CITY OF HAVERHILL, MASSACHUSETTS
FISCAL YEAR 2013

BUDGET PLAN

July 1, 2012 to June 30, 2013

MAYOR
JAMES J. FIORENTINI

MAY, 2012

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)…….. 21
  - Local Receipts…….. 26
  - Miscellaneous/Transfers…… 29
- General Fund Expenditure Summary Tables…….. 30
- Department Summary Budgets……..
  - Legislative, Executive & Administration…….. 32
  - Finance…… 38
  - Public Safety…….……... 46
  - Education…….…..…… 55
  - Public Works……..……... 58
  - Economic & Community Development…..…… 66
  - Human Services……..…… 72
  - Other non-distributed…… 81
    - Debt Service…….. 82
    - Employee Benefits……..…. 87
    - Cherry Sheet Assessments……..…. 89
    - Miscellaneous/Transfers…… 91

SELF SUPPORTING FUNDS……..…….
- Wastewater…..……..……..…… 93
- Wastewater Fund…….……..…… 98

APPENDICES……..
- Glossary……. 105
- Budget Laws……..……. 112

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Citizen's guide to the Fiscal Year 2013 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 $25,000 and has a useful life expectancy greater than five years.

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

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Financial Activity (Summary) Fiscal Year 2011

PART XI	RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END JUNE 30, 2010					
Revenues and Expenditures from Financial Report	General (a)	Special Revenue (b)	Capital Projects (c)	Enterprise (d)	Trust (e)	TOTAL (a)-(e) (f)
1. Total Revenues	156,409,146	23,596,217	4,888,520	-	31,596,947	216,490,830
2. Total Expenditures	132,003,146	24,178,268	7,737,550	-	30,435,610	194,354,574
3. TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES SUM OF LINES 1 - 2	24,406,000	(582,051)	(2,849,030)	-	1,161,337	22,136,256
OTHER FINANCING SOURCES (USES) 4. Transfers From Other Funds	925	17,196	4,240,837	-	-	4,258,958
5. Other Financing Sources	-	-	-	-	-	-
6. Transfers To Other Funds	4,210,495	48,463	-	-	-	4,258,958
7. Other Financing Uses	22,605,289	-	-	-	-	22,605,289
8. TOTAL OTHER FINANCING SOURCES (USES)-SUM OF LINES 4 THROUGH 7	(26,814,859)	(31,267)	4,240,837	-	-	(22,605,289)
9. TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) - SUM OF LINES 3 AND 8	(2,408,859)	(613,318)	1,391,807	-	1,161,337	(469,033)
10. Fund Equity (Retained Earnings) Beginning of Year	13,663,908	4,336,067	(2,865,153)	40,817	10,925,467	26,101,106
11. Other Adjustments (Please specify on notes page)	(200,000)	-	-	-	-	(200,000)
12. TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR-SUM OF LINES 9 THROUGH 11	11,055,049	3,722,749	(1,473,346)	40,817	12,086,804	25,432,073

BUDGET SUMMARIES
GENERAL FUND

City Non-School & Non-Self Supporting Personnel Analysis

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

CITY OF HAVERHILL

POSITION LIST COMPARISON

	DEPARTMENT	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 DEPARTMENT REQUESTS	FY 2013 MAYOR ALLOWED	VARIANCE +/(-)
	City Council	0.60	0.60	0.60	0.60	-
	Mayor	3.00	3.00	3.00	3.00	-
	Auditing Office	3.00	3.00	3.00	3.00	-
	Treasurer/Collector	6.00	6.00	6.00	6.00	-
	Assessing	3.00	3.00	3.00	3.00	-
	Purchasing	0.80	0.80	0.80	0.80	-
	Law	1.00	1.00	1.00	1.00	-
3	Human Resources	4.00	4.00	4.00	5.20	1.20
	Municipal Information Systems	4.10	4.10	3.50	3.50	(0.60)
	City Clerk/License Comm	4.00	4.00	4.00	4.00	-
	Conservation Commission	1.00	1.00	1.00	1.00	-
	Building/Zoning	3.60	3.60	4.00	2.80	(0.80)
	Economic Development	2.10	2.10	2.20	2.20	0.10
	Police	99.50	98.50	98.50	96.00	(2.50)
	Fire	93.50	97.00	104.50	96.00	(1.00)
	Inspection & Health Services	3.85	3.85	4.40	4.30	0.45
2	School Nurses	15.69	14.60	-	-	(14.60)
1	Public Works Administration	0.33	0.33	0.33	0.33	-
	Refuse Collection/Disposal	1.25	1.25	1.25	1.25	-
	Highways	12.00	13.00	13.40	13.40	0.40

	Municipal Garage	4.00		4.00	4.00	-
			4.00			
	Building Maintenance	2.00		1.00	-	(2.00)
			2.00			
	Park Department	7.00		6.00	6.00	-
			6.00			
	Citizens Center	5.72		6.20	5.90	-
			5.90			
	Veterans Services	1.00		1.00	1.00	-
			1.00			
	Senior Services	1.45		1.00	1.00	(0.45)
			1.45			
	Library	20.45		20.45	20.45	-
			20.45			
	Sub-Total	**303.94**		**298.13**	**285.73**	**(19.80)**
			305.53			
	Other Funding Sources:					
	Senior Services Other Funds	0.83		1.00	1.00	-
			1.00			
	Citizens Center Other Funds	2.48		2.00	2.30	-
			2.30			
2	Inspection & Health Other Funds (Nursing)	4.11		-	-	(4.11)
			4.11			
	Wood Day Care Revolving Funds	1.50		0.50	0.50	-
			0.50			
	Veterans Skating Rink Revolving Funds	3.50		3.50	3.50	-
			3.50			
	Community Development Block Grant	6.90		6.80	6.80	(0.10)
			6.90			
	State 911 Support Grant - Civilian Dispatch	-		4.00	4.00	-
			4.00			
1	Public Works Director - 66% funding by Water/WW	0.66		0.66	0.66	-
			0.66			
	School Funding (.5 IT Director)	0.50		0.50	0.50	-
			0.50			
	GRAND TOTAL	**324.42**		**317.09**	**304.99**	**(24.01)**
			329.00			
						(24.01)

Note:

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

1 Position 66% funded by water/ww

2 Positions moved to School Department

3 New clerical floater positions created

	ADOPTED BUDGET FY 012	REQUESTED BUDGET FY 13	MAYOR APPROVED FY 13	DOLLAR CHANGE FY12/13	PERCENT CHANGE FY12/13	PERCENT BUDGET FY 13
PROPERTY TAXES	(83,720,334)	(85,881,459)	(85,881,459)	(2,161,125)	2.6%	55.7%
LOCAL RECEIPTS:						
Motor Vehicle Excise	(5,016,200)	(5,048,565)	(5,048,565)	(32,365)	0.6%	3.3%
Other Excise	(773,500)	(794,900)	(801,900)	(28,400)	3.7%	0.5%
Penalties & Interest on taxes/excise	(496,486)	(506,416)	(506,416)	(9,930)	2.0%	0.3%
Payments in Lieu of Taxes	(90,000)	(90,000)	(90,000)	0	0.0%	0.1%
Trash Disposal Revenue	(1,900,000)	(1,957,000)	(1,957,000)	(57,000)	3.0%	1.3%
Fees	(657,300)	(665,440)	(665,440)	(8,140)	1.2%	0.4%
Rentals	(110,000)	(110,000)	(110,000)	0	0.0%	0.1%
Other Departmental Revenue	(1,102,500)	(1,103,000)	(1,103,000)	(500)	0.0%	0.7%
Licenses & Permits	(1,305,766)	(1,316,890)	(1,316,890)	(11,124)	0.9%	0.9%
Fines & Forfeits	(423,000)	(423,000)	(423,000)	0	0.0%	0.3%
Investment Income	(35,000)	(35,000)	(35,000)	0	0.0%	0.0%
Misc non-recurring	(2,700,000)	(150,000)	(2,550,000)	150,000	-5.6%	1.7%
STATE AID - 'CHERRY SHEET'	(48,736,775)	(51,666,538)	(52,185,933)	(3,449,158)	7.1%	33.9%
INTERFUND OPERATING TRANSFERS	(1,762,602)	(729,333)	(729,333)	1,033,269	-58.6%	0.5%
MISCELLANEOUS REVENUE	(1,400,000)	(750,000)	(750,000)	650,000	-46.4%	0.5%
TOTAL REVENUE	**(150,229,463)**	**(151,227,541)**	**(154,153,936)**	(3,924,473)	2.6%	100.0%
GENERAL GOVERNMENT	2,598,421	2,771,914	2,815,940	217,519	8.4%	1.8%
COMMUNITY & ECONOMIC DEV	643,597	712,370	662,678	19,080	3.0%	0.4%
PUBLIC SAFETY	19,084,162	19,833,496	19,027,376	-56,786	-0.3%	12.3%
SCHOOL DEPARTMENT	56,051,842	0	60,608,525	4,556,683	8.1%	39.3%
WHITTIER ASSESSMENT	7,236,187	7,166,668	7,166,668	-69,519	-1.0%	4.6%
PUBLIC WORKS	2,525,393	2,329,081	2,583,389	57,996	2.3%	1.7%
TRASH PICKUP	3,070,354	3,099,338	3,048,386	-21,969	-0.7%	2.0%
STREET LIGHTS	720,000	0	720,000	0	0.0%	0.5%
LIBRARY	1,140,260	1,160,349	1,158,888	18,627	1.6%	0.8%

OTHER HUMAN SERVICES	1,182,864	1,224,847	1,218,310	35,446	3.0%	0.8%
DEBT SERVICE	10,529,843	9,256,463	9,256,463	-1,273,380	-12.1%	6.0%
EMPLOYEE BENEFITS	35,749,160	37,594,746	36,642,547	893,387	2.5%	23.8%
RESERVE & OTHER	3,696,615	1,935,000	3,067,874	-628,741	-17.0%	2.0%
STATE ASSESSMENTS	5,239,888	5,401,689	5,377,973	138,085	2.6%	3.5%
LIABILITY INSURANCE	760,875	798,919	798,919	38,044	5.0%	0.5%
TOTAL EXPENDITURES	**150,229,462**	**93,284,880**	**154,153,936**	3,924,473	2.6%	100.0%
(Surplus)/Deficit	-1	-57,942,661	0			

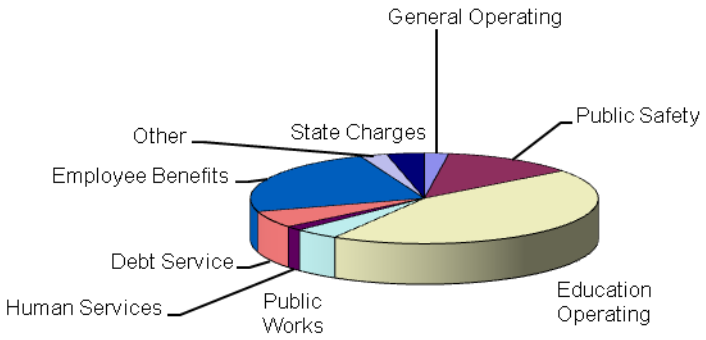
Breakdown of Available Resources	Adjusted Budget FY 12	Mayor Approved FY 13	Dollar Change	Percent Change
Net Revenue	(150,229,463)	(154,153,936)	(3,924,473)	2.6%
Fixed and Semi-Fixed				
Debt Service	10,529,843	9,256,463	(1,273,380)	-12.1%
Employee Benefits	35,749,160	36,642,547	893,387	2.5%
Reserve & Other	3,696,615	2,735,000	(961,615)	-26.0%
State Assessments	5,239,888	5,377,973	138,085	2.6%
Whittier Regional Voc. School	7,236,187	7,166,668	(69,519)	-1.0%
Liability Insurance	760,875	798,919	38,044	5.0%
Total Fixed and Semi Fixed	63,212,568	61,977,570	(1,234,998)	-2.0%
Available Revenue after Fixed and Semi Fixed	(87,016,895)	(92,176,366)	(5,159,471)	5.9%
Operating Budgets	87,016,894	92,176,366	5,159,471	5.9%
Surplus/(Deficit)	(1)	(0)		
Operating Budget Breakdown:				
Education Operating Budget	56,051,842	60,608,525	4,556,683	8.1%
Municipal non-cut items (Snow/Ice,Trash & Street Lights)	4,269,307	4,247,338	(21,969)	-0.5%
Municipal Operating Budget	26,695,745	27,320,502	624,757	2.3%
Total Operating	87,016,894	92,176,366	5,159,471	5.9%

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.

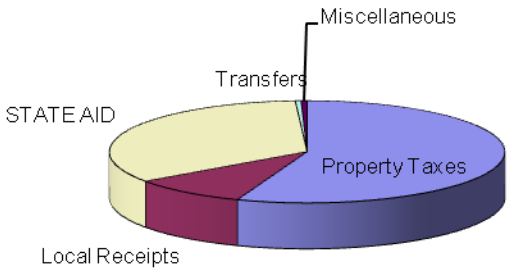
Grand Totals

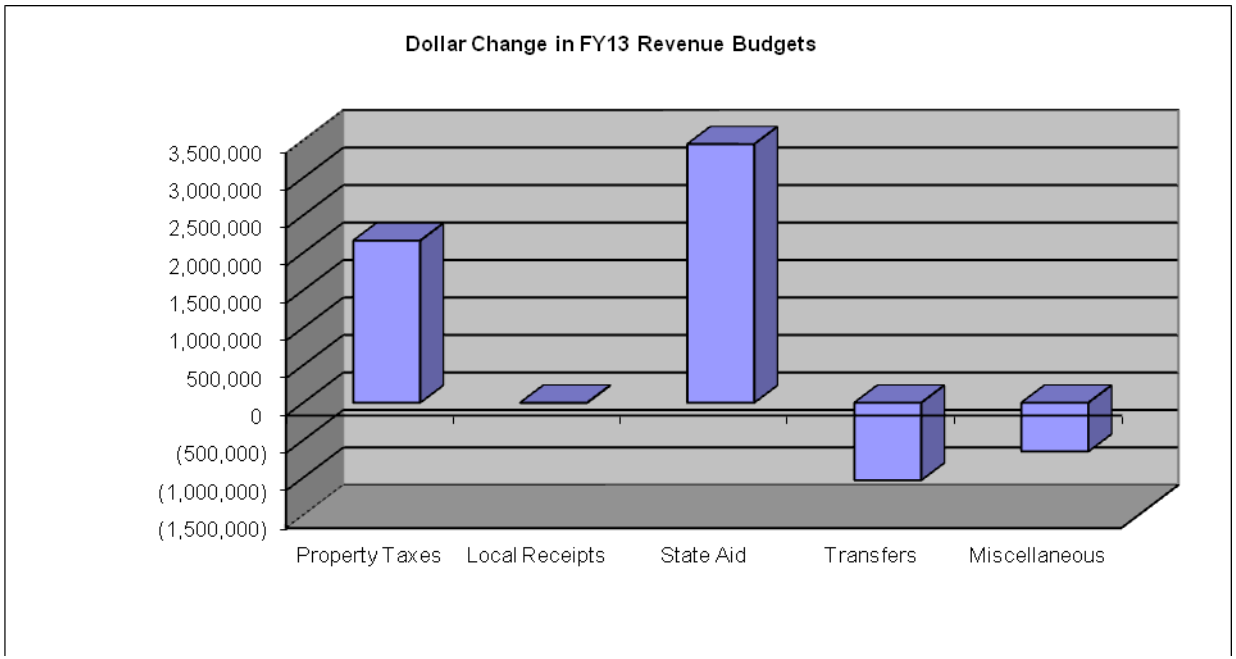
Expense Line Item	2011 Actual	2012 Adopted Budget	2013 Department Request	2013 Mayor Approved	Dollar Variance	%Var.
Total Salaries & Wages	20,297,617	22,728,298	23,386,327	23,034,533	306,234	1.3%
Total Operating	9,323,603	8,116,275	7,606,789	8,387,154	270,879	3.3%
Total Capital	75,607	120,479	138,279	138,279	17,800	14.8%
Total Municipal-Salary, Expenses, & Capital	29,696,827	30,965,052	31,131,395	31,559,966	594,914	1.9%
School Operating	53,809,973	56,051,842	0	60,608,525	4,556,683	8.1%
Whittier Regional Voc. School	7,139,868	7,236,187	7,166,668	7,166,668	-69,519	-1.0%
Employee Benefits	34,336,421	35,749,160	37,594,746	36,642,547	893,387	2.5%
State Charges	5,243,879	5,239,888	5,401,689	5,377,973	138,085	2.6%
Debt Service	10,471,868	10,529,843	9,256,463	9,256,463	-1,273,380	-12.1%
Liab. Insurance	669,939	760,875	798,919	798,919	38,044	5.0%
Reserves & Other	1,463,407	3,696,615	1,935,000	2,735,000	-961,615	-26.0%
Total All R&A Expenses	**142,832,182**	**150,229,462**	**93,284,880**	**154,146,061**	**3,916,599**	**2.6%**

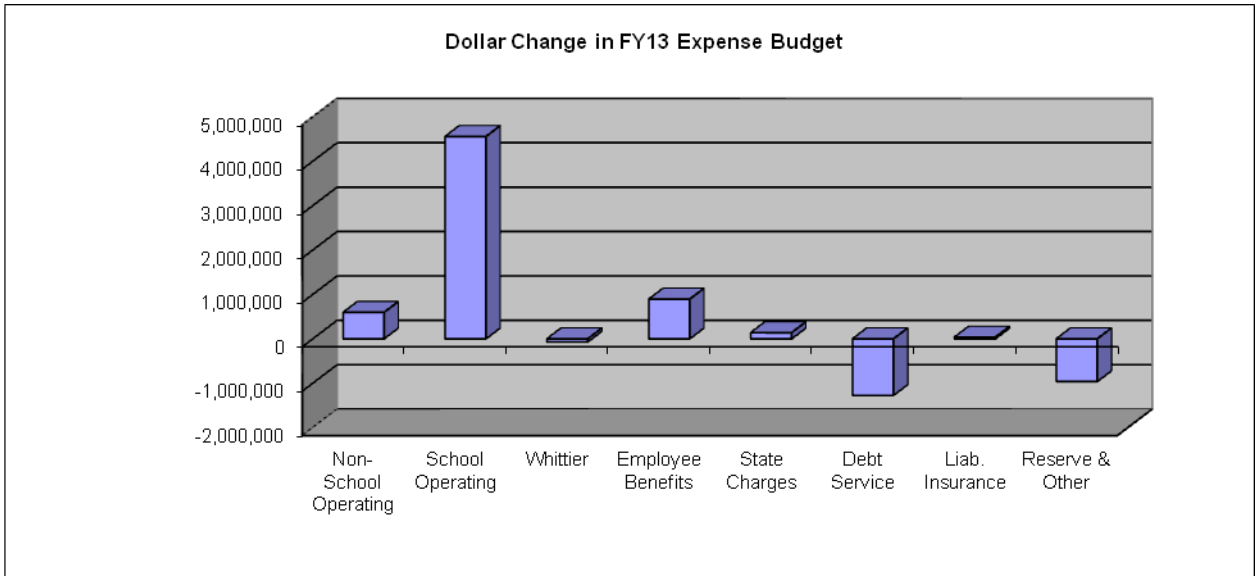
Expenditure Breakdown



Revenue Breakdown




Dollar Change in FY13 Revenue Budgets
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
(500,000)
(1,000,000)
(1,500,000)
Property Taxes
Local Receipts
State Aid
Transfers
Miscellaneous


Dollar Change in FY13 Expense Budget
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
-1,000,000
-2,000,000
Non-School Operating
School Operating
Whittier
Employee Benefits
State Charges
Debt Service
Liab. Insurance
Reserve & Other

GENERAL FUND REVENUE

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

Financial Resources

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

	ADOPTED BUDGET FY 012	REQUESTED BUDGET FY 13	MAYOR APPROVED FY 13	DOLLAR CHANGE FY12/13	PERCENT CHANGE FY12/13	PERCENT BUDGET FY 13
PROPERTY TAXES	(83,720,334)	(85,881,459)	(85,881,459)	(2,161,125)	2.6%	55.7%
LOCAL RECEIPTS:						
Motor Vehicle Excise	(5,016,200)	(5,048,565)	(5,048,565)	(32,365)	0.6%	3.3%
Other Excise	(773,500)	(794,900)	(801,900)	(28,400)	3.7%	0.5%
Penalties & Interest on taxes/excise	(496,486)	(506,416)	(506,416)	(9,930)	2.0%	0.3%
Payments in Lieu of Taxes	(90,000)	(90,000)	(90,000)	0	0.0%	0.1%
Trash Disposal Revenue	(1,900,000)	(1,957,000)	(1,957,000)	(57,000)	3.0%	1.3%
Fees	(657,300)	(665,440)	(665,440)	(8,140)	1.2%	0.4%
Rentals	(110,000)	(110,000)	(110,000)	0	0.0%	0.1%
Other Departmental Revenue	(1,102,500)	(1,103,000)	(1,103,000)	(500)	0.0%	0.7%
Licenses & Permits	(1,305,766)	(1,316,890)	(1,316,890)	(11,124)	0.9%	0.9%
Fines & Forfeits	(423,000)	(423,000)	(423,000)	0	0.0%	0.3%
Investment Income	(35,000)	(35,000)	(35,000)	0	0.0%	0.0%
Misc non-recurring	(2,700,000)	(150,000)	(2,550,000)	150,000	-5.6%	1.7%
STATE AID - 'CHERRY SHEET'	(48,736,775)	(51,666,538)	(52,185,933)	(3,449,158)	7.1%	33.9%
INTERFUND OPERATING TRANSFERS	(1,762,602)	(729,333)	(729,333)	1,033,269	-58.6%	0.5%
MISCELLANEOUS REVENUE	(1,400,000)	(750,000)	(750,000)	650,000	-46.4%	0.5%
TOTAL REVENUE	**(150,229,463)**	**(151,227,541)**	**(154,153,936)**	(3,924,473)	2.6%	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 2011 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

To Date: 5/4/2012 Definition:

