CITY OF HAVERHILL, MASSACHUSETTS
FISCAL YEAR 2007

FINANCIAL PLAN

July 1, 2006 to June 30, 2007



MAYOR
JAMES J. FIORENTINI

MAY, 2006

TABLE OF CONTENTS

BUDGET OVERVIEW…..…….
Citizen Guide……..…… 5
Financial Activity……..…… 7
Personnel Analysis……..…… 9
Budget Summary/Overview…….. 11
FINANCIAL PLAN GENERAL FUND……..…….
General Fund Revenue Summary and Table…… 17
General Fund Revenue Detail……...
Taxes……. 18
State Aid (Cherry Sheet)…….. 22
Local Receipts…….. 27
Miscellaneous/Transfers…… 30
General Fund Expenditure Summary Tables…….. 31
Department Summary Budgets……..……..
Legislative, Executive & Administration…….. 34
Finance…… 40
Public Safety…….……... 54
Education…….…..…… 65
Public Works……..……... 69
Economic & Community Development…..…… 78
Human Services…….…… 88
Other non-distributed…… 100
Debt Service…….. 101
Employee Benefits…….…. 105
Cherry Sheet Assessments…….…. 113
Miscellaneous/Transfers…… 115
GENERAL FUND FORECAST……..
General Fund Forecast…..……... 116
SELF SUPPORTING FUNDS……..…….
Wastewater…..……..…….…… 119
Wastewater Fund…….……..…… 124
APPENDICES……..
Glossary……. 131
Budget Laws…….……. 138

This page intentionally left blank

This page intentionally left blank

Citizen's guide to the Fiscal Year 2007 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.

Budget Policies

Budget Policy 1:	The City will develop balanced budgets in which current revenues (non-one-time) equal or exceed current expenditures.
Budget Policy 2:	The City will not balance the budget by using one time revenues to fund ongoing expenditures. No more than 20% of a non-recurring revenue item may be used for ongoing expenditures.
Budget Policy 3:	The City will not use budgetary procedures that balance the budget at the expense of meeting future years expenses, such as: postponing or deferring expenditures, accruing future year revenues, or rolling over short-term debt.

The purpose of Budget Policies One, Two and Three is to prevent the use of procedures that appear to balance the budget at the expense of our future. Delaying building and equipment maintenance or postponing the cost of operations are two of the most common procedures used to artificially create the appearance of a balanced budget. These actions merely pass today's costs onto future taxpayers and residents, and these costs usually grow as they are deferred.

Budget Policy One was developed to ensure that the City does not spend more than it receives in revenue in any one year and therefore does not degrade its overall financial condition. This ensures that the City does not "live beyond its means" and build a structural deficit into its budget.

Budget Policy Two helps ensure that the City does not use one-time revenue to support ongoing operations. Simply put, this policy prevents the use of temporary funding to support ongoing needs. Such expenditures are considered unadvisable because the ongoing expenditure need will still exist after the non-recurring revenue disappears. Use of non-recurring revenue for recurring purposes only delays appropriate action to correct what would otherwise be a budget imbalance.

Budget Policy Three prevents the use of gimmicks such as expenditure deferral, booking future revenue in the current fiscal year or the inappropriate rolling over of debt. These fiscal maneuvers generally occur in times of poor financial performance and only serve to delay necessary expenditures and increase the overall cost for a community.

Financial Activity (Summary) Fiscal Year 2005

RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END JUNE 30, 2005

Revenues and Expenditures		Special	Capital			TOTAL
Schedule A	General	Revenue	Projects	Enterprise	Trust	(a)-(e)
	(a)	(b)	(c)	(d)	(e)	(f)
1. Total Revenues	$ 122,270,350	$20,484,240	$ 7,389,737	$12,387,713	$ 99,973	$162,632,013
2. Total Expenditures	$ 121,611,375	$19,808,319	$ 12,548,648	$ 9,159,591	$ 129,956	$163,257,889
3. TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES SUM OF LINES 1-2	$ 658,975	$ 675,921	$ (5,158,911)	$ 3,228,122	$ (29,983)	$ (625,876)
OTHER FINANCING SOURCES (USES)						
4. Transfers From Other Funds	$ 885,533	$ 8,000	$ 699,920	$ -	$ 576,310	$ 2,169,763
5. Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
6. Transfers To Other Funds	$ (149,500)	$ (802,754)	$ -	$ (588,821)	$ (458,500)	$ (1,999,575)
7. Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
8. TOTAL OTHER FINANCING SOURCES (USES)- SUM OF LINES 4THROUGH 7	$ 736,033	$ (794,754)	$ 699,920	$ (588,821)	$ 117,810	$ 170,188
9. TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)-SUM OF LINES 3 AND 8	$ 1,395,008	$ (118,833)	$ (4,458,991)	$ 2,639,301	$ 87,827	$ (455,688)
10. Fund Equity (Retained Earnings) Beginning of Year	$ 2,357,601	$ 3,268,654	$ 20,758,130	$ 3,381,847	$1,498,728	$ 31,264,960
11. Other Adjustments		$ 96,244	$(22,475,782)	$ -	$ -	$ (22,379,538)
12. TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR- SUM OF LINES 9 THROUGH 11	$ 3,752,609	$ 3,246,065	$ (6,176,643)	$ 6,021,148	$1,586,555	$ 8,429,734

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 special revenue funded positions).

Department	FY2006 BUDGET	FY2007 DEPARTMENT REQUESTS	FY 2007 MAYOR ALLOWED	VARIANCE +/(-)
City Council	1.00	1.00	1.00	-
Mayor's Office	3.00	3.00	3.00	-
Auditor's Office	4.00	4.00	4.00	-
Treasurer/Collector	9.00	9.00	9.00	-
Assessing	5.00	5.00	4.00	(1.00)
Purchasing	3.00	3.00	2.00	(1.00)
Law	2.00	2.00	2.00	-
Human Recources 1	3.00	3.00	3.00	-
Municipal Information Systems	5.00	5.00	5.00	-
City Clerk/License Comm	5.00	5.00	5.00	-
Conservation Commission	3.00	3.00	3.00	-
Building/Zoning	4.00	4.00	4.00	-
Economic Development 4	2.30	2.30	2.40	0.10
Police 2	100.00	102.00	102.50	2.50
Fire	106.50	107.00	107.00	0.50
Inspection & Health Services 3	21.29	23.14	22.64	1.35
Emergency Management	0.75	0.50	0.50	(0.25)
Highways	20.70	20.70	20.70	-
Vehicle Maintenance	4.00	4.00	4.00	-
Building Maintenance	2.25	2.25	2.25	-
Park Department	7.30	7.30	7.30	-
Citizens Center	7.00	6.80	6.40	(0.60)

Department	FY2006 BUDGET	FY2007 DEPARTMENT REQUESTS	FY 2007 MAYOR ALLOWED	VARIANCE +/(-)
Veterans Services	1.00	1.00	1.00	-
Senior Services	2.43	3.00	3.00	0.57
Library Other Funds	0.75	-	-	(0.75)
Senior Services Other Funds	1.77	1.20	1.20	(0.57)
Citizens Center Other Funds	1.00	1.20	1.20	0.20
Police Other Funds	1.50	-	-	(1.50)
Health/Inspection Other Funds	1.70	1.70	1.70	-
Wood Day Care Fund	4.50	4.70	4.70	0.20
Vererans Skating Rink	4.00	4.20	4.20	0.20
Community Development Block Grant	7.20	7.10	7.10	(0.10)
Health Insurance Trust Fund	-	-	1.00	1.00
Library	24.20	25.45	24.20	-
GRAND TOTAL	369.14	372.54	369.99	0.85

Note: School, Water and Wastewater positions are not included.

Includes full-time and half-time benefited positions (full time equivalent).

1 Funding for Benefits position has moved to Health Insurance Trust and New 'Floater' position has been created

2 1.5 positions added into budget from Grant funded in FY06

3 positions added to school nursing program

4 Amount charged to CDBG has been reduced by 10%

General Fund Summary	ADOPTED BUDGET FY 06	REQUESTED BUDGET FY 07	MAYOR APPROVED FY 07	DOLLAR CHANGE FY06/07	PERCENT CHANGE FY06/07	PERCENT BUDGET
PROPERTY TAXES	(64,966,169)	(68,073,486)	(68,073,486)	(3,107,317)	4.8%	50.3%
LOCAL RECEIPTS:						
Motor Vehicle Excise	(5,721,013)	(5,720,013)	(5,721,013)	(0)	0.0%	4.2%
Other Excise	(162,500)	(162,500)	(162,500)	0	0.0%	0.1%
Penalties & Interest on taxes/excise	(304,733)	(304,733)	(304,733)	0	0.0%	0.2%
Payments in Lieu of Taxes	(179,423)	(159,000)	(159,000)	20,423	-11.4%	0.1%
Trash Disposal Revenue	(1,536,893)	(1,583,000)	(1,583,000)	(46,107)	3.0%	1.2%
Fees	(504,431)	(507,481)	(512,481)	(8,050)	1.6%	0.4%
Rentals	(119,000)	(121,180)	(171,180)	(52,180)	43.8%	0.1%
Other Departmental Revenue	(312,502)	(816,502)	(816,502)	(504,000)	161.3%	0.6%
Licenses & Permits	(1,470,323)	(1,472,340)	(2,227,340)	(757,017)	51.5%	1.6%
Special Assessments	(185,659)	0	0	185,659	-100.0%	0.0%
Fines & Forfeits	(372,791)	(372,791)	(409,291)	(36,500)	9.8%	0.3%
Investment Income	(181,903)	(181,903)	(201,903)	(20,000)	11.0%	0.1%
Misc non-recurring	(2,570,041)	(895,000)	(4,570,000)	(1,999,959)	77.8%	3.4%
STATE AID - 'CHERRY SHEET'	(47,044,698)	(49,110,921)	(49,660,921)	(2,616,223)	5.6%	36.6%
INTERFUND OPERATING TRANSFERS	(1,820,594)	(828,975)	(828,975)	991,619	-54.5%	0.6%
MISCELLANEOUS REVENUE	(932,721)	(100,000)	(100,000)	832,721	-89.3%	0.1%
TOTAL REVENUE	**(128,385,393)**	**(130,409,825)**	**(135,502,325)**	(7,116,932)	5.5%	100.0%
GENERAL GOVERNMENT	2,797,588	2,861,042	2,890,146	92,558	3.3%	2.1%
COMMUNITY & ECONOMIC DEV	1,594,450	1,599,879	1,663,885	69,435	4.4%	1.2%
PUBLIC SAFETY	15,161,733	16,233,544	15,942,872	781,140	5.2%	11.8%
SCHOOL DEPARTMENT	50,230,437	52,072,055	52,072,055	1,841,618	3.7%	38.4%
WHITTIER ASSESSMENT	7,781,373	7,951,967	7,951,967	170,594	2.2%	5.9%
PUBLIC WORKS	2,834,155	2,918,887	2,797,213	-36,941	-1.3%	2.1%
TRASH PICKUP	2,693,007	2,782,365	2,782,365	89,358	3.3%	2.1%

General Fund Summary	ADOPTED BUDGET FY 06	REQUESTED BUDGET FY 07	MAYOR APPROVED FY 07	DOLLAR CHANGE FY06/07	PERCENT CHANGE FY06/07	PERCENT BUDGET
STREET LIGHTS	526,950	662,877	634,000	107,050	20.3%	0.5%
LIBRARY	1,338,580	1,358,859	1,279,198	-59,381	-4.4%	0.9%
OTHER HUMAN SERVICES	773,904	1,016,835	804,598	30,694	4.0%	0.6%
DEBT SERVICE	10,148,945	10,091,105	9,908,705	-240,240	-2.4%	7.3%
EMPLOYEE BENEFITS	27,098,115	30,384,251	29,639,688	2,541,573	9.4%	21.9%
RESERVE & OTHER	1,750,367	1,464,000	2,709,771	959,404	54.8%	2.0%
STATE ASSESSMENTS	2,907,039	3,349,692	3,439,692	532,653	18.3%	2.5%
LIABILITY INSURANCE	748,732	786,169	786,169	37,437	5.0%	0.6%
TOTAL EXPENDITURES	**128,385,394**	**135,533,527**	**135,502,325**	7,116,931	5.5%	100.0%
	0	5,123,702	0			

Reserve & Other includes Salary Reserves

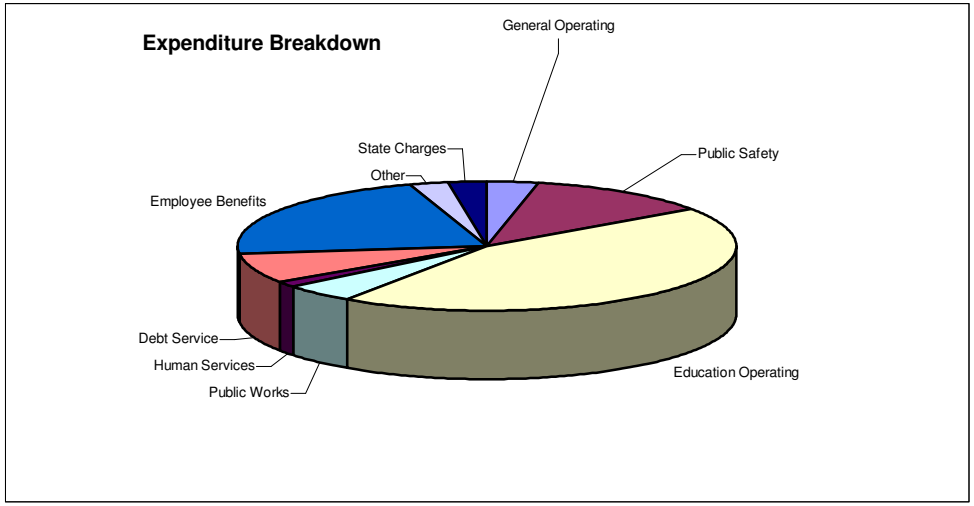
Breakdown of Available Resources	Adjusted Budget FY 06	Mayor Approved FY 07	Dollar Change	Percent Change
Net Revenue	(128,385,393)	(135,502,325)	(7,116,932)	5.5%
Fixed and Semi-Fixed				
Debt Service	10,148,965	9,908,705	(240,260)	-2.4%
Employee Benefits	27,098,115	29,639,688	2,541,573	9.4%
Reserve & Other	1,222,024	2,030,771	808,747	66.2%
State Assessments	2,907,039	3,439,692	532,653	18.3%
Whittier Regional Voc. School	7,781,373	7,951,967	170,594	2.2%
Liability Insurance	748,732	786,169	37,437	5.0%
Total Fixed and Semi Fixed	49,906,248	53,756,992	3,850,744	7.7%
Available Revenue after Fixed and Semi Fixed	(78,479,146)	(81,745,333)	(3,266,188)	4.2%
Operating Budgets	78,479,146	81,745,333	3,266,187	4.2%
Surplus/(Deficit)	0	(0)		
Operating Budget Breakdown:				
Education Operating Budget	50,230,437	52,072,055	1,841,618	3.7%
Municipal non-cut items (Snow/Ice,Trash & Street Lights)	3,698,910	3,895,318	196,408	5.3%
Municipal Operating Budget	24,549,799	25,777,960	1,228,161	5.0%
Total Operating	78,479,146	81,745,333	3,266,187	4.2%

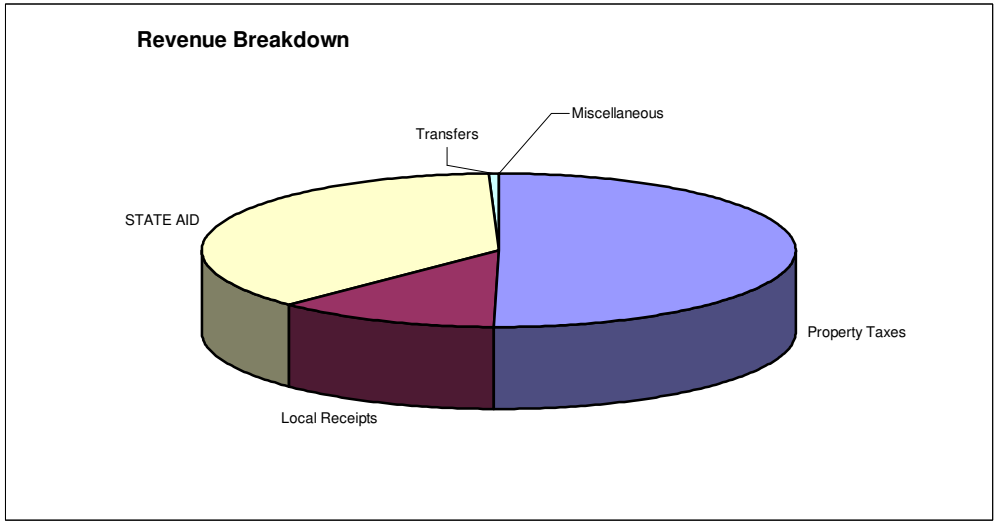
The table above shows the available funds for operations after fixed expenses are deducted. This review is helpful to understand the revenue driven budget process in Massachusetts. This revenue driven process is needed to assure compliance with revenue limits under proposition 2 ½.

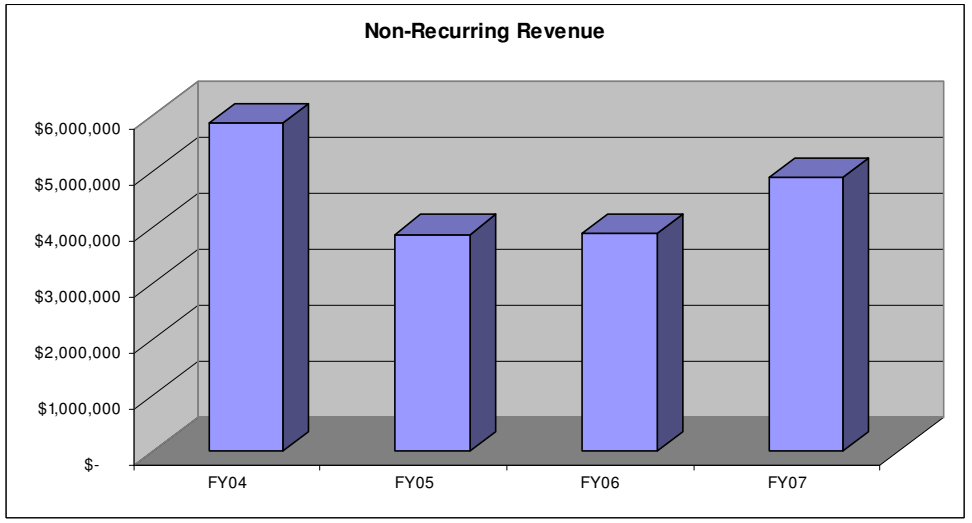
Grand Totals

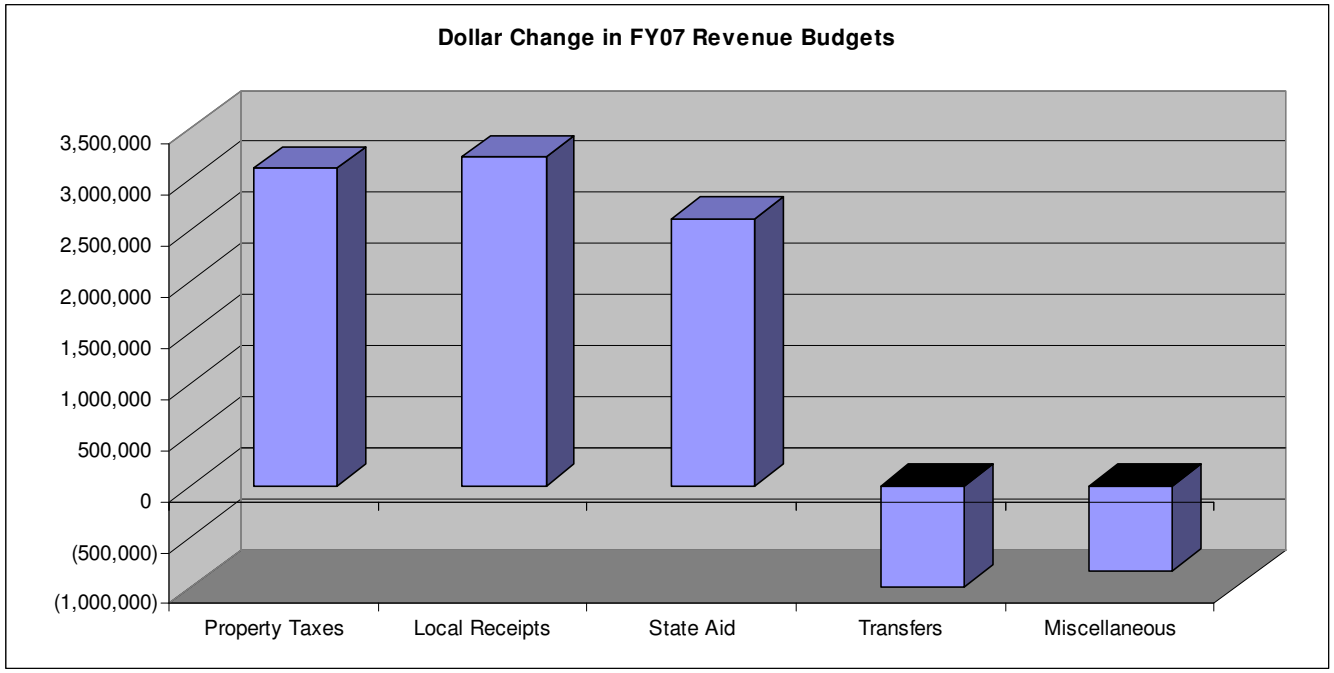
Expense Line Item	2005 Actual	2006 Adopted Budget	2007 Department Request	2007 Mayor Approved	Dollar Variance	%Variance
Total Salaries & Wages	19,531,140	21,312,636	22,087,674	22,542,071	1,229,435	5.8%
Total Operating	7,340,658	6,833,952	7,296,820	7,067,413	233,461	3.4%
Total Capital	128,121	102,121	63,794	63,794	-38,327	-37.5%
Total Municipal-Salary, Expenses, & Capital	26,999,919	28,248,709	29,448,288	29,673,278	1,424,569	5.0%
School Operating	48,205,165	50,230,437	52,072,055	52,072,055	1,841,618	3.7%
Whittier Regional Voc. School	7,375,816	7,781,373	7,951,967	7,951,967	170,594	2.2%
Employee Benefits	26,111,151	27,098,115	30,384,251	29,639,688	2,541,573	9.4%
State Charges	2,633,535	2,907,039	3,349,692	3,439,692	532,653	18.3%
Debt Service	9,368,149	10,148,965	10,091,105	9,908,705	-240,260	-2.4%
Liab. Insurance	755,991	748,732	786,169	786,169	37,437	5.0%
Reserves & Other	931,890	1,222,024	1,450,000	2,030,771	808,747	66.2%
Total All R&A Expenses	**122,381,615**	**128,385,394**	**135,533,527**	**135,502,325**	**7,116,931**	**5.5%**

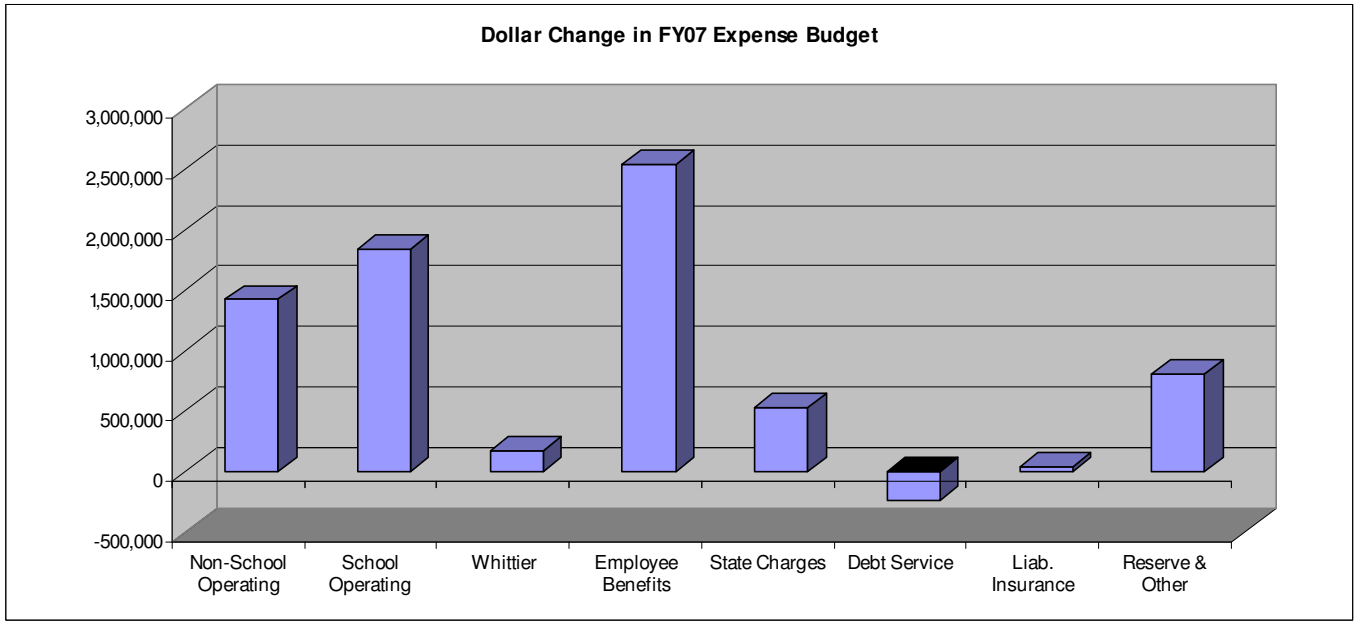
Total Salaries & Wages includes Salary Reserves


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


Revenue Breakdown
Miscellaneous
Transfers
STATE AID
Property Taxes
Local Receipts


Non-Recurring Revenue
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
FY04
FY05
FY06
FY07





*** Non-School Operating include salary reserves.**

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 06	REQUESTED BUDGET FY 07	MAYOR APPROVED FY 07	DOLLAR CHANGE FY06/07	PERCENT CHANGE FY06/07	PERCENT BUDGET
PROPERTY TAXES	(64,966,169)	(68,073,486)	(68,073,486)	(3,107,317)	4.8%	50.2%
LOCAL RECEIPTS:						
Motor Vehicle Excise	(5,721,013)	(5,720,013)	(5,721,013)	(0)	0.0%	4.2%
Other Excise	(162,500)	(162,500)	(162,500)	0	0.0%	0.1%
Penalties & Interest on taxes/excise	(304,733)	(304,733)	(304,733)	0	0.0%	0.2%
Payments in Lieu of Taxes	(179,423)	(159,000)	(159,000)	20,423	-11.4%	0.1%
Trash Disposal Revenue	(1,536,893)	(1,583,000)	(1,583,000)	(46,107)	3.0%	1.2%
Fees	(504,431)	(507,481)	(512,481)	(8,050)	1.6%	0.4%
Rentals	(119,000)	(121,180)	(171,180)	(52,180)	43.8%	0.1%
Other Departmental Revenue	(312,502)	(816,502)	(816,502)	(504,000)	161.3%	0.6%
Licenses & Permits	(1,470,323)	(1,472,340)	(2,227,340)	(757,017)	51.5%	1.6%
Special Assessments	(185,659)	0	0	185,659	-100.0%	0.0%
Fines & Forfets	(372,791)	(372,791)	(409,291)	(36,500)	9.8%	0.3%
Investment Income	(181,903)	(181,903)	(201,903)	(20,000)	11.0%	0.1%
Misc non-recurring	(2,570,041)	(895,000)	(4,570,000)	(1,999,959)	77.8%	3.4%
STATE AID - 'CHERRY SHEET'	(47,044,698)	(49,110,921)	(49,660,921)	(2,616,223)	5.6%	36.6%
INTERFUND OPERATING TRANSFERS	(1,820,594)	(828,975)	(828,975)	991,619	-54.5%	0.6%
MISCELLANEOUS REVENUE	(932,721)	(100,000)	(100,000)	832,721	-89.3%	0.1%
TOTAL REVENUE	**(128,385,393)**	**(130,409,825)**	**(135,502,325)**	(7,116,932)	5.5%	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.

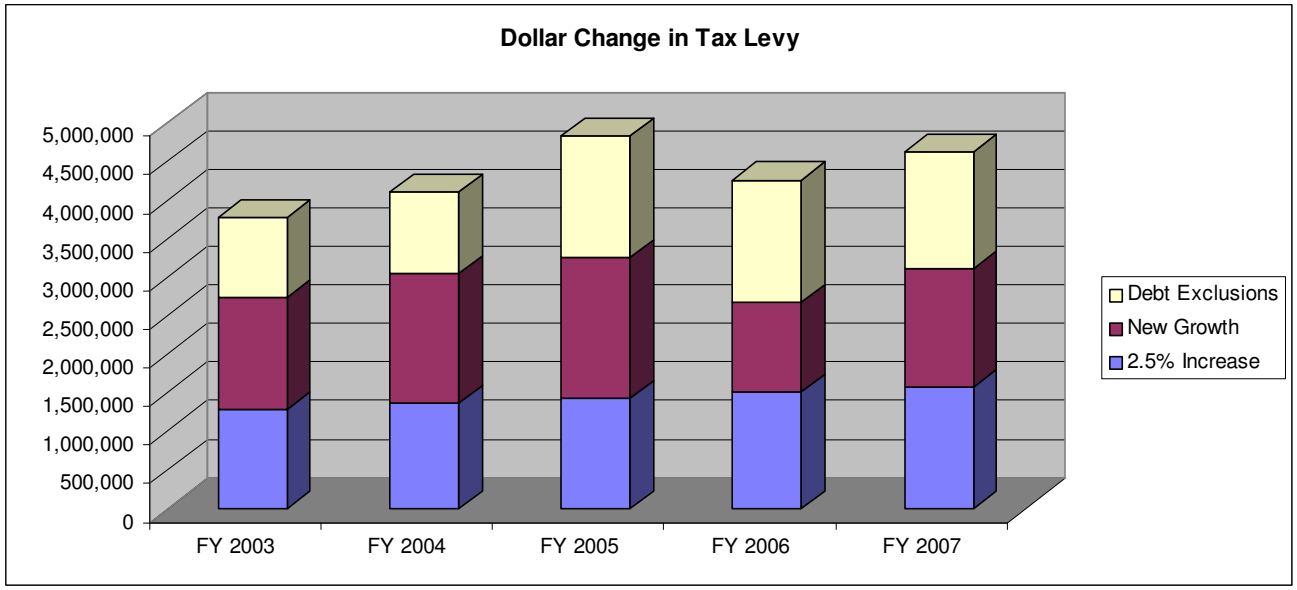
2. New Growth – A community is able to increase its tax levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process.

