



MAYOR'S FY2008 BUDGET

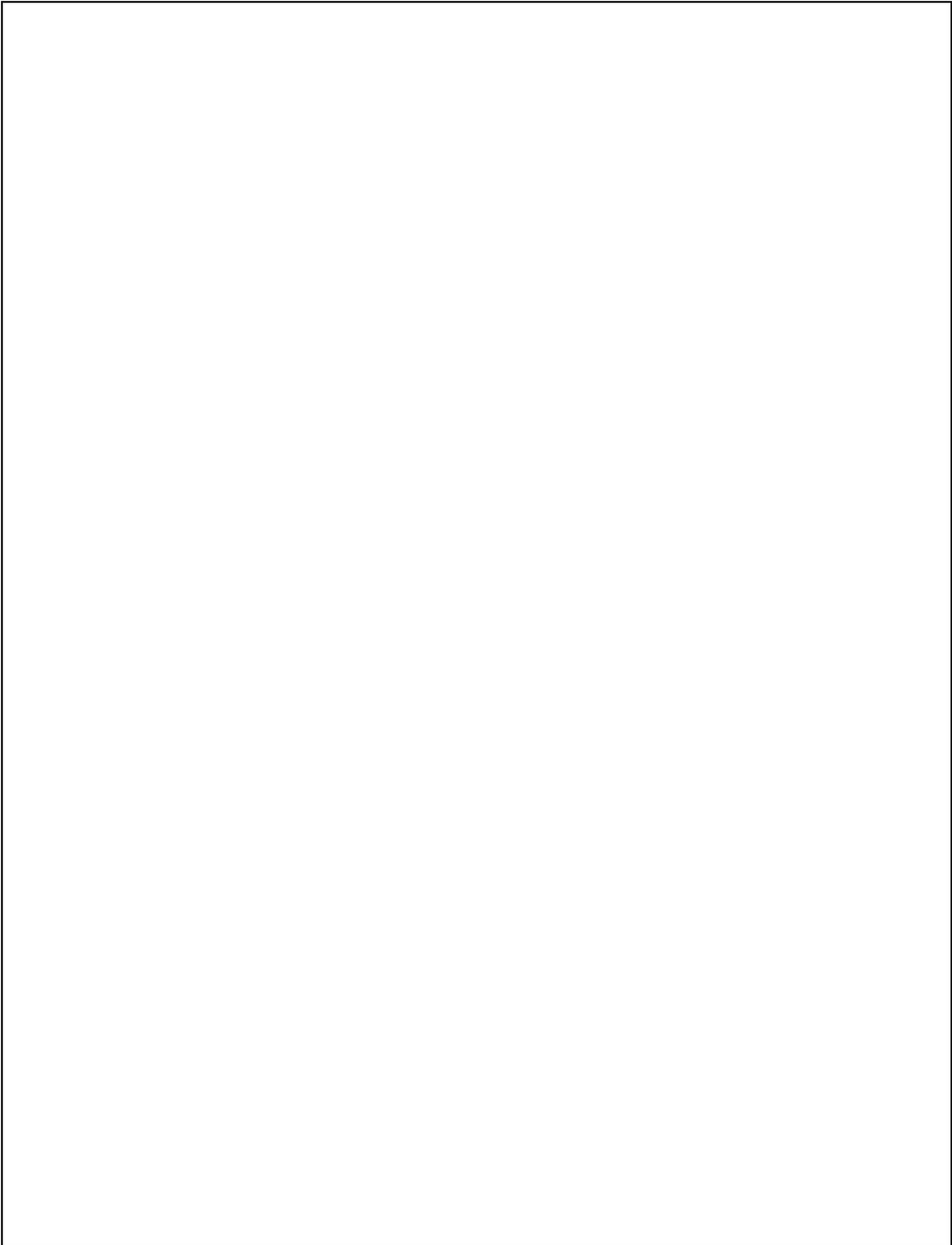


TABLE OF CONTENTS

City Comptroller's Transmittal Letter	7
Mayor's Transmittal Letter	8
Long Term and Short Term Operational and Financial Themes and Policies	
Mayor's Long-Term Strategic Plans.....	11
Mayor's Long-Term Financial Policies and Strategies	13
Mayor's Budget Calendar	15
Executive Budget Summary	
Introduction.....	19
Tax Base Information	20
Revenues.....	22
Expenditures	27
Debt	29
Reserves	32
Organizational Information	
Organizational Chart.....	41
Full Time Equivalents	42
Statutory Budget	
Mayor's Statutory Budget Document	45
Fiscal Summary - All Funds	
All Funds — Financial Summary	51
General Fund Revenues	
Total Revenue	55
Taxes	57
State Estimated Receipts.....	59
Local Receipts Not Allocated	61
General Fund Expenditures	
Total Appropriations.....	65
General Government	
General Government Financial Summary	69
Legislative	
City Council.....	71
Executive	
Mayor.....	73
MMA	75
Finance Administration	
City Comptroller.....	77
Budget Director.....	79
Purchasing.....	81
Assessor	83

TABLE OF CONTENTS

Treasurer	85
Collector	87
Other Finance Offices & Accounts	89
Audit of Municipal Accounts	91
Operations Support	
City Solicitor	93
Information Technology Task Force	95
Personnel	97
Licensing and Registration	
City Clerk	99
Elections & Registrations	101
License Commission	103
Land Use	
Conservation Commission.....	105
Planning Department	107
Board of Appeals.....	109
Development	
Economic Development	111
Industrial Development	113
Municipal Buildings	115
Public Safety	
Public Safety Summary	119
Police	121
Fire	123
Protective Inspections	
Building Inspector	125
Gas Inspector	127
Plumbing Inspector.....	129
Weights & Measures	131
Wire Inspector	133
Other Public Safety	
Emergency Management	135
Dog Officer.....	137
Parking Clerk.....	139
Forestry.....	141
Education	
Education Financial Summary	145
School Department	147
High School	149
Center for Technical Education	151
Bennett School.....	153

TABLE OF CONTENTS

Fallbrook School.....	155
Johnny Appleseed School.....	157
Northwest School.....	159
Priest Street School.....	161
Samoset School.....	163
Southeast School.....	165
Sky View School	167
Public Works	
Public Works Financial Summary	171
Highway and Streets	
Public Works.....	173
Snow & Ice	175
Street Lighting	177
