$90,121	$90,121	$90,121	$0	$0	0.00%
Longevity-Water Maintenance	$17,650	$18,180	$18,100	$19,430	$18,300	$18,300	$0	($1,130)	-5.82%
Dept: Water Maintenance Salary - 0452	**$1,053,838**	**$983,603**	**$842,388**	**$1,061,713**	**$1,103,108**	**$1,103,108**	**$**	**$41,395**	**3.90%**
Clothing Allowance	$8,000	$8,800	$8,400	$9,600	$9,600	$9,600	$0	$0	0.00%
Boot Allowance	$835	$1,286	$939	$1,300	$1,300	$1,300	$0	$0	0.00%
Tuition Reimbursement	$8,309	$8,523	$4,966	$9,046	$9,046	$9,046	$0	$0	0.00%
Electricity	$512,082	$640,543	$661,328	$701,643	$690,925	$690,925	$0	($10,718)	-1.53%
Pumping Fuel & Heat	$59,092	$57,038	$36,580	$70,150	$83,250	$83,250	$0	$13,100	18.67%
Meter Expense & Supplies	$74,088	$74,801	$68,411	$78,815	$78,815	$78,815	$0	$0	0.00%
Water Treatment Maintenance	$63,868	$66,550	$39,800	$56,200	$60,250	$60,250	$0	$4,050	7.21%
Distribution Maintenance	$29,741	$15,836	$13,515	$16,330	$28,500	$28,500	$0	$12,170	74.53%
Pumping Bldg Maintenance	$21,421	$20,432	$13,706	$22,864	$23,300	$23,300	$0	$436	1.91%
Rent/City Hall	$7,500	$12,863	$12,863	$12,863	$17,500	$17,500	$0	$4,637	36.05%
Service Contracts	$24,914	$31,219	$31,033	$32,526	$41,626	$41,626	$0	$9,100	27.98%
Water Computer Program	$20,590	$9,099	$17,355	$36,100	$23,000	$23,000	$0	($13,100)	-36.29%
Legal Fees & Consultant	$10,509	$37,359	$5,575	$29,000	$35,000	$35,000	$0	$6,000	20.69%
Advertising	$556	$225	$1,188	$1,436	$1,000	$1,000	$0	($436)	-30.36%
Communications	$17,058	$14,652	$12,186	$25,000	$25,000	$25,000	$0	$0	0.00%
Postage	$14,589	$16,535	$13,291	$21,025	$21,025	$21,025	$0	$0	0.00%
Infra Red Rd Surfacing	$0	$0	$3,358	$3,358	$2,500	$2,500	$0	($858)	-25.55%
Office Supplies	$8,262	$8,694	$6,141	$8,500	$8,500	$8,500	$0	$0	0.00%
Small Main Replacement	$467	$5,860	$7,140	$14,865	$17,723	$17,723	$0	$2,858	19.23%
Water Admin - Vehicles Expense	$94,543	$101,481	$56,748	$81,300	$87,580	$87,580	$0	$6,280	7.72%
Water Treatment Tools/Instruments	$480	$388	$322	$500	$500	$500	$0	$0	0.00%
Treatment Chemicals	$228,532	$289,307	$335,678	$497,114	$676,936	$676,936	$0	$179,822	36.17%
Distribution Fittings & Supplies	$60,300	$69,533	$49,016	$64,153	$75,000	$75,000	$0	$10,847	16.91%
Water Conservation Materials	$0	$0	$3,445	$5,000	$5,000	$5,000	$0	$0	0.00%
Fire Hydrant Repair	$29,464	$25,510	$40,333	$50,000	$40,000	$40,000	$0	($10,000)	-20.00%
Laboratory Expense	$25,704	$36,831	$37,666	$64,367	$40,372	$40,372	$0	($23,995)	-37.28%

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Distribution Constr/Mtls	$24,488	$21,345	$28,909	$35,600	$26,500	$26,500	$0	($9,100)	-25.56%