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Personal Property Taxes	($4,502,341)	($4,983,316)	($5,376,182)	($5,449,762)	($5,586,006)	($5,586,006)	$0	($136,244)	2.50
Real Estate Taxes	($73,538,262)	($74,909,100)	($68,540,492)	($78,270,572)	($80,295,453)	($80,295,453)	$0	($2,024,881)	2.59
Pro-Forma Tax	($1,728)	($14)	($6,291)	$0	$0	$0	$0	$0	0.00
Tax Liens	($228,931)	($193,799)	($315,202)	$0	$0	$0	$0	$0	0.00
Tax Foreclosures	($11,144)	($2,185)	($31,517)	$0	$0	$0	$0	$0	0.00
Utility added to Taxes	($18,902)	($24,934)	($18,969)	$0	$0	$0	$0	$0	0.00
DeptFunc: Taxes - 0000	($78,301,309)	($80,113,349)	($74,288,653)	($83,720,334)	($85,881,459)	($85,881,459)	$0	($2,161,125)	2.58

Tax Levy Trends

	Budget FY 2004	Budget FY 2005	Budget FY 2006	Budget FY 2007	Budget FY 2008	Budget FY 2009	Budget FY 2010	Budget FY 2011	Budget FY 2012	Projected FY 2013
Tax Limit	54,462,141	57,510,469	60,766,469	63,450,238	66,672,188	70,802,203	73,883,018	76,563,819	79,381,797	82,361,317
Add 2.5%	1,361,554	1,437,762	1,519,162	1,586,256	1,666,805	1,770,055	1,847,075	1,914,095	1,984,545	2,059,033
Add New Growth	1,686,775	1,818,238	1,164,607	1,635,694	2,463,211	1,310,760	833,725	903,883	994,975	677,893
Add Override	-	-	-	-	-	-	-	-	-	-
Levy Limit	57,510,469	60,766,469	63,450,238	66,672,188	70,802,203	73,883,018	76,563,819	79,381,797	82,361,317	85,098,243
+ Debt Exclusion(s)	4,092,004	4,069,347	4,071,596	4,001,823	3,982,380	3,961,381	3,960,708	3,940,246	3,763,850	2,169,996
- SBA Reimb.	3,026,551	2,495,319	2,494,391	2,494,391	2,494,391	2,460,643	2,388,892	2,388,892	2,388,892	1,386,780
- Other Reimb.	-	-	-	-	-	-	-	-	-	-
Max Levy	58,575,922	62,340,497	65,027,443	68,179,620	72,290,192	75,383,756	78,135,635	80,933,151	83,736,275	85,881,459
Actual Levy	58,547,207	62,292,155	64,966,169	68,150,689	72,235,508	75,373,109	78,130,941	80,912,353	83,720,334	
Excess Levy	28,715	48,342	61,274	28,930	54,685	10,647	4,694	20,798	15,941	

Fiscal Year	2012	2011	2010	2009	2008	2007	2006	2005	2004
Tax Rate (Residential)	14.76	13.93	12.76	11.45	10.52	10.32	10.54	10.71	12.98
$ CHANGE	0.83	1.17	1.31	0.93	0.2	-0.22	-0.17	-2.27	-0.29
% Change	5.96%	9.17%	11.44%	8.84%	1.94%	-2.09%	-1.59%	-17.49%	-2.19%
Avg. Res. Tax Bill	3,778	3,648	3,474	3,365	3,294	3,211	3,141	2,985	2,835
$ CHANGE	130	174	109	71	83	70	156	150	95
% Change	3.58%	5.01%	3.24%	2.16%	2.58%	2.23%	5.23%	5.29%	3.47%
Rank	184	184	191	188	183	175	177	180	175
State Median	3,978	3,875	3,747	3,488	3,397	3,250	3,133	3,100	2,971
$ Above Median	-200	-227	-273	-123	-103	-39	8	-115	-136
Residential	4,218,907,194	4,333,559,336	4,566,386,602	5,006,448,420	5,365,270,748	5,260,602,296	4,907,629,856	4,577,877,951	3,510,229,822
Open Space	0	0	0	0	0	0	0	0	1,369,600
Commercial	420,115,685	430,108,595	464,942,316	480,898,097	466,451,597	386,490,663	359,478,090	351,864,923	300,310,679
Industrial	228,162,349	236,681,726	256,517,636	259,982,030	264,449,604	248,759,273	233,575,475	228,469,765	198,973,020
Personal Property	220,816,930	216,143,540	210,677,440	210,082,710	184,626,890	131,794,460	123,383,120	122,159,060	108,907,980
Total Value	5,088,002,158	5,216,493,197	5,498,523,994	5,957,411,257	6,280,798,839	6,027,646,692	5,624,066,541	5,280,371,699	4,119,791,101
% chg. residential	-2.65%	-5.10%	-8.79%	-6.69%	1.99%	7.19%	7.20%	30.42%	9.00%
% chg. open space	N+A	N+A	N+A	N+A	N+A	N+A	N+A	-100.00%	0.00%
% chg. commercial	-2.32%	-7.49%	-3.32%	3.10%	20.69%	7.51%	2.16%	17.17%	2.76%
% chg. industrial	-3.60%	-7.73%	-1.33%	-1.69%	6.31%	6.50%	2.23%	14.82%	7.64%
% chg. personal prop.	2.16%	2.59%	0.28%	13.79%	40.09%	6.82%	1.00%	12.17%	4.58%
% chg. total value	-2.46%	-5.13%	-7.70%	-5.15%	4.20%	7.18%	6.51%	28.17%	8.33%
% residential	83%	83%	83%	84%	85%	87%	87%	87%	85%
% open space	0%	0%	0%	0%	0%	0%	0%	0%	0%
% commercial	8%	8%	8%	8%	7%	6%	6%	7%	7%
% industrial	4%	5%	5%	4%	4%	4%	4%	4%	5%
% personal prop.	4%	4%	4%	4%	3%	2%	2%	2%	3%
total residential/open space	83%	83%	83%	84%	85%	87%	87%	87%	85%
total CIP	17%	17%	17%	16%	15%	13%	13%	13%	15%

State Aid (Cherry Sheet)

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

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

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

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

School Aid

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

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

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

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

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

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

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

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

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

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

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

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

There are three levels to the reimbursement:

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

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

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

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

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

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

Non School Aid

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

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

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

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

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

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

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

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

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

Below is a table estimated state aid for fiscal year 2012.

To Date: 5/4/2012 Definition:

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Vets/Blind/Widow & Elderly (State Aid)	($170,996)	($175,706)	($48,694)	($173,506)	($175,706)	($175,706)	$0	($2,200)	1.27
Chapter 70 (State Aid)	($35,356,458)	($34,622,057)	($19,449,395)	($35,966,744)	($40,432,684)	($40,432,684)	$0	($4,465,940)	12.42
SBA (State Aid)	($3,257,752)	($3,257,751)	($3,257,758)	($3,257,758)	($2,255,641)	($2,255,641)	$0	$1,002,117	(30.76)
Charter Reimbursement (State Aid)	($803,884)	($797,964)	($296,462)	($446,853)	($506,578)	($448,064)	$58,514	($1,211)	0.27
Veterans Benefits (State Aid)	($526,668)	($557,249)	($398,737)	($578,005)	($583,083)	($559,928)	$23,155	$18,077	(3.13)
Police Incentive (State Aid)	($60,076)	($31,320)	$0	$0	$0	$0	$0	$0	0.00
General Aid (State Aid)	($8,659,369)	($8,312,994)	($5,783,947)	($7,711,930)	($7,711,930)	($8,312,994)	($601,064)	($601,064)	7.79
State Owned Land (State Aid)	($848)	($884)	($915)	($915)	($916)	($916)	$0	($1)	0.11
DeptFunc: State Aid - 0024	($48,836,051)	($47,755,925)	($29,235,908)	($48,135,711)	($51,666,538)	($52,185,933)	($519,395)	($4,050,222)	8.41

This estimate is based on the current version of the Senate budget and is subject to Governor approval.

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. As in the past the Mayor ordered a review of all departmental fees and any proposals for new fees. The resulting request for changes (if any) to the city's fees will be forwarded to Council by the Mayor under a separate cover.

Meals Tax and Room/Occupancy Tax – The city has adopted the room tax at a rate of 4% (the maximum rate is 6%) and the meals tax at a maximum rate of .75%. Both assessments are collected by the state and paid to the city on a quarterly basis.

To Date: 5/4/2012 Definition:

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Motor Vehicle Excise	($4,969,710)	($5,109,145)	($4,413,482)	($5,016,200)	($5,048,565)	($5,048,565)	$0	($32,365)	0.65
DeptFunc: Motor Vehicle Excise - 0001	($4,969,710)	($5,109,145)	($4,413,482)	($5,016,200)	($5,048,565)	($5,048,565)	$0	($32,365)	0.65
Boat Excise	($8,203)	($6,815)	($7,738)	($6,800)	($6,800)	($6,800)	$0	$0	0.00
Farm Animal Excise	($1,788)	($1,654)	($2,075)	($1,700)	($1,700)	($1,700)	$0	$0	0.00
Hotel Room Tax	($151,019)	($153,031)	($126,997)	($155,000)	($158,100)	($158,100)	$0	($3,100)	2.00
Meals Tax	$0	($518,316)	($519,391)	($610,000)	($628,300)	($635,300)	($7,000)	($25,300)	4.15
DeptFunc: Other Excise - 0002	($161,011)	($679,816)	($656,202)	($773,500)	($794,900)	($801,900)	($7,000)	($28,400)	3.67
Penalties and Interest on Taxes	($424,303)	($414,721)	($294,218)	($386,486)	($394,216)	($394,216)	$0	($7,730)	2.00
Penalties and Interest on Tax Liens	($113)	$0	$0	$0	$0	$0	$0	$0	0.00
Penalties and Interest on Excise	($125,433)	($110,402)	($69,020)	($110,000)	($112,200)	($112,200)	$0	($2,200)	2.00
DeptFunc: Penalties & Interest on taxes/excise - 0003	($549,849)	($525,123)	($363,239)	($496,486)	($506,416)	($506,416)	$0	($9,930)	2.00
Payment in Lieu of Taxes	($104,553)	($90,588)	($2,449)	($90,000)	($90,000)	($90,000)	$0	$0	0.00
DeptFunc: Payments in Lieu of Taxes - 0004	($104,553)	($90,588)	($2,449)	($90,000)	($90,000)	($90,000)	$0	$0	0.00
Waste Disposal Facility Payment	($1,855,635)	($1,916,151)	($1,726,658)	($1,900,000)	($1,957,000)	($1,957,000)	$0	($57,000)	3.00
DeptFunc: Trash Disposal Revenue - 0008	($1,855,635)	($1,916,151)	($1,726,658)	($1,900,000)	($1,957,000)	($1,957,000)	$0	($57,000)	3.00
Clerk Fees	($107,118)	($124,596)	($113,536)	($115,000)	($115,500)	($115,500)	$0	($500)	0.43
Tax Collection Fees	($263,045)	($312,795)	($325,588)	($322,000)	($328,440)	($328,440)	$0	($6,440)	2.00
Fire	($155)	($349)	($404)	($200)	($200)	($200)	$0	$0	0.00
Planning & Appeals	($25,165)	($21,947)	($13,055)	($25,000)	($25,000)	($25,000)	$0	$0	0.00
Conservation	($67,821)	($69,045)	($31,534)	($60,000)	($61,200)	($61,200)	$0	($1,200)	2.00
Police Detail Administration Fee	($42,058)	($64,375)	($34,405)	($59,000)	($59,000)	($59,000)	$0	$0	0.00
Police Misc Fees	($12,788)	($14,065)	($11,156)	($14,000)	($14,000)	($14,000)	$0	$0	0.00
Fire Detail Admin. Fee	($5,024)	($3,205)	($1,905)	($5,300)	($5,300)	($5,300)	$0	$0	0.00
Site Plan Review	($5,200)	($3,000)	($2,300)	($5,000)	($5,000)	($5,000)	$0	$0	0.00
Waterway Fee	($1,035)	($650)	($325)	($800)	($800)	($800)	$0	$0	0.00
Ambulance Fee	($91,000)	($52,000)	($47,667)	($50,000)	($50,000)	($50,000)	$0	$0	0.00
Assessor	($1,044)	($628)	($365)	($1,000)	($1,000)	($1,000)	$0	$0	0.00
Misc Dept. Revenue	($38)	$0	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Fees - 0010	($621,491)	($666,655)	($582,240)	($657,300)	($665,440)	($665,440)	$0	($8,140)	1.24
Lease & Rentals	($153,482)	($109,325)	($87,648)	($100,000)	($100,000)	($100,000)	$0	$0	0.00
Library Rentals	($10,000)	($10,000)	($10,000)	($10,000)	($10,000)	($10,000)	$0	$0	0.00
DeptFunc: Rentals - 0011	($163,482)	($119,325)	($97,648)	($110,000)	($110,000)	($110,000)	$0	$0	0.00
Compost Revenues	($102,960)	($94,238)	($71,020)	($102,000)	($102,500)	($102,500)	$0	($500)	0.49
Health Services	($142,268)	($144,605)	($126,845)	($140,000)	($140,000)	($140,000)	$0	$0	0.00
Cable Fee	($511,361)	($192,832)	($153,444)	($190,000)	($190,000)	($190,000)	$0	$0	0.00
Purchasing	($3,717)	($173)	($52)	($500)	($500)	($500)	$0	$0	0.00
Health Dept - Recycling Revenue	($34,643)	($125,417)	($101,103)	($120,000)	($120,000)	($120,000)	$0	$0	0.00
Medicare Part D Payments	($556,618)	($645,047)	($436,855)	($550,000)	($550,000)	($550,000)	$0	$0	0.00
DeptFunc: Other Departmental Revenue - 0016	($1,351,567)	($1,202,311)	($889,319)	($1,102,500)	($1,103,000)	($1,103,000)	$0	($500)	0.05

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Liquor License	($197,450)	($204,293)	($201,685)	($200,000)	($200,000)	($200,000)	$0	$0	0.00
Other	($25,068)	($25,420)	($39,830)	($29,000)	($29,000)	($29,000)	$0	$0	0.00
Marriage	($7,875)	($7,375)	($6,485)	($8,000)	($8,000)	($8,000)	$0	$0	0.00
Clerk-All Other Licenses	($88,260)	($98,505)	($66,847)	($82,000)	($85,000)	($85,000)	$0	($3,000)	3.66
Sealer Weights & Mesaures	($16,525)	($15,485)	($14,595)	($16,000)	($16,000)	($16,000)	$0	$0	0.00
Fire	($164,130)	($152,565)	($70,960)	($150,000)	($150,000)	($150,000)	$0	$0	0.00
Wire Inspector	($131,956)	($111,796)	($104,389)	($115,000)	($116,150)	($116,150)	$0	($1,150)	1.00
Building Permits	($534,609)	($485,971)	($406,656)	($495,366)	($500,320)	($500,320)	$0	($4,954)	1.00
Plumbing	($95,550)	($82,730)	($73,545)	($85,000)	($85,850)	($85,850)	$0	($850)	1.00
Gas	($64,920)	($70,230)	($61,720)	($65,000)	($65,650)	($65,650)	$0	($650)	1.00
Health Licenses	($63,994)	($57,991)	($52,593)	($52,000)	($52,520)	($52,520)	$0	($520)	1.00
Misc Permits	($1,893)	($2,070)	($1,980)	($1,000)	($1,000)	($1,000)	$0	$0	0.00
Constable License Fee	($3,400)	$0	($1,400)	($2,000)	($2,000)	($2,000)	$0	$0	0.00
Street Opening Permits	($5,370)	($11,000)	$0	($5,400)	($5,400)	($5,400)	$0	$0	0.00
DeptFunc: Licenses & Permits - 0017	($1,400,999)	($1,325,430)	($1,102,685)	($1,305,766)	($1,316,890)	($1,316,890)	$0	($11,124)	0.85
Special Tax	($1,323)	($4,552)	($4,023)	$0	$0	$0	$0	$0	0.00
Demolition	($35)	$0	($1,800)	$0	$0	$0	$0	$0	0.00
Sidewalk	($562)	$0	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Special Assessments - 0018	($1,921)	($4,552)	($5,823)	$0	$0	$0	$0		
Court Fines	($213,767)	($277,787)	($251,754)	($252,000)	($252,000)	($252,000)	$0	$0	0.00
Parking Fines	($139,469)	($177,324)	($126,724)	($150,000)	($150,000)	($150,000)	$0	$0	0.00
Towing Fines	($16,050)	($14,225)	($17,200)	($16,000)	($16,000)	($16,000)	$0	$0	0.00
Non Criminal Fines	($6,020)	($5,950)	($6,700)	($5,000)	($5,000)	($5,000)	$0	$0	0.00
DeptFunc: Fines & Forfets - 0019	($375,305)	($475,286)	($402,378)	($423,000)	($423,000)	($423,000)	$0	$0	0.00
Investment Income	($64,140)	($33,353)	($28,716)	($35,000)	($35,000)	($35,000)	$0	$0	0.00
DeptFunc: Investment Income - 0020	($64,140)	($33,353)	($28,716)	($35,000)	($35,000)	($35,000)	$0	$0	0.00
40R Fee Payment (State)	($171,000)	$0	$0	$0	$0	$0	$0	$0	0.00
Landfill	$0	($100,000)	($100,807)	($100,000)	$0	$0	$0	$100,000	(100.00)
Additional State Aid	$0	$0	($601,064)	($601,064)	$0	$0	$0	$601,064	(100.00)
FEMA Reimbursment	($101,097)	($78,033)	($380,115)	$0	$0	$0	$0	$0	0.00
Hospital Aid	$0	$0	($2,400,000)	($2,400,000)	$0	($2,400,000)	($2,400,000)	$0	0.00
Misc Revenue	($207,979)	($395,225)	($22,077)	($100,000)	($100,000)	($100,000)	$0	$0	0.00
Sale of Land	($164,675)	$0	$7,094	$0	$0	$0	$0	$0	0.00
Bond Premium	($170,268)	($172,834)	$127,478	($100,000)	($50,000)	($50,000)	$0	$50,000	(50.00)
Other Sources	($300,000)	($200,000)	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Misc non-recurring - 0022	($1,115,019)	($946,091)	($3,369,490)	($3,301,064)	($150,000)	($2,550,000)	($2,400,000)	$751,064	(22.75)

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.

To Date: 5/4/2012 Definition:

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Transfer from Special Revenue	($21,501)	($925)	($8,365)	$0	$0	$0	$0	$0	0.00
Transfer From Enterprise	($1,158,112)	($990,628)	($558,968)	($558,968)	($729,333)	($729,333)	$0	($170,365)	30.48
Transfer from Capital Projects	$0	$0	($3,634)	($3,634)	$0	$0	$0	$3,634	(100.00)
Transfer from Trust & Agency	($928,810)	$0	($1,200,000)	($1,200,000)	$0	$0	$0	$1,200,000	(100.00)
DeptFunc: Transfers - 0029	($2,108,423)	($991,553)	($1,770,968)	($1,762,602)	($729,333)	($729,333)	$0	$1,033,269	(58.62)
Free Cash (Budget Only)	$0	$0	$0	($1,400,000)	($750,000)	($750,000)	$0	$650,000	(46.43)
DeptFunc: Budget Only - 0999	$0	$0	$0	($1,400,000)	($750,000)	($750,000)	$0	$650,000	(46.43)

GENERAL FUND EXPENDITURE SUMMARIES

EXPENDITURE SUMMARY

SUMMARY OF EXPENDITURE CHANGES

	ACTUAL EXPENDED FY11	ADJUSTED BUDGET FY 12	REQUESTED BUDGET FY 13	MAYOR APPROVED FY 13	DOLLAR CHANGE	PERCENT CHANGE
GENERAL GOVERNMENT						
City Council	122,221	122,760	123,296	123,296	536	0.4%
Mayor's Office	196,880	217,194	221,918	221,918	4,724	2.2%
Auditor's Office	221,958	241,851	277,828	277,828	35,977	14.9%
Treasurer/Collector	390,309	409,953	415,644	414,734	4,781	1.2%
Assessing	270,182	273,458	277,149	276,399	2,941	1.1%
Purchasing	118,064	125,090	127,560	127,560	2,470	2.0%
Law Department	256,629	209,497	281,563	220,610	11,113	5.3%
Human Recources	227,150	228,375	247,494	285,624	57,249	25.1%
Municipal Information Systems	414,849	437,003	461,646	531,854	94,851	21.7%
City Clerk	282,775	333,240	337,816	336,116	2,877	0.9%
COMMUNITY & ECONOMIC DEV						
Conservation Commission	55,601	56,839	58,703	58,703	1,864	3.3%
Building & Zoning	199,816	214,601	238,380	198,873	-15,728	-7.3%
Inspectional & Health Services	214,243	221,016	250,847	233,662	12,646	5.7%
Economic Development	148,781	151,141	164,439	171,439	20,298	13.4%
PUBLIC SAFETY						
Police Department	8,619,860	9,190,619	9,321,777	9,208,087	17,468	0.2%
Crossing Guards	0	95,000	95,000	95,000	0	0.0%
Fire Department	7,938,560	9,790,543	10,408,719	9,716,289	-74,254	-0.8%
Emergency Management	8,000	8,000	8,000	8,000	0	0.0%
EDUCATION						
Regional School	7,139,868	7,236,187	7,166,668	7,166,668	-69,519	-1.0%
School Department	53,809,973	56,051,842	0	60,608,525	4,556,683	8.1%