Other Highway and Streets	
Sidewalk & Curbing	179
Street Signs Fences & Marking	181
Cemetery.....	183
Waste Collection & Disposal	
Sanitation Street Cleaning	185
Recycling	187
Refuse Disposal	189
Human Services	
Human Services Financial Summary.....	193
Health Department.....	195
Special Programs	
Council on Aging.....	197
Veteran's Services	199
Culture and Recreation	
Culture and Recreation Financial Summary	203
Library	205
Recreation.....	207
Parks.....	209
Historical Commission	211
Celebrations	213
Fish & Game.....	215
Debt Service	
Debt Service Financial Summary	219
Principle and Interest	221
Miscellaneous	
Miscellaneous Financial Summary	225
Retirement.....	227

TABLE OF CONTENTS

Insurance	
General Insurance.....	229
Group Health Insurance	231
Medicare Insurance	233
Unemployment Insurance	235
Other Miscellaneous	
Emergency Reserve.....	237
Police and Fire Indemnification	239
Other Amounts To Be Raised	
Other Amounts Financial Summary.....	243
Other Amounts	245
Water Offset Receipts Budget	
Water Offsets Financial Summary	249
Water Department	251
Sewer Offsets Receipts Budget	
Sewer Offsets Financial Summary	255
Sewer Department	257
Community Development Block Grant Budget	
Community Development Block Grant Summary	261
CDBG Programs	262
Capital Outlay Budgets	
Capital Outlay Financial Summary	265
Debt	
Debt Service Financial Summary.....	269
Supplemental Data	
Demographics.....	274
School Grants	275
Contributory Retirement Funding	277
Glossary	
Leominster Budget Glossary	281

Finance Chairman Dennis Rosa
And Members of the Finance Committee
And Other Members of the City Council

Dear Chairman Rosa and Other Members:

The City of Leominster Budget Office hereby submits the Fiscal Year 2008 Budget Document. This document provides the reader with a brief synopsis of quantitative and qualitative outcome measures selected by the departments. Over time, the departments will provide ten year trend reports for selected measures so that the reader will get a better understanding of the measure and how strategic initiatives have impacted these outcomes. The reader will also be provided with selected strategic program objectives that will be worked upon in the next year by the departmental programs. Selected departmental accomplishments of the prior fiscal year are reported.