Leak Detection & Repair	$640	$5,696	($18,262)	($5,000)	$20,000	$20,000	$0	$25,000	-500.00%
Fed Drink Water Assessment Fee	$19,480	$20,307	$19,669	$20,400	$20,400	$20,400	$0	$0	0.00%
Storage Taxes	$2,111	$3,351	$7,255	$7,284	$7,546	$7,546	$0	$262	3.60%
In-Kind Services - Water	$303,381	$336,914	$309,449	$309,449	$309,449	$346,201	$36,752	$36,752	11.88%
Travel/Outside Mtg/Conf	$325	$1,065	$531	$2,000	$2,000	$2,000	$0	$0	0.00%
Transfer to GF - addtl In-Kind	$0	$0	$145,000	$0	$0	$500,000	$500,000	$500,000	0.00%
Transfer to Water - Engineering	$55,000	$55,000	$55,000	$55,000	$55,000	$55,000	$0	$0	0.00%
Dept: Water Expenses - 0453	**$1,726,329**	**$1,997,043**	**$2,028,534**	**$2,337,788**	**$2,544,143**	**$3,080,895**	**$ 536,752**	**$ 743,107**	**31.79%**
Water Maintenance Garage	$39,565	$13,138	$0	$0	$0	$0	$0	$0	0.00%
Metering Division	$32,852	$0	$0	$0	$0	$0	$0	$0	0.00%
Water Treatment Maint-Capital Acct	$75,117	$76,091	$32,644	$88,465	$30,000	$30,000	$0	($58,465)	-66.09%
Computer Hardware/Software	$0	$0	$0	$13,830	$0	$0	$0	($13,830)	-100.00%
Water Supply Expenditures	$0	$152,936	$32,839	$895,544	$400,000	$400,000	$0	($495,544)	-55.33%
Water Infrastructure Expense	$56,488	$35,870	$15,132	$100,000	$80,000	$80,000	$0	($20,000)	-20.00%
Water Capital Outlay	$142,854	$309	$102,692	$1,002,777	$75,000	$75,000	$0	($927,777)	-92.52%
Future Carb Repl Filters	$0	$0	$407,500	$423,800	$167,000	$167,000	$0	($256,800)	-60.59%
Lake Saltonstall Rd Waterline	$0	$0	$0	$80,917	$0	$0	$0	($80,917)	-100.00%
Off Site Main Improvement	$18,642	$0	$0	$0	$0	$0	$0	$0	0.00%
Booster Station	$0	$0	$0	$38,250	$0	$0	$0	($38,250)	-100.00%
Dept: Water Capital Outlay - 0454	**$365,518**	**$278,344**	**$590,807**	**$2,643,583**	**$752,000**	**$752,000**	**$ $**	**(1,891,583)**	**-71.55%**
Mass Abatement Trust Admin Fee	$975	$0	$0	$0	$0	$0	$0	$0	0.00%
Mass Abatement Trust Loan	$1,300	$0	$80,076	$188,069	$180,529	$180,529	$0	($7,540)	-4.01%
Principal on Long Term Debt	$352,670	$312,170	$306,865	$348,367	$356,965	$356,965	$0	$8,598	2.47%
Interest on Long Term Debt	$151,501	$191,858	$175,421	$193,758	$179,864	$179,864	$0	($13,894)	-7.17%
Interest on Short Term Debt	$0	$16,839	$11,620	$112,401	$64,000	$64,000	$0	($48,401)	-43.06%
Dept: Water Debt Service - 0700	**$506,446**	**$520,867**	**$573,982**	**$842,595**	**$781,358**	**$781,358**	**$ $**	**(61,237)**	**-7.27%**
Health Insurance	$385,652	$436,739	$336,836	$494,311	$523,970	$523,970	$0	$29,659	6.00%
Pension Assessment	$223,647	$271,515	$260,090	$283,734	$262,237	$262,237	$0	($21,497)	-7.58%