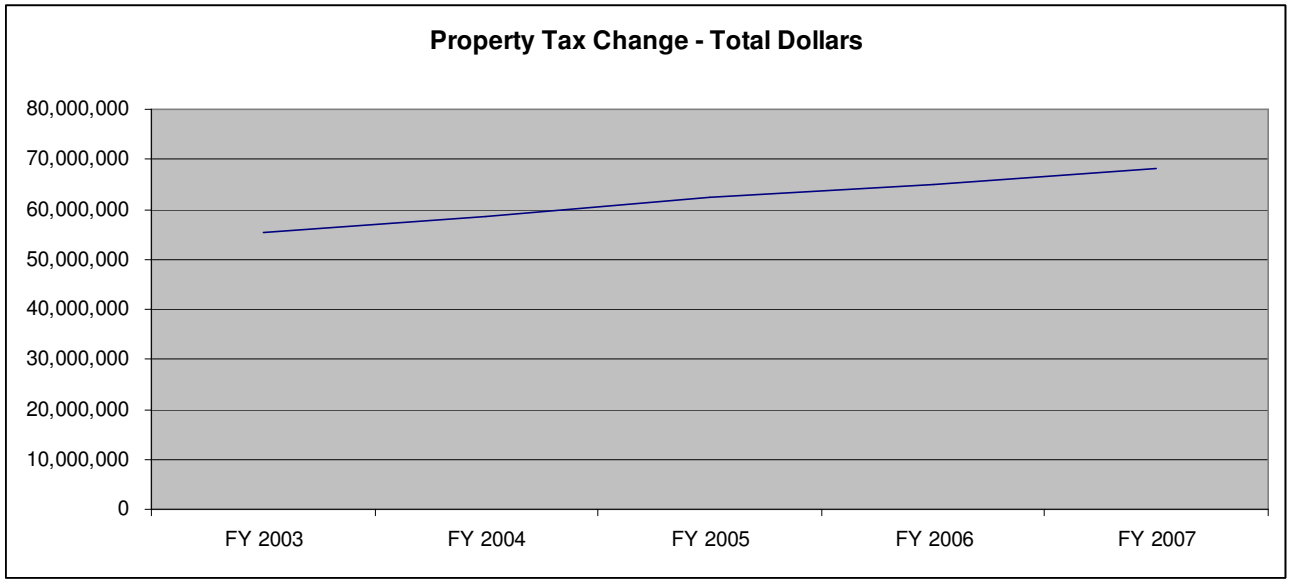
3. Overrides/Exclusions – A community can permanently increase its levy limit by successfully voting an override. Debt and capital exclusions are temporary increases in a community's levy limit for the life of the project or its debt service. Only debt or capital exclusion can cause the tax levy to exceed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

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Personal Property Taxes	($2,309,507)	($2,298,797)	($2,086,733)	($2,280,120)	($2,337,120)	($2,337,120)	$0	($57,000)	2.49
Real Estate Taxes	($55,449,354)	($59,468,689)	($57,132,796)	($62,686,049)	($66,286,366)	($65,736,366)	$0	($3,050,317)	4.86
Tax Liens	($196,799)	($135,736)	($472,697)	$0	$0	$0	$0	$0	0.00
Tax Foreclosures	($89,299)	($50,019)	($84,054)	$0	$0	$0	$0	$0	0.00
Utility added to Taxes	$1,278	($13,320)	($2,660)	$0	$0	$0	$0	$0	0.00
Utility Liens Added to Taxes FY04	($1,468)	($87)	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Taxes - 0000	($58,045,149)	($61,966,649)	($59,778,940)	($64,966,169)	($68,073,486)	($68,073,486)	$0	($3,107,317)	4.78

Tax Levy Trends

	Budget FY 2003	Budget FY 2004	Budget FY 2005	Budget FY 2006	Projected FY 2007
Tax Limit	51,720,510	54,462,141	57,510,469	60,766,469	63,450,238
Add 2.5%	1,293,013	1,361,554	1,437,762	1,519,162	1,586,256
Add New Growth	1,448,618	1,686,775	1,818,238	1,164,607	1,529,560
Add Override	0	0	0	0	0
Levy Limit	54,462,141	57,510,469	60,766,469	63,450,238	66,566,054
+ Debt Exclusion(s)	4,081,386	4,092,004	4,069,347	4,071,596	4,001,823
- SBA Reimb.	3,057,122	3,026,551	2,495,319	2,494,391	2,494,391
- Other Reimb.	0	0	0	0	0
Max Levy	55,486,405	58,575,922	62,340,497	65,027,443	68,073,486
Actual Levy	55,471,869	58,547,207	62,292,155	64,966,169	
Excess Levy	14,536	28,715	48,342	61,274	
Est. Levy Increase $					3,107,317
Est. Levy Increase %					4.78%


Dollar Change in Tax Levy
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
FY 2003
FY 2004
FY 2005
FY 2006
FY 2007
Debt Exclusions
New Growth
2.5% Increase


Property Tax Change - Total Dollars
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
FY 2003
FY 2004
FY 2005
FY 2006
FY 2007

Fiscal Year	2006	2005	2004	2003	2002	2001	2000
Residential Tax Rate	10.54	10.71	12.98	13.27	13.58	16.74	17.25
$ CHANGE	(0.17)	(2.27)	(0.29)	(0.31)	(3.16)	(0.51)	0.71
% Change	-1.59%	-17.49%	-2.19%	-2.28%	-18.88%	-2.96%	4.29%
Avg. Res. Tax Bill	3,141	2,985	2,835	2,740	2,595	2,479	2,324
$ CHANGE	156	150	95	145	116	155	113
% Change	5.23%	5.29%	3.47%	5.59%	4.68%	6.67%	5.11%
State Wide Rank	172	174	163	165	167	159	165
State Median	3,133	3,100	2,971	2,709	2,577	2,418	2,297
$ Above State Median	8	(115)	(136)	31	18	61	27
Valuation Breakdown $:							
Residential	4,907,629,856	4,577,877,951	3,510,229,822	3,220,506,865	2,964,185,717	2,224,613,849	2,011,253,225
Open Space			1,369,600	1,369,600	1,369,600	1,369,600	1,250,600
Commercial	359,478,090	351,864,923	300,310,679	292,247,801	271,128,496	217,377,127	198,496,626
Industrial	233,575,475	228,469,765	198,973,020	184,851,634	177,157,393	135,664,912	122,279,855
Personal Property	123,383,120	122,159,060	108,907,980	104,142,250	102,494,217	103,604,730	94,169,430
Total Value	5,624,066,541	5,280,371,699	4,119,791,101	3,803,118,150	3,516,335,423	2,682,630,218	2,427,449,736
Change in Valuation:							
% chg. residential	7.20%	30.42%	9.00%	8.65%	33.24%	10.61%	1.89%
% chg. open space	N/A	-100.00%	0.00%	0.00%	0.00%	9.52%	0.00%
% chg. commercial	2.16%	17.17%	2.76%	7.79%	24.73%	9.51%	0.22%
% chg. industrial	2.23%	14.82%	7.64%	4.34%	30.58%	10.95%	2.39%
% chg. personal prop.	1.00%	12.17%	4.58%	1.61%	-1.07%	10.02%	0.71%
% chg. total value	6.51%	28.17%	8.33%	8.16%	31.08%	10.51%	1.73%
Valuation Breakdown %:							
% residential	87%	87%	85%	85%	84%	83%	83%
% open space	0%	0%	0%	0%	0%	0%	0%
% commercial	6%	7%	7%	8%	8%	8%	8%
% industrial	4%	4%	5%	5%	5%	5%	5%
% personal prop.	2%	2%	3%	3%	3%	4%	4%
total residential/open space	87%	87%	85%	85%	84%	83%	83%
total CIP	13%	13%	15%	15%	16%	17%	17%

State Aid (Cherry Sheet)

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

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

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

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	$746,140
Pentucket Lake Elementary	Debt Excluded	$746,140
Nettle		$939,468

These are projects approved and funded prior to the current change in the SBA program. The major concern for the city are the last three projects that have not yet been audited by the state. These audits will most likely cause the SBA payment to be reduced within fiscal year 2008. Originally is was thought that some effect would occur in fiscal year 2007.

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:

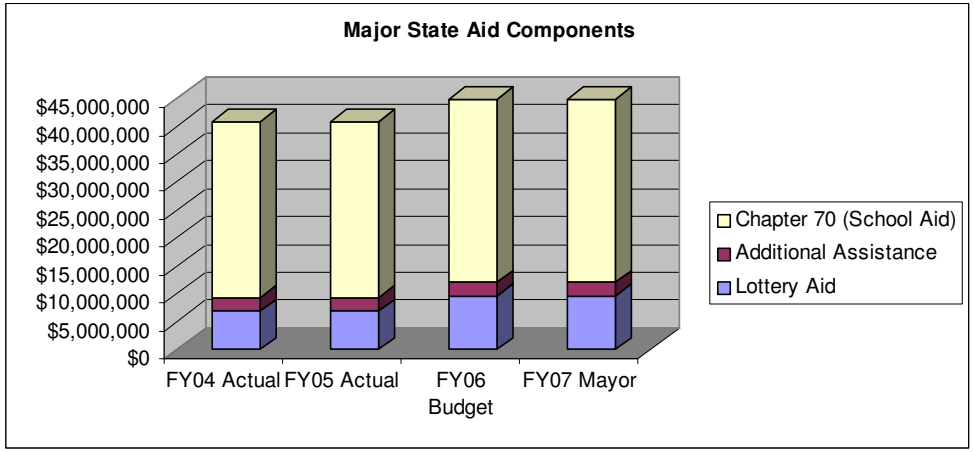
100 percent of the tuition increases in the first year
60 percent of the tuition increases in the second year
40 percent of the tuition increases in the third year

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 2007.

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Vets/Blind/Widow & Elderly (State Aid)	($123,848)	($121,521)	$0	($120,836)	($120,015)	($120,015)	$0	$821	(0.67)
Chapter 70 (State Aid)	($31,598,620)	($31,598,620)	($21,683,539)	($31,984,671)	($32,773,254)	($32,773,254)	$0	($788,583)	2.46
SBA (State Aid)	($3,956,625)	($3,433,859)	($2,444,278)	($3,433,859)	($2,883,859)	($3,433,859)	($550,000)	$0	0.00
Charter Reimbursement (State Aid)	$0	($881,353)	($471,598)	($643,972)	($677,439)	($677,439)	$0	($33,467)	5.19
Veterans Benefits (State Aid)	($28,882)	($42,931)	($82,822)	($85,556)	($165,002)	($165,002)	$0	($79,446)	92.85
Police Incentive (State Aid)	($262,995)	($265,198)	$0	($274,845)	($274,845)	($274,845)	$0	$0	0.00
Add. Assistance (State Aid)	($2,503,145)	($2,503,145)	($2,503,145)	($2,503,145)	($2,503,145)	($2,503,145)	$0	$0	0.00
Lottery Aid (State Aid)	($6,827,711)	($6,827,711)	($7,879,580)	($7,879,580)	($9,565,361)	($9,565,361)	$0	($1,685,781)	21.39
State Owned Land (State Aid)	($275)	($430)	($549)	($549)	($786)	($786)	$0	($237)	43.16
Charter School Capital Facility Reimb.	$0	($92,067)	($95,400)	($117,685)	($147,215)	($147,215)	$0	($29,530)	25.09
DeptFunc: State Aid - 0024	($45,302,101)	($45,766,835)	($35,160,911)	($47,044,698)	($49,110,921)	($49,660,921)	($550,000)	($2,616,223)	5.56

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Motor Vehicle Excise	($5,010,693)	($5,810,347)	($4,831,269)	($5,721,013)	($5,720,013)	($5,721,013)	($1,000)	$0	0.00
DeptFunc: Motor Vehicle Excise - 0001	($5,010,693)	($5,810,347)	($4,831,269)	($5,721,013)	($5,720,013)	($5,721,013)	($1,000)	$0	0.00
Boat Excise	($13,116)	($7,837)	($15,841)	($6,000)	($6,000)	($6,000)	$0	$0	0.00
Farm Animal Excise	($1,610)	($1,930)	($1,752)	($1,500)	($1,500)	($1,500)	$0	$0	0.00
Hotel Room Tax	($145,042)	($155,006)	($117,696)	($155,000)	($155,000)	($155,000)	$0	$0	0.00
DeptFunc: Other Excise - 0002	($159,768)	($164,774)	($135,290)	($162,500)	($162,500)	($162,500)	$0	$0	0.00
Penalties and Interest on Taxes	($216,656)	($233,765)	($288,641)	($210,000)	($210,000)	($210,000)	$0	$0	0.00
Penalties and Interest on Tax Liens	$0	($4,104)	$23	$0	$0	$0	$0	$0	0.00
Penalties and Interest on Excise	($116,731)	($66,778)	($49,389)	($59,733)	($59,733)	($59,733)	$0	$0	0.00
Penalties and Interest on Utility Charge	($506)	($7)	($45)	$0	$0	$0	$0	$0	0.00
Special Tax	($32,551)	($64,402)	($2,912)	($35,000)	($35,000)	($35,000)	$0	$0	0.00
DeptFunc: Penalties & Interest on taxes/excise - 0003	($366,445)	($369,056)	($340,965)	($304,733)	($304,733)	($304,733)	$0	$0	0.00
Payment in Lieu of Taxes	($228,099)	($180,846)	($117,928)	($179,423)	($159,000)	($159,000)	$0	$20,423	(11.38)
DeptFunc: Payments in Lieu of Taxes - 0004	($228,099)	($180,846)	($117,928)	($179,423)	($159,000)	($159,000)	$0	$20,423	(11.38)
Waste Disposal Facility Payment	($1,426,959)	($1,540,185)	($1,323,997)	($1,536,893)	($1,583,000)	($1,583,000)	$0	($46,107)	3.00
DeptFunc: Trash Disposal Revenue - 0008	($1,426,959)	($1,540,185)	($1,323,997)	($1,536,893)	($1,583,000)	($1,583,000)	$0	($46,107)	3.00
Clerk Fees	($110,779)	($126,580)	($81,549)	($126,000)	($126,000)	($131,000)	($5,000)	($5,000)	3.96
Engineering	($23,984)	$0	$0	$0	$0	$0	$0	$0	0.00
Treasurer Demand Fee	($120,325)	($209,728)	($189,015)	($207,000)	($207,000)	($207,000)	$0	$0	0.00
Fire	($320)	($252)	($196)	($247)	($247)	($247)	$0	$0	0.00
Planning & Appeals	($90,460)	($68,354)	($69,748)	($68,000)	($68,000)	($68,000)	$0	$0	0.00
Conservation	($52)	($65,719)	($75,807)	($55,000)	($55,000)	($55,000)	$0	$0	0.00
Police Detail Administration Fee	($30,995)	($28,806)	($42,631)	($29,000)	($29,000)	($29,000)	$0	$0	0.00
Police Misc Fees	($10,426)	($9,659)	($8,818)	($8,734)	($8,734)	($8,734)	$0	$0	0.00
Fire Detail Admin. Fee	($3,268)	($4,749)	($5,308)	($1,950)	($3,500)	($3,500)	$0	($1,550)	79.48
Misc Fees	($300)	($5)	$0	$0	$0	$0	$0	$0	0.00
Engineering	($40,350)	$0	$0	$0	$0	$0	$0	$0	0.00
Site Plan Review	$0	($6,933)	$0	($6,000)	($6,000)	($6,000)	$0	$0	0.00
Waterway Fee	$0	$0	($1,080)	$0	($1,500)	($1,500)	$0	($1,500)	0.00
Assessor	($3,338)	($2,354)	($1,718)	($2,500)	($2,500)	($2,500)	$0	$0	0.00
Misc Dept. Revenue	($494)	($509)	($199)	$0	$0	$0	$0	$0	0.00
DeptFunc: Fees - 0010	($435,091)	($523,648)	($476,068)	($504,431)	($507,481)	($512,481)	($5,000)	($8,050)	1.60
Lease & Rentals	$0	($109,468)	($110,725)	($109,000)	($111,180)	($161,180)	($50,000)	($52,180)	47.87
Library Rentals	$0	$0	($10,000)	($10,000)	($10,000)	($10,000)	$0	$0	0.00
DeptFunc: Rentals - 0011	$0	($109,468)	($120,725)	($119,000)	($121,180)	($171,180)	($50,000)	($52,180)	43.85
Compost Revenues	$0	$0	($57,431)	($100,000)	($100,000)	($100,000)	$0	$0	0.00
Health Services	$0	($119,141)	($85,094)	($111,000)	($115,000)	($115,000)	$0	($4,000)	3.60
Purchasing	($8,220)	($2,467)	($253)	($502)	($502)	($502)	$0	$0	0.00
Health Dept - Recycling Revenue	$0	($102,997)	($112,304)	($101,000)	($101,000)	($101,000)	$0	$0	0.00

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Medicare Part D Payments	$0	$0	$0	$0	($500,000)	($500,000)	$0	($500,000)	0.00
DeptFunc: Other Departmental Revenue - 0016	($8,220)	($224,605)	($255,082)	($312,502)	($816,502)	($816,502)	$0	($504,000)	161.28
Liquor License	($208,550)	($201,635)	($199,315)	($200,000)	($200,000)	($200,000)	$0	$0	0.00
Other	($30,260)	($29,375)	($30,920)	($29,315)	($29,315)	($29,315)	$0	$0	0.00
Marriage	($7,350)	($7,990)	($7,565)	($7,640)	($7,640)	($7,640)	$0	$0	0.00
Clerk-All Other Licenses	($79,718)	($65,972)	($65,140)	($63,183)	($65,000)	($65,000)	$0	($1,817)	2.87
Sealer Weights & Mesaures	($4,414)	($5,482)	($7,390)	($5,475)	($5,475)	($5,475)	$0	$0	0.00
Fire	($97,412)	($139,255)	($129,948)	($139,255)	($139,255)	($139,255)	$0	$0	0.00
Wire Inspector	($115,889)	($150,277)	($165,361)	($150,000)	($150,000)	($260,000)	($110,000)	($110,000)	73.33
Building Permits	($334,688)	($617,496)	($1,270,563)	($629,610)	($629,610)	($1,139,610)	($510,000)	($510,000)	58100
Plumbing	($97,090)	($103,508)	($124,300)	($103,000)	($103,000)	($218,000)	($115,000)	($115,000)	111.65
Gas	($61,950)	($68,760)	($75,520)	($67,530)	($67,530)	($87,530)	($20,000)	($20,000)	29.62
Health Licenses	($53,161)	($74,534)	($37,740)	($72,000)	($72,000)	($72,000)	$0	$0	0.00
Misc Permits	($1,005)	($3,370)	($1,820)	($915)	($915)	($915)	$0	$0	0.00
Constable License Fee	$0	($2,400)	($3,562)	($2,400)	($2,600)	($2,600)	$0	($200)	8.33
DeptFunc: Licenses & Permits - 0017	($1,091,486)	($1,470,054)	($2,119,144)	($1,470,323)	($1,472,340)	($2,227,340)	($755,000)	($757,017)	51.49
Special Tax	($15,391)	$0	($203,029)	($185,659)	$0	$0	$0	$185,659	(100.00)
Demolition	($715)	($55,340)	($145)	$0	$0	$0	$0	$0	0.00
DeptFunc: Special Assessments - 0018	($16,106)	($55,340)	($203,174)	($185,659)	$0	$0	$0	$185,659	(100.00)
Court Fines	($221,244)	($256,822)	($204,672)	($256,000)	($256,000)	($256,000)	$0	$0	0.00
Parking Fines	($70,304)	($94,600)	($121,328)	($94,791)	($94,791)	($130,291)	($35,500)	($35,500)	37.45
Towing Fines	($14,350)	($22,325)	($23,800)	($22,000)	($22,000)	($22,000)	$0	$0	0.00
Non Criminal Fines	$0	$0	($520)	$0	$0	($1,000)	($1,000)	($1,000)	0.00
DeptFunc: Fines & Forfets - 0019	($305,898)	($373,747)	($350,320)	($372,791)	($372,791)	($409,291)	($36,500)	($36,500)	9.79
Investment Income	($106,556)	($182,336)	($363,727)	($181,903)	($181,903)	($201,903)	($20,000)	($20,000)	10.99
DeptFunc: Investment Income - 0020	($106,556)	($182,336)	($363,727)	($181,903)	($181,903)	($201,903)	($20,000)		
Misc Departmental Revenue	($53,791)	$0	$0	$0	$0	$0	$0	$0	0.00
Landfill	$0	$0	($274,025)	($500,000)	($400,000)	($400,000)	$0	$100,000	(20.00)
Additional Lottery Aid	$0	($811,390)	$0	$0	$0	$0	$0	$0	0.00
FEMA Reimbursment	($168,805)	($166,977)	$0	$0	$0	$0	$0	$0	0.00
Hospital Medicaid Payments	($216,487)	$0	$0	$0	$0	$0	$0	$0	0.00
Hospital Aid	($750,000)	($1,250,000)	$0	$0	$0	($2,600,000)	($2,600,000)	($2,600,000)	0.00
Misc Revenue	($118,245)	($37,529)	($205,949)	($535,000)	($45,000)	($795,000)	($750,000)	($260,000)	48.59
Energy Grant	$0	($906,347)	($619,029)	($450,000)	($450,000)	($450,000)	$0	$0	0.00
Hospital Settlement	($2,084,601)	$0	$0	$0	$0	$0	$0	$0	0.00
Sale of Land	$0	($54,574)	($1,090,041)	($1,085,041)	$0	($200,000)	($200,000)	$885,041	(81.56)
Bond Premium	($130,902)	($305,646)	($182,841)	$0	$0	$0	$0	$0	0.00
Other Sources	$0	($43,500)	$0	$0	$0	($125,000)	($125,000)	($125,000)	0.00
DeptFunc: Misc non-recurring - 0022	($3,522,831)	($3,575,963)	($2,371,885)	($2,570,041)	($895,000)	($4,570,000)	($3,675,000)	($1,999,959)	77.82
Total Local Receipts	($12,678,152)	($14,580,368)	($13,009,573)	($13,621,212)	($12,296,443)	($168638,943)	($4,542,500)	($3,207,731)	

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Transfer from Special Revenue	($1,145,268)	($111,525)	($1,365,285)	($1,306,089)	($319,000)	($319,000)	$0	$987,089	(75.57)
Transfer From Enterprise	($1,371,975)	($588,821)	$0	($509,975)	($509,975)	($509,975)	$0	$0	0.00
Transfer from Trust & Agency	($194,558)	($185,187)	($4,530)	($4,530)	$0	$0	$0	$4,530	(100.00)
DeptFunc: Transfers - 0029	($2,711,801)	($885,532)	($1,369,815)	($1,820,594)	($828,975)	($828,975)	$0	$991,619	(175.57)
Free Cash (Budget Only)	($277,920)	($598,510)	$0	($932,721)	($100,000)	($100,000)	$0	$832,721	(89.27)
DeptFunc: Budget Only - 0999	($277,920)	($598,510)	$0	($932,721)	($100,000)	($100,000)	$0	$832,721	(89.27)
Total Transfers/Others	**($2,989,721)**	**($1,484,042)**	**($1,369,815)**	**($2,753,315)**	**($928,975)**	**($928,975)**	**$0**	**$1,824,340**	

GENERAL FUND EXPENDITURE SUMMARIES

EXPENDITURE SUMMARY

SUMMARY OF EXPENDITURE CHANGES

	ACTUAL EXPENDED FY05	ADJUSTED BUDGET FY 06	REQUESTED BUDGET FY 07	MAYOR APPROVED FY 07	DOLLAR CHANGE	PERCENT CHANGE
GENERAL GOVERNMENT						
City Council	131,853	137,192	137,192	137,192	0	0.0%
Mayor's Office	144,972	171,327	206,244	204,444	33,117	19.3%
Auditor's Office	271,953	292,433	292,456	342,456	50,003	17.1%
Treasurer/Collector	414,303	482,650	481,598	482,803	153	0.0%
Assessing	214,888	271,067	271,055	352,726	81,659	30.1%
Purchasing	231,432	246,076	246,049	207,720	-38,356	-15.6%
Law Department	154,970	157,281	158,957	158,957	1,676	1.1%
Human Recourses	185,019	191,498	194,981	182,535	-8,963	-4.7%
Municipal Information Systems	417,607	551,781	551,742	525,192	-26,588	-4.8%
City Clerk	276,088	296,284	320,768	296,121	-163	-0.1%
COMMUNITY & ECONOMIC DEV						
Conservation Commission	135,159	150,515	152,219	152,219	1,705	1.1%
Building & Zoning	201,199	233,575	242,603	242,603	9,028	3.9%
Inspectional & Health Services	863,561	1,064,108	1,057,123	1,111,743	47,635	4.5%
Economic Development	145,701	146,252	147,933	157,319	11,068	7.6%
PUBLIC SAFETY						
Police Department	7,243,428	7,311,149	7,652,753	7,520,953	209,804	2.9%
Crossing Guards	0	75,000	75,000	75,000	0	0.0%
Fire Department	7,190,756	7,768,634	8,494,041	8,339,969	571,335	7.4%

	ACTUAL EXPENDED FY05	ADJUSTED BUDGET FY 06	REQUESTED BUDGET FY 07	MAYOR APPROVED FY 07	DOLLAR CHANGE	PERCENT CHANGE
Emergency Management	0	6,950	11,750	6,950	0	0.0%
EDUCATION						
Regional School	7,375,816	7,781,373	7,951,967	7,951,967	170,594	2.2%
School Department	48,205,165	50,230,437	52,072,055	52,072,055	1,841,618	3.7%
PUBLIC WORKS						
Highways	1,214,532	1,356,065	1,387,699	1,317,349	-38,715	-2.9%
Solid Waste/Recycling	2,646,418	2,693,007	2,782,365	2,782,365	89,358	3.3%
Parking Area	13,868	17,014	22,264	22,264	5,250	30.9%
Street Marking Division	30,966	38,983	63,483	39,300	317	0.8%
Vehicle Maintenance	190,578	214,653	229,191	228,691	14,038	6.5%
Building Maintenance	245,900	315,421	299,417	294,417	-21,004	-6.7%
Park Department	362,269	413,066	437,880	416,239	3,174	0.8%
Street Lighting	487,124	526,950	662,877	634,000	107,050	20.3%
Snow & Ice Removal	1,866,465	478,953	478,953	478,953	0	0.0%
HUMAN SERVICES						
Citizens Center	325,022	379,206	379,260	342,023	-37,183	-9.8%
Veterans Service	183,146	257,222	499,305	328,305	71,083	27.6%
Senior Services	87,249	99,476	100,270	100,270	793	0.8%
Stadium Commission	0	9,000	9,000	9,000	0	0.0%
Recreation	15,359	29,000	29,000	25,000	-4,000	-13.8%
Public Library	1,108,135	1,338,580	1,358,859	1,279,198	-59,381	-4.4%
DEBT SERVICE	9,368,149	10,148,965	10,091,105	9,908,705	-240,240	-2.4%
EMPLOYEE BENEFITS	26,111,151	27,098,115	30,384,251	29,639,688	2,541,573	9.4%
RESERVES & OTHER	931,800	1,750,367	1,464,000	2,909,771	1,159,404	66.2%
STATE ASSESSMENTS	2,633,535	2,907,039	3,349,692	3,439,692	532,653	18.3%

	ACTUAL EXPENDED FY05	ADJUSTED BUDGET FY 06	REQUESTED BUDGET FY 07	MAYOR APPROVED FY 07	DOLLAR CHANGE	PERCENT CHANGE
LIABILITY INSURANCE	755,991	748,732	786,169	786,169	37,437	5.0%
General Fund Budget	**122,381,615**	**128,385,394**	**135,533,527**	**135,502,325**	**7,116,931**	**5.5%**

Legislative, Executive & Administration

City Council
Mayor's Office
Human Resources
Legal

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Council-Salaries & Wages	$108,329.58	$106,440.54	$96,482.93	$114,213.60	$116,483.24	$116,483.24	$0.00	$2,269.64	1.98
Council-Longevity	$850.00	$1,650.00	$1,050.00	$1,886.56	$1,050.00	$1,050.00	$0.00	($836.56)	(44.34)
Council-Office Supplies	$1,645.65	$992.18	$712.22	$1,700.00	$1,000.00	$1,000.00	$0.00	($700.00)	(41.17)
City Councillors Expense	$16,992.00	$16,991.64	$13,530.38	$16,992.00	$16,992.00	$16,992.00	$0.00	$0.00	0.00
Council-Office Equipment	$4,830.31	$5,778.52	$1,339.57	$2,400.00	$1,667.00	$1,667.00	$0.00	($733.00)	(30.54)
DeptFunc: Council - 0111	$132,647.54	$131,852.88	$113,115.10	$137,192.16	$137,192.24	$137,192.24	$0.00	$0.08	0.00

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
City Council									
City Council	0.00		$ 64,000	0.00		$ 64,000	0.00		$ 64,000
City Council Pres.	0.00		$ 9,500	0.00		$ 9,500	0.00		$ 9,500
Ex. Sec./Adm. Asst	1.00	$ 1,050	$ 40,713	1.00	$ 1,050	$ 42,983	1.00	$ 1,050	$ 42,983
Ex. Sec./Adm. Asst (w/c)		$ 850							
SUB-TOTAL	**1.00**	**$ 1,900**	**$ 114,213**	**1.00**	**$ 1,050**	**$ 116,483**	**1.00**	**$ 1,050**	**$ 116,483**
			$ 116,113			**$ 117,533**			**$ 117,533**

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Mayor-Salaries & Wages	$170,341.63	$126,914.68	$130,122.67	$150,277.04	$183,001.75	$181,201.75	($1,800.00)	$30,924.71	20.57
Mayor - Overtime	$0.00	$37.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Mayor-Longevity	$850.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Mayor-Repairs & Maint. Office Equipment	$4,645.49	$3,952.93	$1,827.97	$3,700.00	$4,500.00	$4,500.00	$0.00	$800.00	21.62
Mayor-Mail Delivery Service	$975.72	$1,569.74	$1,298.21	$1,800.00	$2,300.00	$2,300.00	$0.00	$500.00	27.77
Mayor-Office Supplies	$5,722.46	$2,875.42	$2,551.62	$4,358.00	$4,500.00	$4,500.00	$0.00	$142.00	3.25
Mayor-Travel	$5,357.19	$2,430.06	$3,282.34	$4,000.00	$4,000.00	$4,000.00	$0.00	$0.00	0.00
Mayor-Dues/Subscriptions	$0.00	$7,192.00	$7,192.00	$7,192.00	$7,942.00	$7,942.00	$0.00	$750.00	10.42
DeptFunc: Mayor - 0121	$187,892.49	$144,971.97	$146,274.81	$171,327.04	$206,243.75	$204,443.75	($1,800.00)	$33,116.71	19.33