	ACTUAL EXPENDED FY11	ADJUSTED BUDGET FY 12	REQUESTED BUDGET FY 13	MAYOR APPROVED FY 13	DOLLAR CHANGE	PERCENT CHANGE
PUBLIC WORKS						
Administration	43,357	45,008	47,223	46,598	1,590	3.5%
Highways	970,377	1,073,749	1,069,055	1,099,465	25,716	2.4%
Solid Waste/Recycling	2,992,810	3,070,354	3,099,338	3,048,386	-21,969	-0.7%
Parking Area	20,324	18,250	18,250	16,150	-2,100	-11.5%
Street Marking Division	44,233	44,728	44,728	44,728	0	0.0%
Vehicle Maintenance	232,617	233,815	237,303	237,303	3,488	1.5%
Building Maintenance	271,075	243,516	31,981	234,004	-9,512	-3.9%
Park Department	316,774	387,375	401,589	426,189	38,814	10.0%
Street Lighting	674,188	720,000	0	720,000	0	0.0%
Snow & Ice Removal	2,206,725	478,953	478,953	478,953	0	0.0%
HUMAN SERVICES						
Citizens Center	324,060	344,079	353,501	341,701	-2,378	-0.7%
Veterans Service	762,085	753,468	754,361	754,361	892	0.1%
Senior Services	44,367	52,374	55,306	54,806	2,432	4.6%
Stadium Commission	9,443	9,443	0	9,443	0	0.0%
Recreation	22,177	23,500	61,680	58,000	34,500	146.8%
Public Library	1,076,335	1,140,260	1,160,349	1,158,888	18,627	1.6%
DEBT SERVICE	10,471,868	10,529,843	9,256,463	9,256,463	-1,273,380	-12.1%
EMPLOYEE BENEFITS	34,336,421	35,749,160	37,594,746	36,642,547	893,387	2.5%
RESERVES & OTHER	1,463,407	3,696,615	1,935,000	3,067,874	-628,741	-17.0%
STATE ASSESSMENTS	5,243,879	5,239,888	5,401,689	5,377,973	138,085	2.6%
LIABILITY INSURANCE	669,939	760,875	798,919	798,919	38,044	5.0%
General Fund Budget	**142,832,182**	**150,229,462**	**93,284,880**	**154,153,936**	**3,924,473**	**2.6%**

Legislative, Executive & Administration

City Council
Mayor's Office
Human Resources
Legal

City Council

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Council-Salaries & Wages	**$101,724**	**$101,724**	**$87,254**	**$102,268**	**$102,804**	**$102,804**	**$0**	**$536**	**0.52**
Council-Longevity	**$1,050**	**$1,100**	**$1,100**	**$1,100**	**$1,100**	**$1,100**	**$0**	**$0**	**0.00**
Council-Office Supplies	**$494**	**$414**	**$357**	**$400**	**$400**	**$400**	**$0**	**$0**	**0.00**
City Councillors Expense	**$16,992**	**$16,992**	**$15,576**	**$16,992**	**$16,992**	**$16,992**	**$0**	**$0**	**0.00**
Council-Office Equipment	**$744**	**$1,992**	**$1,328**	**$2,000**	**$2,000**	**$2,000**	**$0**	**$0**	**0.00**
DeptFunc: Council - 0111	**$121,003**	**$122,221**	**$105,614**	**$122,760**	**$123,295**	**$123,295**	**$0**	**$536**	**0.44**

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
City Council							
	City Council	-	$ 64,000	-	$ 64,000	-	$ 64,000
	City Council Pres.	-	$ 9,500	-	$ 9,500	-	$ 9,500
	Ex. Sec./Adm. Asst	0.60	$ 28,768	0.60	$ 29,304	0.60	$ 29,304
	TOTAL	**0.60**	**$ 102,268**	**0.60**	**$ 102,804**	**0.60**	**$ 102,804**

Mayor's Office

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Mayor-Salaries & Wages	$174,378	$177,112	$173,437	$193,174	$197,899	$197,899	$0	$4,725	2.45
Mayor-Repairs & Maint. Office Equipment	$2,077	$3,026	$2,017	$3,026	$3,026	$3,026	$0	$0	0.00
Mayor-Mail Delivery Service	$2,862	$3,167	$3,171	$3,700	$3,700	$3,700	$0	$0	0.00
Mayor - Telephone	$696	$489	$763	$720	$720	$720	$0	$0	0.00
Mayor-Office Supplies	$3,849	$4,753	$4,528	$7,000	$7,000	$7,000	$0	$0	0.00
Mayor-Travel	$445	$719	$1,311	$1,900	$1,900	$1,900	$0	$0	0.00
Mayor-Dues/Subscriptions	$7,776	$7,613	$7,578	$7,674	$7,674	$7,674	$0	$0	0.00
DeptFunc: Mayor - 0121	$192,082	$196,880	$192,805	$217,194	$221,919	$221,919	$0	$4,725	2.18

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Mayor							
	Mayor	1.00	$ 90,000	1.00	$ 90,000	1.00	$ 90,000
	Asst to Mayor	1.00	$ 59,000	1.00	$ 61,135	1.00	$ 61,135
	Admin Assistant	1.00	$ 44,174	1.00	$ 45,004	1.00	$ 45,004
	Admin Assistant Step	-	$ -	-	$ 1,759	-	$ 1,759
	TOTAL	**3.00**	**$ 193,174**	**3.00**	**$ 197,898**	**3.00**	**$ 197,898**

Human Resources

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
HR-Salaries & Wages	$178,378	$203,306	$188,252	$206,636	$215,366	$256,496	$41,131	$49,860	24.13
HR-Longevity	$3,850	$4,850	$4,950	$4,950	$4,950	$5,450	$500	$500	10.10
HR-Employee Assis Program	$6,873	$6,873	$6,651	$7,500	$7,500	$7,500	$0	$0	0.00
HR-Professional Devel	$225	$700	$700	$700	$700	$700	$0	$0	0.00
HR-Tuition Reimbursement/Training	$0	$585	$370	$600	$2,000	$1,500	($500)	$900	150.00
HR-Repairs & Maint. Office Equipment	$3,300	$2,295	$1,522	$2,358	$3,208	$3,208	$0	$850	36.05
HR-Advertising	$0	$0	$0	$0	$2,000	$2,000	$0	$2,000	0.00
HR-Physical Exams	$1,362	$7,132	$1,624	$4,000	$10,000	$7,000	($3,000)	$3,000	75.00
HR-Record Storage	$831	$781	$782	$831	$1,070	$1,070	$0	$239	28.76
HR-Office Supplies	$693	$576	$527	$600	$600	$600	$0	$0	0.00
HR-Travel	$56	$51	$26	$200	$100	$100	$0	($100)	(50.00)
HR-Dues and Memberships	$692	$0	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Human Resources - 0152	$196,261	$227,150	$205,404	$228,375	$247,494	$285,624	$38,131	$57,249	25.07

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Human Resources							
	Director	1.00	$ 77,381	1.00	$ 78,850	1.00	$ 78,850
	HR Director Stipend	-	$ 3,500	-	$ 3,500	-	$ 3,500
	HR Director - School Stipend	-	$ 4,500	-	$ 4,500	-	$ 4,500
	HR Technician	1.00	$ 48,550	1.00	$ 49,465	1.00	$ 49,465
	HR Technician - School Stipend	-	$ 2,000	-	$ 2,000	-	$ 2,000
	Offset for HR School Stipend - pd by School	-	$ (6,500)	-	$ (6,500)	-	$ (6,500)
	HR Director - Step Increase	-	$ -	-	$ 3,054	-	$ -
	HR Technician - Step Increase	-	$ -	-	$ 1,856	-	$ -
	Head Clerk (floater)	2.00	$ 74,605	2.00	$ 76,040	2.00	$ 76,040
	Head Clerk (floaters-new)			-	$ -	1.20	$ 42,016
	Head Clerk (floater stipends)	-	$ 2,600	-	$ 2,650	-	$ 6,625
	TOTAL	**4.00**	**$ 206,636**	**4.00**	**$ 215,416**	**5.20**	**$ 256,496**

Legal

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Legal-Salaries & Wages	**$65,009**	**$57,765**	**$49,083**	**$58,900**	**$60,013**	**$60,013**	**$0**	**$1,113**	**1.89**
Legal-Longevity	**$2,500**	**$1,150**	**$1,150**	**$1,150**	**$1,150**	**$1,150**	**$0**	**$0**	**0.00**
Legal Consultant Services	**$107,300**	**$147,868**	**$162,141**	**$122,047**	**$175,000**	**$132,047**	**($42,953)**	**$10,000**	**8.19**
Legal-Clerical Services	**$12,000**	**$12,000**	**$10,000**	**$12,000**	**$12,000**	**$12,000**	**$0**	**$0**	**0.00**
Legal-Communications	**$1,900**	**$1,900**	**$1,583**	**$1,900**	**$1,900**	**$1,900**	**$0**	**$0**	**0.00**
Legal-Postage	**$3,500**	**$3,500**	**$2,917**	**$3,500**	**$3,500**	**$3,500**	**$0**	**$0**	**0.00**
Legal-Travel	**$3,000**	**$3,000**	**$2,500**	**$3,000**	**$3,000**	**$3,000**	**$0**	**$0**	**0.00**
Legal-Judgment	**$29,082**	**$326**	**$5,725**	**$7,000**	**$5,000**	**$7,000**	**$2,000**	**$0**	**0.00**
Legal-Insurance/Deductible	**$0**	**$29,120**	**$19,990**	**$0**	**$20,000**	**$0**	**($20,000)**	**$0**	**0.00**
DeptFunc: Legal - 0151	**$224,291**	**$256,629**	**$255,089**	**$209,497**	**$281,563**	**$220,610**	**($60,953)**	**$11,113**	**5.30**

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Law							
	City Solicitor	1.00	$ 58,900	1.00	$ 60,013	1.00	$ 60,013
	TOTAL	**1.00**	**$ 58,900**	**1.00**	**$ 60,013**	**1.00**	**$ 60,013**

Finance Division

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

City Auditor

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Auditor-Salaries & Wages	**$190,873**	**$194,301**	**$178,804**	**$197,825**	**$206,592**	**$206,592**	**$0**	**$8,767**	**4.43**
Auditor-Overtime	**$2,695**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00**
Auditor-Longevity	**$3,200**	**$3,450**	**$3,450**	**$3,450**	**$3,500**	**$3,500**	**$0**	**$50**	**1.45**
Auditor-Professional Devel	**$225**	**$350**	**$350**	**$350**	**$350**	**$350**	**$0**	**$0**	**0.00**
Auditor-Repairs & Maint. Office Equipment	**$395**	**$2,181**	**$1,454**	**$2,181**	**$2,181**	**$2,181**	**$0**	**$0**	**0.00**
Auditor-Audit/Actuarial Services	**$32,963**	**$21,704**	**$56,541**	**$37,000**	**$64,000**	**$64,000**	**$0**	**$27,000**	**72.97**
Auditor-Office Supplies	**$663**	**$735**	**$297**	**$523**	**$500**	**$500**	**$0**	**($23)**	**(4.44)**
Auditor-Printed Supplies	**$209**	**$247**	**$0**	**$100**	**$250**	**$250**	**$0**	**$150**	**150.00**
Auditor-Travel	**$132**	**$98**	**$202**	**$202**	**$200**	**$200**	**$0**	**($2)**	**(0.87)**
Auditor-Dues/Memberships	**$220**	**$0**	**$120**	**$220**	**$255**	**$255**	**$0**	**$35**	**15.91**
DeptFunc: Auditor - 0135	**$231,575**	**$223,067**	**$241,218**	**$241,851**	**$277,828**	**$277,828**	**$0**	**$35,977**	**14.88**

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Auditing							
	City Auditor	1.00	$ 96,516	1.00	$ 98,353	1.00	$ 98,353
	Finance Director Stipend	-	$ -	-	$ 5,000	-	$ 5,000
	Asst Auditor	1.00	$ 59,358	1.00	$ 60,481	1.00	$ 60,481
	Head Admin Clerk	1.00	$ 41,950	1.00	$ 42,757	1.00	$ 42,757
	TOTAL	**3.00**	**$ 197,825**	**3.00**	**$ 206,592**	**3.00**	**$ 206,592**

Treasurer/Collector

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Treas/Coll-Salaries & Wages	$287,660	$293,477	$269,611	$298,299	$303,940	$302,940	($1,000)	$4,641	1.56
Treas/Coll-Overtime	$4,152	$3,697	$5,458	$4,000	$4,000	$4,000	$0	$0	0.00
Treasurer/Collector-Out of Grade	$0	$28	$182	$350	$500	$500	$0	$150	42.86
Treas/Coll-Longevity	$7,600	$7,850	$7,850	$7,850	$7,850	$6,450	($1,400)	($1,400)	(17.83)
Treas/Coll-Professional Devel	$675	$1,050	$1,050	$1,050	$1,050	$1,050	$0	$0	0.00
Treas/Coll-Repairs & Maint. Office Equipment	$3,074	$2,395	$1,668	$2,184	$2,184	$2,184	$0	$0	0.00
Treas/Coll-Advertising	$650	$4,782	$2,136	$4,950	$4,950	$4,950	$0	$0	0.00
Treas/Coll-Postage	$53,917	$51,145	$48,466	$53,510	$55,000	$55,000	$0	$1,490	2.78
Treas/Coll-Tax Title	$34,580	$16,583	$16,117	$26,490	$25,000	$26,490	$1,490	$0	0.00
Treas/Coll-Bonds-Personal	$182	$2,130	$2,130	$2,300	$2,300	$2,300	$0	$0	0.00
Treas/Coll-Office Supplies	$4,405	$4,500	$3,234	$4,153	$4,000	$4,000	$0	($153)	(3.69)
Treas/Coll-Printed Supplies	$13	$2,400	$4,347	$4,347	$4,400	$4,400	$0	$53	1.22
Treas/Coll-Other Unclassified	$462	$271	$277	$470	$470	$470	$0	$0	0.00
DeptFunc: Treasurer - 0145	$397,372	$390,310	$362,525	$409,953	$415,644	$414,734	($910)	$4,781	1.17

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Treasurer/Collector							
	Treasurer/Collector	1.00	$ 73,241	1.00	$ 74,610	1.00	$ 74,610
	Asst Treasurer	1.00	$ 49,550	1.00	$ 50,465	1.00	$ 50,465
	Office Manager	1.00	$ 39,269	1.00	$ 40,024	1.00	$ 40,024
	Asst Collector	1.00	$ 52,339	1.00	$ 53,326	1.00	$ 52,326
	Head Admin Clerk	2.00	$ 83,901	2.00	$ 85,514	2.00	$ 85,514
	TOTAL	**6.00**	**$ 298,299**	**6.00**	**$ 303,940**	**6.00**	**$ 302,940**

Assessor's Office

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Assessor-Salaries & Wages	$141,775	$144,861	$132,961	$147,108	$149,899	$149,899	$0	$2,791	1.90
Assessor-Overtime	$1,898	$1,322	$2,109	$2,400	$2,500	$2,500	$0	$100	4.17
Assessor Out of Grade	$462	$210	$308	$350	$400	$400	$0	$50	14.29
Assessor-Longevity	$4,650	$3,650	$4,550	$3,900	$3,900	$3,900	$0	$0	0.00
Assessor-Prof Development	$675	$700	$700	$700	$700	$700	$0	$0	0.00
Assessor-Board Stipends	$2,500	$2,500	$2,356	$2,500	$3,500	$2,500	($1,000)	$0	0.00
Assessor-Repairs & Maint. Office Equipment	$1,337	$2,364	$1,934	$2,500	$2,500	$2,500	$0	$0	0.00
Assessor-Revaluation Services	$101,470	$104,580	$88,200	$100,000	$100,000	$100,000	$0	$0	0.00
Assessor-Software & Licenses	$8,700	$8,700	$8,700	$8,750	$8,750	$8,750	$0	$0	0.00
Assessor-Mapping/Planning	$0	$0	$0	$700	$700	$700	$0	$0	0.00
Assessor-Abstracts Printing	$4	$75	$150	$150	$150	$150	$0	$0	0.00
Assessor-Office Supplies	$1,858	$925	$1,674	$2,300	$2,300	$2,300	$0	$0	0.00
Assessor-Vehicular Supplies	$150	$9	$0	$1,000	$750	$1,000	$250	$0	0.00
Assessor-Dues and Memberships	$1,259	$285	$250	$1,100	$1,100	$1,100	$0	$0	0.00
DeptFunc: Assessors - 0141	$266,739	$270,181	$243,891	$273,458	$277,149	$276,399	($750)	$2,941	1.08

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Assessing							
	Assessor	1.00	$ 67,855	1.00	$ 69,121	1.00	$ 69,121
	Head Admin Clerk	1.00	$ 41,950	1.00	$ 42,757	1.00	$ 42,757
	Head Clerk	1.00	$ 37,303	1.00	$ 38,020	1.00	$ 38,020
	TOTAL	**3.00**	**$ 147,108**	**3.00**	**$ 149,899**	**3.00**	**$ 149,899**

Purchasing

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Mayor Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Purchasing-Salaries & Wages	$51,800	$52,800	$48,661	$54,040	$54,860	$54,860	$0	$820	1.52
Purchasing-Repairs & Maint. Office Equipment	$12,145	$5,728	$4,336	$6,250	$6,250	$6,250	$0	$0	0.00
Purchasing-Advertising	$1,304	$433	$0	$600	$600	$600	$0	$0	0.00
Purchasing-Postage	$50,231	$56,883	$69,804	$61,200	$62,400	$62,400	$0	$1,200	1.96
Purchasing-Office Supplies	$627	$1,554	$788	$2,000	$2,000	$2,000	$0	$0	0.00
Purchasing-Travel	$169	$142	$146	$250	$250	$250	$0	$0	0.00
Purchasing-Dues and Memberships	$1,345	$524	$805	$750	$1,200	$1,200	$0	$450	60.00
DeptFunc: Purchasing - 0138	$117,621	$118,064	$124,539	$125,090	$127,560	$127,560	$0	$2,470	1.97

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Purchasing							
	Purchasing Agent	0.80	$ 54,040	0.80	$ 54,860	0.80	$ 54,860
	TOTAL	**0.80**	**$ 54,040**	**0.80**	**$ 54,860**	**0.80**	**$ 54,860**

City Clerk/Licensing

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Clerk-Salaries & Wages	$179,195	$179,571	$173,228	$187,866	$192,442	$192,442	$0	$4,577	2.44
Clerk-Overtime	$2,429	$2,005	$2,811	$3,789	$3,789	$3,789	$0	$0	0.00
Clerk-Precinct Officers	$50,000	$44,400	$50,317	$66,600	$66,600	$66,600	$0	$0	0.00
Clerk-Longevity	$2,050	$3,100	$3,100	$3,100	$3,100	$3,100	$0	$0	0.00
Clerk-Professional Devel	$450	$700	$700	$700	$700	$700	$0	$0	0.00
Clerk-Repairs & Maint. Office Equipment	$2,775	$2,905	$1,718	$3,080	$3,000	$3,000	$0	($80)	(2.60)
Clerk-Books & Binding	$1,672	$587	$759	$759	$1,800	$1,800	$0	$1,041	137.07
Clerk-Advertising	$6,252	$7,819	$6,613	$7,300	$8,000	$7,800	($200)	$500	6.85
Clerk-Annual Street & Voting List	$16,738	$15,007	$18,044	$18,867	$20,000	$20,000	$0	$1,133	6.00
Clerk-Recodification	$4,293	$5,594	$5,063	$6,500	$8,000	$6,500	($1,500)	$0	0.00
Clerk-Office Supplies	$2,759	$6,464	$6,196	$6,725	$6,000	$6,000	$0	($725)	(10.78)
Clerk-Printed Supplies	$644	$0	$1,088	$3,780	$3,445	$3,445	$0	($335)	(8.86)
Clerk-Ballots	$12,987	$0	$9,959	$10,000	$6,300	$6,300	$0	($3,700)	(37.00)
Clerk-Certificates & Licenses	$899	$1,091	$957	$1,100	$1,000	$1,000	$0	($100)	(9.09)
Clerk-Election Materials/Supplies	$8,819	$12,981	$9,661	$11,849	$12,500	$12,500	$0	$651	5.50
Clerk-Travel	$0	$28	$0	$0	$190	$190	$0	$190	0.00
Clerk-Dues and Memberships	$275	$175	$460	$460	$310	$310	$0	($150)	(32.61)
Clerk-Meals-Election	$334	$350	$65	$240	$240	$240	$0	$0	0.00
Clerk-Recording Fees	$30	$0	$75	$150	$150	$150	$0	$0	0.00
Clerk-Office Equipment	$656	$0	$156	$375	$250	$250	$0	($125)	(33.33)
DeptFunc: Clerk - 0161	$293,259	$282,775	$290,970	$333,240	$337,816	$336,116	($1,700)	$2,877	0.86

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
City Clerk							
	City Clerk	1.00	$ 60,466	1.00	$ 61,610	1.00	$ 61,610
	Clerk of Council	-	$ 4,000	-	$ 4,000	-	$ 4,000
	Reg. of Voters	-	$ 1,300	-	$ 1,300	-	$ 1,300
	Asst City Clerk	1.00	$ 43,911	1.00	$ 44,755	1.00	$ 44,755
	Head Clerk/Census	1.00	$ 36,238	1.00	$ 38,020	1.00	$ 38,020
	Head Admin Clerk	1.00	$ 41,950	1.00	$ 42,757	1.00	$ 42,757
	TOTAL	**4.00**	**$ 187,866**	**4.00**	**$ 192,442**	**4.00**	**$ 192,442**

Information Technology Department

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
MIS-Salaries & Wages	$257,033	$257,458	$233,483	$263,353	$232,727	$232,727	($1)	($30,626)	(11.63)
MIS-Overtime	$0	$104	$0	$0	$0	$0	$0	$0	0.00
MIS-Longevity	$5,400	$5,500	$5,500	$5,500	$4,450	$4,450	$0	($1,050)	(19.09)
MIS-Repairs & Maint. Office Equipment	$21,986	$17,679	$21,527	$18,720	$23,000	$21,500	($1,500)	$2,780	14.85
MIS-Computer Hdwr Sftwr Lease	$1,239	$3,822	$1,068	$1,800	$3,812	$3,812	$0	$2,012	111.78
MIS-Computer System Support	$0	$0	$0	$0	$0	$36,000	$36,000	$36,000	0.00
MIS-Computer Service On-Line	$1,248	$4,609	$3,478	$5,000	$5,000	$10,000	$5,000	$5,000	100.00
MIS-Computer Training	$75	$0	$0	$0	$0	$0	$0	$0	0.00
MIS-Communications	$74,184	$80,362	$61,546	$72,000	$72,000	$72,000	$0	$0	0.00
MIS-Office Supplies	$447	$232	$57	$500	$500	$500	$0	$0	0.00
MIS-Computer Supplies	$6,061	$9,632	$8,562	$9,835	$12,000	$10,000	($2,000)	$165	1.68
MIS-Software Upgrades	$2,530	$0	$1,685	$1,685	$0	$0	$0	($1,685)	(100.00)
MIS-Software Licenses	$22,988	$36,041	$37,980	$36,500	$68,657	$101,365	$32,708	$64,865	177.71
MIS-Travel	$187	$219	$0	$400	$400	$400	$0	$0	0.00
MIS-Dues	$562	$75	$0	$710	$100	$100	$0	($610)	(85.92)
MIS-Technology Wiring	($6,730)	$0	$0	$0	$0	$0	$0	$0	0.00
MIS-Replace Technology Equipment	$18,987	($884)	$8,368	$21,000	$39,000	$39,000	$0	$18,000	85.71
DeptFunc: Municipal Information Systems - 0155	$406,198	$414,849	$383,255	$437,003	$461,646	$531,854	$70,207	$94,851	21.70