This document also provides the reader with specific nuts and bolts of the financial frameworks in which these outcomes will be obtained. These frameworks include the revenue, expenditure, and reserve levels adopted and in place for FY 2008.

In addition, this document provides the detailed long term financial policy framework in which financial decisions are and have been made in Leominster. Operating results of the prior five fiscal years are also included. Discussions and appropriation requirements for the new Government Accounting Standards Board (GASB 45) are detailed in the Executive Summary.

The Budget Office looks forward to making continued upgrades to our communications with the citizens of Leominster with the budget document process in the future.

In addition to hard bound copies of this document for current and historical use, we would like to remind you that this document can be viewed and downloaded from the City of Leominster's Website (www.Leominster-MA.gov). It is located under the Comptroller's Department. This is the third year that the full document is available on the website in full color.

The Finance Department is again especially thankful for the thoughtful dedication to this ever evolving top level management project by Emilie Moran (MBA) of the Budget Office.

A special thanks to the support given to this project by the elected officials in Leominster is also warranted for this essential management initiative.

Highest Regards,
John J. Richard

John J. Richard
Director of Financial Services



MAYOR'S OFFICE
City of Leominster, Massachusetts
CITY HALL – 25 WEST STREET
LEOMINSTER, MASSACHUSETTS 01453
www.leominster-ma.gov

DEAN J. MAZZARELLA
Mayor
dmazzarell@leominster.ma-gov

TELEPHONE (978) 534-7500 FACSIMILE (978) 534-0668

MEMBERS OF THE CITY COUNCIL:

I am pleased to submit the Fiscal Year 2008 Budget Summary. As with previous year's documents, this consumer friendly book allows elected officials, as well as citizens, to see where their tax dollars are being spent and to clearly see the various services and results provided by City departments.

Updated this year is the Executive Budget Summary General Fund Debt and Reserve Sections. Each year's incremental changes to the Budget Summary translate into an enhanced publication providing greater insight in the areas of revenue sources, tax base information, expenditures and reserve funds. Through management analysis and charts, the reader acquires an understanding of the issues facing the City of Leominster, and the strategies necessary to maintain sound long-term policies.

I am also proud to announce that, again, this Budget Summary document will be available to the public through the City of Leominster's enhanced web pages. Our duty to keep civic officials and the electorate informed about fiscal matters is a fiduciary responsibility that we take very seriously.

The primary budget objective for each department continues to be to provide the highest level of service to customers without impairing the City's sound financial condition. Due in large part to decreased funding from the State, continual efforts will be made to improve productivity, lower costs and enhance services.

Over the next year, the City will continue to work to improve education for our children, upgrade service quality in all areas, maintain and improve public safety capabilities, identify and implement strategies to reduce and combat crime and promote economic opportunity for firms and individuals in the City.

In closing, I would like to thank everyone for working with me and the Department Heads during Fiscal Year 2008. I believe that we have accomplished a great deal and will continue to do so in the years ahead.

Sincerely,

Dean J. Mazzarella

Dean J. Mazzarella
Mayor

**LONG TERM AND SHORT TERM
OPERATIONAL AND FINANCIAL
THEMES AND POLICIES**

Mayor's Strategic Themes - Long Term

City of Leominster

Customer Service Themes

The primary budgetary objective for each department is to provide the highest level of service to customers without impairing the City's sound financial condition. Continual efforts will be made to improve productivity, lower costs and enhance service.

1. Improve education for our children.
2. Upgrade service quality in all area's.
3. Maintain and improve public safety capabilities.
4. Identify and implement strategies to reduce & combat crime.
5. Promote economic opportunity for firms and individuals in the City.
6. Become the cleanest City in the State.
7. Enhance the quality of life.
8. Strengthen neighborhood pride.