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Mayor's Office									
Mayor	1.00		$ 60,000	1.00		$ 90,000	1.00		$ 90,000
Asst to Mayor	1.00		$ 35,000	1.00		$ 56,375	1.00		$ 56,375
Admin Assistant	1.00		$ 32,500	1.00		$ 34,827	1.00		$ 34,827
SUB-TOTAL	**3.00**	**$ -**	**$ 127,500**	**3.00**	**$ -**	**$ 181,202**	**3.00**	**$ -**	**$ 181,202**
Part Time			$ 1,800			$ 1,800			$ -
			$ 129,300			**$ 183,002**			**$ 181,202**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
HR-Salaries & Wages	$146,102.00	$146,152.61	$133,930.42	$153,123.16	$159,681.03	$155,235.26	($4,445.77)	$2,112.10	1.38
HR-Longevity	$3,200.00	$3,200.00	$4,000.00	$4,000.00	$3,850.00	$5,000.00	$1,150.00	$1,000.00	25.00
HR-Employee Assis Program	$7,899.00	$6,837.26	$7,327.90	$7,500.00	$7,500.00	$7,500.00	$0.00	$0.00	0.00
HR-Professional Devel	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$0.00	$0.00	0.00
HR-Tuition Reimbursement	$0.00	$243.00	$318.00	$1,500.00	$1,500.00	$1,000.00	($500.00)	($500.00)	(33.33)
HR-Repairs & Maint. Office Equipment	$2,226.97	$2,688.55	$552.51	$750.00	$750.00	$750.00	$0.00	$0.00	0.00
HR-Advertising	$0.00	$2,098.97	$331.50	$1,500.00	$1,500.00	$1,000.00	($500.00)	($500.00)	(33.33)
HR-Physical Exams	$12,803.34	$21,706.20	$7,760.15	$21,000.00	$18,000.00	$10,000.00	($8,000.00)	($11,000.00)	(52.38)
HR-Record Storage	$823.32	$840.74	$1,101.11	$1,200.00	$1,200.00	$1,200.00	$0.00	$0.00	0.00
HR-Office Supplies	$98.00	$512.22	$448.91	$500.00	$575.00	$575.00	$0.00	$75.00	15.00
HR-Travel	$228.50	$514.00	$49.10	$200.00	$200.00	$50.00	($150.00)	($150.00)	(75.00)
DeptFunc: Human Resources - 0152	$173,606.13	$185,018.55	$156,044.60	$191,498.16	$194,981.03	$182,535.26	($12,445.77)	($ 8,962.90)	(4.68)

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Human Resources									
Director	1.00	$ 1,400	$ 71,275	1.00	$ 1,400	$ 73,057	1.00	$ 1,400	$ 73,057
HR Tech.	1.00	$ 1,400	$ 41,975	1.00	$ 1,400	$ 42,999	1.00	$ 1,400	$ 42,999
Head Clerk (Floater)	0.00	$ -	$ -	0.00	$ -	$ -	1.00	$ 1,150	$ 35,679
Supervisor of Benefits	1.00	$ 1,000	$ 39,146	1.00	$ 1,050	$ 40,125	1.00	$ 1,050	$ 40,125
SUB-TOTAL	**3.00**	**$ 3,800**	**$ 152,396**	**3.00**	**$ 3,850**	**$ 156,181**	**4.00**	**$ 5,000**	**$ 191,860**
transfer Supv of Benefits to Trust							-1.00		$ (40,125)
HR Director Stipend			$ 3,500			$ 3,500			$ 3,500
	3.00		**$ 156,196**	**3.00**		**$ 163,531**	**3.00**		**$ 200,360**

Health Insurance Trust Fund JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Supervisor of Benefits	0.00	$ -	$ -	1.00	$ -	$ 40,125
TOTAL	**0.00**	**$ -**	**$ -**	**1.00**	**$ -**	**$ 40,125**

Legal

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Legal-Salaries & Wages	$86,651.00	$71,820.41	$68,234.62	$81,981.00	$86,057.17	$86,057.17	$0.00	$4,076.17	4.97
Legal-Longevity	$2,000.00	$1,750.00	$2,350.00	$2,150.00	$2,500.00	$2,500.00	$0.00	$350.00	16.27
Legal Consultant Services	$26,619.76	$46,087.36	$50,514.50	$34,826.19	$20,000.00	$25,000.00	$5,000.00	($9,826.19)	(28.21)
Legal-Clerical Services	$14,062.00	$12,000.00	$10,000.00	$12,000.00	$12,000.00	$12,000.00	$0.00	$0.00	0.00
Legal-Communications	$2,575.00	$1,899.96	$1,583.30	$1,900.00	$1,900.00	$1,900.00	$0.00	$0.00	0.00
Legal-Postage	$2,533.35	$3,500.04	$2,916.70	$3,500.00	$3,500.00	$3,500.00	$0.00	$0.00	0.00
Legal-Travel	$1,291.65	$3,000.00	$2,500.00	$3,000.00	$3,000.00	$3,000.00	$0.00	$0.00	0.00
Legal-Judgment	$12,865.51	$3,912.64	$1,313.50	$10,000.00	$10,000.00	$5,000.00	($5,000.00)	($5,000.00)	(50.00)
Legal-Insurance/Deductible	$5,175.00	$5,000.00	$230.91	$5,173.81	$20,000.00	$20,000.00	$0.00	$14,826.19	286.56
Legal-Asst City Solicitors Expense	$2,000.00	$6,000.00	$2,750.02	$2,750.00	$0.00	$0.00	$0.00	($2,750.00)	(100.00)
DeptFunc: Legal - 0151	$155,773.27	$154,970.41	$142,393.55	$157,281.00	$158,957.17	$158,957.17	$0.00	$1,676.17	1.07

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Law									
City Solicitor	1.00	$ 1,050	$ 48,055	1.00	$ 1,100	$ 54,381	1.00	$ 1,100	$ 54,381
Asst City Solicitor	1.00	$ 1,100	$ 26,176	1.00	$ 1,400	$ 31,676	1.00	$ 1,400	$ 31,676
SUB-TOTAL	**2.00**	**$ 2,150**	**$ 74,231**	**2.00**	**$ 2,500**	**$ 86,057**	**2.00**	**$ 2,500**	**$ 86,057**
City Solicitor- Inc			$ 5,000			$ -			$ -
Asst City Solicitor- Inc			$ 2,750			$ -			$ -
			$ 84,131			**$ 88,557**			**$ 88,557**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Auditor-Salaries & Wages	$249,440.06	$211,685.12	$196,045.34	$226,653.72	$231,575.59	$231,575.59	$0.00	$4,921.87	2.17
Auditor-Overtime	$0.00	$3,394.42	$3,674.21	$6,400.00	$4,450.00	$4,450.00	$0.00	($1,950.00)	(30.46)
Auditor-Longevity	$3,450.00	$2,550.00	$3,450.00	$3,450.00	$3,250.00	$3,250.00	$0.00	($200.00)	(5.79)
Auditor-Professional Devel	$450.00	$225.00	$225.00	$225.00	$225.00	$225.00	$0.00	$0.00	0.00
Auditor-Repairs & Maint. Office Equipment	$2,835.56	$1,475.37	$1,132.43	$2,562.44	$650.00	$650.00	$0.00	($1,912.44)	(74.63)
Auditor-Audit Services	$49,327.23	$50,000.00	$55,000.00	$50,000.00	$50,000.00	$100,000.00	$50,000.00	$50,000.00	100.00
Auditor-Microfiche/Records	$0.00	$0.00	$0.00	$443.68	$0.00	$0.00	$0.00	($443.68)	(100.00)
Auditor-Office Supplies	$1,003.87	$1,256.70	$692.55	$1,100.00	$1,200.00	$1,200.00	$0.00	$100.00	9.09
Auditor-Printed Supplies	$317.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Auditor-Travel	$841.83	$591.37	$786.38	$842.70	$350.00	$350.00	$0.00	($492.70)	(58.46)
Auditor-Dues/Memberships	$0.00	$775.00	$755.00	$755.00	$755.00	$755.00	$0.00	$0.00	0.00
DeptFunc: Auditor - 0135	$307,666.31	$271,952.98	$261,760.91	$292,432.54	$292,455.59	$342,455.59	$50,000.00	$50,023.05	17.11

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Auditor's Office									
Finance Dir/Auditor	1.00	$ -	$ 89,131	1.00		$ 91,359	1.00		$ 91,359
Asst Auditor	1.00	$ 1,000	$ 54,457	1.00	$ 1,000	$ 55,818	1.00	$ 1,000	$ 55,818
Ex Sec/Admin Asst	1.00	$ 1,100	$ 43,193	1.00	$ 1,100	$ 44,273	1.00	$ 1,100	$ 44,273
Head Admin Clerk	1.00	$ 1,150	$ 39,146	1.00	$ 1,150	$ 40,125	1.00	$ 1,150	$ 40,125
SUB-TOTAL	**4.00**	**$ 3,250**	**$ 225,927**	**4.00**	**$ 3,250**	**$ 231,575**	**4.00**	**$ 3,250**	**$ 231,575**
Overtime			$ 6,400			$ 4,450			$ 4,450
			$ 235,577			**$ 239,275**			**$ 239,275**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Treas/Coll-Salaries & Wages	$360,193.16	$350,991.16	$330,271.89	$381,074.56	$388,427.63	$388,427.63	$0.00	$7,353.07	1.92
Treas/Coll-Overtime	$0.00	$5,695.38	$3,685.80	$4,000.00	$3,000.00	$3,000.00	$0.00	($1,000.00)	(25.00)
Treas/Coll-Longevity	$7,500.00	$7,700.00	$11,600.00	$11,600.00	$10,500.00	$10,500.00	$0.00	($1,100.00)	(9.48)
Treas/Coll-Professional Devel	$1350.00	$1,350.00	$1,350.00	$1,125.00	$1,325.00	$1,325.00	$0.00	$200.00	17.77
Treas/Coll-Repairs & Maint. Office Equipment	$4,090.42	$3,500.99	$956.95	$1,106.60	$1,900.00	$1,900.00	$0.00	$793.40	71.69
Treas/Coll-Appraisals	$0.00	$0.00	$500.00	$2,500.00	$1,000.00	$1,000.00	$0.00	($1,500.00)	(60.00)
Treas/Coll-Books & Binding	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$0.00	($1,000.00)	($1,000.00)	(100.00)
Treas/Coll-Advertising	$0.00	($2,536.00)	$3,262.02	$10,000.00	$8,000.00	$10,800.00	$2,800.00	$800.00	8.00
Treas/Coll-Postage	$29533.91	$33,218.91	$24,507.82	$31,743.40	$32,000.00	$32,000.00	$0.00	$256.60	0.80
Treas/Coll-Tax Title	$13,481.61	$7,597.26	($8,416.22)	$25,000.00	$23,000.00	$23,000.00	$0.00	($2,000.00)	(8.00)
Treas/Coll-Bonds-Personal	$287.00	$182.00	$2,130.00	$2,200.00	$2,200.00	$2,200.00	$0.00	$0.00	0.00
Treas/Coll-Office Supplies	$3,408.57	$4,338.40	$4,400.20	$5,050.00	$4,800.00	$4,800.00	$0.00	($250.00)	(4.95)
Treas/Coll-Printed Supplies	$1,188.17	$1,707.71	$2,770.36	$3,100.00	$3,100.00	$3,100.00	$0.00	$0.00	0.00
Treas/Coll-Other Unclassified	$458.63	$557.12	$429.37	$750.00	$750.00	$750.00	$0.00	$0.00	0.00
Treas/Coll-Tax Incentive Prog	$0.00	$0.00	$0.00	$2,400.00	$595.00	$0.00	($595.00)	($2,400.00)	(100.00)
DeptFunc: Treasurer - 0145	$421,491.47	$414,302.93	$377,448.19	$482,649.56	$481,597.63	$482,802.63	$1,205.00	$153.07	0.03

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Treasurer/Collector									
Treasurer/Collector	1.00	$ 1,400	$ 67,478	1.00	$ 1,400	$ 69,140	1.00	$ 1,400	$ 69,140
Asst Treasurer	1.00	$ 1,400	$ 45,372	1.00	$ 1,400	$ 46,481	1.00	$ 1,400	$ 46,481
Office Manager	1.00	$ 1,050	$ 36,644	1.00	$ 1,050	$ 37,560	1.00	$ 1,050	$ 37,560
Account Clerk	1.00	$ 1,100	$ 34,809	1.00	$ 1,100	$ 35,679	1.00	$ 1,100	$ 35,679
SUB-TOTAL	**4.00**	**$ 4,950**	**$ 184,303**	**4.00**	**$ 4,950**	**$ 188,860**	**4.00**	**$ 4,950**	**$ 188,860**
Asst Collector	1.00	$ 1,150	$ 47,907	1.00	$ 1,150	$ 49,105	1.00	$ 1,150	$ 49,105
Head Admin Clerk	2.00	$ 2,250	$ 76,092	2.00	$ 2,250	$ 79,105	2.00	$ 2,250	$ 79,105
Head Clerk/Cashier	2.00	$ 2,050	$ 69,618	2.00	$ 2,150	$ 71,358	2.00	$ 2,150	$ 71,358
SUB-TOTAL	**5.00**	**$ 5,450**	**$ 193,617**	**5.00**	**$ 5,550**	**$ 199,567**	**5.00**	**$ 5,550**	**$ 199,567**
TOTAL		**$ 10,400**	**$ 377,920**		**$ 10,500**	**$ 388,428**		**$ 10,500**	**$ 388,428**
Overtime-Treasurer/Collector			$ 4,000			$ 3,000			$ 3,000
	9.00		**$ 392,320**	**9.00**		**$ 401,928**	**9.00**		**$ 401,928**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Assessor-Salaries & Wages	$209,294.83	$154,347.80	$146,352.17	$214,291.92	$214,329.65	$172,501.32	($41,828.33)	($41,790.60)	(19.50)
Assessor-Overtime	$0.00	$3,548.43	$2,554.45	$2,500.00	$3,850.00	$3,350.00	($500.00)	$850.00	34.00
Assessor Out of Grade	$0.00	$0.00	$0.00	$0.00	$300.00	$300.00	$0.00	$300.00	0.00
Assessor-Longevity	$4,600.00	$2,950.00	$4,000.00	$4,000.00	$3,600.00	$3,600.00	$0.00	($400.00)	(10.00)
Assessor-Prof Development	$675.00	$675.00	$675.00	$675.00	$675.00	$675.00	$0.00	$0.00	0.00
Assessor-Board Stipends	$0.00	$2,500.00	$2,000.00	$3,500.00	$3,500.00	$3,500.00	$0.00	$0.00	0.00
Assessor-Repairs & Maint. Office Equipment	$1,945.20	$1,878.13	$1,609.58	$2,000.00	$2,000.00	$2,000.00	$0.00	$0.00	0.00
Assessor-Revaluation Services	$85,936.00	$29,300.00	$6,000.00	$30,000.00	$30,000.00	$155,000.00	$125,000.00	$125,000.00	416.66
Assessor-Software & Licenses	$6,800.00	$6,800.00	$6,800.00	$6,800.00	$7,300.00	$7,300.00	$0.00	$500.00	7.35
Assessor-Mapping/Planning	$1,540.00	$1,942.50	$1,312.50	$2,500.00	$1,700.00	$1,700.00	$0.00	($800.00)	(32.00)
Assessor-Abstracts Printing	$461.20	$495.99	$247.91	$1,000.00	$300.00	$300.00	$0.00	($700.00)	(70.00)
Assessor-Office Supplies	$2,971.54	$9,731.49	$1,950.79	$3,000.00	$2,000.00	$1,500.00	($500.00)	($1,500.00)	(50.00)
Assessor-Vehicular Supplies	$982.12	$138.58	$155.96	$300.00	$500.00	$500.00	$0.00	$200.00	66.66
Assessor-Dues and Memberships	$400.00	$580.00	$403.00	$500.00	$1,000.00	$500.00	($500.00)	$0.00	0.00
DeptFunc: Assessors - 0141	$315,605.89	$214,887.92	$174,061.36	$271,066.92	$271,054.65	$352,726.32	$81,671.67	$81,659.40	30.13

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Assessing									
Assessor	1.00	$ 1,050	$ 62,453	1.00	$ 1,050	$ 63,989	1.00	$ 1,050	$ 63,989
Assessor/Appraiser	1.00	$ -	$ 45,000	1.00	$ -	$ 34,000		$ -	$ -
Head Admin Clerk	1.00	$ 1,400	$ 39,146	1.00	$ 1,400	$ 40,125	1.00	$ 1,400	$ 40,125
Head Clerk	1.00	$ -	$ 30,997	1.00	$ -	$ 32,708	1.00	$ -	$ 32,708
Head Clerk	1.00	$ 1,150	$ 34,809	1.00	$ 1,150	$ 35,679	1.00	$ 1,150	$ 35,679
SUB-TOTAL	**5.00**	**$ 3,600**	**$ 212,405**	**5.00**	**$ 3,600**	**$ 206,501**	**4.00**	**$ 3,600**	**$ 172,501**
Step Inc - Assessor			$ -			$ 2,519			$ -
Step Inc - Head Admin						$ 999			$ -
Step Inc - Head Clerk						$ 810			$ -
Board Member (5199)			$ 1,000			$ 1,000			$ 1,000
Board Member (5199)			$ 1,000			$ 1,000			$ 1,000
Board Member, Chair (5199)			$ 1,500			$ 1,500			$ 1,500
Out of Grade			$ -			$ 300			$ 300
Overtime			$ 2,500			$ 3,850			$ 3,350
			$ 222,005			**$ 222,080**			**$ 183,251**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Purchasing-Salaries & Wages	$124,469.00	$126,391.94	$114,429.56	$131,955.76	$133,948.97	$ 98,269.97	($35,679.00)	($33,685.79)	(25.53)
Purchasing-Longevity	$2,950.00	$2,950.00	$4,050.00	$4,050.00	$3,650.00	$2,500.00	($1,150.00)	($1,550.00)	(38.27)
Purchasing-Professional Devel	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$0.00	$0.00	0.00
Purchasing-Repairs & Maint. Office Equipment	$8,735.91	$10,914.91	$5,535.64	$12,500.00	$11,500.00	$10,500.00	($1,000.00)	($2,000.00)	(16.00)
Purchasing-Advertising	$12,434.02	$3,993.83	$2,778.52	$4,500.00	$4,500.00	$4,500.00	$0.00	$0.00	0.00
Purchasing-Postage	$87,288.32	$85,248.40	$60,581.94	$88,700.00	$89,700.00	$89,200.00	($500.00)	$500.00	0.56
Purchasing-Office Supplies	$1,478.51	$946.58	$1,263.96	$3,000.00	$1,400.00	$1,400.00	$0.00	($1,600.00)	(53.33)
Purchasing-Travel	$393.18	$385.95	$283.68	$420.00	$400.00	$400.00	$0.00	($20.00)	(4.76)
Purchasing-Dues and Memberships	$150.00	$150.00	$350.00	$500.00	$500.00	$500.00	$0.00	$0.00	0.00
DeptFunc: Purchasing - 0138	$238,348.94	$231,431.61	$189,723.30	$246,075.76	$246,048.97	$207,719.97	($38,329.00)	($38,355.79)	(15.59)

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Purchasing									
Purchasing Agent	1.00	$ 1,100	$ 56,727	1.00	$ 1,100	$ 58,145	1.00	$ 1,100	$ 58,145
Head Admin Clerk	1.00	$ 1,400	$ 39,146	1.00	$ 1,400	$ 40,125	1.00	$ 1,400	$ 40,125
Head Clerk	1.00	$ 1,150	$ 34,809	1.00	$ 1,150	$ 35,679	0.00	$ -	$ -
SUB-TOTAL	**3.00**	**$ 3,650**	**$ 130,682**	**3.00**	**$ 3,650**	**$ 133,949**	**2.00**	**$ 2,500**	**$ 98,270**
			$ 134,332			**$ 137,599**			**$ 100,770**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Clerk-Salaries & Wages	$223,546.93	$190,007.16	$165,086.36	$190,198.63	$204,263.85	$201,989.85	($2,274.00)	$11,791.22	6.19
Clerk-Overtime	$0.00	$6,259.07	$3,667.42	$6,605.49	$10,320.51	$6,999.51	($3,321.00)	$394.02	5.96
Clerk-Precinct Officers	$0.00	$24,421.00	$13,848.57	$27,000.00	$26,924.00	$26,924.00	$0.00	($76.00)	(0.28)
Clerk-Longevity	$3,650.00	$1,600.00	$1,250.00	$1,250.00	$1,050.00	$1,050.00	$0.00	($200.00)	(16.00)
Clerk-Professional Devel	$450.00	$450.00	$675.00	$225.00	$675.00	$675.00	$0.00	$450.00	200.00
Clerk-Repairs & Maint. Office Equipment	$9,923.24	$7,736.67	$5,388.46	$8,500.00	$2,538.00	$2,538.00	$0.00	($5,962.00)	(70.14)
Clerk-Books & Binding	$1,688.45	$1,857.72	$1,900.00	$1,900.00	$2,381.00	$2,381.00	$0.00	$481.00	25.31
Clerk-Advertising	$7,729.66	$12,568.88	$9,341.59	$11,000.00	$13,352.00	$11,500.00	($1,852.00)	$500.00	4.54
Clerk-Annual Street & Voting List	$3,597.54	$7,456.85	$8,500.00	$8,500.00	$13,666.00	$13,666.00	$0.00	$5,166.00	60.77
Clerk-Recodification	$0.00	$9,973.00	$0.00	$14,000.00	$20,000.00	$6,000.00	($14,000.00)	($8,000.00)	(57.14)
Clerk-Office Supplies	$4,254.97	$2,823.72	$2,151.31	$6,875.86	$3,000.00	$3,000.00	$0.00	($3,875.86)	(56.36)
Clerk-Printed Supplies	$605.41	$1,227.94	$750.00	$750.00	$5,124.12	$3,124.12	($2,000.00)	$2,374.12	316.54
Clerk-Ballots	$10,257.03	$0.00	$9,013.86	$9,013.86	$0.00	$0.00	$0.00	($9,013.86)	(100.00)
Clerk-Certificates & Licenses	$1,065.76	$394.90	$556.29	$556.29	$800.00	$800.00	$0.00	$243.71	43.80
Clerk-Election Materials/Supplies	$2,747.70	$3,724.06	$5,489.01	$5,489.01	$9,750.00	$9,750.00	$0.00	$4,260.99	77.62
Clerk-Travel	$391.37	$897.92	$442.86	$1,000.00	$1,000.00	$750.00	($250.00)	($250.00)	(25.00)
Clerk-Dues and Memberships	$354.00	$727.00	$240.00	$755.00	$300.00	$300.00	$0.00	($455.00)	(60.26)
Clerk-Meals-Election	$1,659.79	$1,260.00	$165.33	$265.33	$1,724.00	$1,224.00	($500.00)	$958.67	361.31
Clerk-Recording Fees	$75.00	$150.00	$0.00	$300.00	$300.00	$150.00	($150.00)	($150.00)	(50.00)
Clerk-Office Equipment	$1,529.75	$2,551.70	$2,099.65	$2,099.65	$3,600.00	$3,300.00	($300.00)	$1,200.35	57.16
DeptFunc: Clerk - 0161	$273,526.60	$276,087.59	$230,565.71	$296,284.12	$320,768.48	$296,121.48	($24,647.00)	($162.64)	(0.05)

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
City Clerk									
City Clerk	1.00		$ 50,956	1.00		$ 54,604	1.00		$ 54,604
Clerk of Council	0.00		$ 4,000	0.00		$ 4,000	0.00		$ 4,000
Reg. of Voters	0.00		$ 1,300	0.00		$ 1,300	0.00		$ 1,300
Asst City Clerk	1.00	$ -	$ 39,194	1.00		$ 40,174	1.00		$ 40,174
Head Clerk/Census	1.00	$ -	$ 27,173	1.00		$ 29,981	1.00		$ 29,981
Head Clerk/License	1.00	$ -	$ 27,173	1.00		$ 29,981	1.00		$ 29,981
Head Admin Clerk	1.00	$ 850	$ 33,296	1.00	$ 1,050	$ 40,125	1.00	$ 1,050	$ 40,125
SUB-TOTAL	**5.00**	**$ 850**	**$ 183,091**	**5.00**	**$ 1,050**	**$ 200,164**	**5.00**	**$ 1,050**	**$ 200,164**
City Clerk - Step 2 Increase			$ -			$ 2,274			$ -
Asst City Clerk - Step 1			$ -			$ 1,826			$ 1,826
Overtime			$ 4,000			$ 10,321			$ 7,000
Upgrade Head Clerk			$ 3,080			$ -			$ -
Precinct Officers (5147)			$ 27,000			$ 26,924			$ 26,924
			$ 218,021			**$ 242,558**			**$ 236,963**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
MIS-Salaries & Wages	$180,342.49	$284,499.30	$256,524.89	$295,505.80	$304,347.39	$304,347.39	$0.00	$8,841.59	2.99
MIS-Overtime	$0.00	$87.74	$0.00	$500.00	$850.00	$500.00	($350.00)	$0.00	0.00
MIS-Longevity	$2,600.00	$3,400.00	$5,250.00	$5,200.00	$5,250.00	$5,250.00	$0.00	$50.00	0.96
MIS-Repairs & Maint. Office Equipment	$16,541.46	$12,380.57	$9,085.94	$30,190.00	$22,000.00	$17,000.00	($5,000.00)	($13,190.00)	(43.68)
MIS-Computer Hdwr Sftwr Lease	$15,203.86	$5,070.59	$19,296.77	$45,345.00	$45,345.00	$45,345.00	$0.00	$0.00	0.00
MIS-Computer System Support	$15,103.00	$3,000.00	$1,740.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
MIS-Computer Service On-Line	$2,684.99	$2,466.84	$1,407.86	$3,600.00	$2,700.00	$2,700.00	$0.00	($900.00)	(25.00)
MIS-Computer Training	$1,346.92	$1,880.00	$120.24	$2,500.00	$2,500.00	$1,500.00	($1,000.00)	($1,000.00)	(40.00)
MIS-Communications	$103,565.86	$84,762.56	$100,587.05	$98,000.00	$90,500.00	$80,500.00	($10,000.00)	($17,500.00)	(17.85)
MIS-Office Supplies	$2,376.77	($11.35)	$193.47	$700.00	$700.00	$500.00	($200.00)	($200.00)	(28.57)
MIS-Computer Supplies	$23,246.84	$10,399.64	$10,903.30	$22,880.00	$20,000.00	$15,000.00	($5,000.00)	($7,880.00)	(34.44)
MIS-Software Upgrades	$10,088.68	$1,385.80	$0.00	$10,200.00	$10,200.00	$5,200.00	($5,000.00)	($5,000.00)	(49.01)
MIS-Software Licenses	$6,244.45	$5,484.35	$5,898.88	$28,810.00	$39,000.00	$39,000.00	$0.00	$10,190.00	35.36
MIS-Travel	$664.64	$346.08	$206.64	$600.00	$600.00	$600.00	$0.00	$0.00	0.00
MIS-Dues	$0.00	$225.00	$425.00	$750.00	$750.00	$750.00	$0.00	$0.00	0.00
MIS-Technology Wiring	$1,526.30	$0.00	$688.62	$2,000.00	$2,000.00	$2,000.00	$0.00	$0.00	0.00
MIS-Replace Technology Equipment	$2,190.20	$2,230.17	$3,323.35	$5,000.00	$5,000.00	$5,000.00	$0.00	$0.00	0.00
DeptFunc: Municipal Information Systems - 0155	$383,726.46	$417,607.29	$415,652.01	$551,780.80	$551,742.39	$525,192.39	($26,550.00)	($26,588.41)	(4.82)

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Municipal Information Systems									
Manager	1.00	$ 1,100	$ 74,056	1.00	$ 1,100	$ 75,882	1.00	$ 1,100	$ 75,882
Network Manager	1.00	$ 1,000	$ 71,265	1.00	$ 1,050	$ 73,022	1.00	$ 1,050	$ 73,022
System Analyst	1.00	$ 1,000	$ 61,060	1.00	$ 1,000	$ 62,587	1.00	$ 1,000	$ 62,587
Asst Network Spec	1.00	$ 1,000	$ 48,941	1.00	$ 1,000	$ 50,165	1.00	$ 1,000	$ 50,165
Computer Operator	1.00	$ 1,100	$ 40,184	1.00	$ 1,100	$ 41,189	1.00	$ 1,100	$ 41,189
SUB-TOTAL	**5.00**	**$ 5,200**	**$ 295,506**	**5.00**	**$ 5,250**	**$ 302,844**	**5.00**	**$ 5,250**	**$ 302,844**
Asst Network Spec-Step Inc			$ -			$ 1,504			$ 1,504
Overtime			$ 500			$ 850			$ 500
			$ 301,206			**$ 310,448**			**$ 310,098**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Police-Salaries & Wages	$6,341,497.75	$3,963,770.44	$3,581,522.49	$4,206,532.64	$4,355,520.00	$4,371,020.00	$15,500.00	$164,487.36	3.91
Police-Holiday Pay	$0.00	$31,235.02	$47,355.40	$55,136.00	$55,136.00	$55,136.00	$0.00	$0.00	0.00
Police-Overtime	$0.00	$1,501,244.43	$1,161,074.85	$1,237,194.60	$1,304,313.00	$1,264,313.00	($40,000.00)	$27,118.40	2.19
Police-Night Differential	$0.00	$155,058.41	$143,127.43	$192,503.00	$192,503.00	$192,503.00	$0.00	$0.00	0.00
Police-Specialist	$0.00	$5,514.00	$5,562.00	$6,552.00	$6,552.00	$6,552.00	$0.00	$0.00	0.00
Police-Dispatch Stipend	$0.00	$4,475.50	$7,884.45	$7,988.00	$9,216.00	$9,216.00	$0.00	$1,228.00	15.37
Police-Admin Assist Out of Grade	$0.00	$2,030.00	$3,150.00	$3,640.00	$3,640.00	$3,640.00	$0.00	$0.00	0.00
Police-Training	$0.00	$42,496.00	$39,592.00	$47,840.00	$46,800.00	$46,800.00	$0.00	($1,040.00)	(2.17)
Police-Seniority Premium	$0.00	$1,370.66	$2,207.03	$2,458.00	$4,579.00	$4,579.00	$0.00	$2,121.00	86.28
Police-Longevity	$58,050.00	$59,100.00	$58,750.00	$61,700.00	$60,050.00	$60,050.00	$0.00	($1,650.00)	(2.67)
Police-Public Safety Medical Claims	$40,404.92	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Police-Criminal Law Update	$0.00	$0.00	$8,700.00	$9,400.00	$9,100.00	$9,100.00	$0.00	($300.00)	(3.19)
Police-Uniform Allowance	$0.00	$128,100.00	$130,825.00	$130,825.00	$137,650.00	$137,650.00	$0.00	$6,825.00	5.21
Police-Professional Devel	$1,125.00	$1,125.00	$1,125.00	$1,125.00	$1,125.00	$1,125.00	$0.00	$0.00	0.00
Police-Clothing Allowance Civilians	$2,073.55	$2,250.00	$3,453.45	$3,453.45	$3,700.00	$3,700.00	$0.00	$246.55	7.13
Police-Fire Arms Allowance	$34,100.00	$33,300.00	$34,900.00	$37,800.00	$37,200.00	$37,200.00	$0.00	($600.00)	(1.58)
Police-Tuition Reimbursement	$22,032.00	$22,458.25	$7,825.00	$7,825.00	$15,000.00	$10,000.00	($5,000.00)	$2,175.00	27.80
Police-Tool Allowance	$700.00	$700.00	$700.00	$700.00	$700.00	$700.00	$0.00	$0.00	0.00
Police-Hazardous Duty	$0.00	$58,450.00	$61,950.00	$61,950.00	$66,150.00	$66,150.00	$0.00	$4,200.00	6.77
Police-College Credits	$0.00	$534,505.86	$523,529.99	$527,732.00	$572,153.00	$572,153.00	$0.00	$44,421.00	8.41
Police-Utilities	$76,920.90	$78,389.95	$86,680.77	$ 77,777.69	$121,300.00	$101,300.00	($20,000.00)	$23,522.31	30.24
Police-Repairs & Maint. Office Equipment	$19,551.18	$16,929.51	$13,019.53	$17,800.00	$17,800.00	$17,800.00	$0.00	$0.00	0.00
Police-Dog Pound Maint	$419.86	$1,060.52	$1,549.38	$1,700.00	$1,700.00	$1,700.00	$0.00	$0.00	0.00
Police-Other Mun Bldgs Maint	$25,656.25	$22,832.87	$47,556.52	$48,879.29	$25,000.00	$25,000.00	$0.00	($23,879.29)	(48.85)
Police-Repairs & Maint Auto Body	$4,480.97	$19,946.43	$8,003.91	$11,000.00	$11,000.00	$11,000.00	$0.00	$0.00	0.00
Police-Repairs & Maint. Vehicles	$64,106.74	$78,397.55	$61,688.99	$66,750.00	$72,600.00	$72,600.00	$0.00	$5,850.00	8.71
Police-Repair & Maint Equip	$0.00	$419.80	$505.77	$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00	0.00