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Municipal Information Systems							
	IT Director	1.00	$ 81,290	1.00	$ 84,326	1.00	$ 84,326
	Network Manager	1.00	$ 77,298	1.00	$ 78,746	1.00	$ 78,746
	System Analyst	1.00	$ 66,434	1.00	$ 67,693	1.00	$ 67,693
	Asst Network Spec	0.60	$ 33,412	-	$ -	-	$ -
	Computer Operator	1.00	$ 44,063	1.00	$ 44,890	1.00	$ 44,890
	Director Position Shared with School	(0.50)	$ (39,145)	(0.50)	$ (42,927)	(0.50)	$ (42,927)
	TOTAL	**4.10**	**$ 263,352**	**3.50**	**$ 232,727**	**3.50**	**$ 232,727**

Public Safety

Police
Crossing Guards
Fire
Emergency Management

Police

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Police-Salaries & Wages	$4,789,392	$4,949,148	$4,479,868	$5,146,178	$5,346,475	$5,239,285	($107,190)	$93,107	1.81
Police-Holiday Pay	$87,620	$50,819	$40,935	$51,945	$51,945	$51,945	$0	$0	0.00
Police-Overtime	$1,593,208	$1,558,234	$1,500,862	$1,771,854	$1,771,854	$1,771,854	$0	$0	0.00
Police-Night Differential	$267,649	$275,894	$251,969	$301,803	$301,803	$301,803	$0	$0	0.00
Police-Specialist	$7,302	$7,076	$5,957	$6,864	$6,864	$6,864	$0	$0	0.00
Police-Dispatch Stipend	$10,678	$7,374	$5,900	$6,706	$6,864	$6,864	$0	$158	2.36
Police-Admin Assist Out of Grade	$3,710	$3,665	$3,394	$3,640	$3,640	$3,640	$0	$0	0.00
Police-Training	$520	$520	$0	$520	$0	$0	$0	($520)	(100.00)
Police-Seniority Premium	$2,618	$433	$0	$0	$0	$0	$0	$0	0.00
Police-Longevity	$72,450	$73,700	$69,900	$71,350	$73,000	$73,000	$0	$1,650	2.31
Police-Criminal Law Update	$8,900	$6,900	$6,400	$7,100	$6,700	$6,700	$0	($400)	(5.63)
Police-Uniform Allowance	$135,775	$6,511	$612	$1,750	$0	$0	$0	($1,750)	(100.00)
Police-Professional Devel	$900	$1,400	$1,400	$1,400	$1,400	$1,400	$0	$0	0.00
Police-Clothing Allowance Civilians	$2,575	$2,888	$3,800	$3,800	$3,425	$3,425	$0	($375)	(9.87)
Police-Fire Arms Allowance	$36,200	$28,200	$25,800	$28,600	$27,000	$27,000	$0	($1,600)	(5.59)
Police-Tuition Reimbursement	$11,744	$7,059	$7,800	$10,000	$10,000	$10,000	$0	$0	0.00
Police-Tool Allowance	$350	$350	$350	$350	$350	$350	$0	$0	0.00
Police-Hazardous Duty	$63,700	$148,250	$137,550	$153,300	$146,150	$146,150	$0	($7,150)	(4.66)
Police-College Credits	$693,726	$676,403	$640,045	$686,974	$639,410	$639,410	$0	($47,564)	(6.92)
Police-Utilities	$88,043	$115,538	$84,183	$105,933	$111,000	$106,000	($5,000)	$67	0.06
Police-Repairs & Maint. Office Equipment	$15,532	$10,380	$6,932	$10,380	$12,000	$11,000	($1,000)	$620	5.97
Police-Dog Pound Maint	$2,587	$2,700	$7,493	$7,786	$2,719	$2,719	$0	($5,067)	(65.08)
Police-Other Mun Bldgs Maint	$39,655	$42,946	$40,381	$46,336	$37,500	$37,500	$0	($8,836)	(19.07)
Police-Repairs & Maint Auto Body	$7,897	$5,975	$8,190	$10,042	$10,000	$10,000	$0	($42)	(0.42)
Police-Repairs & Maint. Vehicles	$108,304	$117,136	$81,170	$105,000	$105,000	$105,000	$0	$0	0.00
Police-Repair & Maint Equip	$650	$424	$273	$1,000	$1,000	$1,000	$0	$0	0.00
Police-Harbormaster	$21,501	$21,501	$19,019	$21,501	$21,501	$21,501	$0	$0	0.00
Police-Computer System Support	$62,116	$57,881	$47,709	$63,415	$86,615	$86,615	$0	$23,200	36.58
Police-Legal Consultant Services	$200	$3,627	$0	$1,000	$1,000	$1,000	$0	$0	0.00
Police-Training	$41,103	$7,902	$16,435	$25,000	$25,000	$25,000	$0	$0	0.00
Police-Auxiliary Police	$5,478	$4,111	$4,538	$4,538	$5,000	$5,000	$0	$462	10.17
Police-Communications	$17,292	$12,811	$11,003	$14,000	$14,000	$14,000	$0	$0	0.00
Police-Animal Disposal MSPCA	$1,149	$1,535	$1,415	$2,850	$2,550	$2,550	$0	($300)	(10.53)
Police-Radio Communications	$17,145	$10,151	$9,592	$12,000	$10,464	$10,464	$0	($1,536)	(12.80)

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Police-Office Supplies	$6,014	$5,131	$5,368	$6,000	$7,700	$7,700	$0	$1,700	28.33
Police-Supplies for Records	$4,038	$3,810	$3,333	$4,000	$4,000	$4,000	$0	$0	0.00
Police-Radio Maintenance	$14,481	$17,704	$10,851	$15,530	$15,530	$15,530	$0	$0	0.00
Police-Vehicular Supplies	$167,882	$193,931	$134,514	$261,328	$241,000	$241,000	$0	($20,328)	(7.78)
Police-Medical Supplies	$4,999	$5,175	$4,900	$5,400	$5,500	$5,500	$0	$100	1.85
Police-Computer Supplies	$14,465	$13,983	$11,144	$22,052	$14,500	$14,500	$0	($7,552)	(34.25)
Police-Photo/Fingerprint	$1,694	$761	$358	$3,849	$1,500	$1,000	($500)	($2,849)	(74.02)
Police-Public Safety Supplies	$39,375	$38,138	$34,085	$34,865	$37,340	$37,340	$0	$2,475	7.10
Police-Meals	$2,040	$2,000	$1,500	$2,000	$2,000	$2,000	$0	$0	0.00
Police-Narcotic Division	$21,888	$9,760	$8,710	$10,000	$10,000	$10,000	$0	$0	0.00
Police-Substations	$30,769	$34,421	$37,648	$41,200	$41,200	$41,200	$0	$0	0.00
Police-Vehicle Replacement	$76,847	$75,607	$99,279	$99,479	$99,279	$99,279	$0	($200)	(0.20)
DeptFunc: Police - 0210	$8,602,159	$8,619,860	$7,872,563	$9,190,619	$9,321,777	$9,208,087	($113,690)	$17,468	0.19

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Police Department							
	Chief	1.00	$ 168,300	1.00	$ 168,300	1.00	$ 168,300
	Public Safety Commissioner	-	$ -	-	$ 26,000	-	$ 26,000
	Deputy Chief	1.00	$ 77,256	1.00	$ 127,483	1.00	$ 127,483
	Stipend	-	$ -	-	$ 5,000	-	$ 5,000
	Captain	3.00	$ 219,717	3.00	$ 219,717	3.00	$ 219,717
	Lieutenant	5.00	$ 333,550	6.00	$ 400,093	6.00	$ 400,093
	Sargent	10.00	$ 620,830	9.00	$ 558,237	9.00	$ 558,237
	Patrolman	68.00	$ 3,330,469	67.00	$ 3,407,715	65.00	$ 3,330,525
	Civilian Dispatch	3.00	$ 106,080	4.00	$ 151,066	4.00	$ 151,066
	State 911 Support Grant	(3.00)	$ (106,080)	(4.00)	$ (151,066)	(4.00)	$ (151,066)
	ME Repairman	1.00	$ 42,890	1.00	$ 42,890	1.00	$ 42,890
	Sr Dog Officer	1.00	$ 33,273	1.00	$ 33,273	1.00	$ 33,273
	Dog Officer	1.00	$ 29,267	1.00	$ 29,267	1.00	$ 29,267
	Head Admin/Plg Clk	1.00	$ 41,950	1.00	$ 41,950	1.00	$ 41,950
	Head Admin	1.00	$ 41,950	1.00	$ 41,950	1.00	$ 41,950
	Head Clerk	2.00	$ 74,606	2.00	$ 74,605	2.00	$ 74,605
	Crime Analyst	1.00	$ 53,962	1.00	$ 55,020	1.00	$ 55,020
	Stipend - Network Specialist	-	$ -	-	$ 7,500	-	$ 7,500
	Parking Control Officer	1.00	$ 28,739	2.00	$ 58,055	1.50	$ 28,055
	Bldg Mt Craft/Cust	1.00	$ 35,844	1.00	$ 35,844	1.00	$ 35,844
	Custodian	0.50	$ 13,575	0.50	$ 13,575	0.50	$ 13,575
	TOTAL	**98.50**	**$ 5,146,178**	**98.50**	**$ 5,346,475**	**96.00**	**$ 5,239,285**

Crossing Guards

To Date: 5/18/2012	City Budget Mayor								
Description	**FY10 Actual**	**FY11 Actual**	**FY12 Y-T-D Actual**	**FY12 Budget**	**FY13 Request**	**FY13 Mayor Allowed**	**Mayor Change**	**Budget Change**	**Budget Perc**
Crossing Guards-Salaries & Wages	$0	$0	$0	$0	$95,000	$95,000	$0	$95,000	0.00
DeptFunc: Crossing Guards - 0299	$0	$0	$0	$0	$95,000	$95,000	$0	$95,000	0.00

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

Fire

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Fire-Salaries & Wages	$4,498,982	$4,355,060	$5,444,421	$6,027,373	$5,633,334	$5,308,014	($325,320)	($719,360)	(11.93)
Fire - Holiday Pay	$321,432	$310,074	$288,934	$344,000	$398,190	$398,190	$0	$54,190	15.75
Fire-Overtime	$1,678,138	$1,800,838	$1,645,882	$1,639,239	$2,200,000	$2,000,000	($200,000)	$360,761	22.01
Fire-Rollerskating	$4,275	$108	$4,570	$2,500	$0	$0	$0	($2,500)	(100.00)
Fire-Pay Differential	$475,958	$459,927	$415,918	$516,995	$581,831	$581,831	$0	$64,836	12.54
Fire-EMT Stipend	$162,389	$96,800	$96,009	$112,000	$197,662	$197,662	$0	$85,662	76.48
Fire - Admin Assist Out of Grade	$3,640	$3,640	$3,290	$3,640	$3,710	$900	($2,810)	($2,740)	(75.27)
Fire - Out of Grade	$2,708	$1,258	$2,187	$2,800	$2,800	$2,800	$0	$0	0.00
Fire - Sr Deputy Differential	$6,024	$5,873	$5,552	$5,873	$6,742	$6,742	$0	$869	14.79
Fire - Training Deputy Differential	$1,714	$4,942	$4,784	$5,244	$6,020	$6,020	$0	$776	14.79
Fire - Fire Alarm Differential	$5,244	$5,244	$4,784	$5,244	$6,020	$6,020	$0	$776	14.79
Fire - Fire Prevention Differential	$13,999	$14,585	$13,048	$15,335	$16,743	$16,743	$0	$1,407	9.18
Fire - Hose Repairer	$2,400	$2,400	$2,400	$2,400	$2,400	$2,400	$0	$0	0.00
Fire - Sr Stipend	$23,292	$22,351	$17,493	$35,000	$35,000	$35,000	$0	$0	0.00
Fire - Lead Operator Stipend	$5,429	$5,390	$4,873	$5,429	$6,231	$6,231	$0	$802	14.77
Fire - Infectious Control Officer	$3,680	$3,680	$0	$3,680	$3,680	$3,680	$0	$0	0.00
Fire - Volunteer Fire	$1,299	$109	$2,368	$3,000	$4,000	$4,000	$0	$1,000	33.33
Fire-Longevity	$70,950	$67,550	$67,800	$70,950	$70,950	$70,950	$0	$0	0.00
Fire Vacation Buy-Back	$50,146	$41,593	$57,930	$60,000	$60,000	$60,000	$0	$0	0.00
Fire - MFA Education	$57,348	$57,598	$55,858	$63,000	$75,000	$63,000	($12,000)	$0	0.00
Fire-Professional Devel	$450	$700	$700	$700	$700	$700	$0	$0	0.00
Fire-Uniform Allowance	$137,799	$133,868	$131,689	$148,000	$152,000	$152,000	$0	$4,000	2.70
Fire-Hazardous Materials	$64,300	$63,700	$63,700	$70,000	$70,000	$70,000	$0	$0	0.00
Fire-College Credits	$124,248	$117,102	$106,018	$144,318	$144,318	$124,318	($20,000)	($20,000)	(13.86)
Fire-Utilities	$83,279	$91,503	$67,090	$80,000	$95,000	$80,000	($15,000)	$0	0.00
Fire-Repairs & Maint. Office Equipment	$3,075	$2,684	$1,454	$5,028	$5,028	$5,028	$0	$0	0.00
Fire Dept Bldgs Mtce	$552	$6,301	$11,397	$17,434	$15,000	$15,000	$0	($2,434)	(13.96)
Fire Alarm Maintenance	$8,532	$1,418	$8,472	$8,500	$46,000	$17,000	($29,000)	$8,500	100.00
Fire-Traffic Signal Control	$26,911	$21,496	$31,850	$35,000	$35,000	$35,000	$0	$0	0.00
Fire - Equipment Lease	$3,300	$4,080	$3,780	$5,160	$5,160	$5,160	$0	$0	0.00
Fire - Legal Services	$1,400	$0	$7,300	$7,300	$10,000	$7,500	($2,500)	$200	2.74
Fire-Safety Testing	$8,400	$6,086	$7,727	$14,000	$25,000	$20,000	($5,000)	$6,000	42.86
Fire-Training	$8,049	$8,808	$4,546	$12,500	$12,500	$12,500	$0	$0	0.00
Consulting Services	$0	$27,500	$0	$0	$0	$0	$0	$0	0.00

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Fire-Communications	$16,884	$18,925	$16,509	$18,000	$18,000	$18,000	$0	$0	0.00
Fire-Office Supplies	$3,166	$2,531	$3,008	$3,200	$3,200	$3,200	$0	$0	0.00
Fire-Radio Maintenance	$3,251	$5,088	$9,862	$10,700	$10,700	$10,700	$0	$0	0.00
Fire-Custodial Supplies	$4,802	$4,876	$5,530	$6,500	$7,500	$6,000	($1,500)	($500)	(7.69)
Fire-Vehicular Supplies	$51,184	$66,214	$48,406	$75,000	$80,000	$75,000	($5,000)	$0	0.00
Fire-Apparatus Repair & Supply	$77,795	$77,292	$63,268	$76,400	$80,000	$80,000	$0	$3,600	4.71
Fire-Ambulance Equip/Supplies	$5,000	$4,988	$7,709	$8,000	$8,000	$8,000	$0	$0	0.00
Fire Prevention	$1,753	$1,686	$1,045	$1,800	$1,800	$1,800	$0	$0	0.00
Fire-Computer Supplies	$1,143	$1,899	$28,996	$29,000	$29,000	$29,000	$0	$0	0.00
Fire-Protective Clothing	$8,575	$7,029	$37,759	$50,000	$170,000	$120,000	($50,000)	$70,000	140.00
Fire Hose	$233	$0	$0	$3,500	$5,000	$5,000	$0	$1,500	42.86
Fire-Equip/Fire Dept Apparatus	$10,758	$3,663	$4,245	$6,000	$6,000	$6,000	$0	$0	0.00
Fire-Furniture & Fixtures	$180	$106	$0	$800	$2,500	$800	($1,700)	$0	0.00
Fire - Villages PPE & Equip	$0	$0	$0	$0	$11,000	$8,400	($2,600)	$8,400	0.00
Fire-Vehicle Replacement	$0	$0	$0	$30,000	$50,000	$30,000	($20,000)	$0	0.00
DeptFunc: Fire - 0220	$8,044,066	$7,938,560	$8,810,161	$9,790,543	$10,408,719	$9,716,289	($692,430)	($74,255)	(0.76)

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Fire Department							
	Chief	1.00	$ 93,030	1.00	$ 97,716	1.00	$ 97,716
	Deputy Chief	5.00	$ 323,979	5.00	$ 374,572	5.00	$ 374,572
	Captain/Supt Fire Alarms	1.00	$ 58,270	1.00	$ 66,888	1.00	$ 66,888
	Captain	5.00	$ 291,346	6.00	$ 393,631	6.00	$ 393,631
	Lieutenant	21.00	$ 1,080,781	20.00	$ 1,183,861	20.00	$ 1,183,861
	Private	59.00	$ 2,604,084	61.00	$ 3,107,353	59.00	$ 3,003,506
	Signal Maintainer	1.00	$ 45,234	1.00	$ 51,924	-	$ -
	Master Mechanic	1.00	$ 54,280	1.00	$ 62,309	1.00	$ 62,309
	Mechanic	1.00	$ 45,234	1.00	$ 51,924	1.00	$ 51,924
	Civilian Dispatch	-	$ -	5.50	$ 160,376	0.50	$ 16,216
	Head Admin Clk	1.00	$ 41,950	1.00	$ 42,757	0.50	$ 17,369
	Office Account Clk	1.00	$ 39,269	1.00	$ 40,024	1.00	$ 40,024
	Line Item transfers to OT	-	$ (300,000)	-	$ -	-	$ -
	Council Doc 23G & 23H - Retro Pay	-	$ 1,649,915	-	$ -	-	$ -
	TOTAL	**97.00**	**$ 6,027,372**	**104.50**	**$ 5,633,334**	**96.00**	**$ 5,308,015**

Emergency Management

To Date: 5/18/2012	City Budget Mayor								
Description	**FY10 Actual**	**FY11 Actual**	**FY12 Y-T-D Actual**	**FY12 Budget**	**FY13 Request**	**FY13 Mayor Allowed**	**Mayor Change**	**Budget Change**	**Budget Perc**
Emergency Mgt-Salaries & Wages	**$8,000**	**$8,000**	**$0**	**$8,000**	**$8,000**	**$8,000**	**$0**	**$0**	**0.00**
DeptFunc: Emergency Management - 0291	**$8,000**	**$8,000**	**$0**	**$8,000**	**$8,000**	**$8,000**	**$0**	**$0**	**0.00**

Department	**Position Title**	**FTE**	**FY12 Salary Budget**	**FTE**	**FY13 Salary Request**	**FTE**	**FY13 Mayor Approved**
Emergency Management							
	Director		$ 8,000	-	$ 8,000	-	$ 8,000
	TOTAL	**-**	**$ 8,000**	**-**	**$ 8,000**	**-**	**$ 8,000**

Public Education

Regional School (Whittier)
School Department

Education

Expense Line Item	2011 Actual	2012 Adopted Budget	2013 Department Request	2013 Mayor Approved	Dollar Variance	%Var.
Net School Appropriation	53,809,973	56,051,842	0	60,608,525	4,556,683	8.1%
Whittier Regional Voc. School	7,139,868	7,236,187	7,166,668	7,166,668	(69,519)	-1.0%
Total Direct Expenses	**60,949,841**	**63,288,029**	**7,166,668**	**67,775,193**	4,487,164	**7.1%**

CITY OF HAVERHILL

NET SCHOOL SPENDING FOR THE SCHOOL DEPT

DIRECT & INDIRECT COSTS FOR FY 2013

Preliminary

		FY13
1	**Net School Spending**	**77,249,639**
2	**Qualifying City Costs**	21,676,189
3	**General Fund School Revenue**	506,578
4	**School Committee Appropriation** to Meet Net School Spending = (1-2) + 3	56,080,028
5	**Excludable School Committee Costs**	4,528,497
	Required School Committee Budget = 4 + 5	**60,608,525**

Chapter 70 Trends FY93 to FY11 *(Source: Department of Education)*

	Foundation Enrollment	Pct Chg	Foundation Budget	Pct Chg	Required Local Con-tribution	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			-	
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%
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%	61,476,171		4.3%	171,873	0.3%
FY07	7,556	-2.1%	61,978,683	3.8%	32,052,321	33,057,731	3.4%	65,110,052	6.2%	66,175,315		7.6%	1,065,263	1.6%
FY08	7,589	0.4%	65,881,402	6.3%	33,678,683	34,988,016	5.8%	68,666,699	5.5%	69,265,323		4.7%	598,624	0.9%
FY09	7,408	-2.4%	68,099,107	3.4%	34,744,794	33,819,377	-3.3%	68,564,171	-0.1%	68,833,107		-0.6%	268,936	0.4%
FY10	7,467	0.8%	71,235,841	4.6%	34,829,065	35,356,458	4.5%	70,185,523	2.4%	70,848,281		2.9%	662,758	0.9%
FY11	7,544	1.0%	70,567,492	-0.9%	35,268,131	34,622,057	-2.1%	69,890,188	-0.4%	70,745,120		-0.5%	854,932	1.2%
FY12	7,582	0.5%	71,678,180	1.6%	35,711,436	35,966,744	3.9%	71,678,180	2.6%	71,984,482	*	1.8%	306,302	0.4%