Internal Process Themes

The City will strive to continually improve how it accomplishes its strategic objectives to better service and meet the needs of its customers. By supporting our departments in their endeavors to improve how they accomplish their strategic objectives, the customers benefit.

1. National/State quality standards .
2. Manage by results.
3. Respond to customer's timely.

Learning & Growth Themes

The City needs to invest in it's technological capabilities and employee development which will lead to enhanced service levels to City of Leominster customers in the future.

1. Upgrade technological capability.
2. Close technology skills gaps.
3. Support community based approach to problem solving.
4. Support increasing professional skill levels.

Financial Themes

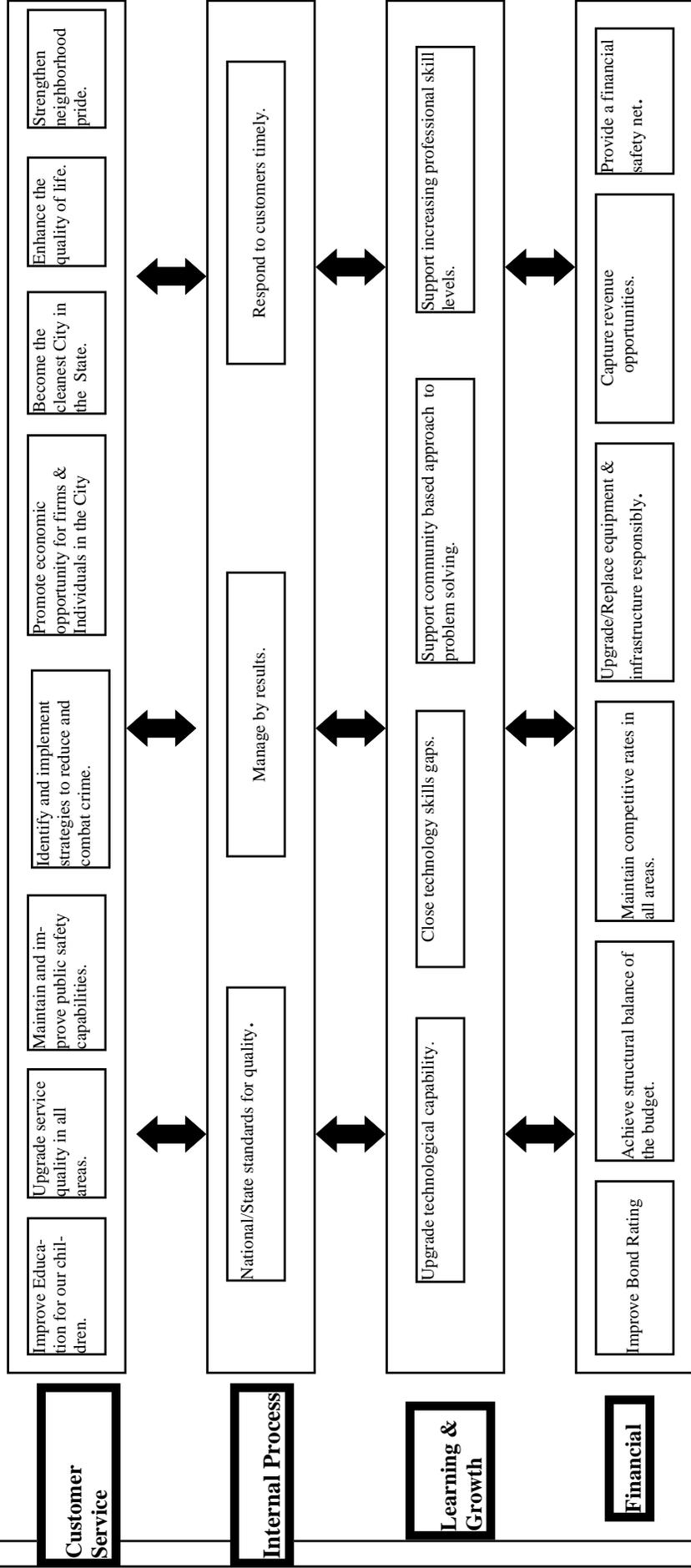
The City must have a solid financial foundation in which to build upon. In addition to long standing financial policies that have proven successful, the City does have long standing financial strategic objectives and themes which help to ensure the attainment of the other strategic objectives of the City.