Water Workers Compensation	$0	$41,323	$29,300	$50,000	$55,000	$55,000	$0	$5,000	10.00%
Medicare	$21,083	$20,852	$18,792	$26,000	$26,000	$26,000	$0	$0	0.00%
Non-Contributory Pensions	$21,990	$19,326	$1,641	$23,800	$23,800	$23,800	$0	$0	0.00%
Dept: Employee Benefits - 0910	**$652,372**	**$789,755**	**$646,659**	**$877,845**	**$891,007**	**$891,007**	**$**	**$ 13,162**	**1.50%**
Insurance Premiums	$113,700	$132,974	$140,952	$140,952	$149,410	$149,410	$0	$8,458	6.00%
Dept: Liability Insurance - 0945	**$113,700**	**$132,974**	**$140,952**	**$140,952**	**$149,410**	**$149,410**	**$**	**$ 8,458**	**6.00%**
Budget Surplus/Loss (Budget Only)	$0	$0	$0	(1,420,364)	($422,029)	($922,029)	($500,000)	($498,334)	-35.08%

Description	FY07 Actual	FY08 Actual	FY09 Y-T-D Actual	FY09 Budget	FY10 Request	FY10 Mayor Allowed	Mayor Change	Budget Change	Budget % Change
Dept: Budget Only - 0999	0	0	0	(1,420,364)	(422,029)	(922,029)	(500,000)	498,334	-35.08%
Fund: Water Fund Expenses - 6010050	$5,485,699	$5,749,233	$5,830,371	$7,642,358	$6,990,200	$6,990,200	$ $	(652,158)	-8.53%
Actual (Surplus)/Loss	($1,840,226)	($520,020)	($59,780)	($)	($)	($)	($)	($)	

Water Department	Position Title	FTE	FY09 Salary Budget	FTE	FY10 Salary Request	FTE	FY10 Mayor Approved
Water Engineering:							
	City Engineer	1.00	$ 79,259	1.00	$ 81,637	1.00	$ 81,637
	* Council transfer to Public Works Admin		$ (33,533)		$ -		$ -
	Asst Civil Engineer	1.00	$ 54,433	1.00	$ 54,434	1.00	$ 54,434
	Sr Engineering Aide	2.00	$ 82,899	2.00	$ 82,899	2.00	$ 82,899
	Sr Engineering Aide (new)	1.00	$ 36,983	1.00	$ 33,408	1.00	$ 33,408
	Out of Grade		$ 4,620		$ 4,620		$ 4,620
	Water Offset		$ (55,000)		$ (55,000)		$ (55,000)
	Total-Water Engineering	**5.00**	**$ 169,662**	**5.00**	**$ 201,998**	**5.00**	**$ 201,998**
Water Office:							
	Finance Manager	1.00	$ 87,411	1.00	$ 87,411	1.00	$ 87,411
	Billing/Collection Mgr	1.00	$ 52,584	1.00	$ 52,584	1.00	$ 52,584
	Office Account Clk	-	$ -	1.00	$ 38,593	1.00	$ 38,593
	Head Account Clk	3.60	$ 134,145	2.60	$ 95,552	2.60	$ 95,552
	Out of Grade		$ 2,000		$ 2,000		$ 2,000
	Merit Bonus		$ 7,211		$ 7,211		$ 7,211
	Total-Water Office	**5.60**	**$ 283,352**	**5.60**	**$ 283,352**	**5.60**	**$ 283,352**
Water Treatment:							
	Water Plant Supervisor	1.00	$ 71,356	1.00	$ 71,356	1.00	$ 71,356
	Senior WTP Operator	1.00	$ 53,040	1.00	$ 53,040	1.00	$ 53,040
	Class 4 Wtr Plant Oper	2.00	$ 90,938	2.00	$ 90,938	2.00	$ 90,938
	Class 3 Wtr Plant Oper	3.00	$ 136,406	3.00	$ 136,406	3.00	$ 136,406
	WTP Chemist	1.00	$ 61,509	1.00	$ 61,509	1.00	$ 61,509