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Police-Harbormaster	$16,000.00	$16,000.00	$13,538.58	$16,000.00	$19,000.00	$16,000.00	($3,000.00)	$0.00	0.00
Police-Computer System Support	$68,089.96	$55,382.82	$70,576.75	$75,998.60	$54,800.00	$54,800.00	$0.00	($21,198.60)	(27.89)
Police-Legal Consultant Services	$4,785.52	$8,801.84	$11,184.03	$ 7,200.00	$7,200.00	$5,200.00	($2,000.00)	($2,000.00)	(27.78)
Police-Training	$20,119.70	$23,248.00	$17,662.36	$18,000.00	$18,000.00	$18,000.00	$0.00	$0.00	0.00
Police-Auxiliary Police	$0.00	$0.00	$3,347.80	$5,000.00	$5,000.00	$5,000.00	$0.00	$0.00	0.00
Police-Communications	$9,007.00	$9,112.07	$8,859.09	$9,000.00	$92,750.00	$12,750.00	($80,000.00)	$3,750.00	41.66
Police-Animal Disposal MSPCA	$844.00	$348.00	$970.00	$970.00	$1,000.00	$1,000.00	$0.00	$30.00	3.09
Police-Radio Communications	$6,090.63	$7,155.55	$7,656.03	$9,203.40	$9,204.00	$9,204.00	$0.00	$0.60	0.00
Police-Office Supplies	$7,458.98	$5,528.76	$5,009.47	$6,000.00	$6,000.00	$6,000.00	$0.00	$0.00	0.00
Police-Criminal Law Update	$8,500.00	$8,300.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Police-Supplies for Records	$4,870.51	$4,543.94	$2,836.78	$5,000.00	$5,000.00	$4,000.00	($1,000.00)	($1,000.00)	(20.00)
Police-Radio Maintenance	$11,249.05	$15,173.78	$8,093.10	$12,068.00	$12,068.00	$12,068.00	$0.00	$0.00	0.00
Police-Vehicular Supplies	$96,498.20	$114,688.62	$141,557.17	$133,071.55	$148,000.00	$145,000.00	($3,000.00)	$11,928.45	8.96
Police-Medical Supplies	$2,183.50	$2,556.50	$2,560.40	$2,560.40	$3,500.00	$3,500.00	$0.00	$939.60	36.70
Police-Computer Supplies	$5,092.21	$6,063.48	$18,843.55	$18,860.00	$7,500.00	$14,500.00	$7,000.00	($4,360.00)	(23.11)
Police-Photo/Fingerprint	$2,048.05	$1,652.79	$668.94	$1,300.00	$1,800.00	$1,500.00	($300.00)	$200.00	15.38
Police-Public Safety Supplies	$18,467.43	$35,450.80	$30,848.80	$31,273.20	$28,700.00	$28,700.00	$0.00	($2,573.20)	(8.23)
Police-Meals	$2,000.00	$1,910.00	$1,500.00	$2,000.00	$2,000.00	$2,000.00	$0.00	$0.00	0.00
Police-Narcotic Division	$15,562.32	$10,357.56	$9,108.56	$10,000.00	$10,000.00	$10,000.00	$0.00	$0.00	0.00
Police-Substations	$23,411.89	$26,102.66	$23,234.11	$23,234.11	$30,950.00	$30,950.00	$0.00	$7,715.89	33.21
Police-Lease Payment-Equipment	$0.00	$96,027.23	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Police-Vehicle Replacement	$33,743.40	$29,863.78	$97,149.71	$97,149.71	$58,794.00	$58,794.00	$0.00	($38,355.71)	(39.48)
DeptFunc: Police - 0210	$7,047,141.47	$7,243,428.38	$6,517,444.19	$7,311,150.64	$7,652,753.00	$7,520,953.00	($131,800.00)	$209,802.36	2.87

After council approval of the change in retire insurance rates to 85/15 from 90/20 funds to cover overtime could be restored

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Police Department									
Chief	1.00	$ 1,400	$ 97,615	1.00	$ 1,400	$ 102,095	1.00	$ 1,400	$ 102,095
Deputy Chief	1.00	$ -	$ 32,940	1.00	$ -	$ 72,482	1.00	$ -	$ 72,482
Captain	3.00	$ 2,800	$ 182,869	3.00	$ 2,800	$ 182,871	3.00	$ 2,800	$ 182,871
Lieutenant	4.00	$ 3,700	$ 220,983	4.00	$ 3,700	$ 220,984	4.00	$ 3,700	$ 220,984
Sargent	10.00	$ 9,150	$ 511,976	10.00	$ 9,150	$ 511,980	10.00	$ 9,150	$ 511,980
Patrolman	71.00	$ 35,400	$ 2,799,492	71.00	$ 35,450	$ 2,822,316	71.00	$ 35,450	$ 2,822,316
SRO Officer	1.00	$ -	$ 40,964	1.00	$ -	$ 40,964	1.00	$ -	$ 40,964
ME Repairman	2.00	$ 2,050	$ 80,038	2.00	$ 2,050	$ 82,036	2.00	$ 2,050	$ 82,036
Sr Dog Officer	1.00	$ -	$ 29,411	1.00	$ -	$ 31,825	1.00	$ -	$ 31,825
Dog Officer	0.00		$ -	0.50	$ -	$ 13,298	0.50	$ -	$ 13,298
Head Admin/Plg Clk	1.00	$ 1,150	$ 39,146	1.00	$ 1,150	$ 40,125	1.00	$ 1,150	$ 40,125
Head Admin	0.00		$ -	1.00	$ 1,100	$ 38,980	1.00	$ 1,100	$ 38,980
Head Clerk	2.00	$ 2,000	$ 70,242	3.00	$ 2,250	$ 105,003	3.00	$ 2,250	$ 105,003
Principal Clerk	2.00	$ 2,250	$ 65,702	0.00	$ -	$ -	0.00	$ -	$ -
Crime Analyst	0.00	$ -	$ -	1.00	$ -	$ 37,720	1.00	$ -	$ 37,720
Data Collection	0.00	$ -	$ -	0.50	$ -	$ 13,544	0.50	$ -	$ 13,544
Law Enforcement Tech Grant - Crime Analyst	1.00	$ -	$ 33,454						
Community Police - Data Collection	0.50	$ -	$ 13,216						
Parking Control Officer	0.00		$ -	0.00		$ -	0.50		$ 15,500
Bldg Mt Craft/Cust	1.00	$ 1,000	$ 33,449	1.00	$ 1,000	$ 34,284	1.00	$ 1,000	$ 34,284
SUB-TOTAL	**101.50**	**$ 60,900**	**$ 4,251,499**	**102.00**	**$ 60,050**	**$ 4,350,507**	**102.50**	**$ 60,050**	**$ 4,366,007**
Upgrade ME Repairman to Foreman			$ -			$ 5,013			$ 5,013
Holiday Pay			$ 55,136			$ 55,136			$ 55,136
Overtime			$ 1,237,195			$ 1,304,313			$ 1,264,313
Night Differential			$ 192,503			$ 192,503			$ 192,503
Specialist			$ 6,552			$ 6,552			$ 6,552
Dispatch Stipend			$ 7,988			$ 9,216			$ 9,216
Adm Assistant Out of Grade			$ 3,640			$ 3,640			$ 3,640

JOB TITLE	FTE	FY06 LONGEVITY	FTE	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FTE	MAYOR APPROVED
Training				$ 47,840			$ 46,800				$ 46,800
Seniority Premium				$ 2,458			$ 4,579				$ 4,579
Criminal Law Update				$ 9,400			$ 9,100				$ 9,100
Uniform Allowance				$ 130,825			$ 137,650				$ 137,650
Professional Dev - Clerical				$ 1,125			$ 1,125				$ 1,125
Clothing Allow-Civilians				$ 3,453			$ 3,700				$ 3,700
Fire Arms Allowance				$ 37,800			$ 37,200				$ 37,200
Tuition Reimbursement				$ 7,825			$ 15,000				$ 10,000
Tool Allowance				$ 700			$ 700				$ 700
Hazardous Duty				$ 61,950			$ 66,150				$ 66,150
Law Enforcement Tech Grant - Crime Analyst	-1.00	$ -		$ (33,454)							
Community Police - Data Collection	-0.50	$ -		$ (13,216)							
College Credits				$ 527,732			$ 572,153				$ 572,153
	100.00			**$ 5,611,295**	**102.00**		**$ 6,881,087**	**102.50**			**$ 6,851,587**

Police Department Grant Positions

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Law Enforcement Tech Grant - Crime Analyst	1.00	$ -	$ 33,454	0.00	$ -	$ -
Community Police - Data Collection	0.50	$ -	$ 13,216	0.00	$ -	$ -
TOTAL	**1.50**	**$ -**	**$ 46,671**	**0.00**	**$ -**	**$ -**

Crossing Guards

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Crossing Guards-Salaries & Wages	$0.00	$0.00	$0.00	$75,000.00	$75,000.00	$75,000.00	$0.00	$0.00	0.00
DeptFunc: Crossing Guards - 0299	$0.00	$0.00	$0.00	$75,000.00	$75,000.00	$75,000.00	$0.00	$0.00	0.00

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Fire-Salaries & Wages	$6,547,165.01	$4,542,682.63	$3,969,803.90	$4,885,021.00	$5,131,208.19	$5,131,209.19	$1.00	$246,188.19	5.03
Fire - Holiday Pay	$0.00	$326,656.35	$302,137.52	$337,640.00	$471,767.38	$471,767.38	$0.00	$134,127.38	39.72
Fire-Overtime	$0.00	$797,752.56	$709,309.33	$867,360.00	$910,629.22	$835,440.00	($75,189.22)	($31,920.00)	(3.68)
Fire-Rollerskating	$0.00	$43,832.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Fire-Pay Differential	$0.00	$450,323.14	$383,006.01	$472,687.00	$550,848.58	$550,848.58	$0.00	$78,161.58	16.53
Fire-EMT Stipend	$0.00	$154,849.86	$154,158.05	$164,238.00	$178,671.68	$174,238.25	($4,433.43)	$10,000.25	6.08
Fire - Admin Assist Out of Grade	$0.00	$3,720.44	$3,150.00	$3,640.00	$3,640.00	$3,640.00	$0.00	$0.00	0.00
Fire - Out of Grade	$0.00	$1,378.59	$1,886.20	$6,800.00	$6,800.00	$3,800.00	($3,000.00)	($3,000.00)	(44.11)
Fire - Sr Deputy Differential	$0.00	$4,153.20	$4,672.35	$8,996.00	$5,600.00	$5,600.00	$0.00	($3,396.00)	(37.75)
Fire - Training Deputy Differential	$0.00	$4,318.66	$3,979.87	$10,135.00	$9,100.48	$6,100.48	($3,000.00)	($4,034.52)	(39.80)
Fire - Fire Alarm Differential	$0.00	$2,922.26	$4,171.50	$4,820.00	$5,244.25	$5,244.25	$0.00	$424.25	8.80
Fire - Fire Prevention Differential	$0.00	$12,416.38	$14,765.61	$19,128.00	$18,182.09	$18,182.09	$0.00	($945.91)	(4.94)
Fire - Hose Repairer	$0.00	$1,750.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$0.00	$0.00	0.00
Fire - Sr Stipend	$0.00	$10,305.65	$6,111.54	$9,978.00	$40,069.99	$35,069.99	($5,000.00)	$25,091.99	251.47
Fire - Lead Operator Stipend	$0.00	$4,989.92	$4,318.29	$4,990.00	$4,832.02	$4,832.02	$0.00	($157.98)	(3.16)
Fire - Infectious Control Officer	$0.00	$1,400.00	$0.00	$3,680.00	$3,680.00	$3,680.00	$0.00	$0.00	0.00
Fire - Volunteer Fire	$0.00	$6,034.96	$1,862.36	$7,000.00	$7,000.00	$5,000.00	($2,000.00)	($2,000.00)	(28.57)
Fire-Longevity	$63,250.00	$63,500.00	$64,100.00	$64,300.00	$66,500.00	$66,500.00	$0.00	$2,200.00	3.42
Fire Vacation Buy-Back	$0.00	$34,515.90	$35,455.91	$39,800.00	$45,000.00	$45,000.00	$0.00	$5,200.00	13.06
Fire-Public Safety Medical Claims	$38,143.80	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Fire - MFA Education	$0.00	$51,962.64	$48,350.02	$60,400.00	$146,804.89	$146,804.89	$0.00	$86,404.89	143.05
Fire-Professional Devel	$771.00	$450.00	$450.00	$900.00	$900.00	$450.00	($450.00)	($450.00)	(50.00)
Fire-Uniform Allowance	$0.00	$147,296.25	$151,625.00	$158,808.00	$166,175.00	$166,175.00	$0.00	$7,367.00	4.63
Fire-Hazardous Materials	$0.00	$78,550.00	$73,500.00	$74,200.00	$79,800.00	$79,800.00	$0.00	$5,600.00	7.54
Fire-College Credits	$0.00	$116,542.94	$101,420.97	$131,286.00	$232,422.31	$232,422.31	$0.00	$101,136.31	77.03
Fire-Utilities	$54,292.05	$64,046.10	$70,155.96	$72,500.00	$75,000.00	$75,000.00	$0.00	$2,500.00	3.44
Fire-Repairs & Maint. Office Equipment	$4,039.28	$3,413.44	$3,201.17	$5,865.00	$5,865.00	$5,865.00	$0.00	$0.00	0.00
Fire Dept Bldgs Mtce	$1,500.00	$1,681.22	$484.11	$3,000.00	$3,000.00	$3,000.00	$0.00	$0.00	0.00

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Fire Alarm Maintenance	($674.15)	$8,231.21	($5,499.82)	$1,400.00	$10,400.00	$8,400.00	($2,000.00)	$7,000.00	500.00
Fire-Traffic Signal Control	$18,400.00	$29,583.34	$18,215.63	$30,900.00	$30,900.00	$29,900.00	($1,000.00)	($1,000.00)	(3.23)
Fire Equipment Lease	$18,506.28	$4,230.00	$3,780.00	$4,530.00	$5,160.00	$5,160.00	$0.00	$630.00	13.90
Fire-Safety Testing	$7,000.00	$7,673.05	$2,383.40	$8,400.00	$8,400.00	$8,400.00	$0.00	$0.00	0.00
Fire-Training	$3,670.67	$4,957.50	$5,811.43	$14,080.00	$14,080.00	$9,080.00	($5,000.00)	($5,000.00)	(35.51)
Fire-Communications	$15,158.37	$14,836.75	$11,519.14	$29,050.00	$29,050.00	$22,050.00	($7,000.00)	($7,000.00)	(24.09)
Fire-Office Supplies	$2,838.83	$2,361.30	$2,411.40	$3,200.00	$3,200.00	$3,200.00	$0.00	$0.00	0.00
Fire-Radio Maintenance	$4,303.25	$5,579.50	$2,396.65	$11,730.00	$11,730.00	$6,730.00	($5,000.00)	($5,000.00)	(42.62)
Fire-Custodial Supplies	$4,777.72	$1,584.66	$2,708.14	$5,900.00	$5,900.00	$5,900.00	$0.00	$0.00	0.00
Fire-Vehicular Supplies	$41,565.31	$36,014.49	$45,311.70	$41,000.00	$57,000.00	$50,000.00	($7,000.00)	$9,000.00	21.95
Fire-Apparatus Repair & Supply	$87,216.73	$83,800.31	$50,122.11	$100,625.00	$100,000.00	$80,000.00	($20,000.00)	($20,625.00)	(20.49)
Fire-Ambulance Equip/Supplies	$4,005.28	$4,522.43	$4,409.57	$5,000.00	$5,000.00	$5,000.00	$0.00	$0.00	0.00
Fire Prevention	$1,985.35	$1,681.37	$274.86	$2,800.00	$2,800.00	$1,800.00	($1,000.00)	($1,000.00)	(35.71)
Fire-Computer Supplies	$1,833.71	$1,922.39	$1,479.43	$2,000.00	$2,000.00	$2,000.00	$0.00	$0.00	0.00
Fire-Protective Clothing	$8,367.25	$43,153.27	$64,039.94	$76,708.00	$20,000.00	$10,000.00	($10,000.00)	($66,708.00)	(86.96)
Fire Hose	$82.47	$5,589.01	$0.00	$2,460.00	$8,000.00	$7,000.00	($1,000.00)	$4,540.00	184.55
Fire-Other Unclassified	$389.84	$78.42	$235.00	$480.00	$480.00	$480.00	$0.00	$0.00	0.00
Fire-Equip/Fire Dept Apparatus	$19,332.62	$2,920.70	$2,876.85	$8,000.00	$8,000.00	$6,000.00	($2,000.00)	($2,000.00)	(25.00)
Fire-Furniture & Fixtures	$655.48	$589.83	$0.00	$800.00	$800.00	$800.00	$0.00	$0.00	0.00
DeptFunc: Fire - 0220	$6,948,576.15	$7,190,755.58	$6,326,951.10	$7,768,635.00	$8,494,041.08	$8,339,969.43	($154,071.65)	$571,334.43	7.35

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Fire Department									
Chief	1.00	$ 1,200	$ 84,698	1.00	$ 1,200	$ 88,548	1.00	$ 1,200	$ 88,548
Deputy Chief	5.00	$ 5,000	$ 299,944	5.00	$ 5,000	$ 299,944	5.00	$ 5,000	$ 299,944
Captain/Supt Fire Alarms	1.00	$ 1,200	$ 53,562	1.00	$ 1,200	$ 53,562	1.00	$ 1,200	$ 53,562
Captain	8.00	$ 7,400	$ 420,276	8.00	$ 7,400	$ 420,276	8.00	$ 7,400	$ 420,276
Lieutenant	18.00	$ 12,200	$ 841,550	18.00	$ 12,200	$ 845,431	18.00	$ 12,200	$ 845,431
Private	69.00	$ 34,000	$ 2,761,539	69.00	$ 36,600	$ 2,780,101	69.00	$ 36,600	$ 2,780,101
Signal Maintainer	1.00	$ 400	$ 41,579	1.00	$ 400	$ 41,579	1.00	$ 400	$ 41,579
Master Mechanic	1.00		$ 49,895	1.00	$ -	$ 49,895	1.00	$ -	$ 49,895
Mechanic	0.50		$ -	1.00	$ -	$ 35,350	1.00	$ -	$ 35,350
Head Admin Clk	1.00	$ 1,400	$ 37,444	1.00	$ 1,400	$ 40,125	1.00	$ 1,400	$ 40,125
Office Account Clk	1.00	$ 1,100	$ 35,051	1.00	$ 1,100	$ 37,560	1.00	$ 1,100	$ 37,560
Step Increases	0.00		$ 256,189	0.00		$ 37,138	0.00		$ 37,138
New Salary Contract Award				0.00		$ 401,701	0.00		$ 401,701
SUB-TOTAL	**106.50**	**$ 63,900**	**$ 4,881,726**	**107.00**	**$ 66,500**	**$ 5,131,208**	**107.00**	**$ 66,500**	**$ 5,131,208**
Holiday Pay			$ 337,640			$ 471,767			$ 471,767
Overtime			$ 867,360			$ 910,629			$ 835,440
Pay Differential			$ 472,687			$ 550,849			$ 550,849
EMT Stipend			$ 164,238			$ 178,672			$ 174,238
Adm Assistant Out of Grade			$ 3,640			$ 3,640			$ 3,640
Fire-Out of Grade			$ 6,800			$ 6,800			$ 3,800
Sr Deputy Differential			$ 8,996			$ 5,600			$ 5,600
Training Dep Differential			$ 10,135			$ 9,100			$ 6,100
Fire Alarm Differential			$ 4,820			$ 5,244			$ 5,244
Fire Prevention Differential			$ 19,128			$ 18,182			$ 18,182
Hose Repairer			$ 2,400			$ 2,400			$ 2,400
Sr Stipend			$ 9,978			$ 40,070			$ 35,070
Lead Operator Stipend			$ 4,990			$ 4,832			$ 4,832
Infectious Control Officer			$ 3,680			$ 3,680			$ 3,680

JOB TITLE	FTE LONGEVITY	FY06 SALARY BUDGET	FTE LONGEVITY	FY07 SALARY REQUEST	FTE LONGEVITY	FY07 MAYOR APPROVED
Volunteer Fire		$ 7,000		$ 7,000		$ 5,000
Vacation Buy-Back		$ 39,800		$ 45,000		$ 45,000
MFA Education		$ 60,400		$ 146,805		$ 146,805
Prof Development-Clerical		$ 900		$ 900		$ 450
Uniform Allowance		$ 158,808		$ 166,175		$ 166,175
Hazardous Materials		$ 74,200		$ 79,800		$ 79,800
College Credits		$ 131,286		$ 232,422		$ 232,422
		$ 7,334,512		**$ 8,087,276**		**$ 7,994,203**

Emergency Management

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Emergency Mgt-Salaries & Wages	$6,000.00	$0.00	$3,333.30	$6,000.00	$10,000.00	$6,000.00	($4,000.00)	$0.00	0.00
Emergency Mgt-Communications	$0.00	$0.00	$281.52	$450.00	$700.00	$450.00	($250.00)	$0.00	0.00
Emergency Mgt-Office Supplies	$0.00	$0.00	$57.79	$500.00	$500.00	$500.00	$0.00	$0.00	0.00
Emergency Mgt-Travel	$0.00	$0.00	$0.00	$0.00	$450.00	$0.00	($450.00)	$0.00	0.00
Emergency Mgt-Dues & Memberships	$0.00	$0.00	$0.00	$0.00	$100.00	$0.00	($100.00)	$0.00	0.00
DeptFunc: Emergency Management - 0291	$6,000.00	$0.00	$3,672.61	$6,950.00	$11,750.00	$6,950.00	($4,800.00)	$0.00	0.00

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 MAYOR LONGEVITY	FY07 MAYOR APPROVED
Emergency Management									
Director	0.50		$ 4,000	0.50		$ 10,000	0.50		$ 6,000
Deputy Director	0.25		$ 2,000	0.00		$ -	0.00		$ -
SUB-TOTAL	**0.75**		**$ 6,000**	**0.50**	**$ -**	**$ 10,000**	**0.50**	**$ -**	**$ 6,000**

Public Education

Regional School (Whittier)
School Department

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Whittier Reg Vo Tech	$7,012,090.00	$7,375,816.00	$7,781,373.00	$7,781,373.00	$7,951,967.00	$7,951,967.00	$0.00	$170,594.00	2.19
DeptFunc: Regonial School Assessment - 0310	$7,012,090.00	$7,375,816.00	$7,781,373.00	$7,781,373.00	$7,951,967.00	$7,951,967.00	$0.00	$170,594.00	2.19
School Department	$47,298,280.36	$48,205,165.00	$43,505,356.90	$50,230,437.00	$52,072,055.00	$52,072,055.00	$0.00	$1,841,618.00	3.67
DeptFunc: School Department - 0300	$47,298,280.36	$48,205,165.00	$43,505,356.90	$50,230,437.00	$52,072,055.00	$52,072,055.00	$0.00	$1,841,618.00	3.67

After council approval of the change in retire insurance rates to 85/15 from 90/20 qualifying city costs could be reduced therefore increasing the school department operating budget by approximately $68,000

CITY OF HAVERHILL

NET SCHOOL SPENDING FOR THE SCHOOL DEPT

DIRECT & INDIRECT COSTS FOR FY 2007

Preliminary

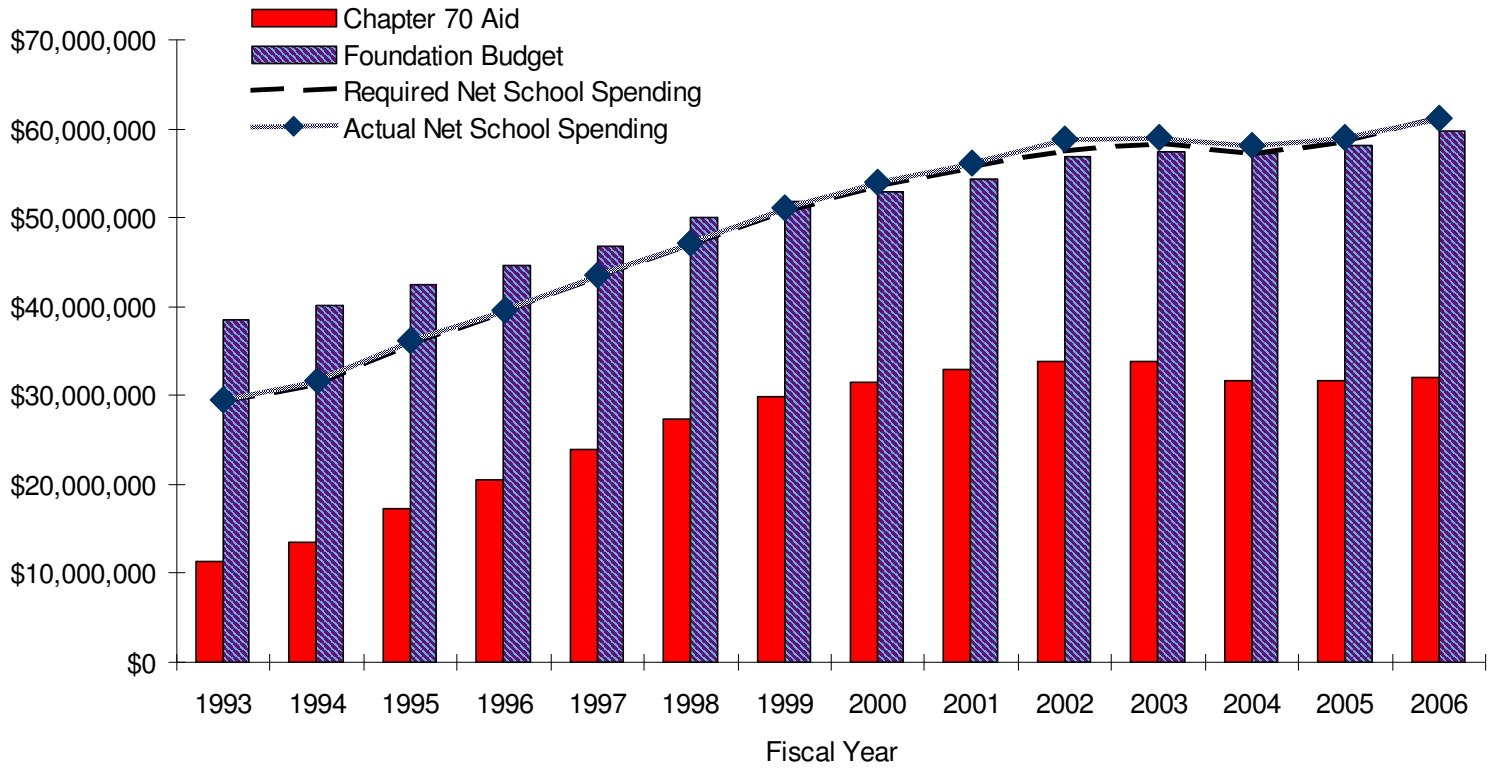
		FY07
1	**Net School Spending**	64,724,069
2	**Qualifying City Costs**	17,155,949
3	**General Fund School Revenue**	824,654
4	**School Committee Appropriation** to Meet Net School Spending = (1-2) + 3	48,392,774
5	**Excludable School Committee Costs**	3,475,550
	Required School Committee Budget = 4 + 5	**51,868,324**
	Total School Committee Appropriation =	52,072,055
	Over/(Under) Net School Spending	**203,731**

Massachusetts Department of Education

Chapter 70 Trends, FY93 Through FY06

128 HAVERHILL

	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	Percent Over/ Under
FY93	6,950		38,445,230		18,191,048	11,382,164		29,573,212		29,573,212		0	0.0
FY94	7,222	3.9	40,052,329	4.2	17,811,576	13,563,007	19.2	31,374,583	6.1	31,621,707	6.9	247,124	0.8
FY95	7,419	2.7	42,471,502	6.0	18,577,123	17,186,764	26.7	35,763,887	14.0	36,157,094	14.3	393,207	1.1
FY96	7,671	3.4	44,667,114	5.2	18,977,976	20,431,913	18.9	39,409,889	10.2	39,515,080	9.3	105,191	0.3
FY97	7,863	2.5	46,756,367	4.7	19,619,951	23,950,104	17.2	43,570,055	10.6	43,570,055	10.3	0	0.0
FY98	8,181	4.0	49,991,377	6.9	19,732,963	27,313,813	14.0	47,046,776	8.0	47,112,307	8.1	65,531	0.1
FY99	8,203	0.3	51,793,561	3.6	20,885,796	29,866,084	9.3	50,751,880	7.9	51,087,320	8.4	335,440	0.7
FY00	8,285	1.0	52,977,406	2.3	22,148,735	31,548,692	5.6	53,697,427	5.8	54,018,016	5.7	320,589	0.6
FY01	8,289	0.0	54,356,831	2.6	22,738,331	32,999,267	4.6	55,737,598	3.8	56,151,082	3.9	413,484	0.7
FY02	8,336	0.6	56,814,003	4.5	23,719,991	33,849,328	2.6	57,569,319	3.3	58,886,933	4.9	1,317,614	2.3
FY03	8,205	-1.6	57,430,698	1.1	24,588,697	33,849,328	0.0	58,438,025	1.5	58,997,766	0.2	559,741	1.0
FY04	8,026	-2.2	57,302,558	-0.2	25,703,937	31,598,621	-6.6	57,302,558	-1.9	58,190,769	-1.4	888,211	1.6
FY05	7,804	-2.8	58,211,920	1.6	27,011,327	31,598,621	0.0	58,609,948	2.3	58,948,566	1.3	338,618	0.6
FY06	7,721	-1.1	59,731,907	2.6	29,319,627	31,984,671	1.2	61,304,298	4.6	61,226,259	3.9	-78,039	-0.1