Public Works

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

Highways/Parks

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Public Works Admin - Salaries	**$108,298**	**$36,663**	**$33,799**	**$37,393**	**$39,783**	**$39,783**	**$0**	**$2,390**	**6.39**
Public Works Admin - R & M Office Equip	**$0**	**$598**	**$0**	**$900**	**$900**	**$900**	**$0**	**$0**	**0.00**
Public Works Admin - Rep & Maint Vehicles	**$261**	**$29**	**$30**	**$800**	**$800**	**$800**	**$0**	**$0**	**0.00**
Public Works Admin - Communications	**$784**	**$1,427**	**$707**	**$925**	**$925**	**$925**	**$0**	**$0**	**0.00**
Public Works Admin - Office Supplies	**$559**	**$582**	**$475**	**$475**	**$475**	**$475**	**$0**	**$0**	**0.00**
Public Works Admin - Vehicle Gas & Oil	**$0**	**$28**	**$0**	**$300**	**$925**	**$300**	**($625)**	**$0**	**0.00**
Public Works Admin - Travel	**$5,433**	**$3,609**	**$5,934**	**$3,750**	**$2,950**	**$2,950**	**$0**	**($800)**	**(21.33)**
Public Works Admin - Dues & Memberships	**$344**	**$421**	**$447**	**$465**	**$465**	**$465**	**$0**	**$0**	**0.00**
DeptFunc: Public Works Administration - 0421	**$115,679**	**$43,358**	**$41,392**	**$45,008**	**$47,223**	**$46,598**	**($625)**	**$1,590**	**3.53**

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Public Works Administration							
	Director	1.00	$ 112,189.80	1.00	$ 114,347.50	1.00	$ 114,347.50
*	Stipend (311 System) (33%)	-	$ -	-	$ 1,667	-	$ 1,667
	partial funding by Water/WW	(0.66)	$ (74,797)	(0.67)	$ (76,235)	(0.67)	$ (76,235)
	TOTAL	**0.34**	**$ 37,393**	**0.33**	**$ 39,779**	**0.33**	**$ 39,779**

* 66% Funded by Water/Wastewater

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Highway-Salaries & Wages	$559,356	$537,129	$519,380	$605,226	$603,593	$603,593	$0	($1,633)	(0.27)
Highway-Overtime	$86,550	$112,913	$99,596	$114,348	$114,438	$114,348	($90)	$0	0.00
Highway-Longevity	$16,750	$15,800	$16,050	$16,550	$13,750	$13,750	$0	($2,800)	(16.92)
Highway-Professional Devel	$450	$700	$700	$700	$700	$700	$0	$0	0.00
Highway-Clothing Allowance	$4,200	$3,850	$3,850	$3,850	$3,500	$3,500	$0	($350)	(9.09)
Highway-Tool Allowance	$350	$350	$350	$350	$350	$350	$0	$0	0.00
Highway-Repair & Maint Equip	$58,303	$68,453	$47,561	$60,000	$60,000	$60,000	$0	$0	0.00
Highway - Equipment Lease	$11,821	$10,651	$9,367	$15,000	$15,000	$15,000	$0	$0	0.00
Highway-Yard Waste Removal Program	$6,985	$3,010	$13,603	$14,457	$14,457	$14,457	$0	$0	0.00
Highway - Advertising	$477	$1,064	$1,428	$1,428	$0	$0	$0	($1,428)	(100.00)
Highway - Physical Exams	$0	$1,511	$1,242	$1,242	$0	$0	$0	($1,242)	(100.00)
Highway-Radio Communications	$9,485	$10,800	$7,117	$9,000	$9,000	$9,000	$0	$0	0.00
Highway-Roadway/Sidewalk Mtce	$115,453	$111,419	$112,702	$117,500	$104,500	$145,000	$40,500	$27,500	23.40
Highway-Safety Program	$2,001	$1,818	$1,165	$1,165	$2,000	$2,000	$0	$835	71.61
Highway-Clean-Up Program	$78,274	$33,208	$37,708	$50,933	$62,768	$52,768	($10,000)	$1,835	3.60
Highway-Office Supplies	$5,107	$4,344	$5,190	$5,341	$5,000	$5,000	$0	($341)	(6.38)
Highway-Fence - City Wide	$4,720	$5,791	$3,455	$3,500	$3,500	$3,500	$0	$0	0.00
Highway-Guard Rails	$1,200	$1,150	$1,050	$1,159	$3,500	$3,500	$0	$2,341	201.98
Highway-Vehicular Supplies	$41,687	$46,283	$29,789	$51,000	$51,000	$51,000	$0	$0	0.00
Highway-Lumber	$374	$134	$0	$1,000	$2,000	$2,000	$0	$1,000	100.00
Highway-Travel	$1,209	$0	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Highway & Sidewalk Maint - 0422	$1,004,752	$970,377	$911,304	$1,073,749	$1,069,056	$1,099,466	$30,410	$25,717	2.40

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Highways							
	General Foreman	1.00	$ 56,244	1.00	$ 57,346	1.00	$ 57,346
	General Foreman-stipend	-	$ 16,224	-	$ 18,000	-	$ 18,000
	Working Foreman	3.00	$ 145,627	3.00	$ 148,442	3.00	$ 148,442
	Foreman (part-time)	-	$ 15,000	-	$ -	-	$ -
	Mason	-	$ -	1.00	$ 43,265	1.00	$ 43,265
	MEO LHS Laborer/B&G	2.00	$ 79,730	2.00	$ 75,499	2.00	$ 75,499
	MEO LHS Craftsmen	1.00	$ 39,865	0.40	$ 16,256	0.40	$ 16,256
	MEO LHS PW Laborers	4.00	$ 154,198	4.00	$ 154,560	4.00	$ 154,560
	Head Admin Clerk	1.00	$ 41,950	1.00	$ 42,757	1.00	$ 42,757
	Account Clerk/Dispatcher	1.00	$ 37,303	1.00	$ 38,020	1.00	$ 38,020
	Out of Grade	-	$ 776	-	$ -	-	$ -
	Night Diff 10%	-	$ 7,710	-	$ 7,857	-	$ 7,857
	Safety & Tran Officier	-	$ 2,080	-	$ 1,060	-	$ 1,060
	Pesticide Lic	-	$ 520	-	$ 530	-	$ 530
	Part-Time Seasonal	-	$ 8,000	-	$ -	-	$ -
	TOTAL	**13.00**	**$ 605,226**	**13.40**	**$ 603,593**	**13.40**	**$ 603,593**

To Date: 5/18/2012		City Budget Mayor							
Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Snow/Ice-Salaries & Wages	$13,250	$11,727	$15,995	$11,663	$10,189	$10,189	$0	($1,474)	(12.64)
Snow/Ice-Overtime	$123,555	$213,009	$82,766	$220,703	$220,703	$220,703	$0	$0	0.00
Snow/Ice-Repairs & Maint. Vehicles	$116,760	$194,215	$127,355	$86,750	$88,224	$88,224	$0	$1,474	1.70
Snow/Ice-Truck Hire	$584,649	$1,408,673	$268,967	$74,087	$74,087	$74,087	$0	$0	0.00
Snow/Ice-Rock Salt & Sand	$293,999	$379,102	$165,996	$85,750	$85,750	$85,750	$0	$0	0.00
DeptFunc: Snow & Ice - 0423	$1,132,213	$2,206,725	$661,081	$478,953	$478,953	$478,953	$0	$0	0.00

Additional funds are maintained in the budget reserve account. This reserve account is budgeted at $625,000 for this purpose.

To Date: 5/18/2012		City Budget Mayor							
Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Street Marking-Paint	$1,162	$181	$2,577	$2,577	$2,300	$2,300	$0	($277)	(10.74)
Street Marking-Pavement Marking	$29,225	$27,327	$27,757	$27,757	$29,946	$29,946	$0	$2,189	7.89
Street Marking-Safety Program	$2,872	$3,000	$1,578	$1,578	$2,900	$2,900	$0	$1,322	83.78
Street Marking-Signs	$10,871	$13,725	$12,618	$12,817	$9,582	$9,582	$0	($3,234)	(25.23)
DeptFunc: Street Markings - 0426	$44,131	$44,233	$44,530	$44,728	$44,728	$44,728	$0	$0	0.00
Street Lighting-Street Lighting	$692,382	$668,137	$590,817	$700,000	$0	$700,000	$700,000	$0	0.00
Street Light Maintenance	$9,840	$6,051	$1,413	$20,000	$0	$20,000	$20,000	$0	0.00
DeptFunc: Street Lighting - 0424	$702,222	$674,188	$592,230	$720,000	$0	$720,000	$720,000	$0	0.00
Parking-Lighting	$18,250	$20,324	$9,660	$16,150	$16,150	$16,150	$0	$0	0.00
Parking-Light Maintenance	$0	$0	$0	$2,100	$2,100	$0	($2,100)	($2,100)	(100.00)
DeptFunc: Municipal Parking Aera - 0481	$18,250	$20,324	$9,660	$18,250	$18,250	$16,150	($2,100)	($2,100)	(11.51)
Refuse Collection & Disp - Salaries	$1,044	$55,345	$51,215	$57,383	$58,332	$58,332	$0	$948	1.65
Refuse Collection & Disp - Longevity	$1,050	$1,050	$1,050	$1,050	$1,100	$1,100	$0	$50	4.76
Refuse Collection & Disp - Boot Allowance	$225	$225	$225	$225	$350	$350	$0	$125	55.56
Refuse Collection & Disp - Equipment Lease	$0	$3,174	$5,128	$6,480	$6,154	$6,154	$0	($326)	(5.04)
Refuse-Contract-Disposal Area	$1,286,806	$1,224,729	$1,162,376	$1,192,939	$1,300,952	$1,250,000	($50,952)	$57,061	4.78
Refuse-Contract-Pick Up & Hauling	$1,544,000	$1,544,000	$1,415,333	$1,544,000	$1,625,000	$1,625,000	$0	$81,000	5.25
Refuse-Recycling	$3,387	$7,669	$26,227	$26,277	$15,450	$15,450	$0	($10,827)	(41.20)
Landfill Legal & Consulting	$49,479	$156,616	$139,041	$242,000	$92,000	$92,000	$0	($150,000)	(61.98)
DeptFunc: Refuse Collection & Disposal - 0430	$2,885,991	$2,992,810	$2,800,595	$3,070,354	$3,099,338	$3,048,386	($50,952)	($21,969)	(0.72)

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Vehicle Maint-Salaries & Wages	**$177,004**	**$179,055**	**$165,058**	**$182,415**	**$185,903**	**$185,903**	**$0**	**$3,488**	**1.91**
Vehicle Maint-Overtime	**$0**	**$0**	**$0**	**$500**	**$500**	**$500**	**$0**	**$0**	**0.00**
Vehicle Maint-Longevity	**$4,450**	**$4,450**	**$4,450**	**$4,450**	**$4,450**	**$4,450**	**$0**	**$0**	**0.00**
Vehicle Maint-Clothing Allowance	**$2,800**	**$2,800**	**$2,800**	**$2,800**	**$2,800**	**$2,800**	**$0**	**$0**	**0.00**
Vehicle Maint-Electricity	**$18,015**	**$18,379**	**$14,119**	**$19,650**	**$19,650**	**$19,650**	**$0**	**$0**	**0.00**
Vehicle Maint-Heat	**$22,333**	**$26,943**	**$14,857**	**$23,000**	**$23,000**	**$23,000**	**$0**	**$0**	**0.00**
Vehicle Maint-Office Supplies	**$2,075**	**$991**	**$244**	**$1,000**	**$1,000**	**$1,000**	**$0**	**$0**	**0.00**
DeptFunc: Vehicle Maint. - 0425	**$226,678**	**$232,617**	**$201,527**	**$233,815**	**$237,303**	**$237,303**	**$0**	**$3,488**	**1.49**

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Vehicle Maintenance							
	Working Foreman	1.00	$ 53,783	1.00	$ 54,823	1.00	$ 54,823
	Welder/Mechanic	1.00	$ 42,878	1.00	$ 43,693	1.00	$ 43,693
	ME Repairman	2.00	$ 85,755	2.00	$ 87,386	2.00	$ 87,386
	TOTAL	**4.00**	**$ 182,415**	**4.00**	**$ 185,903**	**4.00**	**$ 185,903**

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Refuse Collection & Disposal							
	Solid Waste/Recy Manager	1.00	$ 49,606	1.00	$ 50,560	1.00	$ 50,560
	Recycling Attendants - PT	0.25	$ 7,777	0.25	$ 7,771	0.25	$ 7,771
	TOTAL	**1.25**	**$ 57,383**	**1.25**	**$ 58,332**	**1.25**	**$ 58,332**

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Parks-Salaries & Wages	**$215,966**	**$213,025**	**$200,696**	**$227,066**	**$249,380**	**$249,380**	**$0**	**$22,314**	**9.83**
Parks-Overtime	**$14,623**	**$17,042**	**$11,951**	**$13,959**	**$13,959**	**$13,959**	**$0**	**$0**	**0.00**
Parks-Longevity	**$5,850**	**$3,700**	**$3,700**	**$3,950**	**$3,950**	**$3,950**	**$0**	**$0**	**0.00**
Parks-Clothing Allowance	**$2,800**	**$2,000**	**$2,800**	**$2,400**	**$2,400**	**$2,400**	**$0**	**$0**	**0.00**
Parks-Electricity	**$3,096**	**$3,569**	**$4,922**	**$6,900**	**$6,900**	**$6,900**	**$0**	**$0**	**0.00**
Parks-Heat	**$6,639**	**$7,012**	**$4,296**	**$6,800**	**$6,800**	**$6,800**	**$0**	**$0**	**0.00**
Parks-Repairs & Maint. Vehicles	**$14,902**	**$17,702**	**$14,111**	**$17,000**	**$18,000**	**$17,000**	**($1,000)**	**$0**	**0.00**
Park Dept - Equipment Lease	**$3,840**	**$9,793**	**$10,248**	**$12,000**	**$12,000**	**$12,000**	**$0**	**$0**	**0.00**
Parks-Tree Removal	**$85,851**	**$26,595**	**$72,064**	**$46,400**	**$68,400**	**$69,000**	**$600**	**$22,600**	**48.71**
Parks-Trees & Shrubs	**$0**	**$0**	**$21,778**	**$32,000**	**$0**	**$25,000**	**$25,000**	**($7,000)**	**(21.88)**
Parks-Vehicular Supplies	**$7,284**	**$6,177**	**$7,192**	**$8,900**	**$10,800**	**$10,800**	**$0**	**$1,900**	**21.35**
Parks-Cemetary Supplies	**$1,000**	**$1,000**	**$0**	**$1,000**	**$1,000**	**$1,000**	**$0**	**$0**	**0.00**
Parks-DPW Supplies	**$9,608**	**$9,158**	**$8,390**	**$9,000**	**$8,000**	**$8,000**	**$0**	**($1,000)**	**(11.11)**
DeptFunc: Park Maint. Department - 0492	**$371,459**	**$316,774**	**$362,147**	**$387,375**	**$401,589**	**$426,189**	**$24,600**	**$38,814**	**10.02**

Department		Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Park Department								
		General Foreman	1.00	$ 56,265	1.00	$ 57,346	1.00	$ 57,346
		Park Mtce/Craft	1.00	$ 32,779	1.00	$ 40,640	1.00	$ 40,640
		MEO LHS PW Laborers	-	$ -	1.00	$ 37,337	1.00	$ 37,337
	*	Sr Groundskeeper (prorated for FY12)	1.00	$ 24,227	-	$ -	-	$ -
		MEO/Groundskeeper	1.00	$ 37,403	1.00	$ 35,710	1.00	$ 35,710
		Grounds worker/Laborer	2.00	$ 72,856	2.00	$ 74,242	2.00	$ 74,242
		Pest/Tree Crew Diff		$ 2,496		$ 2,544		$ 2,544
		Safety & Training Offic		$ 1,040		$ 1,060		$ 1,060
		Out of Grade		$ -		$ 500		$ 500
		TOTAL	**6.00**	**$ 227,065**	**6.00**	**$ 249,380**	**6.00**	**$ 249,380**

* 9 month

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Building Maint-Salaries & Wages	$52,215	$69,041	$57,947	$62,978	$30,856	$55,000	$24,144	($7,978)	(12.67)
Building Maint.-Overtime	$102	$639	$3,934	$0	$0	$0	$0	$0	0.00
Building Maint-Longevity	$0	$1,000	$1,000	$1,000	$1,000	$0	($1,000)	($1,000)	(100.00)
Building Maint-Clothing Allowance	$225	$125	$125	$125	$125	$0	($125)	($125)	(100.00)
Building Maint - Electricity	$99,434	$101,272	$80,019	$87,500	$0	$88,000	$88,000	$500	0.57
Building Maint - Heat	$50,469	$58,871	$51,434	$50,909	$0	$50,000	$50,000	($909)	(1.79)
Building Maint-City Hall Bldg Maint	$10,301	$8,534	$5,912	$9,000	$0	$9,000	$9,000	$0	0.00
Building Maint-Fire Dept Bldgs Mtce	$20,303	$22,230	$13,499	$20,000	$0	$20,000	$20,000	$0	0.00
Building Maint-Dog Pound Maint	$504	$462	$126	$504	$0	$504	$504	$0	0.00
Building Maint-Repairs & Maint. Elevator	$580	$1,402	$1,328	$1,500	$0	$1,500	$1,500	$0	0.00
Building Maint-Other Mun Bldgs Maint	$1,860	$3,181	$1,793	$6,000	$0	$6,000	$6,000	$0	0.00
Building Maint-Custodial Supplies	$4,665	$4,319	$6,907	$4,000	$0	$4,000	$4,000	$0	0.00
DeptFunc: Public Buildings -0192	$240,658	$271,075	$224,024	$243,516	$31,981	$234,004	$202,023	($9,512)	(3.91)

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Building Maintenance							
	Director Salary	-	6,591	-	-	-	-
	Bldg Custodian (contract)	1.00	$ 26,975	1.00	$ 30,856	-	$ 55,000
	Bldg Custodian	1.00	29,413	-	-	-	-
	TOTAL	**2.00**	**62,978**	**1.00**	**30,856**	**-**	**55,000**

positions are non-perminate or contracted

Economic & Community Development

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

Conservation Commission

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Conservation-Salaries & Wages	**$51,910**	**$52,705**	**$48,063**	**$53,739**	**$54,753**	**$54,753**	**$0**	**$1,014**	**1.89**
Conservation-Longevity	**$1,100**	**$1,100**	**$1,100**	**$1,100**	**$1,100**	**$1,100**	**$0**	**$0**	**0.00**
Conservation-Advertising	**$1,084**	**$700**	**$700**	**$700**	**$700**	**$700**	**$0**	**$0**	**0.00**
Conservation-Office Supplies	**$94**	**$249**	**$74**	**$110**	**$500**	**$500**	**$0**	**$390**	**354.55**
Conservation-Vehicular Supplies	**$276**	**$16**	**$674**	**$694**	**$930**	**$930**	**$0**	**$236**	**34.06**
Conservation-Field Equipment Supplies	**$295**	**$832**	**$616**	**$496**	**$720**	**$720**	**$0**	**$224**	**45.08**
DeptFunc: Conservation Commission - 0171	**$54,759**	**$55,601**	**$51,227**	**$56,839**	**$58,703**	**$58,703**	**$0**	**$1,864**	**3.28**
Economic Dev-Salaries & Wages	**$113,778**	**$115,941**	**$106,746**	**$117,738**	**$130,042**	**$130,042**	**$0**	**$12,304**	**10.45**

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Conservation Commission							
	Environment Health Tech	1.00	$ 53,739	1.00	$ 54,753	1.00	$ 54,753
	TOTAL	**1.00**	**$ 53,739**	**1.00**	**$ 54,753**	**1.00**	**$ 54,753**

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Building Inspection-Salaries & Wages	**$186,598**	**$194,566**	**$186,888**	**$209,351**	**$234,530**	**$195,023**	**($39,507)**	**($14,328)**	**(6.84)**
Building Inspection-Longevity	**$4,450**	**$5,250**	**$5,250**	**$5,250**	**$3,850**	**$3,850**	**$0**	**($1,400)**	**(26.67)**
DeptFunc: Building Inspection - 0241	**$191,048**	**$199,816**	**$192,138**	**$214,601**	**$238,380**	**$198,873**	**($39,507)**	**($15,728)**	**(7.33)**

	Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
	Building/Zoning							
		Building Inspector	1.00	$ 58,225	1.00	$ 59,325	1.00	$ 59,325
**		Local Compliance Inspector	0.60	$ 31,774	1.00	$ 53,976	0.80	$ 40,482
		Plumbing/Gas Insp (contract)	1.00	$ 55,139	1.00	$ 51,013	-	$ 25,000
		Wire Inspector	1.00	$ 54,213	1.00	$ 55,216	1.00	$ 55,216
		Mechanical Inspector	-	$ -	-	$ 5,000	-	$ 5,000
		Substitute Plumb/Gas Insp	-	$ 5,000	-	$ 5,000	-	$ 5,000
		Substitute Wire Inspector	-	$ 5,000	-	$ 5,000	-	$ 5,000
		TOTAL	**3.60**	**$ 209,351**	**4.00**	**$ 234,530**	**2.80**	**$ 195,023**