1. Improve Bond Rating
2. Achieve structural balance of the budget.
3. Maintain competitive rates in all area's.
4. Upgrade/replace equipment and infrastructure responsibly.
5. Capture revenue opportunities.
6. Provide a financial safety net.

Mayor's Strategic Themes – Long Term

City of Leominster

Strategy Map



Financial Policies And Strategies

City of Leominster

Financial Policies

The City of Leominster financial policies, compiled below, set forth the basic framework for the overall fiscal management for the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the Mayor. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles, traditions and practices which have guided the City in the past and have helped maintain financial stability. They are reviewed annually.

Operating Budget Policies:

1. The City will strive to achieve structural balance by matching ongoing expenses with ongoing revenue sources.
2. The City will match one time revenue sources to fund one time expenditures.
3. The City will strive to properly budget for adopted service levels.
4. The City will adopt a prudent conservative methodology for both revenue and expenditure forecasting.
5. The City will strive to provide that the City will end

the year with an operating surplus of at least 5 % of expenditures to provide for unexpected and capital needs for the following fiscal year.

6. The City shall only negotiate salary & wage increases with a permanent funding source available to pay for the initial and subsequent years of the settlement.
7. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
8. The primary budgetary objective for each department is to provide the highest level of service to customers without impairing the City's sound financial condition. Continual efforts will be made to improve productivity, lower costs and enhance service.

Revenue Policies:

1. The City will maintain an up to date property valuation system to ensure a fair and equitable allocation of the tax levy.
2. The City will establish all user charges and fees at a level related to full cost

(operating, direct, indirect and capital) of providing the service.

3. The City will collect revenues aggressively, including past due bills of any type.

Cash Management/ Investment Policies:

1. The City Treasurer will deposit all funds on the same day the funds are received.
2. The City will issue quarterly tax bills to assist with cash flow.
3. Investment of City funds will emphasize preservation of principle (safety). The "safety" benchmark will be a four star rating as established by the Veribanc rating service.
4. Investment liquidity and yield shall be benchmarked against the Massachusetts Municipal Depository Trust.

Financial Policies and Strategies

City of Leominster

Financial Policies

Debt Policies:

1. The City will not issue notes to finance operating deficits.
 2. The City will publish and distribute an official statement for each bond and note issue.
 3. The City will issue debt for a period not to exceed the useful life of the purpose of the loan.
 4. The City will issue debt utilizing the level principle method only.
 5. The City will make use of internal borrowing capability when it is deemed appropriate to do so.
5. The City will strive to reserve for all potential insurance liabilities.
 6. The City will develop an actuarial payment plan for pension and other post employment benefit obligations to address unfunded benefit obligations.

Accounting, Auditing and Financial reporting Policies:

1. The modified accrual basis of accounting is applied in all governmental, expendable trust and agency fund types.
2. An independent audit will be performed annually.
3. The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Government Accounting Standards Board.

Reserve Policies:

1. The City will strive to have funds available to meet a normal level of unexpected emergencies, through the Emergency Reserve account and "Free Cash" balances.
2. The City will strive to achieve a minimum 10 % balance of the General Fund Revenue within the Stabilization Fund.
3. The City will strive to maintain an unused levy capacity amount equal to 5 % of the General Fund Budget.
4. The City will strive to fully reserve for all outstanding taxes owed to the City at year end.

Capital Investment Policies:

1. The City will develop a multi-year plan for capital improvement, update it annually and make all capital improvements in accordance with the plan.
2. The City will maintain its physical assets at a level

adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plan and equipment from current revenues when possible.

3. The City has established a Capital Investment Program Fund to be used for major projects and equipment purchases which will hold funds from multiple sources and years.

Strategies and Plans

The City should develop strategies and plans which specify the means for accomplishing the strategic outcomes wanted for Leominster. These strategies and plans are developed to ensure that City government undertakes improvements to our City in a coordinated and comprehensive manner.