Chapter 70 Aid
Foundation Budget
Required Net School Spending
Actual Net School Spending
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$0
1993
1994
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
Fiscal Year

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Highway-Salaries & Wages	$1,000,694.35	$860,140.82	$790,049.14	$937,317.64	$937,739.14	$937,739.14	$0.00	$421.50	0.04
Highway-Overtime	$0.00	$119,940.06	$82,772.32	$112,147.00	$143,210.00	$93,210.00	($50,000.00)	($18,937.00)	(16.88)
Highway-Longevity	$19,600.00	$18,200.00	$23,300.00	$23,300.00	$23,450.00	$23,450.00	$0.00	$150.00	0.64
Highway-Professional Devel	$225.00	$450.00	$450.00	$450.00	$450.00	$450.00	$0.00	$0.00	0.00
Highway-Clothing Allowance	$8,050.00	$6,650.00	$6,300.00	$6,300.00	$6,300.00	$6,300.00	$0.00	$0.00	0.00
Highway-Tool Allowance	$1,050.00	$1,050.00	$700.00	$700.00	$700.00	$700.00	$0.00	$0.00	0.00
Highway-Repair & Maint Equip	$61,782.71	$68,920.09	$44,655.73	$64,310.00	$64,350.00	$60,000.00	($4,350.00)	($4,310.00)	(6.70)
Highway-Yard Waste Removal Program	$35,885.66	$0.00	$44,704.29	$55,000.00	$55,000.00	$50,000.00	($5,000.00)	($5,000.00)	(9.09)
Highway-Radio Communications	$7,826.15	$11,219.40	$9,945.89	$12,000.00	$12,000.00	$12,000.00	$0.00	$0.00	0.00
Highway-Roadway/Sidewalk Mtce	$52,525.98	$49,910.07	$31,042.71	$49,925.00	$50,000.00	$49,000.00	($1,000.00)	($925.00)	(1.85)
Highway-Safety Program	$1,998.50	$1,680.23	$1,922.50	$2,040.00	$2,000.00	$2,000.00	$0.00	($40.00)	(1.96)
Highway-Clean-Up Program	$5,363.69	$13,928.59	$16,640.70	$17,000.00	$17,000.00	$17,000.00	$0.00	$0.00	0.00
Highway-Tree Removal	$0.00	$0.00	$0.00	$6,500.00	$6,500.00	$3,500.00	($3,000.00)	($3,000.00)	(46.15)
Highway-Office Supplies	$3,987.97	$7,211.75	$5,955.61	$6,075.00	$5,000.00	$5,000.00	$0.00	($1,075.00)	(17.69)
Highway-Fence - City Wide	$9,897.20	$4,965.00	$6,446.00	$7,000.00	$7,000.00	$7,000.00	$0.00	$0.00	0.00
Highway-Guard Rails	$3,300.00	$3,950.00	$5,980.00	$6,000.00	$6,000.00	$5,000.00	($1,000.00)	($1,000.00)	(16.66)
Highway-Vehicular Supplies	$46,992.96	$46,191.67	$44,224.75	$44,000.00	$44,000.00	$41,000.00	($3,000.00)	($3,000.00)	(6.81)
Highway-Lumber	$0.00	$124.69	$6,000.02	$6,000.00	$6,000.00	$3,000.00	($3,000.00)	($3,000.00)	(50.00)
Highway-DPW Supplies	($29,161.66)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Highway-Travel	$886.59	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$0.00	$1,000.00	0.00
DeptFunc: Highway & Sidewalk Maint - 0422	$1,230,905.10	$1,214,532.37	$1,121,089.66	$1,356,064.64	$1,387,699.14	$1,317,349.14	($70,350.00)	($38,715.50)	(2.85)

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Highways									
Supt of Highways *	0.70	$ 1,400	$ 76,508	0.70	$ 1,400	$ 78,421	0.70	$ 1,400	$ 78,421
Asst Highways Supt	1.00	$ 1,400	$ 67,918	1.00	$ 1,400	$ 69,616	1.00	$ 1,400	$ 69,616
General Foreman	1.00	$ 1,400	$ 52,499	1.00	$ 1,400	$ 53,810	1.00	$ 1,400	$ 53,810
Working Foreman	4.00	$ 4,500	$ 181,208	4.00	$ 4,500	$ 185,702	4.00	$ 4,500	$ 185,702
Util/Spec Proj Foreman	1.00	$ 1,050	$ 45,302	1.00	$ 1,050	$ 46,426	1.00	$ 1,050	$ 46,426
Mason	1.00	$ 1,400	$ 40,019	1.00	$ 1,400	$ 41,018	1.00	$ 1,400	$ 41,018
MEO LHS Yardman	1.00	$ 1,100	$ 39,374	1.00	$ 1,100	$ 40,359	1.00	$ 1,100	$ 40,359
MEO LHS Laborer/B&G	3.00	$ 2,400	$ 110,385	3.00	$ 3,200	$ 113,110	3.00	$ 3,200	$ 113,110
MEO LHS Craftsmen	1.00	$ 1,100	$ 37,211	1.00	$ 1,100	$ 38,126	1.00	$ 1,100	$ 38,126
MEO/Groundskeeper	1.00	$ -	$ 34,403	1.00	$ 350	$ 36,858	1.00	$ 350	$ 36,858
MEO LHS PW Laborers	4.00	$ 3,550	$ 143,852	4.00	$ 4,350	$ 147,430	4.00	$ 4,350	$ 147,430
Head Admin Clerk	1.00	$ 1,100	$ 38,030	1.00	$ 1,100	$ 40,125	1.00	$ 1,100	$ 40,125
Account Clerk/Dispatcher	1.00	$ 1,100	$ 36,376	1.00	$ 1,100	$ 35,679	1.00	$ 1,100	$ 35,679
SUB-TOTAL	**20.70**	**$ 21,500**	**$ 903,085**	**20.70**	**$ 23,450**	**$ 926,679**	**20.70**	**$ 23,450**	**$ 926,679**
Safety & Tran Officier			$ 1,040			$ 1,040			$ 1,040
Pesticide Lic			$ 520			$ 520			$ 520
Part-Time Seasonal			$ 50,000			$ -			$ -
Night Diff 10%			$ 7,000			$ 7,000			$ 7,000
Out of Grade			$ 2,500			$ 2,500			$ 2,500
Overtime - Weekend Emer			$ 18,937			$ 70,000			$ 20,000
Holiday Overtime			$ 3,210			$ 3,210			$ 3,210
Highway Overtime			$ 40,000			$ 40,000			$ 40,000
Compost & Oil			$ 20,000			$ 30,000			$ 30,000
* Position combined with Parks Supertendent			**$ 1,067,792**			**$ 1,104,399**			**$ 1,054,399**

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Street Marking-Repairs & Maint. Vehicles	$1,664.78	$1,678.01	$927.48	$1,000.00	$1,700.00	$1,000.00	($700.00)	$0.00	0.00
Street Marking-Paint	$1,800.00	$1,991.91	$2,293.12	$2,300.00	$3,800.00	$2,300.00	($1,500.00)	$0.00	0.00
Street Marking-Pavement Marking	$12,983.00	$12,981.66	$13,642.33	$13,683.00	$21,483.00	$14,000.00	($7,483.00)	$317.00	2.31
Street Marking-Safety Program	$57.78	$64.03	$5,981.43	$6,000.00	$10,000.00	$6,000.00	($4,000.00)	$0.00	0.00
Street Marking-Signs	$9,356.98	$14,250.34	$15,553.59	$16,000.00	$26,500.00	$16,000.00	($10,500.00)	$0.00	0.00
DeptFunc: Street Markings - 0426	$25,862.54	$30,965.95	$38,397.95	$38,983.00	$63,483.00	$39,300.00	($24,183.00)	$317.00	0.81

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Parking-Salaries & Wages	$5,346.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Parking-Longevity	$400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Parking-Lighting	$13,609.27	$11,973.03	$14,918.66	$15,000.00	$20,250.00	$20,250.00	$0.00	$5,250.00	35.00
Parking-Light Maintenance	$1,500.00	$1,894.52	$162.00	$2,014.00	$2,014.00	$2,014.00	$0.00	$0.00	0.00
DeptFunc: Municipal Parking Aera - 0481	$20,855.67	$13,867.55	$15,080.66	$17,014.00	$22,264.00	$22,264.00	$0.00	$5,250.00	30.86

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Refuse-Contract-Disposal Area	$1,289,286.96	$1,367,029.34	$1,135,418.33	$1,376,036.00	$1,426,036.00	$1,426,036.00	$0.00	$50,000.00	3.63
Refuse-Contract-Garbage & Refuse	$1,308,567.76	$1,277,061.65	$1,090,633.91	$1,311,971.00	$1,351,329.00	$1,351,329.00	$0.00	$39,358.00	2.99
Refuse-Recycling	$1,567.41	$2,327.27	$3,249.04	$5,000.00	$5,000.00	$5,000.00	$0.00	$0.00	0.00
DeptFunc: Refuse Collection & Disposal - 0430	$2,599,422.13	$2,646,418.26	$2,229,301.28	$2,693,007.00	$2,782,365.00	$2,782,365.00	$0.00	$89,358.00	3.32

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Street Lighting-Street Lighting	$476,528.33	$481,237.57	$432,705.74	$518,950.00	$653,877.00	$625,000.00	($28,877.00)	$106,050.00	20.43
Street Light Maintenance	$6,720.39	$5,886.35	$8,008.45	$8,000.00	$9,000.00	$9,000.00	$0.00	$1,000.00	12.50
DeptFunc: Street Lighting - 0424	$483,248.72	$487,123.92	$440,714.19	$526,950.00	$662,877.00	$634,000.00	($28,877.00)	$107,050.00	20.32

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Vehicle Maint-Salaries & Wages	$142,292.42	$154,435.06	$147,442.32	$170,448.40	$174,491.20	$174,491.20	$0.00	$4,042.80	2.37
Vehicle Maint-Overtime	$0.00	$359.89	$274.89	$1,000.00	$1,000.00	$500.00	($500.00)	($500.00)	(50.00)
Vehicle Maint-Longevity	$2,850.00	$2,550.00	$4,250.00	$4,250.00	$4,250.00	$4,250.00	$0.00	$0.00	0.00
Vehicle Maint-Clothing Allowance	$2,800.00	$2,800.00	$2,800.00	$2,800.00	$2,800.00	$2,800.00	$0.00	$0.00	0.00
Vehicle Maint-Electricity	$17,584.20	$16,079.21	$18,712.42	$19,000.00	$25,650.00	$25,650.00	$0.00	$6,650.00	35.00
Vehicle Maint-Heat	$17,902.33	$13,379.74	$19,483.11	$16,155.00	$20,000.00	$20,000.00	$0.00	$3,845.00	23.80
Vehicle Maint-Office Supplies	$790.23	$974.11	$997.40	$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00	0.00
DeptFunc: Vehicle Maint. - 0425	$184,219.18	$190,578.01	$193,960.14	$214,653.40	$229,191.20	$228,691.20	($500.00)	$14,037.80	6.54

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Vehicle Mainentance									
Working Foreman	1.00	$ 1,100	$ 50,190	1.00	$ 1,100	$ 51,438	1.00	$ 1,100	$ 51,438
Welder/Mechanic	1.00	$ 1,000	$ 40,019	1.00	$ 1,000	$ 41,018	1.00	$ 1,000	$ 41,018
ME Repairman	2.00	$ 2,150	$ 80,038	2.00	$ 2,150	$ 82,035	2.00	$ 2,150	$ 82,035
SUB-TOTAL	**4.00**	**$ 4,250**	**$ 170,247**	**4.00**	**$ 4,250**	**$ 174,491**	**4.00**	**$ 4,250**	**$ 174,491**
Out of Grade			$ 200			$ -			$ -
Overtime			$ 1,000			$ 1,000			$ 500
			$ 175,697			**$ 179,741**			**$ 179,241**

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Parks-Salaries & Wages	$284,063.38	$265,403.43	$241,330.13	$280,756.68	$288,205.38	$288,205.38	$0.00	$7,448.70	2.65
Parks-Overtime	$0.00	$33,773.30	$22,282.73	$20,359.00	$35,000.00	$20,359.00	($14,641.00)	$0.00	0.00
Parks-Longevity	$5,650.00	$5,650.00	$6,850.00	$7,650.00	$7,700.00	$7,700.00	$0.00	$50.00	0.65
Parks-Clothing Allowance	$2,400.00	$3,200.00	$3,200.00	$3,200.00	$3,200.00	$3,200.00	$0.00	$0.00	0.00
Parks-Electricity	$4,460.81	$6,187.02	$7,440.21	$8,200.00	$8,775.00	$8,775.00	$0.00	$575.00	7.01
Parks-Heat	$7,693.64	$5,800.00	$8,724.99	$8,000.00	$8,000.00	$8,000.00	$0.00	$0.00	0.00
Parks-Repairs & Maint. Vehicles	$5,423.44	$3,993.22	$15,266.06	$20,000.00	$20,000.00	$18,000.00	($2,000.00)	($2,000.00)	(10.00)
Parks-Tree Removal	$9,929.25	$9,000.00	$6,900.00	$24,600.00	$25,000.00	$20,000.00	($5,000.00)	($4,600.00)	(18.69)
Parks-Trees & Shrubs	$9,002.73	$8,665.40	$8,145.52	$18,300.00	$20,000.00	$20,000.00	$0.00	$1,700.00	9.28
Parks-Vehicular Supplies	$11,649.21	$10,627.79	$10,334.47	$12,000.00	$12,000.00	$12,000.00	$0.00	$0.00	0.00
Parks-Cemetary Supplies	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00	0.00
Parks-DPW Supplies	$7,281.97	$8,968.97	$6,629.27	$9,000.00	$9,000.00	$9,000.00	$0.00	$0.00	0.00
DeptFunc: Park Maint. Department - 0492	$348,554.43	$362,269.13	$338,103.38	$413,065.68	$437,880.38	$416,239.38	($21,641.00)	$3,173.70	0.77

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Park Department									
Park Supt/Tree Wardn *	0.30		$ 12,455	0.30		$ 12,766	0.30		$ 12,766
General Foreman	1.00	$ 1,400	$ 52,499	1.00	$ 1,400	$ 53,810	1.00	$ 1,400	$ 53,810
Park Mtce/Craft	1.00	$ 1,000	$ 37,190	1.00	$ 1,000	$ 38,126	1.00	$ 1,000	$ 38,126
MEO LHS PW Laborers	1.00	$ -	$ 35,963	1.00	$ 850	$ 36,858	1.00	$ 850	$ 36,858
Sr Groundskeeper	1.00	$ 1,100	$ 35,963	1.00	$ 1,100	$ 36,858	1.00	$ 1,100	$ 36,858
MEO/Groundskeeper	1.00	$ 1,150	$ 34,902	1.00	$ 1,150	$ 35,776	1.00	$ 1,150	$ 35,776
Grounds worker/Laborer	2.00	$ 2,200	$ 67,974	2.00	$ 2,200	$ 69,680	2.00	$ 2,200	$ 69,680
SUB-TOTAL	**7.30**	**$ 6,850**	**$ 276,946**	**7.30**	**$ 7,700**	**$ 283,873**	**7.30**	**$ 7,700**	**$ 283,873**
Safety & Training Offic			$ 1,040			$ 1,044			$ 1,044
Out of Grade			$ 1,000			$ 1,000			$ 1,000
Pest/Tree Crew Diff			$ 1,768			$ 2,288			$ 2,288
Overtime			$ 20,359			$ 35,000			$ 20,359
			$ 307,963			**$ 330,905**			**$ 316,264**

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Snow/Ice-Salaries & Wages	$152,420.99	$13,249.94	$0.00	$13,250.00	$13,250.00	$13,250.00	$0.00	$0.00	0.00
Snow/Ice-Overtime	$0.00	$263,341.90	$202,709.54	$220,703.00	$220,703.00	$220,703.00	$0.00	$0.00	0.00
Snow/Ice-Repairs & Maint. Vehicles	$45,451.61	$153,184.08	$142,068.53	$86,750.00	$86,750.00	$86,750.00	$0.00	$0.00	0.00
Snow/Ice-Truck Hire	$442,276.92	$1,056,623.67	$510,140.50	$72,500.00	$72,500.00	$72,500.00	$0.00	$0.00	0.00
Snow/Ice-Rock Salt & Sand	$186,478.92	$380,065.41	$334,861.00	$85,750.00	$85,750.00	$85,750.00	$0.00	$0.00	0.00
DeptFunc: Snow & Ice - 0423	$826,628.44	$1,866,465.00	$1,189,779.57	$478,953.00	$478,953.00	$478,953.00	$0.00	$0.00	0.00

Additional funds are maintained in the budget reserve account. This reserve account is budgeted at $550,000 for fiscal year 2007 and $500,000 in fiscal year 2006.

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Building Maint-Salaries & Wages	$71,331.30	$67,142.62	$56,852.15	$63,300.24	$70,831.69	$70,831.69	$0.00	$7,531.45	11.89
Building Maint.-Overtime	$0.00	$1,183.11	$4,298.68	$5,000.00	$5,000.00	$5,000.00	$0.00	$0.00	0.00
Building Maint-Longevity	$800.00	$1,600.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00	0.00
Building Maint-Clothing Allowance	$450.00	$0.00	$0.00	$225.00	$225.00	$225.00	$0.00	$0.00	0.00
Building Maint-City Hall Utilities	$119,183.82	$148,825.40	$173,323.55	$135,000.00	$171,000.00	$171,000.00	$0.00	$36,000.00	26.66
Building Maint Charter School Utilities	$0.00	$0.00	$12,261.73	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Building Maint-Repairs & Maint. Office Equipment	$1,223.21	$1,417.63	$1,091.14	$1,200.00	$1,200.00	$1,200.00	$0.00	$0.00	0.00
Building Maint-City Hall Bldg Maint	$7,608.98	$11,551.02	$9,897.54	$20,000.00	$20,000.00	$15,000.00	($5,000.00)	($5,000.00)	(25.00)
Building Maint-Fire Dept Bldgs Mtce	$10,591.95	$4,517.68	$10,990.28	$15,000.00	$15,000.00	$15,000.00	$0.00	$0.00	0.00
Building Maint-Dog Pound Maint	$875.62	$456.00	$342.00	$800.00	$460.00	$460.00	$0.00	($340.00)	(42.50)
Building Maint-Repairs & Maint. Elevator	$775.56	$1,759.74	$4,513.98	$2,700.00	$2,700.00	$2,700.00	$0.00	$0.00	0.00
Building Maint-Other Mun Bldgs Maint	$1,573.32	$3,593.21	$46,757.56	$65,195.68	$6,000.00	$6,000.00	$0.00	($59,195.68)	(90.79)
Building Maint-Custodial Supplies	$1,438.21	$3,853.17	$6,107.87	$6,000.00	$6,000.00	$6,000.00	$0.00	$0.00	0.00
Building Maint-Vehicular Supplies	($19.40)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
DeptFunc: Building Maint - 0192	$215,832.57	$245,899.58	$327,436.48	$315,420.92	$299,416.69	$294,416.69	($5,000.00)	($21,004.23)	(6.66)

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Building Maintenance									
Jr Bldg Custodian	1.00	$ 1,000	$ 27,447	1.00	$ 1,000	$ 28,956	1.00	$ 1,000	$ 28,956
Bldg Custodian-temp	1.00	$ -	$ 20,168	1.00	$ -	25,797	1.00	$ -	25,797
Mail/Delivery	0.25	$ -	$ 9,413	0.25	$ -	$ 9,648	0.25	$ -	$ 9,648
SUB-TOTAL	**2.25**	**1,000**	**57,028**	**2.25**	**1,000**	**64,402**	**2.25**	**1,000**	**64,402**
Director Salary			$ 6,273			$ 6,430			$ 6,430
Overtime			$ 5,000			$ 5,000			$ 5,000
			$ 69,301			**$ 76,832**			**$ 76,832**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Conservation-Salaries & Wages	$31,739.89	$124,471.11	$110,528.80	$140,439.58	$142,244.35	$142,244.35	$0.00	$1,804.77	1.28
Conservation-Overtime	$0.00	$866.41	$2,048.58	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Conservation-Longevity	$2,600.00	$2,600.00	$2,150.00	$3,000.00	$2,150.00	$2,150.00	$0.00	($850.00)	(28.33)
Conservation-Professional Devel	$225.00	$0.00	$225.00	$225.00	$112.50	$112.50	$0.00	($112.50)	(50.00)
Conservation-Clothing Allowance	$1,450.00	$1,450.00	$1,450.00	$1,450.00	$1,450.00	$1,450.00	$0.00	$0.00	0.00
Conservation-Firearms Allowance	$400.00	$400.00	$400.00	$400.00	$400.00	$400.00	$0.00	$0.00	0.00
Conservation-Board Stipends	($0.02)	$2,296.92	$1,249.96	$1,500.00	$2,500.00	$2,500.00	$0.00	$1,000.00	66.66
Conservation-Advertising	($830.64)	$984.39	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00	0.00
Conservation-Special Programs	$318.73	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Conservation-Office Supplies	$1,170.20	$678.00	$481.39	$500.00	$500.00	$500.00	$0.00	$0.00	0.00
Conservation-Printed Supplies	($138.00)	$0.00	$0.00	$250.00	$112.50	$112.50	$0.00	($137.50)	(55.00)
Conservation-Vehicular Supplies	$356.64	$666.32	$2,266.22	$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00	0.00
Conservation-Field Equipment Supplies	$944.45	$456.03	$619.64	$750.00	$750.00	$750.00	$0.00	$0.00	0.00
Conservation-Dues and Memberships	($400.00)	$290.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
DeptFunc: Conservation Commission - 0171	$37,836.25	$135,159.18	$122,419.59	$150,514.58	$152,219.35	$152,219.35	$0.00	$1,704.77	1.13

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Conservation Commission									
Environment Health Tech	1.00	$ 1,050	$ 49,214	1.00	$ 1,050	$ 50,444	1.00	$ 1,050	$ 50,444
Sr Conservation Officer	1.00	$ 1,100	$ 51,059	1.00	$ 1,100	$ 52,335	1.00	$ 1,100	$ 52,335
Head Clerk	1.00	$ 850	$ 29,250	1.00	$ -	$ 30,865	1.00	$ -	$ 30,865
SUB-TOTAL	**3.00**	**$ 3,000**	**$ 129,523**	**3.00**	**$ 2,150**	**$ 133,644**	**3.00**	**$ 2,150**	**$ 133,644**
Board Clerk			$ 1,500			$ 1,500			$ 1,500
Hazardous Material			$ 700			$ 700			$ 700
Trails Coordinator			$ 6,400			$ 6,400			$ 6,400
			$ 141,123			**$ 144,394**			**$ 144,394**

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Building Inspection-Salaries & Wages	$90,179.71	$197,448.59	$169,125.38	$229,125.24	$238,152.82	$238,152.82	$0.00	$9,027.58	3.94
Building Inspection-Longevity	$2,700.00	$3,750.00	$4,450.00	$4,450.00	$4,450.00	$4,450.00	$0.00	$0.00	0.00
DeptFunc: Building Inspection - 0241	$92,879.71	$201,198.59	$173,575.38	$233,575.24	$242,602.82	$242,602.82	$0.00	$9,027.58	3.86

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Building/Zoning									
Building Inspector	1.00	$ 1,150	$ 53,399	1.00	$ 1,150	$ 54,734	1.00	$ 1,150	$ 54,734
Local Compliance Inspector	1.00	$ 1,000	$ 49,417	1.00	$ 1,000	$ 50,652	1.00	$ 1,000	$ 50,652
Plumbing/Gas Insp	1.00	$ 1,150	$ 50,587	1.00	$ 1,150	$ 51,827	1.00	$ 1,150	$ 51,827
Wire Inspector	1.00	$ 1,150	$ 49,722	1.00	$ 1,150	$ 50,940	1.00	$ 1,150	$ 50,940
SUB-TOTAL	**4.00**	**$ 4,450**	**$ 203,125**	**4.00**	**$ 4,450**	**$ 208,153**	**4.00**	**$ 4,450**	**$ 208,153**
Part Time Bldg/Zoning Officer			$ 20,000			$ 20,000			$ 20,000
Acting Plumb/Gas Insp			$ 2,000			$ 5,000			$ 5,000
Acting Wire Inspector			$ 4,000			$ 5,000			$ 5,000
			$ 233,575			**$ 242,603**			**$ 242,603**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Health/Inspection-Salaries & Wages	$644,923.76	$806,308.68	$789,326.43	$908,358.49	$974,648.37	$942,268.37	($32,380.00)	$33,909.88	3.73
Health/Inspection-Overtime	$0.00	$2,230.16	$112.16	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Health/Inspection-Longevity	$15,650.00	$11,900.00	$16,550.00	$15,500.00	$16,000.00	$16,000.00	$0.00	$500.00	3.22
Health/Inspection-Professional Devel	$450.00	$225.00	$450.00	$450.00	$675.00	$675.00	$0.00	$225.00	50.00
Health/Inspection-Boot Allowance	$900.00	$900.00	$1,350.00	$1,350.00	$1,350.00	$1,350.00	$0.00	$0.00	0.00
Health/Inspection-Board Stipends	$0.00	$3,500.00	$1,750.00	$5,000.00	$5,000.00	$5,000.00	$0.00	$0.00	0.00
Health/InspectionRepairs & Maint. Office Equipment	$1,410.69	$2,606.18	$498.15	$3,000.00	$3,000.00	$3,000.00	$0.00	$0.00	0.00
Health/Inspection-Repairs & Maint. Vehicles	($796.76)	$11,298.42	$8,427.37	$9,000.00	$12,000.00	$12,000.00	$0.00	$3,000.00	33.33
Health/Inspection-Computer System Support	$2,645.00	$6,930.00	$7,175.00	$7,550.00	$7,550.00	$7,550.00	$0.00	$0.00	0.00
Health/Inspection-Advertising	$836.03	$1,308.16	$588.86	$2,000.00	$2,000.00	$2,000.00	$0.00	$0.00	0.00
Health/Inspection-Environmental Consult	$1,500.04	$1,500.00	$27,764.98	$82,500.00	$1,500.00	$93,500.00	$92,000.00	$11000.00	13.33
Health/Inspection-Communications	$4,641.38	$5,112.59	$4,319.53	$8,000.00	$8,000.00	$6,000.00	($2,000.00)	($2,000.00)	(25.00)
Health/Inspection-Special Programs	$1,620.24	$631.45	$1,496.57	$3,000.00	$3,000.00	$2,000.00	($1,000.00)	($1,000.00)	(33.33)
Health/Inspection-Office Supplies	$2,917.50	$3,630.52	$3,222.02	$4,500.00	$4,500.00	$4,500.00	$0.00	$0.00	0.00
Health/Inspection-Printed Supplies	$1,649.73	$1,685.46	$1,651.02	$3,000.00	$3,000.00	$3,000.00	$0.00	$0.00	0.00
Health/Inspection-Medical Supplies	$1,526.60	$1,910.11	$1,236.30	$2,000.00	$4,000.00	$4,000.00	$0.00	$2,000.00	100.00
Health/Inspection-Computer Supplies	$858.00	$89.00	$347.27	$2,500.00	$2,500.00	$500.00	($2,000.00)	($2,000.00)	(80.00)
Health/Inspection-Photography Supplies	$0.00	$0.00	$0.00	$200.00	$200.00	$200.00	$0.00	$0.00	0.00
Health/Inspection-Travel	$3,224.89	$746.84	$2,931.79	$5,000.00	$7,000.00	$7,000.00	$0.00	$2,000.00	40.00
Health/Inspection-Dues and Memberships	$1,800.00	$1,048.00	$1,045.00	$1,200.00	$1,200.00	$1,200.00	$0.00	$0.00	0.00
DeptFunc: Health Inspection Services - 0510	$685,757.10	$863,560.57	$870,242.45	$1,064,108.49	$1,057,123.37	$1,111,743.37	($54,620.00)	$47,634.88	4.48

	JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Inspection/Health Regulation										
	Solid Waste/Recy Insp	1.00	$ 1,000	$ 46,290	1.00	$ 1,000	$ 47,447	1.00	$ 1,000	$ 47,447
	Sr Sanitation/Code Insp	1.00	$ 1,000	$ 46,290	1.00	$ 1,000	$ 46,984	1.00	$ 1,000	$ 46,984
	Sanitary Inspector	1.00		$ 37,281	1.00	$ -	$ 43,506	1.00	$ -	$ 43,506
	Chief Admin Clerk	1.00	$ 1,100	$ 41,298	1.00	$ 1,100	$ 42,332	1.00	$ 1,100	$ 42,332
	Head Clerk	0.00		$ -	1.00	$ -	$ 28,704	1.00	$ -	$ 28,704
	Head Clerk	1.00		$ 29,250	1.00	$ -	$ 30,865	1.00	$ -	$ 30,865
	Animal Inspector	0.25		$ 3,000	0.25	$ -	$ 3,000	0.25	$ -	$ 3,000
	Recycling Attendant	0.65		$ 14,495	0.50	$ -	$ 15,250	0.50	$ -	$ 15,250
nss	Nurse Leader	1.00	$ 1,000	$ 44,920	1.00	$ 1,000	$ 47,691	1.00	$ 1,000	$ 47,691
nss	Public Health Nurse	13.69	$ 10,850	$ 504,784	14.69	$ 11,900	$ 605,962	14.69	$ 11,900	$ 605,962
nss	High School 3rd Nurse	0.00		$ -	1.00	$ -	$ 32,380	1.00	$ -	$ 32,380
	St. James Alt School Nurse	1.00		$ 36,800	1.00		$ 39,232	1.00		$ 39,232
	Substitute Nurses	0.00		$ -	0.40		$ 12,389	0.40		$ 12,389
	Head Clerk - Nurses	0.70		$ 26,802	0.50		$ 16,190	0.00		$ -
	SUB-TOTAL	**22.29**	**$ 14,950**	**$ 831,210**	**25.34**	**$ 16,000**	**$ 1,011,930**	**24.84**	**$ 16,000**	**$ 995,741**
	St. James Alt School Nurse	-1.00		$ (36,800)	-1.00		$ (39,232)	-1.00		$ (39,232)
	High School 3rd Nurse - ESH Grant			$ -	-0.50	$ -	$ (16,190)	-0.50	$ -	$ (16,190)
	Early Childhood Grant				-0.70		$ (24,312)	-0.70		$ (24,312)
	Sealer of Wts/Meas			$ 14,500			$ 14,500			$ 14,500
	Chief Admin Clerk-Out of Grade			$ 3,640			$ 3,640			$ 3,640
	Board Stipends/Clerk (5199)			$ 5,000			$ 5,000			$ 5,000
		21.29		**$ 832,500**	**23.14**		**$ 971,336**	**22.64**		**$ 955,146**