**** 20% position funding transferred to CDBG**

Health Inspectional Services

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Health/Inspection-Salaries & Wages	$814,342	$163,674	$159,641	$164,851	$193,787	$189,102	($4,685)	$24,251	14.71
Health/Inspection-Overtime	$257	$48	$524	$1,000	$1,000	$1,000	$0	$0	0.00
Health - Admin Assist Out of Grade	$3,640	$3,640	$3,290	$3,640	$3,710	$3,710	$0	$70	1.92
Health/Inspection-Longevity	$11,700	$4,200	$2,200	$4,250	$4,450	$4,450	$0	$200	4.71
Health/Inspection-Professional Devel	$450	$700	$700	$700	$700	$700	$0	$0	0.00
Health/Inspection-Boot Allowance	$1,125	$1,125	$2,375	$1,125	$1,750	$1,750	$0	$625	55.56
Health/Inspection-Board Stipends	$0	$715	$973	$1,000	$1,000	$1,000	$0	$0	0.00
Health/InspectionRepairs & Maint. Office Equipment	$1,369	$5,125	$3,352	$4,000	$4,000	$4,000	$0	$0	0.00
Health/Inspection-Repairs & Maint. Vehicles	$2,558	$1,707	$2,926	$3,600	$3,600	$3,600	$0	$0	0.00
Health/Inspection-Computer System Support	$0	$9,170	$12,500	$12,500	$12,500	$0	($12,500)	($12,500)	(100.00)
Health/Inspection-Advertising	$79	$438	$454	$500	$500	$500	$0	$0	0.00
Health/Inspection-Communications	$5,009	$5,565	$2,987	$5,000	$5,000	$5,000	$0	$0	0.00
Health/Inspection-Special Programs	$1,256	$1,411	($209)	$1,500	$1,500	$1,500	$0	$0	0.00
Health/Inspection-Office Supplies	$4,320	$3,443	$2,585	$4,000	$4,000	$4,000	$0	$0	0.00
Health/Inspection-Printed Supplies	$2,288	$1,951	$1,799	$2,000	$2,000	$2,000	$0	$0	0.00
Health/Inspection-Vehicular Supplies	$7,175	$8,903	$6,658	$7,000	$7,000	$7,000	$0	$0	0.00
Health/Inspection-Medical Supplies	$1,283	$456	$0	$500	$500	$500	$0	$0	0.00
Health/Inspection-Computer Supplies	$170	$525	$0	$1,500	$1,500	$1,500	$0	$0	0.00
Health/Inspection-Travel	$525	$420	$260	$1,300	$1,300	$1,300	$0	$0	0.00
Health/Inspection-Dues and Memberships	$1,067	$1,027	$669	$1,050	$1,050	$1,050	$0	$0	0.00
DeptFunc: Health Inspection Services - 0510	$858,612	$214,243	$203,685	$221,016	$250,847	$233,662	($17,185)	$12,646	5.72

Department		Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Inspection/Health Regulation								
		Sr Sanitation/Code Insp	1.00	$ 48,050	1.00	$ 48,974	1.00	$ 48,974
	**	Sanitary Inspector	0.40	$ 18,740	0.75	$ 35,814	0.75	$ 35,814
		Chief Admin Clerk	1.00	$ 44,258	1.00	$ 45,109	1.00	$ 45,109
		Head Clerk	1.00	$ 37,303	1.00	$ 38,020	1.00	$ 38,020
		Sanitary Inspector	-	$ -	0.20	$ 9,370	0.10	$ 4,685
		Animal Inspector	0.25	$ 3,000	0.25	$ 3,000	0.25	$ 3,000
		Sealer of Wts/Meas	0.20	$ 13,500	0.20	$ 13,500	0.20	$ 13,500
			3.85	**$ 164,851**	**4.40**	**$ 193,787**	**4.30**	**$ 189,102**
			-	-	-	-	-	-

**** 25% position funding transferred to CDBG**

Economic Development

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Economic Dev-Salaries & Wages	**$113,778**	**$115,941**	**$106,746**	**$117,738**	**$130,042**	**$130,042**	**$0**	**$12,304**	**10.45**
Economic Dev-Overtime	**$2,266**	**$2,401**	**$2,180**	**$2,342**	**$2,342**	**$2,342**	**$0**	**$0**	**0.00**
Economic Dev-Longevity	**$2,825**	**$2,850**	**$2,850**	**$2,850**	**$3,650**	**$3,650**	**$0**	**$800**	**28.07**
Economic Dev-Professional Devel	**$450**	**$700**	**$700**	**$700**	**$700**	**$700**	**$0**	**$0**	**0.00**
Economic Dev-Repairs & Maint. Office Equipment	**$3,380**	**$3,026**	**$2,017**	**$3,026**	**$3,026**	**$3,026**	**$0**	**$0**	**0.00**
Economic Dev-Advertising	**$4,167**	**$2,292**	**$2,277**	**$3,000**	**$3,000**	**$10,000**	**$7,000**	**$7,000**	**233.33**
Economic Dev-Office Supplies	**$1,728**	**$1,676**	**$1,537**	**$1,799**	**$1,839**	**$1,839**	**$0**	**$40**	**2.24**
Economic Dev-Merr Valley Plan Comm	**$19,446**	**$19,446**	**$19,446**	**$19,446**	**$19,639**	**$19,639**	**$0**	**$193**	**0.99**
Economic Dev-Directors Expense	**$91**	**$449**	**$82**	**$240**	**$200**	**$200**	**$0**	**($40)**	**(16.67)**
DeptFunc: Economic Development - 0182	**$148,131**	**$148,781**	**$137,835**	**$151,141**	**$164,439**	**$171,439**	**$7,000**	**$20,297**	**13.43**

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Economic Development							
	Director	1.00	$ 94,339	1.00	$ 96,134	1.00	$ 96,134
	Director Stipend	-	$ 4,691	-	$ 4,877	-	$ 4,877
	CDBG Portion - Director	(0.40)	$ (39,212)	(0.30)	$ (30,003)	(0.30)	$ (30,003)
	Office Manager	1.00	$ 39,269	1.00	$ 40,024	1.00	$ 40,024
	Account Clerk	1.00	$ 37,303	1.00	$ 38,020	1.00	$ 38,020
	CDBG Portion - Account Clerk	(0.50)	$ (18,651)	(0.50)	$ (19,010)	(0.50)	$ (19,010)
	TOTAL	**2.10**	**$ 117,738**	**2.20**	**$ 130,042**	**2.20**	**$ 130,042**

Human Services

Citizen Center
Recreation
Veterans Service
Stadium Commission
Senior Center
Public Library

Citizens Center

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Citizen Ctr-Salaries & Wages	$208,193	$211,163	$189,560	$224,329	$236,250	$226,250	($10,000)	$1,921	0.86
Citizen Ctr - Overtime	$3,157	$2,907	$3,079	$4,800	$4,800	$4,000	($800)	($800)	(16.67)
Citizen Ctr-Longevity	$8,800	$8,800	$9,000	$9,000	$10,000	$10,000	$0	$1,000	11.11
Citizen Ctr-Professional Devel	$1,575	$2,450	$2,450	$2,450	$2,450	$2,450	$0	$0	0.00
Citizen Ctr-Electricity	$28,628	$33,736	$24,700	$39,000	$35,000	$30,000	($5,000)	($9,000)	(23.08)
Citizen Ctr-Heat	$26,484	$30,142	$19,989	$31,000	$31,000	$28,000	($3,000)	($3,000)	(9.68)
Citizen Ctr-Repairs & Maint. Office Equipment	$649	$3,655	$1,527	$2,300	$2,300	$2,300	$0	$0	0.00
Citizen Ctr-Repairs & Maint Fire Equipment	$292	$0	$0	$300	$300	$300	$0	$0	0.00
Citizen Ctr Bldg. Maint	$12,114	$14,249	$12,239	$14,450	$15,000	$14,000	($1,000)	($450)	(3.11)
Citizen Ctr-Repairs & Maint. Elevator	$5,501	$2,948	$2,950	$3,000	$3,000	$3,000	$0	$0	0.00
Citizen Ctr-Annual Fireworks Entertainment	$0	$18	$0	$0	$0	$8,000	$8,000	$8,000	0.00
Citizen Ctr-Pest Control Services	$432	$0	$324	$450	$400	$400	$0	($50)	(11.11)
Citizen Ctr-Office Supplies	$1,350	$832	$597	$1,000	$1,000	$1,000	$0	$0	0.00
Citizen Ctr-Vehicular Supplies	$12,928	$13,160	$7,895	$12,000	$12,000	$12,000	$0	$0	0.00
Citizen Ctr-All Other	$0	$0	$1,250	$0	$0	$0	$0	$0	0.00
DeptFunc: Citizen Center - 0549	$310,103	$324,061	$275,560	$344,079	$353,500	$341,700	($11,800)	($2,379)	(0.69)

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Citizens Center							
	Director	1.00	$ 66,264	1.00	$ 66,480	1.00	$ 66,480
	Program Coord	1.00	$ 40,933	1.00	$ 37,071	1.00	$ 37,071
	Principal Account Clerk	1.00	$ 34,294	1.00	$ 34,953	1.00	$ 34,953
	Principal Account Clerk	1.00	$ 34,294	1.00	$ 34,953	1.00	$ 34,953
	Principal Account Clerk	1.00	$ 34,294	1.00	$ 34,953	1.00	$ 34,953
	Bldg Mtce Craft/Cust	2.00	$ 65,123	2.00	$ 66,372	2.00	$ 66,372
	Veterans Driver	1.00	$ 23,422	1.00	$ 23,421	1.00	$ 23,421
	Disability Coordinator	0.20	$ 15,000	0.20	$ 15,000	0.20	$ 15,000
	Disability Commission - offset	(0.20)	$ (15,000)	(0.20)	$ (15,000)	(0.20)	$ (15,000)
	Revolving Accounts - offset for Bldg Mtce	(0.30)	$ (10,000)	-	$ -	(0.30)	$ (10,000)
	Veterans Skating Rink - offset	(0.30)	$ (10,000)	(0.30)	$ (10,000)	(0.30)	$ (10,000)
	Wood School Day Care - offset	(0.50)	$ (20,000)	(0.50)	$ (17,000)	(0.50)	$ (17,000)
	Fomula Grant - offset	(1.00)	$ (34,294)	(1.00)	$ (34,952)	(1.00)	$ (34,952)
	TOTAL	**5.90**	**$ 224,329**	**6.20**	**$ 236,251**	**5.90**	**$ 226,251**

Recreation

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Rec-Salaries & Wages	**$15,395**	**$16,596**	**$14,978**	**$17,000**	**$36,680**	**$23,000**	**($13,680)**	**$6,000**	**35.29**
Rec-Other Mun Bldgs Maint	**$6,251**	**$5,581**	**$5,255**	**$6,500**	**$25,000**	**$35,000**	**$10,000**	**$28,500**	**438.46**
DeptFunc: Recreation - 0630	**$21,646**	**$22,177**	**$20,232**	**$23,500**	**$61,680**	**$58,000**	**($3,680)**	**$34,500**	**146.81**

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Recreation							
	Life Guards	-	$ 17,000	-	$ 23,000	-	$ 23,000
	Supervisor of Lifeguards	-	$ -	-	$ 5,040	-	$ -
	Laborers	-	$ -	-	$ 8,640	-	$ -
	TOTAL	**-**	**$ 17,000**	**-**	**$ 36,680**	**-**	**$ 23,000**

Veteran's Services

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Veterans-Salaries & Wages	$45,816	$46,516	$42,864	$47,426	$48,319	$48,319	$0	$892	1.88
Veterans-Longevity	$1,400	$1,400	$1,400	$1,400	$1,400	$1,400	$0	$0	0.00
Veterans-Communications	$395	$505	$191	$495	$495	$495	$0	$0	0.00
Veterans Grave Reg	$700	$700	$583	$700	$700	$700	$0	$0	0.00
Veterans-Cash Payments	$729,765	$668,017	$654,597	$678,297	$678,297	$678,297	$0	$0	0.00
Veterans-Mem Day Parade	$2,700	$2,700	$0	$2,700	$2,700	$2,700	$0	$0	0.00
Veterans-Pearl Harbor Day Parade	$500	$500	$500	$500	$500	$500	$0	$0	0.00
Veterans Day Parade	$2,350	$2,350	$2,350	$2,350	$2,350	$2,350	$0	$0	0.00
Veterans-Burial	$11,970	$6,000	$0	$10,000	$10,000	$10,000	$0	$0	0.00
Veterans-Office Supplies	$1,155	$1,836	$943	$1,788	$1,788	$1,788	$0	$0	0.00
Veterans-Flag Account	$7,079	$6,251	$5,448	$6,312	$6,312	$6,312	$0	$0	0.00
Veteran Director/Agent Expense	$1,231	$1,882	$1,321	$1,500	$1,500	$1,500	$0	$0	0.00
Veterans-Lease Payment Vehicle	$0	$23,429	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Veterans - 0543	$805,061	$762,085	$710,197	$753,468	$754,361	$754,361	$0	$892	0.12

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Veterans Services							
	Director	1.00	$ 47,426	1.00	$ 48,319	1.00	$ 48,319
	TOTAL	1.00	$ 47,426	1.00	$ 48,319	1.00	$ 48,319

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Mayor Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Stadium-Electricity	**$6,425**	**$5,137**	**$5,923**	**$5,894**	**$0**	**$5,894**	**$5,894**	**$0**	**0.00**
Stadium-Heat	**$3,064**	**$4,306**	**$1,827**	**$3,549**	**$0**	**$3,549**	**$3,549**	**$0**	**0.00**
Stadium-Other Mun Bldgs Maint	**$317**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00**
DeptFunc: Stadium Commission - 0550	**$9,807**	**$9,443**	**$7,750**	**$9,443**	**$0**	**$9,443**	**$9,443**	**$0**	**0.00**

Senior Services

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Senior Ctr-Salaries & Wages	**$72,091**	**$40,306**	**$38,181**	**$49,774**	**$52,106**	**$52,106**	**$0**	**$2,332**	**4.68**
Senior Ctr-Longevity	**$1,400**	**$2,400**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$0**	**$0**	**0.00**
Senior Ctr-Repairs & Maint. Office Equipment	**$295**	**$1,661**	**$1,550**	**$1,600**	**$1,700**	**$1,700**	**$0**	**$100**	**6.25**
Senior Ctr-Office Supplies	**$0**	**$0**	**$0**	**$0**	**$500**	**$0**	**($500)**	**$0**	**0.00**
DeptFunc: Senior Services - 0541	**$73,786**	**$44,367**	**$40,731**	**$52,374**	**$55,306**	**$54,806**	**($500)**	**$2,432**	**4.64**

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Senior Services							
	Director	-	$ 4,500	-	$ 4,500	-	$ 4,500
	Nurse	1.00	$ 43,136	1.00	$ 47,606	1.00	$ 47,606
	Activities/Vol Coord	1.00	$ 31,281	1.00	$ 28,252	1.00	$ 28,252
	Outreach Coordinator	0.45	$ 11,138	-	$ -	-	$ -
	COA Formula Grant - offset	(1.00)	$ (40,281)	(1.00)	$ (28,252)	(1.00)	$ (28,252)
	TOTAL	**1.45**	**$ 49,774**	**1.00**	**$ 52,106**	**1.00**	**$ 52,106**

Public Library

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Library-Salaries & Wages	$821,539	$761,569	$736,478	$818,871	$837,733	$837,772	$38	$18,900	2.31
Library-Overtime	$3,549	$4,113	$1,449	$6,500	$6,500	$5,000	($1,500)	($1,500)	(23.08)
Library - Shift Differential	$2,355	$4,430	$4,336	$5,000	$5,000	$5,000	$0	$0	0.00
Library-Longevity	$16,538	$14,988	$14,688	$14,750	$15,375	$15,375	$0	$625	4.24
Library-Professional Devel	$3,150	$4,375	$4,725	$4,375	$4,725	$4,725	$0	$350	8.00
Library-Utilities	$65,355	$71,126	$56,253	$72,065	$72,065	$72,065	$0	$0	0.00
Library-Repairs & Maint. Office Equipment	$3,906	$4,483	$2,224	$3,910	$4,483	$4,483	$0	$573	14.66
Library-Bldg & Grounds Service	$22,221	$16,687	$18,362	$21,028	$17,204	$18,204	$1,000	($2,824)	(13.43)
Library-Information Technology Services	$6,226	$5,500	$4,081	$4,200	$6,000	$6,000	$0	$1,800	42.86
Library-Communications	$3,617	$5,406	$2,175	$2,900	$6,000	$5,000	($1,000)	$2,100	72.41
Library-Postage	$4,643	$2,705	$2,139	$2,950	$3,500	$3,500	$0	$550	18.64
Library-Office Supplies	$4,231	$3,134	$3,375	$3,500	$3,500	$3,500	$0	$0	0.00
Library-Building Equip Repairs Maint. Supplies	$24,356	$17,998	$19,678	$19,684	$19,684	$19,684	$0	$0	0.00
Library - Vehicular Supplies	$14	$60	$0	$60	$60	$60	$0	$0	0.00
Library Consortium	$62,082	$60,619	$61,865	$61,865	$64,506	$64,506	$0	$2,641	4.27
Library-Other	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$0	$0	0.00
Library-Circulation System	$11,130	$9,708	$11,927	$12,700	$10,500	$10,500	$0	($2,200)	(17.32)
Library-Bond Payment	$82,475	$79,435	$75,903	$75,903	$73,515	$73,515	$0	($2,388)	(3.15)
DeptFunc: Library - 0610	$1,147,385	$1,076,335	$1,029,657	$1,140,260	$1,160,349	$1,158,888	($1,462)	$18,628	1.63

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Public Library							
	Director	1.00	$ 75,990	1.00	$ 77,451	1.00	$ 77,451
	Assistant Librarian	1.00	$ 51,000	-	$ -	-	$ -
	Librarian I	3.00	$ 133,561	4.00	$ 188,874	4.00	$ 188,913
	System Admin	0.75	$ 38,250	0.75	$ 38,986	0.75	$ 38,986
	Division Head	3.50	$ 147,062	3.50	$ 149,890	3.50	$ 149,890
	Library Assistant	4.23	$ 157,417	4.23	$ 161,618	4.23	$ 161,618
	Library Assistant - Outreach	0.125	$ 4,438	0.125	$ 4,614	0.125	$ 4,614
	Lib Asst/Tech Asst	2.00	$ 63,263	2.00	$ 64,490	2.00	$ 64,490
	Library Clerical	3.25	$ 93,858	3.25	$ 96,529	3.25	$ 96,529
	Adol Behav Spec/Ment	0.25	$ 10,298	0.25	$ 10,706	0.25	$ 10,706
	Lib Asst/Custodial	1.00	$ 37,728	1.00	$ 38,454	1.00	$ 38,454
	Pages	0.35	$ 6,006	0.35	$ 6,122	0.35	$ 6,122
	TOTAL	**20.45**	**$ 818,871**	**20.45**	**$ 837,733**	**20.45**	**$ 837,772**

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.

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Debt Underwritier	$0	$37,669	$1,000	$0	$45,000	$45,000	$0	$45,000	0.00
Debt-Principal on Long Term Debt	$6,757,680	$7,664,972	($69,700)	$7,793,363	$6,590,113	$6,590,113	$0	($1,203,250)	(15.44)
Debt-Interest on Long Term Debt	$3,116,907	$2,666,543	($18,803)	$2,526,480	$2,411,350	$2,411,350	$0	($115,130)	(4.56)
Debt-Interest on Short Term Debt	$401,442	$102,684	$0	$210,000	$210,000	$210,000	$0	$0	0.00
DeptFunc: Debt Service - 0700	$10,276,029	$10,471,867	($87,503)	$10,529,843	$9,256,463	$9,256,463	$0	($1,273,380)	(12.09)

General Debt Schedule Project Title	Balance	FY 2013 Long Term Principal	Long Term Interest	MWPAT Subsidy	Balance
Municipal					
2005 Ref Police Station 97 (ISQ)	488,200	98,800	22,838		389,400
2005 Ref Fire Remodeling 97(ISQ)	88,400	19,800	4,145		68,600
2005 Ref Library 97 (ISQ)\	295,500	59,700	13,815		235,800
2001 MWPAT 97-1075 (O) SPT	60,061	7,592	3,132	(3,132)	52,469
2011 Ref Hospital Bonds 01 (OSQ)	9,680,000	790,000	399,255		8,890,000
2002 Fire Equip (ISQ)	110,000	10,000	4,510		100,000
2002 Hospital Equip (ISQ)	330,000	30,000	13,530		300,000
Hospital Deficit Notes 4/01	8,200,000	775,000	328,000		7,425,000
Hospital Deficit Notes 6/01	2,485,000	235,000	99,400		2,250,000
Hospital Deficit Notes 12/01	2,985,000	250,000	119,400		2,735,000
Hospital Deficit Notes 12/02	2,835,000	210,000	113,400		2,625,000
Hospital Deficit Notes 4/03	385,000	30,000	15,400		355,000
Hospital Deficit Defferal Plan 2005	2,967,500	-	118,700		2,967,500
2002 MWPAT CW-00-54 (I) LFILL	291,704	21,704	14,159	(14,886)	270,000
2004 MWPAT CW-00-54A (I) LFILL	483,486	30,112	23,382	(22,507)	453,374
2006 Parking Deck 1 (ISQ)	75,000	15,000	3,300		60,000
2006 Parking Deck 2 (ISQ)	115,000	25,000	5,000		90,000
2006 MWPAT CW-00-54B (I) LFILL	1,125,000	75,000			1,050,000
2006 MWPAT CW-00-54C (O) LFILL	224,688	14,979			209,709
2011 MWPAT CW-08-28 (O) LFILL	713,298	31,170	13,954		682,128
2011 MWPAT CW-06-38 (O) LFILL	551,862	24,116	10,796		527,746
2013 MWPAT CWP-10-23 (O) LFILL					3,636,820
2009 Rink Boards (ISQ)	70,000	10,000	2,300		60,000

	Balance	FY 2013 Long Term Principal	Long Term Interest	MWPAT Subsidy	Balance
2009 High St. Fire Station Repairs (ISQ)	24,000	2,000	863		22,000
2009 Fire Ladder Truck (ISQ)	644,000	92,000	21,160		552,000
2009 Fire Ladder Truck Repairs (ISQ)	115,000	10,000	4,113		105,000
sub-total Non School	35,342,699	2,866,973	1,354,550	(40,526)	36,112,546
School					
2005 Refunding Sch (G/S) R2005 2(ISQ)	14,600	14,600	730		-
2005 Refunding Sch (P/B) R2005 1(ISQ)	8,172,580	1,749,000	389,987		6,423,580
2005 Refunding Sch Lnd 1997 (ISQ)	78,080	19,640	3,757		58,440
2005 Ref Sch Planning 97 (ISQ)	146,825	49,000	6,974		97,825
2006 Ref99 School (OSQ) N	7,513,665	943,531	346,291		6,570,135
2006 Ref99 School (OSQ) P/B	91,335	11,469	4,209		79,865
2006 Ref99 Sch Roof (ISQ)	530,000	90,000	23,800		440,000
2002 School Remodel Roof(ISQ) (H)	165,000	15,000	6,765		150,000
2002 School Equip (OSQ)	220,000	20,000	9,020		200,000
2006 Whittier Sch Roof (ISQ)	350,000	70,000	15,400		280,000
2006 Greenleaf Sch Boiler (ISQ)	25,000	5,000	1,100		20,000
2009 Boiler Replacement Hunking, Tilton, Whittier(ISQ)	560,000	40,000	20,600		520,000
2009 High School Remodel (ISQ)	2,256,000	162,000	82,963		2,094,000
2009 High School Remodel (ISQ)	3,192,000	228,000	117,420		2,964,000
2009 High School Remodel (ISQ)	444,000	28,000	16,699		416,000
2009 High School Remodel (ISQ)	1,317,000	78,000	50,031		1,239,000
2009 School Text Books (ISQ)	109,000	109,000	1,635		-
sub-total School	25,185,085	3,632,240	1,097,380	-	21,552,845
Total Debt	60,527,784	6,499,213	2,451,931	(40,526)	57,665,391

G/S = Golden/Silver Hill Schools

	8,910,618
P/B = Pentucket Lake/Bradford Schools	
less Library & Rink	(85,815)
plus Charges	45,000
plus School Tech	107,090
plus Green Schools	10,000
plus CIP debt est	123,570
plus Temp Interest Est.	75,000
plus Landfill Closing est.	25,000
plus High School Project (phase 2)	46,000
Total Debt Service	9,256,463

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 several plans to active employees along with 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 a 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 the city taking advantage of the recently passed changes to MGL Chapter 32 that allowed the mayor to make changes in benefit levels. As part of this process the city has to mitigate certain cost to effected employees and funding is made available within this budget.