Strategies should be carefully developed to accomplish the desired results without negatively affecting other City of Leominster strategic goals.

Statutory Budget Development Calendar for FY08

<p>January 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </table>	S	M	T	W	T	F	S		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				<p>February 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td></td><td></td><td></td></tr> </table>	S	M	T	W	T	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28				<p>March 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr> </table>	S	M	T	W	T	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	<p>April 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td></td><td></td><td></td><td></td><td></td></tr> </table>	S	M	T	W	T	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30																			
S	M	T	W	T	F	S																																																																																																																																																																																			
	1	2	3	4	5	6																																																																																																																																																																																			
7	8	9	10	11	12	13																																																																																																																																																																																			
14	15	16	17	18	19	20																																																																																																																																																																																			
21	22	23	24	25	26	27																																																																																																																																																																																			
28	29	30	31																																																																																																																																																																																						
S	M	T	W	T	F	S																																																																																																																																																																																			
				1	2	3																																																																																																																																																																																			
4	5	6	7	8	9	10																																																																																																																																																																																			
11	12	13	14	15	16	17																																																																																																																																																																																			
18	19	20	21	22	23	24																																																																																																																																																																																			
25	26	27	28																																																																																																																																																																																						
S	M	T	W	T	F	S																																																																																																																																																																																			
				1	2	3																																																																																																																																																																																			
4	5	6	7	8	9	10																																																																																																																																																																																			
11	12	13	14	15	16	17																																																																																																																																																																																			
18	19	20	21	22	23	24																																																																																																																																																																																			
25	26	27	28	29	30	31																																																																																																																																																																																			
S	M	T	W	T	F	S																																																																																																																																																																																			
1	2	3	4	5	6	7																																																																																																																																																																																			
8	9	10	11	12	13	14																																																																																																																																																																																			
15	16	17	18	19	20	21																																																																																																																																																																																			
22	23	24	25	26	27	28																																																																																																																																																																																			
29	30																																																																																																																																																																																								
<p>May 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td></td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr> </table>	S	M	T	W	T	F	S				1	2	3		4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	<p>June 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td></td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> </table>	S	M	T	W	T	F	S					1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	<p>July 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td></tr> </table>	S	M	T	W	T	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31					<p>August 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td></tr> </table>	S	M	T	W	T	F	S				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31															
S	M	T	W	T	F	S																																																																																																																																																																																			
			1	2	3																																																																																																																																																																																				
4	5	6	7	8	9	10																																																																																																																																																																																			
11	12	13	14	15	16	17																																																																																																																																																																																			
18	19	20	21	22	23	24																																																																																																																																																																																			
25	26	27	28	29	30	31																																																																																																																																																																																			
S	M	T	W	T	F	S																																																																																																																																																																																			
				1	2																																																																																																																																																																																				
3	4	5	6	7	8	9																																																																																																																																																																																			
10	11	12	13	14	15	16																																																																																																																																																																																			
17	18	19	20	21	22	23																																																																																																																																																																																			
24	25	26	27	28	29	30																																																																																																																																																																																			
S	M	T	W	T	F	S																																																																																																																																																																																			
1	2	3	4	5	6	7																																																																																																																																																																																			
8	9	10	11	12	13	14																																																																																																																																																																																			
15	16	17	18	19	20	21																																																																																																																																																																																			
22	23	24	25	26	27	28																																																																																																																																																																																			
29	30	31																																																																																																																																																																																							
S	M	T	W	T	F	S																																																																																																																																																																																			
			1	2	3	4																																																																																																																																																																																			
5	6	7	8	9	10	11																																																																																																																																																																																			
12	13	14	15	16	17	18																																																																																																																																																																																			
19	20	21	22	23	24	25																																																																																																																																																																																			
26	27	28	29	30	31																																																																																																																																																																																				
<p>September 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td></td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>	S	M	T	W	T	F	S						1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30							<p>October 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </table>	S	M	T	W	T	F	S		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				<p>November 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td></td></tr> </table>	S	M	T	W	T	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		<p>December 07</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </table>	S	M	T	W	T	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31					
S	M	T	W	T	F	S																																																																																																																																																																																			
					1																																																																																																																																																																																				
2	3	4	5	6	7	8																																																																																																																																																																																			
9	10	11	12	13	14	15																																																																																																																																																																																			
16	17	18	19	20	21	22																																																																																																																																																																																			
23	24	25	26	27	28	29																																																																																																																																																																																			
30																																																																																																																																																																																									
S	M	T	W	T	F	S																																																																																																																																																																																			
	1	2	3	4	5	6																																																																																																																																																																																			
7	8	9	10	11	12	13																																																																																																																																																																																			
14	15	16	17	18	19	20																																																																																																																																																																																			
21	22	23	24	25	26	27																																																																																																																																																																																			
28	29	30	31																																																																																																																																																																																						
S	M	T	W	T	F	S																																																																																																																																																																																			
				1	2	3																																																																																																																																																																																			
4	5	6	7	8	9	10																																																																																																																																																																																			
11	12	13	14	15	16	17																																																																																																																																																																																			
18	19	20	21	22	23	24																																																																																																																																																																																			
25	26	27	28	29	30																																																																																																																																																																																				
S	M	T	W	T	F	S																																																																																																																																																																																			
						1																																																																																																																																																																																			
2	3	4	5	6	7	8																																																																																																																																																																																			
9	10	11	12	13	14	15																																																																																																																																																																																			
16	17	18	19	20	21	22																																																																																																																																																																																			
23	24	25	26	27	28	29																																																																																																																																																																																			
30	31																																																																																																																																																																																								