Nss = Net School Spending

Inspection/Health Regulation Grant Positions

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Public Health Nurse	0.70		$ 24,312	0.70		$ 24,312
St. James Alt School Nurse	1.00		$ 36,800	1.00		$ 39,232
TOTAL	**1.70**	**$ -**	**$ 61,112**	**1.70**	**$ -**	**$ 63,544**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Economic Dev-Salaries & Wages	$188,971.70	$99,884.81	$84,808.49	$101,134.53	$104,384.88	$113,770.88	$9,386.00	$12,636.35	12.49
Economic Dev-Overtime	$0.00	$2,549.46	$2,775.82	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Economic Dev-Longevity	$3,350.00	$3,350.00	$3,700.00	$3,550.00	$3,250.00	$3,250.00	$0.00	($300.00)	(8.45)
Economic Dev-Professional Devel	$450.00	$675.00	$450.00	$450.00	$450.00	$450.00	$0.00	$0.00	0.00
Economic Dev-Board Stipends	$5,450.27	$5,796.01	$5,359.61	$5,617.00	$5,666.48	$5,666.48	$0.00	$49.48	0.88
Economic Dev-Repairs & Maint. Office Equipment	$3,488.26	$3,888.80	$3,132.29	$3,800.00	$3,000.00	$3,000.00	$0.00	($800.00)	(21.05)
Economic Dev-Advertising	$314.25	$8,045.92	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$0.00	$0.00	0.00
Economic Dev-Office Supplies	$2,791.59	$2,941.63	$3,571.20	$5,193.29	$4,200.00	$4,200.00	$0.00	($993.29)	(19.12)
Economic Dev-Merr Valley Plan Comm	$0.00	$18,506.71	$18,506.71	$18,506.71	$18,782.04	$18,782.04	$0.00	$275.33	1.48
Economic Dev-Directors Expense	$466.81	$62.16	$0.00	$0.00	$200.00	$200.00	$0.00	$200.00	0.00
DeptFunc: Economic Development - 0182	$205,282.88	$145,700.50	$130,304.12	$146,251.53	$147,933.40	$157,319.40	$9,386.00	$11,067.87	7.57

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Economic Development									
Director	1.00	$ 1,100	$ 87,100	1.00	$ 1,100	$ 89,278	1.00	$ 1,100	$ 89,278
Head Clerk	1.00	$ 1,100	$ 35,599	1.00	$ 1,100	$ 37,560	1.00	$ 1,100	$ 37,560
Principal Clerk	1.00	$ 1,050	$ 33,816	1.00	$ 1,050	$ 35,679	1.00	$ 1,050	$ 35,679
SUB-TOTAL	**3.00**	**$ 3,250**	**$ 156,515**	**3.00**	**$ 3,250**	**$ 162,517**	**3.00**	**$ 3,250**	**$ 162,517**
Board Clerks			$ 2,490			$ 2,490			$ 2,490
CDBG Portion - Director	-0.70		$ (61,309)	-0.70		$ (65,699)	-0.60		$ (56,313)
Director Stipend			$ 4,465			$ 4,577			$ 4,577
Out of Grade			$ 500			$ 500			$ 500
Board Stipends (5199)			$ 5,617			$ 5,666			$ 5,666
	2.30		**$ 111,528**	**2.30**		**$ 113,301**	**2.40**		**$ 122,688**

Community Development Block Grant Positions JOB TITLE	FTE	FY06 LONGEVITY	SALARY BUDGET	FTE	FY07 LONGEVITY	MAYOR APPROVED
Director	0.70	$ -	$ 60,970	0.60	$ -	$ 53,567
Director Stipend	0.00		$ 3,126	0.00		$ 2,746
Division Director	1.00	$ -	$ 60,000	1.00	$ -	$ 60,000
Program Manager	1.00	$ 1,400	$ 40,786	1.00	$ 1,400	$ 40,786
Office Manager	1.00	$ 1,150	$ 36,644	1.00	$ 1,150	$ 36,644
Code Enforcement Inspector	1.00	$ -	$ 43,991	1.00	$ -	$ 43,991
Housing Coordinator	1.00	$ -	$ 41,818	1.00	$ -	$ 41,818
Rehab Specialist	1.00	$ 1,000	$ 38,431	1.00	$ 1,000	$ 38,431
Head Clerk	0.50	$ -	$ 9,563	0.50	$ -	$ 9,563
SUB-TOTAL	**7.20**	**$ 3,550**	**$ 335,328**	**7.10**	**$ 3,550**	**$ 327,545**
TOTAL			**$ 338,878**			**$ 331,095**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Citizen Ctr-Salaries & Wages	$222,641.08	$223,997.66	$189,434.36	$244,781.48	$250,884.98	$215,847.98	($35,037.00)	($28,933.50)	(11.82)
Citizen Ctr - Overtime	$0.00	$1,440.34	$6,091.18	$10,100.00	$6,000.00	$4,000.00	($2,000.00)	($6,100.00)	(60.39)
Citizen Ctr-Longevity	$6,100.00	$5,050.00	$8,600.00	$8,550.00	$8,650.00	$8,650.00	$0.00	$100.00	1.16
Citizen Ctr-Professional Devel	$2,025.00	$1,575.00	$1,575.00	$1,575.00	$1,575.00	$1,575.00	$0.00	$0.00	0.00
Citizen Ctr-Electricity	$28,053.11	$27,880.71	$40,349.94	$37,500.00	$39,500.00	$39,500.00	$0.00	$2,000.00	5.33
Citizen Ctr-Heat	$27,565.62	$31,466.54	$43,135.34	$38,500.00	$40,000.00	$40,000.00	$0.00	$1,500.00	3.89
Citizen Ctr-Repairs & Maint. Office Equipment	$814.10	$1,942.79	$1,345.18	$2,000.00	$2,000.00	$2,000.00	$0.00	$0.00	0.00
Citizen Ctr-Repairs & Maint Fire Equipment	$376.90	$238.85	$213.90	$300.00	$300.00	$300.00	$0.00	$0.00	0.00
Citizen Ctr Bldg. Maint	$10,801.81	$17,312.53	$12,429.48	$13,000.00	$13,000.00	$13,000.00	$0.00	$0.00	0.00
Citizen Ctr-Repairs & Maint. Elevator	$675.00	$1,781.25	$2,816.83	$3,200.00	$3,200.00	$3,200.00	$0.00	$0.00	0.00
Citizen Ctr-Annual Fireworks Entertainment	$10,004.53	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Citizen Ctr-Security Services	$745.88	$538.95	$2,000.00	$2,000.00	$0.00	$0.00	$0.00	($2,000.00)	(100.00)
Citizen Ctr-Pest Control Services	$384.00	$384.00	$288.00	$450.00	$450.00	$450.00	$0.00	$0.00	0.00
Citizen Ctr-Office Supplies	$1,816.84	$1,165.46	$822.97	$1,500.00	$1,500.00	$1,300.00	($200.00)	($200.00)	(13.33)
Citizen Ctr-Vehicular Supplies	$7,993.72	$9,683.02	$11,185.66	$14,800.00	$12,200.00	$12,200.00	$0.00	($2,600.00)	(17.56)
Citizen Ctr-Disabilities/Supplies	$372.66	$450.00	$225.00	$800.00	$0.00	$0.00	$0.00	($800.00)	(100.00)
Citizen Ctr-All Other	$100.00	$115.09	$112.50	$150.00	$0.00	$0.00	$0.00	($150.00)	(100.00)
DeptFunc: Citizen Center - 0549	$320,470.25	$325,022.19	$320,625.34	$379,206.48	$379,259.98	$342,022.98	($37,237.00)	($37,183.50)	(9.81)

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Citizens Center									
Director	1.00	$ 1,100	$ 59,950	1.00	$ 1,100	$ 61,449	1.00	$ 1,100	$ 61,449
Program Coord	1.00	$ 1,000	$ 37,085	1.00	$ 1,000	$ 39,152	1.00	$ 1,000	$ 39,152
Principal Account Clerk	3.00	$ 3,400	$ 96,003	3.00	$ 3,400	$ 98,403	3.00	$ 3,400	$ 98,403
Bldg Mtce Craft/Cust	2.00	$ 2,000	$ 60,788	2.00	$ 2,100	$ 62,280	2.00	$ 2,100	$ 62,280
Veterans Driver	1.00	$ 1,050	$ 21,861	1.00	$ 1,050	$ 22,402	1.00	$ 1,050	$ 22,402
SUB-TOTAL	**8.00**	**$ 8,550**	**$ 275,687**	**8.00**	**$ 8,650**	**$ 283,686**	**8.00**	**$ 8,650**	**$ 283,686**
Overtime			$ 10,100			$ 6,000			$ 4,000
Veterans Skating Rink(Account Clerk)							-0.20		$ (10,000)
Wood School Day Care(Account Clerk)							-0.20		$ (10,000)
Fomula Grant	-1.00		$ (30,610)	-1.00		$ (32,801)	-1.00		$ (32,801)
Disability Commission(Director)				-0.20		$ (15,037)	-0.20		$ (15,037)
	7.00		**$ 263,727**	**6.80**		**$ 250,498**	**6.40**		**$ 228,498**

Citizens Center Grant Positions JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Formula Grant - Principal Account Clerk	1.00		$ 32,001	1.00		$ 32,801
Disability Commission(Director)				0.20		$ 15,037
TOTAL	**1.00**	**$ -**	**$ 32,001**	**1.20**	**$ -**	**$ 47,838**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Rec-Salaries & Wages	$51,477.11	$15,359.00	$15,923.00	$21,000.00	$21,000.00	$21,000.00	$0.00	$0.00	0.00
Rec-Other Mun Bldgs Maint	$0.00	$0.00	$0.00	$8,000.00	$8,000.00	$4,000.00	($4,000.00)	($4,000.00)	(50.00)
Rec-Special Programs	$11,542.92	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
DeptFunc: Recreation - 0630	$63,020.03	$15,359.00	$15,923.00	$29,000.00	$29,000.00	$25,000.00	($4,000.00)	($4,000.00)	(13.79)

Wood School Day Care Positions - Revolving Fund

JOB TITLE	FTE	LONGEVITY	SALARY BUDGET	FTE	LONGEVITY	MAYOR APPROVED
Director Stipend	0.00	$ -	$ 5,000	0.00	$ -	$ 5,000
School Age Site Coordinator	1.50	$ -	$ 47,424	1.50	$ -	$ 47,424
Youth Coordinator	1.00	$ -	$ 16,380	1.00	$ -	$ 16,380
Group Leader	2.00	$ -	$ 36,400	2.00	$ -	$ 36,400
Wood School Day Care(Account Clerk)				0.20		$ 10,000
TOTAL	**4.50**	**$ -**	**$ 105,204**	**4.70**	**$ -**	**$ 115,204**

Veterans Skating Rink Positions - Revolving Fund

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Director Stipend	0.00	$ -	$ 3,500	0.00	$ -	$ 3,500
Superintendent	1.00	$ 1,050	$ 45,841	1.00	$ 1,050	$ 46,987
Skilled Laborer	3.00	$ -	$ 68,796	3.00	$ -	$ 68,796
Veterans Skating Rink(Account Clerk)				0.20		$ 10,000
TOTAL	**4.00**	**$ 1,050**	**$ 118,137**	**4.20**	**$ 1,050**	**$ 129,283**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Veterans-Salaries & Wages	$39,241.39	$25,078.78	$46,788.94	$43,321.80	$44,405.00	$44,405.00	$0.00	$1,083.20	2.50
Veterans-Longevity	$950.00	$950.00	$1,150.00	$1,150.00	$1,150.00	$1,150.00	$0.00	$0.00	0.00
Veterans-Communications	$717.21	$898.17	$791.50	$900.00	$900.00	$900.00	$0.00	$0.00	0.00
Veterans Grave Reg	$700.00	$700.00	$700.00	$700.00	$700.00	$700.00	$0.00	$0.00	0.00
Veterans-Cash Payments	$79,978.25	$138,498.61	$219,630.80	$190,000.00	$431,000.00	$260,000.00	($171,000.00)	$70,000.00	36.84
Veterans-Mem Day Parade	$2,700.00	$2,700.00	$0.00	$2,700.00	$2,700.00	$2,700.00	$0.00	$0.00	0.00
Veterans-Pearl Harbor Day Parade	$0.00	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00	$0.00	0.00
Veterans Day Parade	$2,350.00	$2,350.00	$2,350.00	$2,350.00	$2,350.00	$2,350.00	$0.00	$0.00	0.00
Veterans-Burial	($2,019.00)	$5,500.42	$8,279.76	$8,500.00	$8,500.00	$8,500.00	$0.00	$0.00	0.00
Veterans-Office Supplies	$1,094.11	$537.43	$899.34	$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00	0.00
Veterans-Flag Account	$4,823.71	$4,871.69	$2,938.24	$4,600.00	$4,600.00	$4,600.00	$0.00	$0.00	0.00
Veteran Director/Agent Expense	$1,445.19	$561.35	$1,287.40	$1,500.00	$1,500.00	$1,500.00	$0.00	$0.00	0.00
DeptFunc: Veterans - 0543	$131,980.86	$183,146.45	$285,315.98	$257,221.80	$499,305.00	$328,305.00	($171,000.00)	$71,083.20	27.63

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Veterans Services									
Director	1.00	$ 1,150	$ 43,322	1.00	$ 1,150	$ 44,405	1.00	$ 1,150	$ 44,405
SUB-TOTAL	**1.00**	**$ 1,150**	**$ 43,322**	**1.00**	**$ 1,150**	**$ 44,405**	**1.00**	**$ 1,150**	**$ 44,405**
			$ 44,472			**$ 45,555**			**$ 45,555**

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Stadium-Electricity	$0.00	$0.00	$1,435.95	$2,287.96	$1,000.00	$1,000.00	$0.00	($1,287.96)	(56.29)
Stadium-Other Mun Bldgs Maint	$0.00	$0.00	$3,617.55	$3,617.55	$4,250.00	$4,250.00	$0.00	$632.45	17.48
Stadium-Repair & Maint Equip	$0.00	$0.00	$445.72	$445.72	$750.00	$750.00	$0.00	$304.28	68.26
Stadium-Clerk Work/Engineering	$8,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Stadium-Custodial Supplies	$0.00	$0.00	$353.94	$353.94	$750.00	$750.00	$0.00	$396.06	111.90
Stadium-Vehicular Supplies	$0.00	$0.00	$284.12	$646.06	$250.00	$250.00	$0.00	($396.06)	(61.30)
Stadium-Grounds Supplies	$0.00	$0.00	$1,648.77	$1,648.77	$2,000.00	$2,000.00	$0.00	$351.23	21.30
Stadium-Equipment Replacement	$16,194.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
DeptFunc: Stadium Commission - 0550	$24,194.46	$0.00	$7,786.05	$9,000.00	$9,000.00	$9,000.00	$0.00	$0.00	0.00

Senior Services:

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

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

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Senior Ctr-Salaries & Wages	$110,866.30	$81,880.98	$55,032.23	$95,051.30	$96,594.76	$96,594.76	$0.00	$1,543.46	1.62
Senior Ctr-Longevity	$2,650.00	$3,900.00	$2,200.00	$2,950.00	$2,200.00	$2,200.00	$0.00	($750.00)	(25.42)
Senior Ctr-Clothing Allowance	$225.00	$225.00	$0.00	$225.00	$225.00	$225.00	$0.00	$0.00	0.00
Senior Ctr-Repairs & Maint. Office Equipment	$189.39	$295.00	$295.00	$300.00	$300.00	$300.00	$0.00	$0.00	0.00
Senior Ctr-Uniforms	$800.00	$800.00	$0.00	$800.00	$800.00	$800.00	$0.00	$0.00	0.00
Senior Ctr-Travel	$0.00	$148.25	$0.00	$150.00	$150.00	$150.00	$0.00	$0.00	0.00
DeptFunc: Senior Services - 0541	$114,730.69	$87,249.23	$57,527.23	$99,476.30	$100,269.76	$100,269.76	$0.00	$793.46	0.80

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Senior Services									
Director	0.00		$ 4,500	0.00		$ 4,500	0.00		$ 4,500
Nurse	1.00	$ 1,150	$ 51,194	1.00	$ 1,150	$ 54,415	1.00	$ 1,150	$ 54,415
Activities/Vol Coord	1.00	$ 800	$ 29,557	1.00	$ -	$ 30,285	1.00	$ -	$ 30,285
Meals Supervisor	1.00	$ 1,000	$ 7,047	1.00	$ 1,050	$ 7,047	1.00	$ 1,050	$ 7,047
MOW Driver 1	0.50		$ 9,260	0.50		$ 9,260	0.50		$ 9,260
MOW Driver 2	0.50		$ 9,260	0.50		$ 9,260	0.50		$ 9,260
Support Staff	0.20		$ 4,342	0.20		$ 4,342	0.20		$ 4,342
Social Worker (new)									
SUB-TOTAL	**4.20**	**$ 2,950**	**$ 115,161**	**4.20**	**$ 2,200**	**$ 119,110**	**4.20**	**$ 2,200**	**$ 119,110**
Support Staff Longevity			$ -						$ -
Medical Res Corp Grant-Nurse	-0.57		$ (29,254)	0.00		$ -	0.00		$ -
COA Formula Grant Support Staff	-1.20		$ (20,110)	-1.20		$ (22,514)	-1.20		$ (22,514)
	2.43		**$ 68,747**	**3.00**		**$ 98,795**	**3.00**		**$ 98,795**

Senior Services Grant Positions

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Medical Res Corp Grant-Nurse	0.57	$ -	$ 29,254	0.00	$ -	$ -
COA Formula Grant Support Staff	1.20		$ 20,110	1.20		$ 22,514
TOTAL	**1.77**	**$ -**	**$ 49,364**	**1.20**	**$ -**	**$ 22,514**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Library-Salaries & Wages	$789,084.00	$798,500.85	$736,794.20	$917,906.70	$1,001,101.25	$935,641.25	($65,460.00)	$17,734.55	1.93
Library-Overtime	$0.00	$1,134.00	$0.00	$15,000.00	$0.00	$0.00	$0.00	($15,000.00)	(100.00)
Library-Longevity	$16,638.00	$14,787.50	$17,275.00	$15,112.50	$17,275.00	$14,075.00	($3,200.00)	($1,037.50)	(6.86)
Library-Professional Devel	$3,262.50	$4,947.26	$4,050.00	$5,287.50	$4,275.00	$4,275.00	$0.00	($1,012.50)	(19.14)
Library-Utilities	$57,948.48	$48,336.35	$48,981.98	$79,895.08	$91,874.00	$81,874.00	($10,000.00)	$1,978.92	2.47
Library-Repairs & Maint. Office Equipment	$8,497.81	$9,500.00	$6,321.34	$14,500.00	$11,500.00	$10,500.00	($1,000.00)	($4,000.00)	(27.58)
Library-Bldg & Grounds Service	$14,926.76	$23,752.87	$17,727.94	$28,000.00	$18,000.00	$18,000.00	$0.00	($10,000.00)	(35.71)
Library-Information Technology Services	$7,466.19	$7,625.00	$8,101.72	$8,400.00	$9,000.00	$9,000.00	$0.00	$600.00	7.14
Library-Communications	$3,548.77	$3,998.64	$3,063.57	$4,000.00	$5,000.00	$5,000.00	$0.00	$1,000.00	25.00
Library-Postage	$2,193.19	$2,381.62	$4,158.09	$6,000.00	$6,000.00	$6,000.00	$0.00	$0.00	0.00
Library-Office Supplies	$5,013.93	$5,000.00	$4,810.14	$6,000.00	$6,000.00	$6,000.00	$0.00	$0.00	0.00
Library-Building Equip Repairs Maint. Supplies	$20,352.93	$13,438.14	$8,988.92	$9,000.00	$12,000.00	$12,000.00	$0.00	$3,000.00	33.33
Library Consurtium	$57,402.60	$59,353.00	$55,379.00	$60,379.00	$62,154.00	$62,154.00	$0.00	$1,775.00	2.93
Library-Other	$0.00	$0.00	$22,950.83	$33,319.00	$10,000.00	$10,000.00	$0.00	($23,319.00)	(69.98)
Library-Circulation System	$8,624.15	$8,500.00	$9,441.48	$37,500.00	$10,000.00	$10,000.00	$0.00	($27,500.00)	(73.33)
Library-Outreach Delivery	$4,946.00	$5,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Library-Bond Payment	$104,760.00	$101,880.00	$19,140.00	$98,280.00	$94,680.00	$94,680.00	$0.00	($3,600.00)	(3.66)
DeptFunc: Library - 0610	$1,104,665.31	$1,108,135.23	$967,184.21	$1,338,579.78	$1,358,859.25	$1,279,199.25	($79,660.00)	($59,380.53)	(4.44)

After council approval of the change in retire insurance rates to 85/15 from 90/20 funds to the state minimum appropriation requirement could be restored

JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Public Library									
Director	1.00	$ -	$ 64,317	1.00	$ -	$ 67,240	1.00	$ -	$ 67,240
Librarian I	3.00	$ 3,200	$ 122,328	3.00	$ 3,200	$ 127,169	3.00	$ 2,600	$ 127,169
System Admin	1.00	$ 1,000	$ 44,174	1.00	$ 1,000	$ 46,182	1.00	$ 800	$ 46,182
Division Head	3.50	$ 1,650	$ 122,881	4.00	$ 1,650	$ 149,753	3.50	$ 1,350	$ 131,688
Library Assistant	4.50	$ 5,175	$ 152,006	5.75	$ 5,175	$ 194,230	5.25	$ 3,675	$ 177,341
Lib Asst/Tech Asst	3.25	$ 2,250	$ 84,980	3.25	$ 2,250	$ 92,062	3.00	$ 1,850	$ 84,980
Library Clerk	5.00	$ 4,000	$ 153,665	4.75	$ 4,000	$ 123,897	5.00	$ 3,200	$ 130,418
Adol Behav Spec/Ment	0.20	$ -	$ 5,789	0.20	$ -	$ 7,525	0.20	$ -	$ 7,525
GHALP DH	1.00	$ -	$ 41,496	0.00	$ -	$ -	0.50		$ 18,065
Div Head/Custodial	1.00	$ -	$ 34,672	1.00	$ -	$ 37,627	1.00	$ -	$ 37,627
Lib Asst/Custodial	0.75	$ -	$ 25,334	0.75	$ -	$ 25,334	0.75	$ 600	$ 25,334
Gift for Literacy Grant -Division Head	0.75	$ -	$ 27,097						
Lib Clerk/Custodial	0.00	$ -	$ -	0.75	$ -	$ 19,562	0.00	$ -	$ -
SUB-TOTAL	**24.95**	**$ 17,275**	**$ 878,739**	**25.45**	**$ 17,275**	**$ 890,583**	**24.20**	**$ 14,075**	**$ 853,569**
Pages			$ 5,824			$ 30,824			$ 5,824
Step Inc - Non-Unions			$ -			$ 3,500			$ -
Gift for Literacy Grant -Division Head	-0.75	$ -	$ (27,097)						
Reserve			$ 51,000			$ 76,195			$ 76,248
	24.20		**$ 925,741**	**25.45**		**$ 1,018,376**	**24.20**		**$ 949,716**

Public Library Grant Positions JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Gift for Literacy Grant -Division Head	0.75	$ -	$ 27,097	0.00		$ -
TOTAL	**0.75**	**$ -**	**$ 27,097**	**0.00**	**$ -**	**$ -**

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Debt-Principal on Long Term Debt	$6,476,005.00	$4,821,822.20	$2,594,842.19	$5,054,012.00	$5,378,560.60	$5,399,860.60	$21,300.00	$345,848.60	6.84
Debt-Interest on Long Term Debt	$4,720,110.99	$4,250,537.98	$3,451,346.52	$4,422,633.00	$4,043,304.20	$4,064,604.20	$21,300.00	($358,028.80)	(8.10)
Debt-Interest on Short Term Debt	$0.00	$295,788.55	$414,546.75	$672,320.00	$669,240.00	$444,240.00	($225,000.00)	($228,080.00)	(33.92)
DeptFunc: Debt Service - 0700	$11,196,115.99	$9,368,148.73	$6,460,735.46	$10,148,965.00	$10,091,104.80	$9,908,704.80	($182,400.00)	($240,260.20)	(2.37)

General Debt Schedule

Project Title	Amount Issued	Balance	FY 2007 Long Term Principal	FY 2007 Long Term Interest	FY 2007 MWPAT Subsidy	Balance
Municipal						
2005 Ref Police Station 97	$ 2,000,000	$ 1,100,000	$ 103,450	$ 50,475		$ 996,550
1997 Fire (ISQ)	$ 332,000	$ 30,000	$ 30,000	$ 1,800		$ -
2005 Ref Fire Remodeling 97	$ 390,000	$ 210,000	$ 20,800	$ 9,645		$ 189,200
Library Reimbursment	$ -		$ (62,300)	$ (30,318)		
2005 Ref Library 97	$ 1,200,000	$ 660,000	$ 62,300	$ 30,318		$ 597,700
1997 Departmental Equipment(ISQ)	$ -	$ 40,000				
2005 Ref Dpt Equip 97	$ 268,125	$ 40,000	$ 20,355	$ 2,027		$ 19,645
2005 Ref Citizen Ctr Roof 97	$ 56,875	$ 10,000	$ 5,090	$ 507		$ 4,910
1997 Ref Nursing (I)	$ 1,041,161	$ 431,576	$ 132,317	$ 18,217		$ 299,259
1999 Parking (ISQ)	$ 112,000	$ 20,000	$ 10,000	$ 890		$ 10,000
1999 Equipment (ISQ)	$ 289,000	$ 35,000	$ 35,000	$ 1,540		$ -
1999 Hospital (ISQ)	$ 506,000	$ 25,000	$ 25,000	$ 1,100		$ -
2001 MWPAT 97-1075 (O) SPT	$ 143,100	$ 105,409	$ 7,541	$ 5,480	$ (5,480)	$ 97,868
2001 Hospital Res/Ref (OSQ)	$ 14,400,000	$ 13,190,000	$ 450,000	$ 906,038		$ 12,740,000
2002 Fire Equip (ISQ)	$ 210,000	$ 170,000	$ 10,000	$ 6,885		$ 160,000
2002 Hospital Equip (ISQ)	$ 364,000	$ 360,000		$ 15,120		$ 360,000
2002 Hospital Taxable (ISQ)	$ 275,000	$ 170,000	$ 35,000	$ 7,308		$ 135,000
Hospital Deficit Notes 4/01	$ 15,000,000	$ 12,270,000	$ 615,000	$ 490,800		$ 11,655,000
Hospital Deficit Notes 6/01	$ 5,000,000	$ 3,715,000	$ 185,000	$ 148,600		$ 3,530,000
Hospital Deficit Notes 12/01	$ 5,000,000	$ 4,285,000	$ 195,000	$ 171,400		$ 4,090,000
Hospital Deficit Notes 12/02	$ 4,403,000	$ 3,935,000	$ 165,000	$ 157,400		$ 3,770,000
Hospital Deficit Notes 4/03	$ 597,000	$ 535,000	$ 25,000	$ 21,400		$ 510,000
Hospital Deficit Defferal Plan 2005		$ 1,115,000	$ (592,500)	$ 44,600		$ 1,707,500
2002 MWPAT CW-00-54 (I) LFILL	$ 465,418	$ 410,094	$ 18,815	$ 19,130	$ (17,345)	$ 391,279
2004 MWPAT CW-00-54A (I) LFILL	$ 675,579	$ 649,709	$ 26,101	$ 30,858	$ (26,035)	$ 623,608
2005 Ice Resurfacer	$ 90,000	$ 60,000	$ 30,000	$ 1,800		$ 30,000
2005 DPW Tractor	$ 25,000	$ 15,000	$ 10,000	$ 450		$ 5,000
Estimate Landfill debt due		$ -	$ 21,300	$ 21,300		$ -
Estimate interest on notes				$ 150,000		
sub-total Non School	**$ 52,843,258**	**$ 43,586,788**	**$ 1,583,269**	**$ 2,284,770**	**$ (48,860)**	**$ 41,922,519**

FY 2007

Project Title	Amount Issued	Balance	Long Term Principal	Long Term Interest	MWPAT Subsidy	Balance
School						
1997 Ref92 School1 (O) G/S	**$ 899,633**	$ 715,945	**$ 131,489**	**$ 32,493**		**$ 584,456**
1997 Ref92 School 2 (O) G/S	**$ 10,498,114**	$ 8,594,966	**$ 1,303,936**	**$ 396,980**		**$ 7,291,030**
2005 Refunding Sch (G/S) R2005 2	**$ 310,000**	$ 130,000	**$ 20,650**	**$ 5,986**		**$ 109,350**
2005 Refunding Sch (P/B) R2005 1	**$ 25,640,000**	$ 17,105,000	**$ 1,307,650**	**$ 786,582**		**$ 15,797,350**
2005 Refunding Sch Lnd 1997	$ 400,000	$ 200,000	$ 20,700	$ 9,232		$ 179,300
2005 Ref Sch Planning 97	$ 950,000	$ 455,000	$ 56,800	$ 20,973		$ 398,200
1997 Ref Other (I)	$ 130,850	$ 79,197	$ 10,792	$ 3,687		$ 68,405
1997 Ref92 Remol (I)	$ 677,253	$ 524,089	$ 109,574	$ 23,431		$ 414,514
1999 School (OSQ) N	$ 16,453,000	$ 12,409,156	$ 706,413	$ 614,536		$ 11,702,743
1999 School (OSQ) P/B	**$ 200,000**	$ 150,844	**$ 8,587**	**$ 7,470**		**$ 142,257**
1999 School Roof (ISQ)	$ 1,700,000	$ 1,070,000	$ 90,000	$ 52,476		$ 980,000
2002 School Remodel Roof(ISQ) (H)	$ 310,000	$ 255,000	$ 15,000	$ 10,328		$ 240,000
2002 School Equip (OSQ)	$ 400,000	$ 340,000	$ 20,000	$ 13,770		$ 320,000
2005 Wheelchair Bus	$ 40,000	$ 25,000	$ 15,000	$ 750		$ 10,000
Est interest High School project				$ 294,240		
sub-total School	**$ 58,608,850**	$ 42,054,197	**$ 3,816,592**	**$ 2,272,934**	**$ -**	**$ 38,237,605**
Total Debt	**$ 111,452,108**	**$ 85,640,985**	**$ 5,399,861**	**$ 4,557,704**	**$ (48,860)**	**$ 80,160,124**
					$ 9,908,705	

G/S = Golden/Silver Hill Schools

P/B = Pentucket Lake/Bradford Schools

items in bold are excluded from prop 2 1/2

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 9% with an increase of 12% for Medex rates.