The plans and enrolment estimates are in the tables below:

Summary of General Fund Costs and Headcount

Insurance Budget					
Municipal	Health	Active	$	3,613,723	
		Retiree	$	5,760,168	
	HRA Admin		$	11,441	
	FSA Admin		$	1,865	
	Life	Active	$	18,774	
		Retiree	$	33,104	
Total Municipal					$9,439,074
School	Health	Active	$	7,921,048	
		Retiree	$	4,095,101	
	HRA Admin		$	25,956	
	FSA Admin		$	1,966	
	Life	Active	$	16,654	
		Retiree	$	27,151	
Total School					$12,087,876
City	Health	Active	$	11,534,770	
		Retiree	$	9,855,269	
	HRA Admin		$	37,397	
	FSA Admin		$	3,830	
	Life	Active	$	35,428	
		Retiree	$	60,255	
Total City Group Insurance Budget					**$ 21,526,950**

These totals do not include Water/Wastewater and other School Accounts

Headcount				
Municipal	Health	Active	307	
		Retiree	948	
	Total Municipal Health			1,255
	Life	Active	228	
		Retiree	480	
	Total Municipal Life			708
School	Health	Active	653	
		Retiree	766	
	Total School Health			1,419
	Life	Active	257	
		Retiree	419	
	Total School Life			676
Total City Group Health Insurance Headcount				**2,673**
Total City Group Life Insurance Headcount				**1,384**

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:

To Date: 5/18/2012	City Budget Mayor								
Description	**FY10 Actual**	**FY11 Actual**	**FY12 Y-T-D Actual**	**FY12 Budget**	**FY13 Request**	**FY13 Mayor Allowed**	**Mayor Change**	**Budget Change**	**Budget Perc**
Benefits-Sick Leave Bank	**$170,835**	**$41,117**	**$29,675**	**$75,000**	**$75,000**	**$75,000**	**$0**	**$0**	**0.00**
Benefits-Vacation Buy-Back	**$14,659**	**$5,519**	**$0**	**$25,000**	**$20,000**	**$20,000**	**$0**	**($5,000)**	**(20.00)**
Benefits-Injured on Duty Medical Claims	**$35,000**	**$114,994**	**$132,625**	**$115,000**	**$140,715**	**$140,715**	**$0**	**$25,715**	**22.36**
Benefits-Unemployment - School	**$308,630**	**$414,036**	**$365,721**	**$150,000**	**$300,000**	**$300,000**	**$0**	**$150,000**	**100.00**
Benefits-Workers Comp School	**$186,386**	**$146,997**	**$100,713**	**$200,000**	**$100,000**	**$100,000**	**$0**	**($100,000)**	**(50.00)**
Benefits-Group Insurance	**$21,549,059**	**$21,867,291**	**$19,263,732**	**$22,277,415**	**$23,148,149**	**$22,195,950**	**($952,199)**	**($81,465)**	**(0.37)**
Benefits-Pension Assessment	**$9,809,595**	**$10,251,027**	**$9,303,579**	**$11,164,295**	**$12,124,264**	**$12,124,264**	**$0**	**$959,969**	**8.60**
Benefits-Unemployment Insurance	**$102,201**	**$28,420**	**$25,289**	**$300,000**	**$150,000**	**$150,000**	**$0**	**($150,000)**	**(50.00)**
Benefits-Workers Comp City	**$282,215**	**$235,583**	**$259,215**	**$300,000**	**$300,000**	**$300,000**	**$0**	**$0**	**0.00**
Benefits-Life Insurance	**($194)**	**($194)**	**($103)**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00**
Benefits-Medicare	**$891,288**	**$922,687**	**$897,373**	**$915,000**	**$942,000**	**$942,000**	**$0**	**$27,000**	**2.95**
Benefits-Non-Contributory Pensions	**$28,790**	**$18,928**	**$12,133**	**$35,000**	**$35,000**	**$35,000**	**$0**	**$0**	**0.00**
Benefits-Retiree Medical Claims	**$119,710**	**$288,377**	**$245,999**	**$190,750**	**$257,918**	**$257,918**	**$0**	**$67,168**	**35.21**
Benefits-Long Term Disability Ins	**$1,503**	**$1,640**	**$2,122**	**$1,700**	**$1,700**	**$1,700**	**$0**	**$0**	**0.00**
DeptFunc: Employee Benefits - 0910	**$33,499,677**	**$34,336,421**	**$30,638,073**	**$35,749,160**	**$37,594,746**	**$36,642,547**	**($952,199)**	**$893,387**	**2.50**
Liability Insurance Premiums	**$669,651**	**$669,939**	**$549,349**	**$760,875**	**$798,919**	**$798,919**	**$0**	**$38,044**	**5.00**
DeptFunc: Liability Insurance - 0945	**$669,651**	**$669,939**	**$549,349**	**$760,875**	**$798,919**	**$798,919**	**$0**	**$38,044**	**5.00**

Group includes amount required for employee mitigation costs of $669,000

Cherry Sheet Assessments

CHERRY SHEET ASSESSMENTS

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

RETIREE EMPLOYEE HAELTH INSURANCE

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

MOSQUITO CONTROL PROJECTS

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

AIR POLLUTION CONTROL

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

REGIONAL TRANSPORTATION AUTHORITY

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

SPECIAL EDUCATION ASSESSMENT

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

REGISTRY OF MOTOR VEHICLES-HOLD PROGRAM

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

CHARTER SCHOOL CHARGES

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

SCHOOL CHOICE

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

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
State-Special Education	$56,172	$60,071	$0	$60,671	$49,018	$49,018	$0	($11,653)	(19.21)
State-Ret Employees Health Ins	$16,325	$19,261	$14,085	$18,780	$19,044	$19,044	$0	$264	1.41
State-Mosquito Control	$109,364	$108,479	$81,617	$108,822	$114,244	$114,176	($68)	$5,354	4.92
State-Air Pollution Control Districts	$14,571	$15,072	$11,255	$15,006	$15,337	$15,337	$0	$331	2.21
State-RMV Non-Renewal Surcharge	$91,900	$93,880	$66,410	$93,880	$87,880	$87,880	$0	($6,000)	(6.39)
State Assesement-Bond Interest	$4,532	$7,064	$0	$0	$7,000	$7,000	$0	$7,000	0.00
State-Regional Transit Authorities	$384,919	$387,622	$322,974	$430,632	$417,842	$417,842	$0	($12,790)	(2.97)
State-School Choice	$1,104,464	$1,213,149	$815,612	$1,194,028	$1,223,417	$1,223,417	$0	$29,389	2.46
State-Essex Agg. Assessment	$585,767	$565,326	$386,565	$515,419	$523,951	$523,951	$0	$8,532	1.66
State-Charter School Charges	$2,487,781	$2,773,955	$1,827,588	$2,802,650	$2,943,956	$2,920,308	($23,648)	$117,658	4.20
DeptFunc: State Assessment - 0820	$4,855,795	$5,243,879	$3,526,106	$5,239,888	$5,401,689	$5,377,973	($23,716)	$138,085	2.64

Miscellaneous and Transfers

BUDGET RESERVE

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

STABLIZATION TRUST FUND

Under MGL Chapter 40 section 5B communities may appropriate into this fund in any year an amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Emergency Finance Board. The aggregate of the stabilization fund shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of city council is required to appropriate money from or into the stabilization fund. Appropriation can be for any lawful purpose. The balance in the stabilization fund at the start of FY11 was $724,900

OVERLAY

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

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Other-Budget Salary Reserves	$0	$0	$0	$0	$325,000	$325,000	$0	$325,000	0.00
Other-Budget Reserve	$0	$0	$0	$466,819	$650,000	$650,000	$0	$183,181	39.24
DeptFunc: Other Reserves - 0946	$0	$0	$0	$466,819	$975,000	$975,000	$0	$508,181	108.86
Transfer to Capital Projects	$0	$0	$133,237	$235,000	$350,000	$325,000	($25,000)	$90,000	38.30
Transfer to Trust	$257,368	$0	$1,195,064	$1,195,064	$0	$1,150,000	$1,150,000	($45,064)	(3.77)
DeptFunc: Transfers - 0990	$257,368	$0	$1,328,301	$1,430,064	$350,000	$1,475,000	$1,125,000		
Deficits (Budget Only)	$0	$0	$0	$1,220,017	$0	$0	$0	($1,220,017)	(100.00)
Furlough (undistributed)(Budget Only)	$0	$0	$0	$0	$0	$7,874	$7,874	$7,874	0.00
Overlay (Budget Only)	$0	$0	$0	$579,715	$610,000	$610,000	$0	$30,285	5.22
DeptFunc: Budget Only - 0999	$0	$0	$0	$1,799,732	$610,000	$617,874	$7,874	($1,181,858)	(65.67)

Enterprise Funds

Wastewater
Water

Wastewater

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Sewer-Penalties and Interest on Utility Charge	($64,803)	($69,521)	($55,822)	($65,000)	($60,000)	($60,000)	$0	$5,000	(7.69)
Sewer-Residential Usage	($3,639,935)	($4,167,921)	($3,064,069)	($3,692,400)	($4,265,177)	($4,265,177)	$0	($572,777)	15.51
Sewer-Commercial Usage	($3,083,083)	($3,398,016)	($3,092,590)	($3,330,400)	($3,341,784)	($3,341,784)	$0	($11,384)	0.34
Sewer-Groveland Usage	($158,888)	($153,684)	($142,308)	($156,000)	($110,000)	($110,000)	$0	$46,000	(29.49)
Sewer-Haverhill Paperboard Usage	($219,547)	$0	$0	$0	$0	$0	$0	$0	0.00
Sewer-Septage Usage	($148,277)	($144,594)	($119,404)	($147,000)	($147,000)	($147,000)	$0	$0	0.00
Sewer Misc	($50,074)	($35,599)	($31,428)	($30,000)	($30,000)	($30,000)	$0	$0	0.00
Wastewater Betterment Collections	($5,986)	($4,314)	$0	($10,000)	$0	$0	$0	$10,000	(100.00)
Wastewater CSO Impact Fee	($59,700)	($54,000)	($52,788)	($100,000)	($54,000)	($54,000)	$0	$46,000	(46.00)
Sewer-Storm Drainage Infrastructure Fee	($600)	($1,800)	($1,800)	($3,000)	($2,500)	($2,500)	$0	$500	(16.67)
Wastewater Infrastructure Fee	($24,000)	($21,600)	($21,116)	($40,000)	($25,000)	($25,000)	$0	$15,000	(37.50)
	($7,454,893)	($8,051,048)	($6,581,324)	($7,573,800)	($8,035,461)	($8,035,461)	$0	($461,661)	6.10

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Salaries & Wages-Sewer	$111,643	$133,299	$88,041	$97,084	$98,962	$98,962	$0	$1,878	1.93
Sewer-Overtime	$1,060	$304	$841	$1,000	$1,020	$1,020	$0	$20	2.00
Sewer-Longevity	$2,800	$1,400	$1,400	$2,800	$2,800	$2,800	$0	$0	0.00
Clothing Allowance	$700	$350	$700	$350	$700	$700	$0	$350	100.00
Sewer & Drain Program	$27,300	$27,072	$25,966	$28,100	$25,000	$25,000	$0	($3,100)	(11.03)
Tools & Equipment	$0	$1,021	$0	$0	$1,500	$1,500	$0	$1,500	0.00
Pipe Casting & Cement	$663	$0	$0	$0	$1,600	$1,600	$0	$1,600	0.00
DeptFunc: Sewer - 0441	$144,166	$163,446	$116,948	$129,334	$131,582	$131,582	$0	$2,248	1.74
Salaries & Wages-Wastewater	$1,410,878	$1,549,773	$1,409,251	$1,619,178	$1,686,805	$1,651,825	($34,980)	$32,647	2.02
Wastewater - Overtime	$243,395	$238,198	$204,989	$241,171	$241,171	$241,171	$0	$0	0.00
Wastewater-Longevity	$28,800	$29,820	$28,950	$30,800	$29,400	$29,400	$0	($1,400)	(4.55)
Boot Allowance	$1,649	$1,531	$1,323	$2,200	$2,600	$2,600	$0	$400	18.18
Tuition Reimbursement	$1,835	$234	$3,501	$3,500	$4,000	$4,000	$0	$500	14.29
Tool Allowance	$3,497	$2,243	$3,626	$4,400	$3,500	$3,500	$0	($900)	(20.45)
Electricity	$901,450	$897,833	$794,008	$890,000	$890,310	$890,310	$0	$310	0.03
Heat & Hot Water	$117,258	$124,207	$75,684	$100,077	$96,000	$96,000	$0	($4,077)	(4.07)
Normal Maintenance	$186,709	$164,119	$144,573	$190,000	$200,000	$190,000	($10,000)	$0	0.00
Lift Station-Operation & Maint	$98,299	$73,532	$66,525	$98,632	$100,000	$98,632	($1,368)	$0	0.00
Rent/City Hall	$17,500	$17,500	$17,500	$17,500	$17,500	$17,500	$0	$0	0.00
Uniform Rental	$4,856	$5,520	$5,022	$5,700	$5,700	$5,700	$0	$0	0.00
Service Contracts	$38,696	$23,401	$25,723	$29,914	$49,674	$49,674	$0	$19,760	66.06
Sludge Disposal	$753,700	$694,647	$646,263	$673,088	$930,105	$930,105	$0	$257,017	38.18
Information Techology	$0	$0	$50	$0	$0	$0	$0	$0	0.00
Legal Fees & Consultant	$9,681	$11,221	$11,621	$25,000	$25,000	$25,000	$0	$0	0.00
Sewer Assessment & Inspection	$23,126	$13,368	$14,190	$50,000	$50,000	$50,000	$0	$0	0.00
Advertising-Waste Water	$0	$168	$0	$250	$250	$250	$0	$0	0.00
Industrial Pretreatment	$2,648	$2,919	$2,147	$5,000	$5,000	$5,000	$0	$0	0.00
Storm Water Expense	$0	$0	$5,356	$42,800	$0	$0	$0	($42,800)	(100.00)
Communications	$15,486	$14,453	$14,907	$15,660	$15,660	$15,660	$0	$0	0.00
Postage	$11,863	$10,230	$11,948	$13,080	$14,231	$14,231	$0	$1,151	8.80
Household Hazardous Waste Program	$7,609	$11,688	$9,946	$12,000	$17,000	$17,000	$0	$5,000	41.67
Office Supplies	$4,113	$5,039	$4,539	$5,200	$5,200	$5,200	$0	$0	0.00
Wastewater - Vehicular Gasoline	$16,819	$21,788	$14,249	$18,751	$21,826	$21,826	$0	$3,075	16.40
Sludge Dewatering Chemicals	$70,099	$58,077	$64,676	$83,039	$100,508	$95,508	($5,000)	$12,469	15.02
Chlorine	$26,236	$22,941	$22,224	$31,687	$40,146	$40,146	$0	$8,459	26.70

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Mayor Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Polymer	$9,235	$8,215	$8,938	$11,100	$9,450	$9,450	$0	($1,650)	(14.86)
Other Chemicals	$250	$2,552	$0	$300	$2,400	$2,400	$0	$2,100	700.00
Equipment Rebuild	$33,686	$49,506	$48,335	$58,500	$62,000	$56,000	($6,000)	($2,500)	(4.27)
Laboratory Expense	$26,077	$22,101	$28,723	$31,847	$32,657	$32,657	$0	$810	2.54
In-Kind Services - Wastewater	$280,014	$230,014	$214,184	$214,184	$240,626	$512,751	$272,125	$298,567	139.40
Tech Training & Seminars	$2,099	$4,711	$6,691	$10,000	$5,800	$5,800	$0	($4,200)	(42.00)
Dues and Memberships	$5,280	$2,329	$1,934	$3,000	$3,000	$3,000	$0	$0	0.00
Wastewater Transfer to Cap Projects Fund	$0	$1,167,869	$0	$0	$0	$0	$0	$0	0.00
Transfer to Water (Engineering)	$55,000	$55,000	$0	$55,000	$0	$0	$0	($55,000)	(100.00)
DeptFunc: Waste Water - 0442	$4,407,841	$5,536,747	$3,911,597	$4,592,558	$4,907,519	$5,122,296	$214,777	$529,738	11.53
Wastewater Capital Outlay	$842,673	$108,567	$215,900	$354,000	$110,000	$110,000	$0	($244,000)	(68.93)
Storm Drainage Infrastructure Expense	$103,941	$0	$66,312	$100,000	$100,000	$100,000	$0	$0	0.00
Wastewater Infrastructure Expense	$63,412	$6,240	$0	$50,000	$100,000	$100,000	$0	$50,000	100.00
DeptFunc: Wastewater Capital Outlay - 0444	$1,010,026	$114,807	$282,212	$504,000	$310,000	$310,000	$0	($194,000)	(38.49)
Mass Abatement Tr Admin Fee	$41,195	$15,457	$31,526	$31,526	$31,526	$31,526	$0	$0	0.00
Mass Abatement Trust Loan	$1,278,742	$1,310,033	$1,419,125	$1,380,296	$1,380,296	$1,380,296	$0	$0	0.00
Principal on long term debt	$239,773	$235,976	$0	$251,745	$251,745	$251,745	$0	$0	0.00
Interest on long term debt	$96,354	$90,258	$0	$139,007	$139,007	$139,007	$0	$0	0.00
Interest on Short Term Debt	$8,654	$22,394	$0	$4,500	$52,394	$52,394	$0	$47,894	1,064.31
DeptFunc: Debt Service - 0700	$1,664,718	$1,674,119	$1,450,651	$1,807,074	$1,854,968	$1,854,968	$0	$47,894	2.65
Health Insurance	$360,697	$379,669	$296,371	$476,595	$446,651	$446,651	$0	($29,944)	(6.28)
Pension Assessment	$309,893	$323,838	$288,245	$345,894	$374,985	$374,985	$0	$29,091	8.41
Wastewater Workers Compensation	$555	$215	$210	$5,000	$5,000	$5,000	$0	$0	0.00
Medicare	$13,448	$14,255	$12,446	$15,000	$15,000	$15,000	$0	$0	0.00
DeptFunc: Employee Benefits - 0910	$684,593	$717,977	$597,272	$842,489	$841,636	$841,636	$0	($853)	(0.10)
Insurance Premiums	$92,877	$74,139	$113,000	$113,000	$113,000	$113,000	$0	$0	0.00
DeptFunc: Liability Insurance - 0945	$92,877	$74,139	$113,000	$113,000	$113,000	$113,000	$0	$0	0.00
Budget Surplus/Loss (Budget Only)	$0	$0	$0	($414,655)	($166,044)	($338,021)	($171,977)	($76,634)	
DeptFunc: Budget Only - 0999	$0	$0	$0	($414,655)	($166,044)	($338,021)	($171,977)	($76,634)	
Fund: Sewer Fund - 6010040	$8,004,221	$8,281,235	$6,471,681	$7,573,800	$7,992,661	$8,035,461			

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Sewer:	Working Foreman	2.00	$ 97,084	2.00	$ 98,962	2.00	$ 98,962
	Total-Sewer	**2.00**	**$ 97,084**	**2.00**	**$ 98,962**	**2.00**	**$ 98,962**
Wastewater:	Supt/Engineer	1.00	$ 95,880	1.00	$ 97,724	1.00	$ 97,724
	Facility Manager	1.00	$ 74,967	1.00	$ 76,409	1.00	$ 76,409
	WWTP Chemist	1.00	$ 64,622	1.00	$ 65,865	1.00	$ 65,865
	Collection System Supv	1.00	$ 74,967	1.00	$ 76,409	1.00	$ 76,409
	DPW Director 33% to Water	0.33	$ 37,398	0.33	$ 39,818	0.33	$ 39,818
	Exec Asst to Supt/Eng	1.00	$ 47,676	1.00	$ 48,593	1.00	$ 48,593
	Chief Fin Admin Assist	1.00	$ 45,586	1.00	$ 46,462	1.00	$ 46,462
	Elec/Instr/Mech	1.00	$ 57,920	1.00	$ 59,034	1.00	$ 59,034
	Senior Operator	5.00	$ 331,480	5.00	$ 337,854	5.00	$ 337,854
	Sr Coll Systems Oper	1.00	$ 57,920	1.00	$ 59,034	1.00	$ 59,034
	Operator	3.00	$ 147,918	4.00	$ 185,743	3.00	$ 150,763
	Coll System Operator	2.00	$ 88,638	2.00	$ 90,342	2.00	$ 90,342
	Maint Mechanic	2.00	$ 88,216	1.00	$ 44,956	1.00	$ 44,956
	Mobile Equipment Operator	-	$ -	1.00	$ 44,956	1.00	$ 44,956
	Coll System OP/Catch Basin	2.00	$ 94,241	2.00	$ 96,054	2.00	$ 96,054
	Lab Technician	1.00	$ 47,121	1.00	$ 48,027	1.00	$ 48,027
	Maint Mechanic/Helper	2.00	$ 115,839	2.00	$ 118,067	2.00	$ 118,067
	Storekeeper	1.00	$ 42,328	1.00	$ 43,142	1.00	$ 43,142
	Custodian/Laborer	1.00	$ 34,320	1.00	$ 34,980	1.00	$ 34,980
	Safety & Training Officer	-	$ 3,120	-	$ 3,180	-	$ 3,180
	Shift Differential	-	$ 33,596	-	$ 34,242	-	$ 34,242
	Collection on Call	-	$ 11,581	-	$ 11,804	-	$ 11,804
	Operator on Call	-	$ 9,897	-	$ 9,897	-	$ 9,897