	WTP Laboratory Tech	1.00	$ 45,469	1.00	$ 45,469	1.00	$ 45,469
	WTP Electrician	1.00	$ 50,648	1.00	$ 50,648	1.00	$ 50,648
	WTP Laboratory Tech - On Call	-	$ 14,034	-	$ 12,280	-	$ 12,280
	Seasonal Employee	-	$ 3,360	-	$ 3,960	-	$ 3,960
	Holiday	-	$ 3,847	-	$ 3,847	-	$ 3,847
	SCADA Stipend	-	$ 2,500	-	$ 2,500	-	$ 2,500
	Boiler Repairman Diff	-	$ 522	-	$ 520	-	$ 520
	Safety & Training Officer	-	$ 1,044	-	$ 1,040	-	$ 1,040
	Night Differential	-	$ 14,577	-	$ 10,249	-	$ 10,249
	Merit Bonus	-	$ 15,901	-	$ 15,901	-	$ 15,901

Water Department	Position Title	FY09 Salary Budget FTE	FY09 Salary Budget	FY10 Salary Request FTE	FY10 Salary Request	FY10 Mayor Approved FTE	FY10 Mayor Approved
	Out of Grade	-	$ 3,231	-	$ 3,231	-	$ 3,231
	Total-Water Treatment	**10.00**	**$ 568,382**	**10.00**	**$ 562,895**	**10.00**	**$ 562,895**
Water Maintenance:							
	Water Maint Supv	1.00	$ 71,356	1.00	$ 71,356	1.00	$ 71,356
	Water Service Insp	1.00	$ 52,584	1.00	$ 52,584	1.00	$ 52,584
	Water Meter Reader	1.00	$ 42,515	1.00	$ 42,515	1.00	$ 42,515
	Head Clerk	2.00	$ 84,004	2.00	$ 84,004	2.00	$ 84,004
	Head Clerk -Part Time (new)	0.50	$ 15,751	0.50	$ 15,751	-	$ -
	General Foreman	1.00	$ 55,141	1.00	$ 55,141	1.00	$ 55,141
	PW Mtce Crft/PL/BKFL	1.00	$ 48,838	1.00	$ 48,838	1.00	$ 48,838
	PW Mtce Crft/Plumber	4.00	$ 190,362	4.00	$ 190,362	4.00	$ 190,362
	Water Meter Repair/Inst	1.00	$ 39,062	1.00	$ 39,062	1.00	$ 39,062
	MEO & B&G	2.00	$ 82,077	2.00	$ 82,077	2.00	$ 82,077
	PW Maintenance Man	1.00	$ 39,749	1.00	$ 39,749	1.00	$ 39,749
	Wtr Meter Installer	1.00	$ 37,669	1.00	$ 37,669	1.00	$ 37,669
	Wtr Meter Reader/Inst	1.00	$ 39,062	1.00	$ 39,062	1.00	$ 39,062
	Wtr Meter Read Inst/CR	1.00	$ 39,062	1.00	$ 39,062	1.00	$ 39,062
	Wtr Meter Read/Inst/Tester	1.00	$ 39,062	1.00	$ 39,062	1.00	$ 39,062
	Temp Meter Reader	-	$ 4,500	-	$ 4,500	-	$ 4,500
	Professional Eng Stipend	-	$ 2,500	-	$ 2,500	-	$ 2,500
	Out of Grade	-	$ 15,290	-	$ 15,290	-	$ 15,290
	Safety & Training Officer	-	$ 1,040	-	$ 1,040	-	$ 1,040
	Police Detail	-	$ 8,000	-	$ 12,000	-	$ 8,000
	Stand By	-	$ 27,237	-	$ 27,237	-	$ 27,237
	Class I Lic	-	$ 9,360	-	$ 9,360	-	$ 9,360
	Merit Bonus	-	$ 26,060	-	$ 23,691	-	$ 23,691
	Total-Water Maintenance	**19.50**	**$ 970,283**	**19.50**	**$ 971,913**	**19.00**	**$ 952,162**
Total-Water Department			**1,991,678**		**2,020,157**		**2,000,407**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER 44. MUNICIPAL FINANCE

BUDGET IN CITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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