The plans and enrolment estimates are in the tables below:

Summary of General Fund Costs and Headcount

Insurance Costs

Municipal	Health	Active	$ 3,445,119	
		Retiree	$ 4,993,526	
	Life	Active	$ 17,428	
		Retiree	$ 33,037	
Total Municipal				$ 8,489,110
School	Health	Active	$ 7,592,226	
		Retiree	$ 3,237,920	
	Life	Active	$ 24,117	
		Retiree	$ 22,474	
Total School				$ 10,876,738
City totals	Health	Active	$ 11,037,345	
		Retiree	$ 8,231,446	
	Life	Active	$ 41,545	
		Retiree	$ 55,511	
Total City Group Insurance Budget				**$ 19,365,848**

Headcount

Municipal	Health	Active	335	
		Retiree	908	
	Total Municipal Health			1,243
	Life	Active	297	
		Retiree	563	
	Total Municipal Life			860
School	Health	Active	814	
		Retiree	603	
	Total School Health			1,417
	Life	Active	411	
		Retiree	383	
	Total School Life			794
Total City Group Health Insurance Headcount				**2,660**
Total City Group Life Insurance Headcount				**1,654**

After council approval of the change in retire insurance rates to 85/15 from 90/20 would reduce the overall insurance budget by approximately $118,000

Insurance Breakdown between School and Municipal Divisions

HAVERHILL FISCAL YEAR 2007 - Municipal only

For Period 7/1/06 Through 6/30/07 109.00%

Plan Name	Enrollment	I/F	# of Months	Rate	EMPLOYER Share	EMPLOYER Cost	EMPLOYEE Share	EMPLOYEE Cost	TOTAL Cost
BLUE CARE ELECT									
Active	9	I	12	*790.95*	593.21	64,067	197.74	21,356	85,422
Active	15	F	12	*1826.80*	1370.10	246,618	456.70	82,206	328,823
Total Active	24					310,684		103,561	414,246
Retirees	71	I	12	*790.95*	593.21	505,416	197.74	168,472	673,887
Retirees	18	F	12	*1826.80*	1370.10	295,941	456.70	98,647	394,588
Total Retirees	89					801,357		267,119	1,068,475
	113	**BLUE CARE ELECT(75/25) TOTALS:**				**1,112,041**		**370,680**	**1,482,721**
HMO BLUE (90-10)									
Active	42	I	12	*438.76*	394.88	199,020	43.88	22,113	221,134
Active	78	F	12	*1175.87*	1058.28	990,553	117.59	110,061	1,100,615
Total Active	120					1,189,574		132,175	1,321,748
Retirees	112	I	12	*438.76*	394.88	530,721	43.88	58,969	589,690
Retirees	126	F	12	*1175.87*	1058.28	1,600,124	117.59	177,792	1,777,916
Total Retirees	238					2,130,845		236,761	2,367,606
	358	**HMO BLUE (90/10) TOTALS:**				**3,320,419**		**368,935**	**3,689,354**
HMO BLUE (86-14)									
Active	1	I	12	*438.76*	377.33	4,528	61.43	737	5,265
Active	0	F	12	*1175.87*	1011.25	-	164.62	-	-
Total Active	1					4,528		737	5,265
Retirees	0	I	12	*438.76*	377.33	-	61.43	-	-
Retirees	0	F	12	*1175.87*	1011.25	-	164.62	-	-
Total Retirees	0					-		-	-
	1	**HMO BLUE (86/14) TOTALS:**				**4,528**		**737**	**5,265**

Municipal only (cont.)

HMO BLUE (85-15)									
Active	0	I	12	*438.76*	372.94	-	65.81	-	-
Active	0	F	12	*1175.87*	999.49	-	176.38	-	-
Total Active	0					-		-	-
Retirees	0	I	12	*438.76*	372.94	-	65.81	-	-
Retirees	0	F	12	*1175.87*	999.49	-	176.38	-	-
Total Retirees	0					-		-	-
	0	**HMO BLUE (85/15) TOTALS:**				**-**		**-**	**-**
HMO BLUE (84-16)									
Active	0	I	12	*438.76*	368.56	-	70.20	-	-
Active	0	F	12	*1175.87*	987.73	-	188.14	-	-
Total Active	0					-		-	-
Retirees	0	I	12	*438.76*	368.56	-	70.20	-	-
Retirees	0	F	12	*1175.87*	987.73	-	188.14	-	-
Total Retirees	0					-		-	-
	0	**HMO BLUE (84/16) TOTALS:**				**-**		**-**	**-**
HMO BLUE (80-20)									
Active	19	I	12	*438.76*	351.01	80,029	87.75	20,007	100,037
Active	147	F	12	*1175.87*	940.70	1,659,388	235.17	414,847	2,074,235
Total Active	166					1,739,417		434,854	2,174,272
Retirees	0	I	12	*438.76*	351.01	-	87.75	-	-
Retirees	0	F	12	*1175.87*	940.70	-	235.17	-	-
Total Retirees	0					-		-	-
	166	**HMO BLUE (80/20) TOTALS:**				**1,739,417**		**434,854**	**2,174,272**
HMO BLUE (75-25)									
Active	8	I	12	*438.76*	329.07	31,591	109.69	10,530	42,121
Active	16	F	12	*1175.87*	881.90	169,325	293.97	56,442	225,767
Total Active	24					200,916		66,972	267,888
Retirees	0	I	12	*438.76*	329.07	-	109.69	-	-
Retirees	0	F	12	*1175.87*	881.90	-	293.97	-	-
Total Retirees	0					-		-	-
	24	**HMO BLUE (75/25) TOTALS:**				**200,916**		**66,972**	**267,888**

Municipal only (cont.)									
MEDEX	581	I	12	*394.21*	295.66	2,061,324	98.55	687,108	2,748,432
12% Increase									
		MEDEX PLAN TOTALS:				**2,061,324**		**687,108**	**2,748,432**
Total	**1,243**					**8,438,645**		**1,929,287**	**10,367,932**
Active - I	79					379,235		74,744	453,979
Retirees - I	183					1,036,137		227,441	1,263,578
Total - I	262					1,415,372		302,184	1,717,557
Active - F	256					3,065,884		663,556	3,729,440
Retirees - F	144					1,896,065		276,439	2,172,504
Total - F	400					4,961,949		939,995	5,901,944
Medex	581					2,061,324		687,108	2,748,432
Total - Active	335					3,445,119		738,300	4,183,419
Total - Retirees	908					4,993,526		1,190,987	6,184,514
Average Contribution Rate						81.4%		18.6%	100.0%

I = Individual plans

F = Family plans

HAVERHILL FISCAL YEAR 2007 - School only

For Period 7/1/06 Through 6/30/07 109.00%

Plan Name	Enrollment	I/F	# of Months	Rate	EMPLOYER Share	EMPLOYER Cost	EMPLOYEE Share	EMPLOYEE Cost	TOTAL Cost
BLUE CARE ELECT									
Active	27	I	12	*790.95*	593.21	192,200	197.74	64,067	256,267
Active	26	F	12	*1826.80*	1370.10	427,470	456.70	142,490	569,960
Total Active	53					619,671		206,557	826,227
Retirees	48	I	12	*790.95*	593.21	341,689	197.74	113,896	455,586
Retirees	14	F	12	*1826.80*	1370.10	230,176	456.70	76,725	306,902
Total Retirees	62					571,866		190,622	762,488
	115	**BLUE CARE ELECT(75/25) TOTALS:**				**1,191,536**		**397,179**	**1,588,715**
HMO BLUE (90-10)									
Active	0	I	12	*438.76*	394.88	-	43.88	-	-
Active	0	F	12	*1175.87*	1058.28	-	117.59	-	-
Total Active	0					-		-	-
Retirees	66	I	12	*438.76*	394.88	312,746	43.88	34,750	347,496
Retirees	73	F	12	*1175.87*	1058.28	927,056	117.59	103,006	1,030,062
Total Retirees	139					1,239,803		137,756	1,377,558
	139	**HMO BLUE (90/10) TOTALS:**				**1,239,803**		**137,756**	**1,377,558**
HMO BLUE (86-14)									
Active	0	I	12	*438.76*	377.33	-	61.43	-	-
Active	0	F	12	*1175.87*	1011.25	-	164.62	-	-
Total Active	0					-		-	-
Retirees	0	I	12	*438.76*	377.33	-	61.43	-	-
Retirees	0	F	12	*1175.87*	1011.25	-	164.62	-	-
Total Retirees	0					-		-	-
	0	**HMO BLUE (86/14) TOTALS:**				**-**		**-**	**-**
HMO BLUE (85-15)									

Schooll only (cont.)

Active	4	I	12	*438.76*	372.94	17,901	65.81	3,159	21,060
Active	12	F	12	*1175.87*	999.49	143,927	176.38	25,399	169,325
Total Active	16					161,828		28,558	190,386
Retirees	0	I	12	*438.76*	372.94	-	65.81	-	-
Retirees	0	F	12	*1175.87*	999.49	-	176.38	-	-
Total Retirees	0					-		-	-
	16	**HMO BLUE (85/15) TOTALS:**				**161,828**		**28,558**	**190,386**
HMO BLUE (84-16)									
Active	128	I	12	*438.76*	368.56	566,103	70.20	107,829	673,932
Active	291	F	12	*1175.87*	987.73	3,449,157	188.14	656,982	4,106,139
Total Active	419					4,015,259		764,811	4,780,071
Retirees	0	I	12	*438.76*	368.56	-	70.20	-	-
Retirees	0	F	12	*1175.87*	987.73	-	188.14	-	-
Total Retirees	0					-		-	-
	419	**HMO BLUE (84/16) TOTALS:**				**4,015,259**		**764,811**	**4,780,071**
HMO BLUE (80-20)									
Active	125	I	12	*438.76*	351.01	526,509	87.75	131,627	658,137
Active	201	F	12	*1175.87*	940.70	2,268,959	235.17	567,240	2,836,199
Total Active	326					2,795,468		698,867	3,494,335
Retirees	0	I	12	*438.76*	351.01	-	87.75	-	-
Retirees	0	F	12	*1175.87*	940.70	-	235.17	-	-
Total Retirees	0					-		-	-
	326	**HMO BLUE (80/20) TOTALS:**				**2,795,468**		**698,867**	**3,494,335**
HMO BLUE (75-25)									
Active	0	I	12	*438.76*	329.07	-	109.69	-	-
Active	0	F	12	*1175.87*	881.90	-	293.97	-	-
Total Active	0					-		-	-
Retirees	0	I	12	*438.76*	329.07	-	109.69	-	-
Retirees	0	F	12	*1175.87*	881.90	-	293.97	-	-
Total Retirees	0					-		-	-
	0	**HMO BLUE (75/25) TOTALS:**				**-**		**-**	**-**

School only (cont.)

MEDEX	402	I	12	*394.21*	295.66	1,426,252	98.55	475,417	1,901,669

12% Increase

			MEDEX PLAN TOTALS:			**1,426,252**		**475,417**	**1,901,669**

Total	**1,417**	**10,830,146**	**2,502,588**	**13,332,734**
Active - I	284	1,302,714	306,682	1,609,396
Retirees - I	114	654,436	148,646	803,082
Total - I	398	1,957,149	455,328	2,412,478
Active - F	530	6,289,513	1,392,111	7,681,623
Retirees - F	87	1,157,232	179,732	1,336,964
Total - F	617	7,446,745	1,571,843	9,018,588
Medex	402	1,426,252	475,417	1,901,669
Total - Active	814	7,592,226	1,698,793	9,291,019
Total - Retirees	603	3,237,920	803,795	4,041,715
Average Contribution Rate		81.2%	18.8%	100.0%

I = Individual plans

F = Family plans

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	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Benefits-Sick Leave Bank	$285,535.91	$110,399.08	$52,270.10	$75,000.00	$75,000.00	$75,000.00	$0.00	$0.00	0.00
Benefits-Vacation Buy-Back	$24,757.00	$0.00	$0.00	$25,000.00	$50,000.00	$25,000.00	($25,000.00)	$0.00	0.00
Benefits-Injured on Duty Medical Claims	$0.00	$32,222.12	$41,115.09	$35,000.00	$35,000.00	$35,000.00	$0.00	$0.00	0.00
Benefits-Health Insurance	$16,189,394.70	$17,531,850.64	$14,176,786.71	$17,755,917.00	$19,975,411.00	$19,365,848.00	($609,563.00)	$1,609,931.00	9.06
Benefits-Pension Assessment	$6,257,350.00	$6,862,654.00	$6,375,376.46	$7,650,012.00	$8,604,413.00	$8,604,413.00	$0.00	$954,401.00	12.47
Benefits-Unemployment Insurance	$506,427.40	$162,389.18	$107,533.22	$277,000.00	$300,000.00	$200,000.00	($100,000.00)	($77,000.00)	(27.79)
Benefits-Workers Compensation	$397,451.48	$543,047.48	$397,976.72	$285,145.00	$307,957.00	$307,957.00	$0.00	$22,812.00	8.00
Benefits-Life Insurance	$64,208.74	$5,457.15	($1,048.80)	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Benefits-Medicare	$664,655.69	$681,577.70	$654,152.32	$679,584.00	$699,972.00	$699,972.00	$0.00	$20,388.00	3.00
Benefits-Non-Contributory Pensions	$102,340.62	$50,484.65	$48,670.34	$95,453.00	$94,498.00	$94,498.00	$0.00	($955.00)	(1.00)
Benefits-Retiree Medical Claims	$229,176.45	$131,068.61	$185,048.84	$220,000.00	$242,000.00	$232,000.00	($10,000.00)	$12,000.00	5.45
DeptFunc: Employee Benefits - 0910	$24,721,297.99	$26,111,150.61	$22,037,881.00	$27,098,111.00	$30,384,251.00	$29,639,688.00	($744,563.00)	$2,541,577.00	9.38
							47		
Liability Insurance Premiums	$613,168.84	$755,991.20	$755,306.68	$748,732.00	$786,169.00	$786,169.00	$0.00	$37,437.00	5.00
DeptFunc: Liability Insurance - 0945	$613,168.84	$755,991.20	$755,306.68	$748,732.00	$786,169.00	$786,169.00	$0.00	$37,437.00	5.00

Cherry Sheet Assessments

CHERRY SHEET ASSESSMENTS

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

RETIRED TEACHER HEALTH INSURANCE

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

MOSQUITO CONTROL PROJECTS

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

AIR POLLUTION CONTROL

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

REGIONAL TRANSPORTATION AUTHORITY

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

SPECIAL EDUCATION ASSESSMENT

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

REGISTRY OF MOTOR VEHICLES-HOLD PROGRAM

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

CHARTER SCHOOL CHARGES

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

SCHOOL CHOICE

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

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
State-Special Education	$61,798.00	$61,650.00	$0.00	$47,546.00	$51,202.00	$51,202.00	$0.00	$3,656.00	7.68
State-Ret Employees Health Ins	$48,486.00	$61,097.00	$17,915.00	$23,886.00	$21,710.00	$21,710.00	$0.00	($2,176.00)	(9.10)
State-Air Pollution Control Districts	$12,332.00	$12,631.00	$10,038.00	$13,384.00	$13,762.00	$13,762.00	$0.00	$378.00	2.82
State-RMV Non-Renewal Surcharge	$52,580.00	$52,300.00	$54,065.00	$52,300.00	$74,560.00	$74,560.00	$0.00	$22,260.00	42.56
State-Mosquito Control	$0.00	$0.00	$0.00	$0.00	$0.00	$90,000.00	$90,000.00	$90,000.00	0.00
State-MBTA	$0.00	$0.00	$3,582.00	$4,775.00	$9,394.00	$9,394.00	$0.00	$4,619.00	96.73
State-Regional Transit Authorities	$336,348.00	$357,060.00	$269,129.00	$361,458.00	$336,287.00	$336,287.00	$0.00	($25,171.00)	(6.96)
State-School Choice	$676,403.00	$753,910.00	$555,231.00	$787,076.00	$833,963.00	$833,963.00	$0.00	$46,887.00	5.95
State-Essex Agg. Assessment	$313,658.00	$322,499.00	$296,148.00	$394,864.00	$486,853.00	$486,853.00	$0.00	$91,989.00	23.29
State-Charter School Charges	$29,485.00	$1,012,388.00	$828,683.00	$1,221,750.00	$1,521,961.00	$1,521,961.00	$0.00	$300,211.00	24.57
DeptFunc: State Assessment - 0820	$1,531,090.00	$2,633,535.00	$2,034,791.00	$2,907,039.00	$3,349,692.00	$3,439,692.00	$90,000.00	$532,653.00	18.32

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 primerly to help offset the costs of the Snow & Ice budget.

STABLIZATION 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 the stabilization fund. Appropriation can be for any lawful purpose.

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

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Change Dollar	Budget Change Percent
Other-Budget Salary Reserves	$0.00	$0.00	$0.00	$64,343.00	$0.00	$255,000.00	$255,000.00	$190,657.00	296.31
Other-Budget Reserve	$0.00	$0.00	$0.00	$450,000.00	$550,000.00	$550,000.00	$0.00	$100,000.00	22.22
DeptFunc: Other Reserves - 0946	$0.00	$0.00	$0.00	$514,343.00	$550,000.00	$805,000.00	$255,000.00	$290,657.00	56.51
							49		
Transfer to Special Revenue	$34,032.45	$8,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Transfer to Capital Projects	$258,944.96	$41,500.00	$0.00	$0.00	$150,000.00	$150,000.00	$0.00	$150,000.00	0.00
Transfer to Trust (Stabilization)	$180,000.00	$100,000.00	$464,000.00	$464,000.00	$14,000.00	$1,204,771.00	$1,190,771.00	$740,771.00	159.65
DeptFunc: Transfers - 0990	$472,977.41	$149,500.00	$464,000.00	$464,000.00	$164,000.00	$1,354,771.00	$1,190,771.00	$726,771.00	156.63
							50		
Deficits (Budget Only)	$0.00	$0.00	$0.00	$250,000.00	$200,000.00	$200,000.00	$0.00	($50,000.00)	(20.00)
Overlay (Budget Only)	$803,524.00	$782,390.00	$0.00	$522,023.62	$550,000.00	$550,000.00	$0.00	$27,976.38	5.35
DeptFunc: Budget Only - 0999	$803,524.00	$782,390.00	$0.00	$772,023.62	$750,000.00	$750,000.00	$0.00	($22,023.62)	(2.85)

Transfers to Trust is comprised of $624,000 set aside for union settlements and $580,771 is for general purposes

General Fund Forecast

The purpose of the Five Year Forecast is to bring together in one document a long-term view of the City's financial direction and used as to frame the future and current budget discussions. Because Special Revenue Funds are meant only to supplement the General Fund operating budgets this forecast encompasses the General Fund only and includes the following assumptions.

Assumptions:

	2007	2008	2009	2010
Revenue:				
Lottery Aid	Governor	4.0%	4.0%	3.0%
Chapter 70 Aid	Governor	2.0%	2.0%	2.0%
Local Aid Add. Assistance	Governor	0.0%	0.0%	0.0%
Add New Growth	1,529,560	1,850,000	1,850,000	1,600,000
Sale of Fixed Assets Tax Title	200,000	2,750,000	0	0
Sale of Fixed Assets non Tax Title	319,000	0	0	0
Stabilization	0	580,771	0	0
Hospital Aid	2,600,000	0	0	0
Water/Sewer Rights	0	0	0	0
Landfill	400,000	0	0	0
Development Fees	750,000	0	0	0
Transfers from Enterprise Budget	509,975	509,975	525,274	541,032
Parking	0	0	0	0
Free Cash	100,000	100,000	100,000	100,000
Expenses:				
Health Insurance	Mayor (9%)	8.0%	9.0%	9.0%
Budget Reserve	550,000	550,000	600,000	600,000
Major Capital	150,000	250,000	250,000	250,000

Also assumed is that School Building Assistance (SBA) will be reduced in FY08

by $550,000 and $450,000

	Budget FY 2006		Projected FY 2007		Projected FY 2008		Projected FY 2009		Projected FY 2010	
Breakdown of Available Resources										
Net Revenue	128,385,393	5.1%	135,502,324	5.5%	138,707,716	2.4%	139,206,785	0.4%	143,936,488	3.4%
Fixed and Semi-Fixed										
Debt Service	10,148,965	3.8%	9,908,705	-2.4%	10,337,678	4.3%	10,416,230	0.8%	10,968,894	5.3%
Employee Benefits	27,098,115	4.4%	29,639,688	9.4%	31,771,740	7.2%	34,134,317	7.4%	36,689,936	7.5%
Reserve & Other	1,222,024	-15.4%	2,030,771	66.2%	1,700,000	-16.3%	1,650,000	-2.9%	1,650,000	0.0%
State Assessments	2,907,039	11.2%	3,439,692	18.3%	3,611,677	5.0%	3,792,260	5.0%	3,981,873	5.0%
Whittier Regional Voc. School	7,781,373	4.7%	7,951,967	2.2%	8,429,085	6.0%	8,934,830	6.0%	9,470,920	6.0%
Liability Insurance	748,732	5.0%	786,169	5.0%	825,477	5.0%	866,751	5.0%	910,088	5.0%
Total Fixed and Semi Fixed	49,906,248	4.1%	53,756,991	7.7%	56,675,656	5.4%	59,794,389	5.5%	63,671,711	6.5%
Available Revenue after Fixed and Semi Fixed	78,479,146	5.8%	81,745,333	4.2%	82,032,060	0.4%	79,412,397	-3.2%	80,264,777	1.1%
Operating Budgets	78,479,146	5.8%	81,745,333	4.2%	83,898,661	2.6%	86,455,312	3.0%	89,091,237	3.0%
Surplus/(Deficit)	(0)		1		(1,866,601)		(7,042,915)		(8,826,461)	
Operating Budget Breakdown:										
Education Operating Budget	50,230,437	4.9%	52,072,055	3.7%	53,634,217	3.0%	55,243,243	3.0%	56,900,541	3.0%
Municipal Operating Budget	28,248,709	7.4%	29,673,278	5.0%	30,264,444	2.0%	31,212,068	3.1%	32,190,696	3.1%
Total Operating	78,479,146	5.8%	81,745,333	4.2%	83,898,661	2.6%	86,455,312	3.0%	89,091,237	3.0%

As indicated by this forecast and has been the case in the recent past difficult budget choices and attempts to find new sources of revenue will continue to dominate the Haverhill budget planning process for the next several years.

Utilities

Wastewater
Water

Wastewater

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Sewer-Penalties and Interest on Utility Charge	($15,301)	($27,349)	($30,777)	($12,000)	($24,000)	($24,000)	$0	($12,000)	100.00
Sewer-Residential Usage	($4,503,707)	($2,937,213)	($2,347,401)	($3,015,989)	($3,170,397)	($3,170,397)	$0	($154,408)	5.11
Sewer-Commercial Usage	$0	($2,340,154)	($2,005,133)	($2,397,329)	($2,410,551)	($2,410,551)	$0	($13,222)	0.55
Sewer-Groveland Usage	$0	($94,453)	($80,517)	($85,376)	($94,453)	($94,453)	$0	($9,077)	10.63
Sewer-Haverhill Paperboard Usage	$0	($253,717)	($194,153)	($235,356)	($264,000)	($264,000)	$0	($28,644)	12.17
Sewer-Septage Usage	$0	($231,100)	($177,240)	($252,000)	($277,320)	($277,320)	$0	($25,320)	10.04
Sewer-Pretreatment	$0	($8,490)	($11,329)	($11,675)	($5,000)	($5,000)	$0	$6,675	(57.17)
Wastewater Betterment Collections	$0	$0	$0	$0	($5,000)	($5,000)	$0	($5,000)	0.00
Wastewater CSO Impact Fee	($145,000)	($190,000)	($228,000)	($200,000)	($225,000)	($225,000)	$0	($25,000)	12.50
Sewer-Storm Drainage Infrastructure Fee	($2,700)	($300)	($3,900)	($1,500)	($3,000)	($3,000)	$0	($1,500)	100.00
Wastewater Infrastructure Fee	($16,227)	($48,696)	($66,200)	($48,000)	($48,000)	($48,000)	$0	$0	0.00
Misc Permits - Wastewater	($256,374)	$0	$0	$0	$0	$0	$0	$0	0.00
Transfer from Special Revenue	($69,908)	$0	$0	$0	$0	$0	$0	$0	0.00
Other Sources	$0	$0	$0	$0	($560,000)	($560,000)	$0	($560,000)	0.00
DeptFunc: Wastewater - 0000	($5,009,217)	($6,131,472)	($5,144,649)	($6,259,225)	($7,086,721)	($7,086,721)	$0	($827,496)	13.22
Fund: Sewer Fund Revenue- 6010040	($5,009,217)	($6,131,472)	($5,144,649)	($6,259,225)	($7,086,721)	($7,086,721)	$0	($827,496)	13.22
Salaries & Wages-Sewer	$74,416	$79,600	$70,626	$86,765	$83,483	$83,483	$0	($3,282)	(3.78)
Sewer-Overtime	$0	$288	$528	$1,000	$1,000	$1,000	$0	$0	0.00
Sewer-Longevity	$0	$2,400	$2,800	$2,400	$2,800	$2,800	$0	$400	16.66
Clothing Allowance	$700	$700	$700	$700	$700	$700	$0	$0	0.00
Sewer & Drain Program	$21,969	$24,426	$20,291	$25,000	$25,000	$25,000	$0	$0	0.00
Tools & Equipment	$209	$1,858	$799	$1,500	$1,500	$1,500	$0	$0	0.00
Pipe Casting & Cement	$1,581	$1,265	$649	$1,600	$1,600	$1,600	$0	$0	0.00
DeptFunc: Sewer - 0441	$98,875	$110,538	$96,393	$118,965	$116,083	$116,083	$0	($2,882)	(2.42)
Salaries & Wages-Wastewater	$1,402,220	$1,195,247	$1,102,189	$1,361,339	$1,384,775	$1,384,775	$0	$23,436	1.72
Wastewater - Overtime	$0	$111,868	$135,957	$121,202	$162,512	$162,512	$0	$41,310	34.08
Wastewater-Longevity	$0	$23,700	$25,600	$21,400	$26,750	$26,750	$0	$5,350	25.00
Boot Allowance	$1,867	$0	$409	$2,300	$2,500	$2,500	$0	$200	8.69
Tuition Reimbursement	$4,893	$4,325	$2,298	$4,000	$4,000	$4,000	$0	$0	0.00
Tool Allowance	$3,347	$750	$1,621	$3,500	$3,500	$3,500	$0	$0	0.00
Electricity	$481,308	$484,013	$594,881	$647,079	$890,103	$890,103	$0	$243,024	37.55

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Heat & Hot Water	$54,992	$92,513	$77,604	$89,442	$113,195	$113,195	$0	$23,753	26.55
Normal Maintenance	$147,663	$128,650	$104,488	$154,179	$160,200	$160,200	$0	$6,021	3.90
Lift Station-Operation & Maint	$46,215	$40,886	$40,992	$45,000	$45,000	$45,000	$0	$0	0.00
Rent/City Hall	$3,750	$4,000	$0	$4,000	$4,000	$7,500	$3,500	$3,500	87.50
Uniform Rental	$3,675	$3,773	$3,249	$4,000	$4,000	$4,000	$0	$0	0.00
Service Contracts	$33,534	$14,779	$20,223	$35,000	$20,000	$20,000	$0	($15,000)	(42.85)
Sludge Disposal	$785,678	$802,317	$641,973	$812,131	$761,000	$761,000	$0	($51,131)	(6.29)
Legal Fees & Consultant	$9,917	$10,029	$5,189	$15,000	$15,000	$15,000	$0	$0	0.00
Advertising-Waste Water	$0	$108	$1,333	$3,471	$250	$250	$0	($3,221)	(92.79)
Industrial Pretreatment	$0	$487	$3,710	$8,300	$8,300	$8,300	$0	$0	0.00
Communications	$11,105	$9,467	$8,100	$12,400	$13,200	$13,200	$0	$800	6.45
Postage	$4,847	$6,435	$8,422	$13,080	$13,080	$13,080	$0	$0	0.00
Household Hazardous Waste Program	$5,017	$7,999	$7,479	$15,525	$13,000	$17,600	$4,600	$2,075	13.36
Office Supplies	$4,901	$3,506	$2,733	$5,000	$5,200	$5,200	$0	$200	4.00
Vehicular Gasoline	$12,552	$14,411	$15,819	$16,374	$20,683	$20,683	$0	$4,309	26.31
Sludge Dewatering Chemicals	$84,574	$70,393	$69,192	$99,906	$66,000	$66,000	$0	($33,906)	(33.93)
Clorine	$28,838	$33,885	$41,813	$44,533	$27,000	$27,000	$0	($17,533)	(39.37)
Polymer	$5,271	$7,528	$7,656	$11,814	$7,530	$7,530	$0	($4,284)	(36.26)
Other Chemicals	$0	$0	$1,009	$1,200	$1,200	$1,200	$0	$0	0.00
Equipment Rebuild	$0	$0	$0	$0	$25,000	$25,000	$0	$25,000	0.00
Laboratory Expense	$17,131	$19,490	$12,513	$26,372	$26,372	$26,372	$0	$0	0.00
In-Kind Services - Wastewater	$100,000	$183,014	$0	$183,014	$183,014	$183,014	$0	$0	0.00
Tech Training & Seminars	$0	$0	$363	$1,000	$1,000	$1,000	$0	$0	0.00
Dues and Memberships	$0	$2,235	$2,078	$3,000	$3,000	$3,000	$0	$0	0.00
Damage Judgment	$1,365	$0	$0	$0	$0	$0	$0	$0	0.00
Landfill Expense	$55,696	$0	$0	$0	$0	$0	$0	$0	0.00
Transfer to General Fund	$583,014	$108,741	$0	$30,000	$0	$0	$0	($30,000)	(100.00)
Transfer to Water (Engineering)	$0	$55,000	$0	$55,000	$55,000	$55,000	$0	$0	0.00
DeptFunc: Waste Water - 0442	$3,893,371	$3,439,548	$2,938,892	$3,849,561	$4,065,364	$4,073,464	$8,100	$223,903	5.82
Wastewater Capital Outlay	$77,003	$319,808	$195,883	$105,000	$194,500	$194,500	$0	$89,500	85.24
Storm Drainage Infrastructure Expense	$0	$0	$0	$0	$3,000	$3,000	$0	$3,000	0.00
Wastewater Infrastructure Expense	$0	$0	$0	$0	$48,000	$48,000	$0	$48,000	0.00
Landfill Expense	$24,271	$99,748	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Wastewater Capital Outlay - 0444	$101,274	$419,556	$195,883	$105,000	$245,500	$245,500	$0	$140,500	133.81