Out of Grade	-	$	13,947	-	$	14,215	-	$	14,215
Total-Wastewater	**27.33**	**$**	**1,619,178**	**28.33**	**$**	**1,686,805**	**27.33**	**$**	**1,651,825**
Total-Wastewater Department	**29.33**		**1,716,262**	**30.33**		**1,785,767**	**29.33**		**1,750,787**

Water

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change
Water-Penalties and Interest on Utility Charge	($54,621)	($58,419)	($50,196)	($52,000)	($52,000)	($52,000)	$0	$0
Water-Penalties and Interest on Labor	($4,238)	($4,690)	($5,172)	($3,500)	($4,000)	($4,000)	$0	($500)
Water-Penalties and Interest on Fire Service	($1,249)	($1,569)	($714)	($800)	($800)	($800)	$0	$0
Water-Residential Usage	($3,007,377)	($3,576,257)	($2,665,951)	($3,159,800)	($3,579,848)	($3,579,848)	$0	($420,048)
Water-Commercial Usage	($2,396,704)	($2,623,167)	($2,433,600)	($2,538,200)	($2,726,197)	($2,726,197)	$0	($187,997)
Water-Labor Fee	($272,882)	($287,242)	($230,559)	($275,000)	($275,000)	($275,000)	$0	$0
Water-Service Repairs	($70,567)	($74,918)	($69,326)	($75,250)	($70,000)	($70,000)	$0	$5,250
Water-Service Entrance	($9,840)	($18,240)	($10,180)	($22,250)	($15,000)	($15,000)	$0	$7,250
Water-Main Pipe Entrance	($13,467)	($11,104)	($6,575)	($14,000)	($9,000)	($9,000)	$0	$5,000
Water-Fire Service	($213,449)	($218,902)	($202,667)	($212,940)	($212,940)	($212,940)	$0	$0
Water-Real Estate Transfer	($43,443)	($34,464)	($30,142)	($36,000)	($35,000)	($35,000)	$0	$1,000
Water Betterment Collections	$0	($1,902)	$0	$0	$0	$0	$0	$0
Analysis/Misc Water	($17,839)	($157,324)	($9,728)	($25,000)	($12,000)	($12,000)	$0	$13,000
Water Infrastructure Fee	($37,400)	($20,000)	($11,200)	($22,500)	($15,000)	($15,000)	$0	$7,500
Water Supply Fee	($133,500)	($152,733)	($69,867)	($160,800)	($90,000)	($90,000)	$0	$70,800
Transfer from Enterprise (WW)	($55,000)	($55,000)	$0	$0	$0	$0	$0	$0
	($6,331,576)	($7,295,930)	($5,795,878)	($6,598,040)	($7,096,785)	($7,096,785)	$0	($498,745)
Engineering - Penalties & Interest	$0	($1,545)	($331)	$0	$0	$0	$0	$0
Engineering Reproductions & Printing	($13,168)	($9,270)	($11,962)	($10,000)	($15,000)	($15,000)	$0	($5,000)
Engineering Technical Review Fees	($6,120)	($14,050)	($3,950)	($5,000)	($5,000)	($5,000)	$0	$0
Engineering Sewer & Drain Permits	($30,100)	($21,100)	($17,375)	($25,000)	($30,000)	($30,000)	$0	($5,000)
Eng-Site Plan Review	($2,600)	($1,500)	$0	($1,500)	($1,500)	($1,500)	$0	$0
Eng Insp Fees - Clerk of Works	($22,224)	($80,992)	($44,304)	($50,000)	($40,000)	($40,000)	$0	$10,000
Eng-Street Opening Permits	($20,492)	($22,957)	($11,021)	($30,000)	($20,000)	($20,000)	$0	$10,000
	($94,704)	($151,414)	($88,944)	($121,500)	($111,500)	($111,500)	$0	$10,000
	($6,426,280)	($7,447,344)	($5,884,822)	($6,719,540)	($7,208,285)	($7,208,285)	$0	($488,745)

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Eng-Salaries & Wages	$257,448	$259,511	$232,530	$264,200	$269,185	$269,185	$0	$4,985	1.89
Eng-Overtime	$14,390	$3,706	$9,609	$7,000	$7,000	$7,000	$0	$0	0.00
Eng-Longevity	$4,950	$5,200	$5,200	$5,200	$6,250	$6,250	$0	$1,050	20.19
Eng-Professional Devel	$0	$500	$500	$500	$500	$500	$0	$0	0.00
Eng-Rep & Maint Office Equipment	$2,002	$3,762	$3,514	$5,100	$4,100	$4,100	$0	($1,000)	(19.61)
Eng-Consultant Services	$0	$1,667	$0	$0	$0	$0	$0	$0	0.00
Eng Insp Fees - Clerk of Works	$27,780	$34,980	$39,840	$45,000	$35,000	$35,000	$0	($10,000)	(22.22)
Eng-Communications	$1,699	$1,734	$2,060	$2,000	$2,000	$2,000	$0	$0	0.00
Eng-Pavement Repair/Street Opening	$0	($609)	$3,000	$21,500	$19,000	$19,000	$0	($2,500)	(11.63)
Eng-Office Supplies	$2,055	$1,396	$7,955	$8,100	$8,100	$8,100	$0	$0	0.00
Eng-Vehicular Supplies	$10,036	$2,815	$3,592	$4,500	$3,000	$3,000	$0	($1,500)	(33.33)
Eng-Field Equipment Supplies	$155	$0	$0	$0	$0	$0	$0	$0	0.00
Eng-Dues & Memberships	$636	$210	$0	$600	$600	$600	$0	$0	0.00
Transfer from Water	($55,000)	$0	$0	$0	$0	$0	$0	$0	0.00
DeptFunc: Engineering - 0410	$266,152	$314,871	$307,800	$363,700	$354,735	$354,735	$0	($8,965)	(2.47)
Salaries & Wages-Water Office	$280,280	$242,743	$247,071	$235,489	$281,140	$261,463	($19,677)	$25,974	11.03
Overtime-Water Office	$9,328	$252	$0	$7,000	$7,000	$7,000	$0	$0	0.00
Longevity-Water Office	$5,200	$5,200	$5,200	$5,200	$5,200	$5,200	$0	$0	0.00
Water Office Professional Development	$0	$200	$200	$200	$200	$200	$0	$0	0.00
DeptFunc: Water Office Salary - 0450	$294,809	$248,396	$252,471	$247,889	$293,540	$273,863	($19,677)	$25,974	10.48
Salaries & Wages-Water Treatment	$519,204	$503,761	$520,800	$583,717	$601,960	$593,145	($8,815)	$9,428	1.62
Overtime-Water Treatment	$42,821	$59,151	$25,057	$55,679	$56,535	$56,535	$0	$856	1.54
Longevity-Water Treatment	$7,250	$7,900	$8,400	$8,100	$9,600	$9,600	$0	$1,500	18.52
DeptFunc: Water Treatment Salary - 0451	$569,274	$570,812	$554,257	$647,496	$668,095	$659,280	($8,815)	$11,784	1.82
Salaries & Wages-Water Maintenance	$821,589	$837,016	$761,776	$933,309	$1,003,305	$962,961	($40,344)	$29,652	3.18
Overtime-Water Maintenance	$77,031	$103,674	$99,849	$94,718	$100,280	$94,719	($5,561)	$1	0.00
Longevity-Water Maintenance	$17,300	$18,300	$18,850	$19,100	$18,600	$18,600	$0	($500)	(2.62)
Water Maint Professional Development	$0	$100	$200	$100	$100	$100	$0	$0	0.00
DeptFunc: Water Maint. Salary - 0452	$915,920	$959,090	$880,676	$1,047,227	$1,122,285	$1,076,380	($45,905)	$29,153	2.78
Clothing Allowance	$8,000	$7,200	$7,600	$9,500	$9,300	$9,300	$0	($200)	(2.11)
Boot Allowance	$908	$675	$920	$1,250	$1,250	$1,250	$0	$0	0.00
Tuition Reimbursement	$12,339	$6,970	$11,673	$13,065	$13,065	$13,065	$0	$0	0.00
Electricity	$574,054	$596,128	$498,373	$621,900	$603,900	$598,900	($5,000)	($23,000)	(3.70)
Pumping Fuel & Heat	$40,693	$50,613	$28,340	$69,000	$64,690	$54,690	($10,000)	($14,310)	(20.74)
Meter Expense & Supplies	$78,859	$73,884	$139,317	$169,200	$185,930	$154,700	($31,230)	($14,500)	(8.57)

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Water Treatment Maintenance	$60,516	$53,666	$43,762	$60,550	$60,550	$60,550	$0	$0	0.00
Distribution Maintenance	$33,117	$30,827	$28,246	$37,500	$37,500	$37,500	$0	$0	0.00
Pumping Bldg Maintenance	$22,288	$25,058	$14,188	$22,000	$22,000	$22,000	$0	$0	0.00
Rent/City Hall	$17,500	$17,500	$17,500	$17,500	$17,500	$17,500	$0	$0	0.00
Service Contracts	$39,234	$37,257	$36,161	$50,239	$59,476	$59,476	$0	$9,237	18.39
Water Computer Program	$17,296	$16,238	$19,061	$31,000	$23,000	$23,000	$0	($8,000)	(25.81)
Legal Fees & Consultant	$36,755	$33,153	$8,902	$35,000	$35,000	$35,000	$0	$0	0.00
Advertising	$3,428	$168	$0	$1,000	$1,000	$1,000	$0	$0	0.00
Communications	$14,849	$15,993	$17,597	$25,000	$25,000	$25,000	$0	$0	0.00
Postage	$16,601	$19,099	$12,300	$21,025	$21,025	$21,025	$0	$0	0.00
Infra Red Rd Surfacing	$0	$0	$1,612	$4,475	$4,475	$4,475	$0	$0	0.00
Office Supplies	$6,515	$11,210	$7,626	$8,500	$8,500	$8,500	$0	$0	0.00
Small Main Replacement	$18,755	$23,985	$33,207	$39,649	$39,649	$39,649	$0	$0	0.00
Water Admin - Vehicles Expense	$91,073	$110,349	$71,402	$110,756	$104,996	$104,996	$0	($5,760)	(5.20)
Water Treatment Tools/Instruments	$432	$401	$250	$750	$750	$750	$0	$0	0.00
Treatment Chemicals	$372,996	$280,196	$239,842	$444,842	$471,794	$459,794	($12,000)	$14,952	3.36
Distribution Fittings & Supplies	$66,768	$64,966	$79,850	$100,821	$124,350	$110,821	($13,529)	$10,000	9.92
Water Conservation Materials	$4,676	$2,732	$3,283	$5,000	$5,000	$5,000	$0	$0	0.00
Fire Hydrant Repair	$43,464	$31,294	$21,547	$49,792	$49,792	$49,792	$0	$0	0.00
Laboratory Expense	$34,739	$35,367	$17,881	$39,006	$46,281	$46,281	$0	$7,275	18.65
Distribution Constr/Mtls	$37,302	$22,090	$26,346	$46,183	$46,183	$46,183	$0	$0	0.00
Leak Detection & Repair	($4,133)	$0	$0	$0	$11,500	$11,500	$0	$11,500	0.00
Fed Drink Water Assessment Fee	$18,157	$17,475	$16,914	$18,700	$17,850	$17,850	$0	($850)	(4.55)
Storage Taxes	$7,092	$7,373	$7,007	$7,570	$7,797	$7,797	$0	$227	3.00
In-Kind Services - Water	$378,098	$360,614	$344,784	$344,784	$218,671	$216,583	($2,088)	($128,201)	(37.18)
Travel/Outside Mtg/Conf	$345	$95	$88	$2,000	$2,000	$2,000	$0	$0	0.00
Transfer to GF - addtl In-Kind	$500,000	$400,000	$0	$0	$0	$0	$0	$0	0.00
Transfer to Special Revenue	$250,000	$0	$0	$0	$0	$0	$0	$0	0.00
Water - Transfer to Capital Projects	$22,000	$3,042,626	$0	$0	$0	$0	$0	$0	0.00
Transfer to Water - Engineering	$55,000	$0	$0	$55,000	$0	$0	$0	($55,000)	(100.00)
DeptFunc: Water Expenses - 0453	$2,879,716	$5,395,204	$1,755,579	$2,462,557	$2,339,774	$2,265,927	($73,847)	($196,630)	(7.98)
Water Maintenance Garage	$39	$0	$0	$0	$12,500	$12,500	$0	$12,500	0.00
Water Treatment Maint-Capital Acct	$53,772	$3,294	$75,434	$75,000	$30,000	$30,000	$0	($45,000)	(60.00)
Computer Hardware/Software	$9,578	$0	$0	$0	$0	$0	$0	$0	0.00
Vehicles	$0	$0	$23,876	$100,000	$103,400	$103,400	$0	$3,400	3.40

To Date: 5/18/2012 City Budget Mayor

Description	FY10 Actual	FY11 Actual	FY12 Y-T-D Actual	FY12 Budget	FY13 Mayor Request	FY13 Mayor Allowed	Mayor Change	Budget Change	Budget Perc
Water Supply Expenditures	$78,204	$0	$3,210	$80,000	$80,000	$80,000	$0	$0	0.00
Water Infrastructure Expense	$0	$3,720	$19,398	$60,000	$60,000	$60,000	$0	$0	0.00
Water Capital Outlay	$327,239	$5,930	$5,263	$20,000	$304,467	$329,467	$25,000	$309,467	1,547.34
Future Carb Repl Filters	$0	$0	$0	$0	$75,000	$75,000	$0	$75,000	0.00
DeptFunc: Water Capital Outlay - 0454	$468,833	$12,944	$127,181	$335,000	$665,367	$690,367	$25,000	$355,367	106.08
Mass Abatement Trust Admin Fee	$6,038	$1,575	$1,713	$17,675	$1,388	$1,388	$0	($16,287)	(92.15)
Mass Abatement Trust Loan	$70,893	$69,448	$70,199	$0	$114,450	$114,450	$0	$114,450	0.00
Principal on Long Term Debt	$321,965	$377,049	$0	$498,828	$529,900	$529,900	$0	$31,072	6.23
Interest on Long Term Debt	$162,365	$155,973	$0	$195,386	$171,319	$171,319	$0	($24,067)	(12.32)
Interest on Short Term Debt	$8,138	$0	$0	$120,000	$19,723	$19,723	$0	($100,277)	(83.56)
DeptFunc: Debt Service - 0700	$569,399	$604,045	$71,912	$831,889	$836,779	$836,779	$0	$4,890	0.59
Health Insurance	$480,966	$358,329	$365,857	$587,721	$603,148	$603,148	$0	$15,427	2.62
Pension Assessment	$262,237	$274,038	$265,296	$318,355	$346,261	$346,261	$0	$27,906	8.77
Water Unemployment Insurance	$0	$30,707	$0	$25,000	$25,000	$25,000	$0	$0	0.00
Water Workers Compensation	$43,233	$39,069	$29,945	$45,000	$45,000	$45,000	$0	$0	0.00
Medicare	$20,838	$20,174	$18,890	$25,000	$25,000	$25,000	$0	$0	0.00
DeptFunc: Employee Benefits - 0910	$807,274	$722,317	$679,987	$1,001,076	$1,044,409	$1,044,409	$0	$43,333	4.33
Insurance Premiums	$152,101	$135,716	$166,000	$166,000	$166,000	$166,000	$0	$0	0.00
DeptFunc: Liability Insurance - 0945	$152,101	$135,716	$166,000	$166,000	$166,000	$166,000	$0	$0	0.00
Budget Surplus/Loss (Budget Only)	$0	$0	$0	($380,294)	($278,299)	($150,655)			
DeptFunc: Budget Only - 0999	$0	$0	$0	($380,294)	($278,299)	($150,655)			
	$6,923,478	$8,963,395	$4,795,862	$6,722,540	$7,212,685	$7,208,285			

Department	Position Title	FTE	FY12 Salary Budget	FTE	FY13 Salary Request	FTE	FY13 Mayor Approved
Water Engineering:							
	City Engineer	1.00	$ 83,270	1.00	$ 84,872	1.00	$ 84,872
	Asst Civil Engineer	1.00	$ 55,522	1.00	$ 56,590	1.00	$ 56,590
	Sr Engineering Aide	2.00	$ 84,558	2.00	$ 86,183	2.00	$ 86,183
	Jr Engineering Aide	1.00	$ 35,850	1.00	$ 36,540	1.00	$ 36,540
	Out of Grade	-	$ 5,000	-	$ 5,000	-	$ 5,000
	Total-Water Engineering	**5.00**	**$ 264,200**	**5.00**	**$ 269,185**	**5.00**	**$ 269,185**
Water Office:							
	Finance Manager	-	$ -	0.51	$ 39,419	0.51	$ 39,419
	Billing/Collection Mgr	1.00	$ 55,245	1.00	$ 56,308	1.00	$ 56,308
	Office Account Clk	1.00	$ 40,453	1.00	$ 41,231	1.00	$ 41,231
	Head Account Clk	2.60	$ 100,392	2.60	$ 102,326	2.10	$ 82,649
	DPW Director 33% to Water	0.33	$ 37,398	0.33	$ 39,818	0.33	$ 39,818
	Out of Grade		$ 2,000		$ 2,038		$ 2,038
	Total-Water Office	**4.93**	**$ 235,489**	**5.44**	**$ 281,140**	**4.94**	**$ 261,463**
Water Treatment:							
	Water Plant Supervisor	1.00	$ 74,967	1.00	$ 76,409	1.00	$ 76,409
	Senior WTP Operator	1.00	$ 55,723	1.00	$ 56,795	1.00	$ 56,795
	Class 4 Wtr Plant Oper	2.00	$ 94,120	2.00	$ 95,930	2.00	$ 95,930
	Class 3 Wtr Plant Oper	3.00	$ 143,272	3.00	$ 146,026	3.00	$ 146,026
	WTP Chemist	1.00	$ 64,622	1.00	$ 65,865	1.00	$ 65,865
	WTP Laboratory Tech	1.00	$ 47,757	1.00	$ 48,675	1.00	$ 48,675
	WTP Electrician	1.00	$ 53,210	1.00	$ 54,230	1.00	$ 54,230
	WTP Laboratory Tech - On Call	-	$ 17,197	-	$ 17,519	-	$ 17,519

Watershed Coordinator	0.20	$	8,649	0.40	$	17,630	0.20	$ 8,815
Seasonal Employee	-	$	3,960	-	$	3,960	-	$ 3,960
SCADA Stipend	-	$	2,500	-	$	2,500	-	$ 2,500
Boiler Repairman Diff	-	$	520	-	$	530	-	$ 530
Safety & Training Officer	-	$	1,040	-	$	1,060	-	$ 1,060
Night Differential	-	$	13,395	-	$	12,048	-	$ 12,048
Out of Grade	-	$	2,785	-	$	2,785	-	$ 2,785
Total-Water Treatment	**10.20**	**$**	**583,717**	**10.40**	**$**	**601,960**	**10.20**	**$ 593,145**
Water Maintenance:								
Water Maint Supv	1.00	$	74,967	1.00	$	76,409	1.00	$ 76,409
Water Service Insp	1.00	$	55,245	1.00	$	56,308	1.00	$ 56,308
Water Meter Reader	1.00	$	44,660	1.00	$	40,344	1.00	$ 40,344
Head Clerk	2.00	$	88,255	2.00	$	89,953	2.00	$ 89,953
General Foreman	1.00	$	57,941	1.00	$	59,063	1.00	$ 59,063
PW Mtce Crft/PL/BKFL	1.00	$	51,322	1.00	$	52,300	1.00	$ 52,300
PW Mtce Crft/Plumber	4.00	$	194,561	4.00	$	203,859	4.00	$ 203,859
Water Meter Repair/Inst	1.00	$	41,053	1.00	$	41,828	1.00	$ 41,828
MEO & B&G	2.00	$	86,222	2.00	$	87,895	2.00	$ 87,895
PW Maintenance Man	-	$	-	1.00	$	42,570	1.00	$ 42,570
Wtr Meter Installer	1.00	$	39,589	1.00	$	40,344	-	$ -
Wtr Meter Reader/Inst	1.00	$	41,053	1.00	$	45,538	1.00	$ 45,538
Wtr Meter Read Inst/CR	1.00	$	41,053	1.00	$	41,828	1.00	$ 41,828
Wtr Meter Read/Inst/Tester	1.00	$	39,589	1.00	$	41,828	1.00	$ 41,828
Temp Meter Reader		$	4,500		$	4,500		$ 4,500
Professional Eng Stipend		$	2,500		$	2,500		$ 2,500
Out of Grade		$	16,073		$	16,678		$ 16,678
Safety & Training Officer		$	1,040		$	1,060		$ 1,060
Police Detail		$	8,000		$	8,000		$ 8,000
Stand By		$	30,826		$	28,598		$ 28,598
Class I Lic		$	9,360		$	9,360		$ 9,360
Vehicle Stipend $1100/person x 5 people		$	5,500		$	-		$ -

Total-Water Maintenance	**18.00**	**$ 933,309**	**19.00**	**$ 990,761**	**18.00**	**$ 950,418**	
Total-Water Department	**38.13**	**2,016,715**	**39.84**	**2,143,046**	**38.14**	**2,074,211**	

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Encumbrance. Obligations in the form of purchase orders and contracts which are chargeable to an appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER 44. MUNICIPAL FINANCE

BUDGET IN CITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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