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Mass Abatement Tr Admin Fee	$8,670	$11,467	$24,628	$25,673	$23,887	$23,887	$0	($1,786)	(6.95)
Mass Abatement Trust Loan	$220,985	$336,895	$836,355	$922,763	$1,080,361	$1,080,361	$0	$157,598	17.07
Registrar Fees	$0	$0	$500	$2,000	$2,000	$2,000	$0	$0	0.00
Principal on long term debt	$278,823	$270,993	$224,861	$269,861	$295,426	$295,426	$0	$25,565	9.47
Interest on long term debt	$217,657	$153,244	$127,597	$140,827	$140,445	$140,445	$0	($382)	(0.27)
Interest on Short Term Debt	$7,534	$27,200	$500	$68,037	$0	$0	$0	($68,037)	(100.00)
DeptFunc: Debt Service - 0700	$733,669	$799,799	$1,214,442	$1,429,161	$1,542,118	$1,542,118	$0	$112,957	7.90
Health Insurance	$276,674	$298,965	$235,786	$325,317	$403,725	$354,270	($49,455)	$28,953	8.89
Pension Assessment	$119,280	$139,987	$165,520	$198,622	$221,754	$221,754	$0	$23,132	11.64
Medicare	$8,884	$13,096	$9,810	$14,000	$14,840	$14,840	$0	$840	6.00
DeptFunc: Employee Benefits - 0910	$404,838	$452,048	$411,115	$537,939	$640,319	$590,864	($49,455)	$52,925	9.84
Insurance Premiums	$69,272	$78,303	$80,809	$81,794	$111,973	$83,450	($28,523)	$1,656	2.02
DeptFunc: Liability Insurance - 0945	$69,272	$78,303	$80,809	$81,794	$111,973	$83,450	($28,523)	$1,656	2.02
Budget Surplus/Loss (Budget Only)	$0	$0	$0	$136,805	$365,364	$435,242	$69,878	$298,437	218.14
DeptFunc: Budget Only - 0999	$0	$0	$0	$136,805	$365,364	$435,242	$69,878	$298,437	218.14
Fund: Sewer Fund Expenditures- 6010040	$5,301,299	$5,299,791	$4,937,534	$6,259,225	$7,086,721	$7,086,721	$0	$60,587	0.97

	JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Wastewater Department										
Sewer:	Working Foreman	1.00	$ 1,200	$ 43,326	1.00	$ 1,400	$ 46,426	1.00	$ 1,400	$ 46,426
	MEO LHS & PW Laborer	1.00	$ 1,200	$ 34,403	1.00	$ 1,400	$ 36,858	1.00	$ 1,400	$ 36,858
	Out of Grade			$ 200			$ 200			$ 200
	Salary Reserve			$ 8,835			$ -			$ -
	Overtime	5130		$ 1,000			$ 1,000			$ 1,000
	SUB-TOTAL	**2.00**	**$ 2,400**	**$ 87,765**	**2.00**	**$ 2,800**	**$ 87,283**	**2.00**	**$ 2,800**	**$ 87,283**
Wastewater:	Supt/Engineer	0.00		$ -	0.00		$ -	0.00		$ -
	Asst Supt/Engineer	1.00	$ 800	$ 76,362	1.00	$ 1,000	$ 81,829	1.00	$ 1,000	$ 81,829
	Facility Manager	1.00	$ 1,200	$ 64,965	1.00	$ 1,400	$ 69,616	1.00	$ 1,400	$ 69,616
	WWTP Chemist	1.00	$ 1,200	$ 56,000	1.00	$ 1,400	$ 60,009	1.00	$ 1,400	$ 60,009
	Head Mechanic	0.00		$ -	0.00		$ -	0.00		$ -
	Collection System Supv	1.00	$ 1,200	$ 64,965	1.00	$ 1,400	$ 69,616	1.00	$ 1,400	$ 69,616
	Exec Asst to Supt/Eng	1.00	$ 800	$ 41,316	1.00	$ 1,000	$ 44,273	1.00	$ 1,000	$ 44,273
	Chief Fin Admin Assist	1.00	$ 1,200	$ 39,504	1.00	$ 1,400	$ 42,332	1.00	$ 1,400	$ 42,332
	Elec/Instr/Mech	1.00	$ 800	$ 46,114	1.00	$ 1,000	$ 49,421	1.00	$ 1,000	$ 49,421
	Senior Operator	5.00	$ 2,900	$ 230,568	5.00	$ 3,900	$ 247,104	5.00	$ 3,900	$ 247,104
	Sr Coll Systems Oper	1.00	$ 800	$ 46,114	1.00	$ 1,000	$ 49,421	1.00	$ 1,000	$ 49,421
	Operator	3.00	$ 2,900	$ 117,187	3.00	$ 3,500	$ 125,549	3.00	$ 3,500	$ 125,549
	Coll System Operator	2.00	$ 1,750	$ 73,951	2.00	$ 1,750	$ 83,699	2.00	$ 1,750	$ 83,699
	Maint Mechanic	3.00	$ 3,300	$ 117,187	2.00	$ 3,900	$ 98,842	2.00	$ 3,900	$ 98,842
	Coll System OP/Catch Basin	2.00	$ 850	$ 78,125	2.00	$ 2,000	$ 83,699	2.00	$ 2,000	$ 83,699
	Lab Technician	1.00	$ 900	$ 39,062	1.00	$ 1,100	$ 41,850	1.00	$ 1,100	$ 41,850
	Maint Mechanic/Helper	1.00	$ 800	$ 34,445	2.00	$ 1,000	$ 73,840	2.00	$ 1,000	$ 73,840
	Storekeeper	1.00		$ 35,381	1.00		$ 37,918	1.00		$ 37,918
	Custodian/Laborer	1.00		$ 29,266	1.00		$ 31,366	1.00		$ 31,366
		27.00	**$ 21,400**	**$ 1,190,512**	**27.00**	**$ 26,750**	**$ 1,290,383**	**27.00**	**$ 26,750**	**$ 1,290,383**
	Scheduled OT	5130		$ 41,543			$ 56,738			$ 56,738
	Unscheduled OT	5130		$ 39,966			$ 52,803			$ 52,803
	Holiday OT	5130		$ 13,739			$ 14,721			$ 14,721
	Pumping Station OT	5130		$ 25,954			$ 38,250			$ 38,250

JOB TITLE	FTE	LONGEVITY	FY06 SALARY BUDGET	FTE	LONGEVITY	FY07 SALARY REQUEST	FTE	LONGEVITY	FY07 MAYOR APPROVED
Collection on Call			$ 9,223			$ 9,884			$ 9,884
Shift Differential			$ 24,008			$ 25,844			$ 25,844
Seasonal Employee			$ 2,500			$ -			$ -
Salary Reserve			$ 69,661			$ -			$ -
Out of Grade			$ 28,473			$ 12,981			$ 12,981
Workers Compensation			$ 5,000			$ 5,000			$ 5,000
Safety & Training Officer			$ 3,120			$ 3,120			$ 3,120
Operator on Call			$ 7,843			$ 8,402			$ 8,402
Merit Bonus			$ 21,000			$ 29,161			$ 29,161
SUB-TOTAL			**$ 1,503,942**			**$ 1,574,037**			**$ 1,574,037**
Total-Wastewater Department			**1,591,707**			**1,661,320**			**1,661,320**

Water

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Water-Penalties and Interest on Utility Charge	($16,733)	($23,446)	($28,212)	($14,000)	($24,000)	($24,000)	$0	($10,000)	71.42
Water-Penalties and Interest on Labor	$0	($2,866)	($2,923)	($1,800)	($2,500)	($2,500)	$0	($700)	38.88
Water-Penalties and Interest on Fire Service	$0	($475)	($680)	($250)	($400)	($400)	$0	($150)	60.00
Water-Residential Usage	($4,301,326)	($2,878,298)	($2,283,390)	($2,939,719)	($2,832,161)	($2,832,161)	$0	$107,558	(3.65)
Water-Commercial Usage	$0	($2,218,427)	($1,998,540)	($2,260,140)	($2,231,858)	($2,231,858)	$0	$28,282	(1.25)
Water-Labor Fee	$0	($224,498)	($180,246)	($161,400)	($210,000)	($210,000)	$0	($48,600)	30.11
Water-Service Repairs	$0	($55,330)	($77,917)	($36,000)	($55,000)	($55,000)	$0	($19,000)	52.77
Water-Service Entrance	$0	($44,600)	($71,470)	($25,000)	($45,000)	($45,000)	$0	($20,000)	80.00
Water-Main Pipe Entrance	$0	($16,977)	($18,001)	($8,000)	($18,000)	($18,000)	$0	($10,000)	125.00
Water-Fire Service	$0	($127,742)	($129,358)	($126,800)	($130,400)	($130,400)	$0	($3,600)	2.83
Water-Real Estate Transfer	$0	($60,142)	($46,969)	($56,000)	($66,000)	($66,000)	$0	($10,000)	17.85
Analysis/Misc Water	$0	($7,069)	($3,781)	($7,000)	($7,000)	($7,000)	$0	$0	0.00
Water Infrastructure Fee	($5,547)	($93,800)	($103,400)	($72,960)	($80,000)	($80,000)	$0	($7,040)	9.64
Water Supply Fee	($152,000)	($310,000)	($389,500)	($200,000)	($250,000)	($250,000)	$0	($50,000)	25.00
Water Retro Billing	($39,098)	($1,647)	($216)	$0	$0	$0	$0	$0	0.00
Other Sources	$0	$0	$0	$0	($274,240)	($274,240)	$0	($274,240)	0.00
DeptFunc: Water - 0000	($4,514,704)	($6,065,318)	($5,334,602)	($5,909,069)	($6,226,559)	($6,226,559)	$0	($317,490)	5.37
Engineering Reproductions & Printing	$0	($24,348)	($19,982)	($23,000)	($25,000)	($25,000)	$0	($2,000)	8.69
Engineering Technical Review Fees	$0	($40,080)	($28,490)	($40,000)	($50,000)	($50,000)	$0	($10,000)	25.00
Engineering Sewer & Drain Permits	$0	($50,750)	($74,175)	($48,000)	($72,000)	($72,000)	$0	($24,000)	50.00
Eng-Site Plan Review	$0	($3,467)	$0	($3,000)	($3,000)	($3,000)	$0	$0	0.00
Eng Insp Fees - Clerk of Works	$0	($72,278)	($70,290)	($70,000)	($108,000)	($108,000)	$0	($38,000)	54.28
DeptFunc: Engineering - 0410	$0	($190,923)	($192,937)	($184,000)	($258,000)	($258,000)	$0	($74,000)	40.22
Fund: Water Fund Revenue- 6010050	($4,514,704)	($6,256,241)	($5,527,539)	($6,093,069)	($6,484,559)	($6,484,559)	$0	($391,490)	6.43
Eng-Salaries & Wages	$0	$143,145	$209,974	$187,064	$195,608	$195,608	$0	$8,544	4.56
Eng-Overtime	$0	$287	$0	$0	$12,000	$2,000	($10,000)	$2,000	0.00
Eng-Longevity	$0	$3,650	$4,700	$4,500	$4,700	$4,700	$0	$200	4.44
Eng-Professional Devel	$0	$290	$0	$0	$600	$600	$0	$600	0.00
Eng-Rep & Maint Office Equipment	$0	$1,027	$2,083	$2,227	$2,700	$2,700	$0	$473	21.23
Eng Insp Fees - Clerk of Works	$0	$55,990	$50,463	$55,000	$67,500	$67,500	$0	$12,500	22.72

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Eng-Communications	$0	$1,978	$877	$1,120	$1,250	$1,250	$0	$130	11.60
Eng-Zoning Books	$0	$2,684	$2,063	$2,600	$3,000	$2,600	($400)	$0	0.00
Eng-Office Supplies	$0	$1,599	$1,438	$2,373	$2,000	$2,000	$0	($373)	(15.71)
Eng-Vehicular Supplies	$0	$4,698	$7,079	$8,000	$10,000	$8,000	($2,000)	$0	0.00
Eng-Field Equipment Supplies	$0	$60	$0	$200	$500	$500	$0	$300	150.00
Eng-Dues & Memberships	$0	$0	$265	$600	$600	$0	($600)	($600)	(100.00)
Transfer from Water	$0	($55,000)	$0	($55,000)	($55,000)	($55,000)	$0	$0	0.00
DeptFunc: Engineering - 0410	$0	$160,408	$278,942	$208,684	$245,458	$232,458	($13,000)	$23,774	11.39
Salaries & Wages-Water Office	$1,569,614	$292,078	$222,315	$384,446	$276,666	$276,666	$0	($107,781)	(28.03)
Overtime-Water Office	$0	$110	$415	$7,000	$7,000	$7,000	$0	$0	0.00
Longevity-Water Office	$0	$4,000	$6,000	$4,800	$5,000	$5,000	$0	$200	4.16
DeptFunc: Water Office Salary - 0450	$1,569,614	$296,188	$228,730	$396,246	$288,666	$288,666	$0	($107,581)	(27.15)
Salaries & Wages-Water Treatment	$60,334	$409,659	$411,828	$535,307	$542,409	$542,409	$0	$7,102	1.32
Overtime-Water Treatment	$0	$52,539	$53,372	$60,782	$72,233	$69,257	($2,976)	$8,475	13.94
Longevity-Water Treatment	$0	$8,850	$9,350	$6,800	$7,250	$7,250	$0	$450	6.61
DeptFunc: Water Treatment Salary - 0451	$60,334	$471,048	$474,550	$602,889	$621,893	$618,916	($2,976)	$16,027	2.66
Salaries & Wages-Water Maintenance	$108,701	$742,874	$697,931	$895,326	$942,014	$941,896	($118)	$46,570	5.20
Overtime-Water Maintenance	$0	$59,595	$69,871	$68,534	$76,639	$74,086	($2,553)	$5,552	8.10
Longevity-Water Maintenance	$0	$20,250	$17,600	$16,250	$18,600	$18,600	$0	$2,350	14.46
DeptFunc: Water Maint. Salary - 0452	$108,701	$822,719	$785,402	$980,110	$1,037,253	$1,034,700	($2,553)	$54,590	5.57
Clothing Allowance	$8,400	$8,400	$7,800	$9,200	$9,200	$9,200	$0	$0	0.00
Boot Allowance	$1,099	$1,397	$1,164	$1,250	$1,250	$1,250	$0	$0	0.00
Tuition Reimbursement	$10,444	$6,958	$7,920	$8,100	$8,100	$8,100	$0	$0	0.00
Electricity	$404,030	$359,517	$396,762	$551,000	$793,125	$793,125	$0	$242,125	43.94
Pumping Fuel & Heat	$23,768	$33,615	$32,555	$45,000	$68,625	$65,000	($3,625)	$20,000	44.44
Meter Expense & Supplies	$57,172	$47,392	$26,481	$67,500	$74,250	$74,250	$0	$6,750	10.00
Water Treatment Maintenance	$54,611	$39,841	$32,124	$89,861	$60,000	$60,000	$0	($29,861)	(33.22)
Distribution Maintenance	$6,259	$9,786	$2,909	$7,500	$11,000	$11,000	$0	$3,500	46.66
Pumping Bldg Maintenance	$11,573	$8,973	$12,677	$24,241	$21,500	$21,500	$0	($2,741)	(11.30)
Rent/City Hall	$3,750	$4,000	$0	$4,000	$4,000	$7,500	$3,500	$3,500	87.50
Service Contracts	$17,538	$21,617	$15,104	$23,865	$24,025	$24,025	$0	$160	0.67

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Water Computer Program	$5,041	$7,251	$4,876	$20,000	$23,000	$23,000	$0	$3,000	15.00
Legal Fees & Consultant	$687	$3,504	$4,499	$13,662	$33,500	$20,000	($13,500)	$6,338	46.39
Advertising	$0	$1,714	$3,810	$5,250	$1,000	$1,000	$0	($4,250)	(80.95)
Communications	$24,976	$23,870	$15,075	$24,550	$24,550	$24,550	$0	$0	0.00
Postage	$17,665	$16,767	$11,487	$20,552	$21,025	$21,025	$0	$473	2.30
Infra Red Rd Surfacing	$0	$0	$0	$500	$500	$500	$0	$0	0.00
Office Supplies	$7,352	$7,130	$4,898	$8,500	$8,500	$8,500	$0	$0	0.00
Small Main Replacement	($17)	$7,596	$0	$0	$17,000	$17,000	$0	$17,000	0.00
Admin Vehicles Expense	$47,957	$53,331	$59,427	$66,779	$67,571	$67,571	$0	$792	1.18
Water Treatment Tools/Instruments	$302	$470	$591	$591	$500	$500	$0	($91)	(15.32)
Treatment Chemicals	$210,578	$188,229	$197,410	$342,991	$408,523	$408,523	$0	$65,532	19.10
Distribution Fittings & Supplies	$25,464	$24,885	$36,239	$46,500	$55,935	$55,935	$0	$9,435	20.29
Fire Hydrant Repair	$0	$19,984	$37,322	$50,000	$50,000	$50,000	$0	$0	0.00
Laboratory Expense	$26,815	$27,855	$11,544	$33,959	$26,959	$26,959	$0	($7,000)	(20.61)
Distribution Constr/Mtls	$4,284	$11,479	$23,545	$60,598	$16,000	$16,000	$0	($44,598)	(73.59)
Leak Detection & Repair	$0	$0	$17,205	$26,000	$20,000	$20,000	$0	($6,000)	(23.07)
Fed Drink Water Assessment Fee	$19,752	$19,676	$19,938	$21,250	$21,250	$21,250	$0	$0	0.00
Storage Taxes	$1,987	$2,113	$2,136	$2,137	$2,192	$2,192	$0	$55	2.57
In-Kind Services - Water	$100,000	$188,961	$1,200	$190,161	$303,381	$303,381	$0	$113,220	59.53
Travel/Outside Mtg/Conf	$854	$2,969	$2,332	$4,000	$2,000	$2,000	$0	($2,000)	(50.00)
Damage Claims	$2,000	$0	$0	$0	$0	$0	$0	$0	0.00
Transfer to General Fund	$588,961	$108,105	$0	$0	$0	$0	$0	$0	0.00
Transfer to Water - Engineering	$0	$55,000	$0	$55,000	$55,000	$55,000	$0	$0	0.00
DeptFunc: Water Expenses - 0453	$1,683,304	$1,312,385	$989,028	$1,824,495	$2,233,461	$2,219,836	($13,625)	$395,341	21.67
Water Maintenance Garage	$7,175	($3,875)	$596	$0	$0	$0	$0	$0	0.00
Metering Division	$0	$0	$0	$0	$0	$0	$0	$0	0.00
Water Treatment Maint-Capital Acct	$10,223	($3,000)	$0	$30,000	$30,000	$30,000	$0	$0	0.00
Computer Hardware/Software	$0	$0	$0	$0	$0	$0	$0	$0	0.00
Vehicles	$0	$0	$0	$0	$0	$0	$0	$0	0.00
Water Supply Expenditures	$0	$0	$0	$0	$524,240	$524,240	$0	$524,240	0.00
Water Infrastructure Expense	$0	$0	$0	$0	$80,000	$80,000	$0	$80,000	0.00
Water Capital Outlay	$59,890	$96,069	($96,845)	$25,000	$145,000	$145,000	$0	$120,000	480.00
Future Carb Repl Filters	$0	$0	$226,208	$75,000	$80,000	$80,000	$0	$5,000	6.67
Lake Saltonstall Rd Waterline	$45,758	($11,808)	$0	$0	$0	$0	$0	$0	0.00
Off Site Main Improvement	$81,950	$23,562	($5,010)	$0	$0	$0	$0	$0	0.00

Description	FY04 Actual	FY05 Actual	FY06 Y-T-D Actual	FY06 Budget	FY07 Request	FY07 Mayor Allowed	Mayor Change	Budget Dollar	Change Percent
Booster Station	$100,690	$0	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Water Capital Outlay - 0454	$305,687	$100,948	$124,948	$130,000	$859,240	$859,240	$0	$729,240	560.95
Registrar Fees	$0	$0	$0	$2,000	$2,000	$2,000	$0	$0	0.00
Principal on Long Term Debt	$272,465	$278,162	$73,162	$283,163	$293,671	$293,671	$0	$10,508	3.71
Interest on Long Term Debt	$281,843	$245,839	$137,731	$233,965	$221,032	$221,032	$0	($12,933)	(5.52)
Interest on Short Term Debt	$0	$0	$0	$98,990	$269,791	$269,791	$0	$170,801	172.54
DeptFunc: Debt Service - 0700	$554,308	$524,001	$210,894	$618,118	$786,494	$786,494	$0	$168,376	27.24
Health Insurance	$344,158	$358,425	$274,964	$420,155	$475,113	$470,794	($4,319)	$50,639	12.05
Pension Assessment	$133,527	$158,385	$165,151	$198,181	$223,647	$223,647	$0	$25,466	12.84
Medicare	$16,631	$20,600	$14,909	$21,883	$22,693	$22,693	$0	$810	3.70
Non-Contributory Pensions	$21,842	$22,320	$19,002	$22,802	$23,300	$23,300	$0	$498	2.18
DeptFunc: Employee Benefits - 0910	$516,158	$559,730	$474,026	$663,021	$744,753	$740,434	($4,319)	$77,413	11.68
Insurance Premiums	$111,042	$111,306	$111,982	$113,568	$133,568	$113,700	($19,868)	$132	0.11
DeptFunc: Liability Insurance - 0945	$111,042	$111,306	$111,982	$113,568	$133,568	$113,700	($19,868)	$132	0.11
Budget Surplus/Loss (Budget Only)	$0	$0	$0	$555,937	($466,226)	($409,885)	$56,341	($965,822)	(173.72)
DeptFunc: Budget Only - 0999	$0	$0	$0	$555,937	($466,226)	($409,885)	$56,341	($965,822)	(173.72)
Fund: Water Fund Expenditures- 6010050	$4,909,147	$4,358,734	$3,678,502	$6,093,069	$6,484,559	$6,484,559	$0	$391,490	6.43

	JOB TITLE	FTE	FY06 LONGEVITY	FY06 SALARY BUDGET	FTE	FY07 LONGEVITY	FY07 SALARY REQUEST	FTE	FY07 LONGEVITY	FY07 MAYOR APPROVED
Water Department										
Water Engineering:	City Engineer	1.00		$ 70,058	1.00		$ 75,073	1.00		$ 75,073
	Asst Civil Engineer	1.00	$ 1,400	$ 49,558	1.00	$ 1,400	$ 53,106	1.00	$ 1,400	$ 53,106
	Sr Engineering Aide	2.00	$ 2,100	$ 75,475	2.00	$ 2,300	$ 80,877	2.00	$ 2,300	$ 80,877
	Head Acct Clerk	0.00	$ 1,000	$ 33,460	1.00	$ 1,000	$ 35,856	1.00	$ 1,000	$ 35,856
		4.00	**$ 4,500**	**$ 228,551**	**5.00**	**$ 4,700**	**$ 244,912**	**5.00**	**$ 4,700**	**$ 244,912**
	Merit Bonus			$ 669			$ 1,076			$ 1,076
	Out of Grade			$ 2,320			$ 4,620			$ 4,620
	Salary Reserve			$ 10,524			$ -			$ -
	Overtime			$ -			$ 2,000			$ 2,000
	Water Offset			$ (55,000)			$ (55,000)			$ (55,000)
	SUB-TOTAL			**$ 191,564**			**$ 202,308**			**$ 202,308**
Water Office:	Finance Manager	1.00	$ 1,000	$ 79,582	1.00	$ 1,000	$ 85,279	1.00	$ 1,000	$ 85,279
	Comp Spec (transfer to IT)	2.00		$ 107,273	0.00		$ -	0.00		$ -
	Billing/Collection Mgr	1.00	$ 1,000	$ 47,875	1.00	$ 1,000	$ 51,302	1.00	$ 1,000	$ 51,302
	Office Account Clk	1.00	$ 1,000	$ 35,133	1.00	$ 1,000	$ 37,649	1.00	$ 1,000	$ 37,649
	Head Account Clk	2.60	$ 1,800	$ 86,997	2.60	$ 2,000	$ 93,225	2.60	$ 2,000	$ 93,225
		7.60	**$ 4,800**	**$ 356,861**	**5.60**	**$ 5,000**	**$ 267,455**	**5.60**	**$ 5,000**	**$ 267,455**
	Out of Grade			$ 2,000			$ 2,000			$ 2,000
	Merit Bonus			$ 7,211			$ 7,211			$ 7,211
	Salary Reserve			$ 18,374			$ -			$ -
	Overtime	5130		$ 7,000			$ 7,000			$ 7,000
	SUB-TOTAL			**$ 396,246**			**$ 288,666**			**$ 288,666**
Water Treatment:	Water Plant Supervisor	1.00	$ 850	$ 64,965	1.00	$ 900	$ 69,616	1.00	$ 900	$ 69,616
	Senior WTP Operator	1.00	$ 600	$ 48,298	1.00	$ 1,000	$ 51,750	1.00	$ 1,000	$ 51,750
	Class 4 Wtr Plant Oper	2.00	$ 1,650	$ 82,784	2.00	$ 1,650	$ 88,691	2.00	$ 1,650	$ 88,691
	Class 3 Wtr Plant Oper	3.00	$ 2,000	$ 124,176	3.00	$ 2,000	$ 133,037	3.00	$ 2,000	$ 133,037

	JOB TITLE	FTE	LONGEVITY	FY06 SALARY BUDGET	FTE	LONGEVITY	FY07 SALARY REQUEST	FTE	LONGEVITY	FY07 MAYOR APPROVED
	WTP Chemist	1.00	$ 900	$ 56,000	1.00	$ 900	$ 60,009	1.00	$ 900	$ 60,009
	WTP Laboratory Tech	1.00		$ 41,392	1.00		$ 44,346	1.00		$ 44,346
	WTP Electrician	1.00	$ 800	$ 46,114	1.00	$ 800	$ 49,421	1.00	$ 800	$ 49,421
		10.00	**$ 6,800**	**$ 463,729**	**10.00**	**$ 7,250**	**$ 496,869**	**10.00**	**$ 7,250**	**$ 496,869**
	Overtime	5130		$ 50,514			$ 58,000			$ 58,000
	Holiday			$ 3,502			$ 3,752			$ 3,752
	Holiday Overtime	5130		$ 10,268			$ 11,257			$ 11,257
	Holiday Option			$ -			$ -			$ -
	Seasonal Employee			$ 3,360			$ 3,360			$ 3,360
	SCADA Stipend			$ 2,500			$ 2,500			$ 2,500
	Boiler Repairman Diff			$ 520			$ 522			$ 522
	Workers Compensation			$ 5,000			$ 5,000			$ 5,000
	Out of Grade			$ 4,355			$ 1,629			$ 1,629
	Salary Reserve			$ 27,549			$ -			$ -
	Safety & Training Officer			$ 1,040			$ 1,044			$ 1,044
	Night Differential			$ 13,245			$ 14,232			$ 14,232
	Merit Bonus			$ 10,507			$ 13,501			$ 13,501
	SUB-TOTAL			**$ 602,889**			**$ 618,916**			**$ 618,916**
Water Maintenance:	Water Maint Supv	1.00	$ 1,200	$ 64,965	1.00	$ 1,400	$ 69,616	1.00	$ 1,400	$ 69,616
	Water Service Insp	1.00	$ 1,200	$ 47,875	1.00	$ 1,400	$ 51,302	1.00	$ 1,400	$ 51,302
	Water Meter Reader	1.00	$ 1,200	$ 38,709	1.00	$ 1,400	$ 41,475	1.00	$ 1,400	$ 41,475
	Head Clerk	2.00	$ 1,850	$ 76,481	2.00	$ 1,850	$ 81,955	2.00	$ 1,850	$ 81,955
	General Foreman	1.00	$ 1,200	$ 50,211	1.00	$ 1,400	$ 53,810	1.00	$ 1,400	$ 53,810
	PW Mtce Crft/PL/BKFL	1.00	$ 950	$ 44,470	1.00	$ 1,150	$ 47,653	1.00	$ 1,150	$ 47,653
	PW Mtce Crft/Plumber	3.00	$ 2,650	$ 129,979	3.00	$ 2,650	$ 139,277	3.00	$ 2,650	$ 139,277
	Water Meter Repair/Inst	1.00	$ 950	$ 35,568	1.00	$ 1,150	$ 38,106	1.00	$ 1,150	$ 38,106
	MEO & B&G	2.00	$ 1,600	$ 74,714	2.00	$ 1,600	$ 80,080	2.00	$ 1,600	$ 80,080
	PW Maintenance Man	1.00	$ 950	$ 36,192	1.00	$ 1,150	$ 38,792	1.00	$ 1,150	$ 38,792
	Wtr Meter Installer	2.00	$ 1,700	$ 68,598	2.00	$ 1,450	$ 73,507	2.00	$ 1,450	$ 73,507
	Wtr Meter Reader/Inst	1.00	$ 800	$ 35,568	1.00	$ 1,000	$ 38,106	1.00	$ 1,000	$ 38,106
	Wtr Meter Read Inst/CR	1.00		$ 34,299	1.00	$ 1,000	$ 46,426	1.00	$ 1,000	$ 46,426

JOB TITLE	FTE	LONGEVITY	FY06 SALARY BUDGET	FTE	LONGEVITY	FY07 SALARY REQUEST	FTE	LONGEVITY	FY07 MAYOR APPROVED
Wtr Meter Read/Inst/Tester	1.00		$ 35,568	1.00		$ 38,106	1.00		$ 38,106
	19.00	**$ 16,250**	**$ 773,197**	**19.00**	**$ 18,600**	**$ 838,209**	**19.00**	**$ 18,600**	**$ 838,209**
Temp Meter Reader			$ 4,500			$ 4,500			$ 4,500
Professional Eng Stipend			$ -			$ 2,500			$ 2,500
Out of Grade			$ 15,842			$ 8,893			$ 8,893
Safety & Training Officer			$ 1,040			$ 1,040			$ 1,040
Police Detail			$ 4,200			$ 4,200			$ 4,200
Overtime	5130		$ 30,561			$ 34,000			$ 34,000
Water Main FL/OT	5130		$ 10,000			$ 10,768			$ 10,768
Weekend Shift OT	5130		$ 27,973			$ 29,318			$ 29,318
Salary Reserve			$ 45,862			$ -			$ -
Workmen's Compensation			$ -			$ 27,052			$ 27,052
Stand By			$ 24,957			$ 26,534			$ 26,534
Class I Lic			$ 9,360			$ 9,360			$ 9,360
Merit Bonus			$ 16,368			$ 19,726			$ 19,726
SUB-TOTAL			**$ 980,110**			**$ 1,034,700**			**$ 1,034,700**
Total-Water Department			**2,170,810**			**2,144,590**			**2,144,590**

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.