Schedule of Events

<p style="text-align: center;">January 07</p> <p>3 Distribute statutory budget forms</p> <p>17 Distribute instructions for updating budget documents</p> <p style="text-align: center;">February 07</p> <p>7 Training sessions for new managers begin for all budget documents</p> <p style="text-align: center;">March 07</p> <p>1 Statutory budget documents submitted to Mayor</p> <p>1 Completed budget package submitted to Budget Office</p> <p>2 Budget documents compiled and reviewed by Comptroller</p> <p>2 Mayor begins internal review of submitted documents</p> <p>15 Mayor begins budget presentation meetings with departments</p> <p style="text-align: center;">April 07</p> <p>4 Mayor continues presentation meetings with departments</p> <p>20 Mayor concludes departmental budget meetings</p> <p>27 Mayor begins internal budget reviews with Comptroller</p> <p style="text-align: center;">May 07</p> <p>9 Mayor provides departments with initial budget amounts</p> <p>16 Mayor submits statutory budget document to City Council if School Budget request is voted and the State "Cherry Sheet" amounts are finalized</p>	<p>23 City Council refers statutory budget to Finance Committee</p> <p>26 Department budget reviews by City Council Finance Committee begin</p> <p style="text-align: center;">June 07</p> <p>6 Finance Committee reviews continue</p> <p>20 Finance Committee meets to make a recommendation to the City Council</p> <p>21 Public hearing for budget held</p> <p>29 Final date for budget adoption</p> <p style="text-align: center;">July 07</p> <p>1 Budget becomes effective</p> <p style="text-align: center;">July 07 thru November 07</p> <p>Budget adjustments made as information arises</p> <p style="text-align: center;">November 07</p> <p>Tax Classification hearing held by City Council</p> <p style="text-align: center;">December 07</p> <p>Tax rate and tax recap set by state.</p> <p style="text-align: center;">January 08 thru June 08</p> <p>Budget adjustments made as information arises.</p>
--	---

Executive Budget Summary

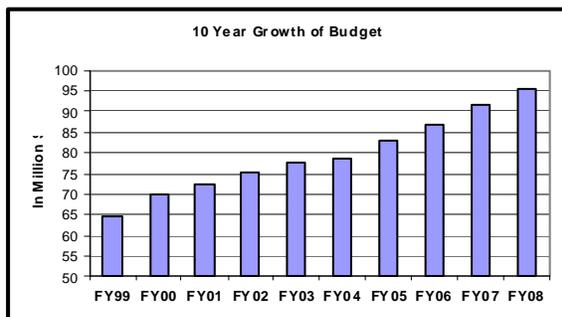
Executive Budget Financial Summary

City of Leominster

Introduction

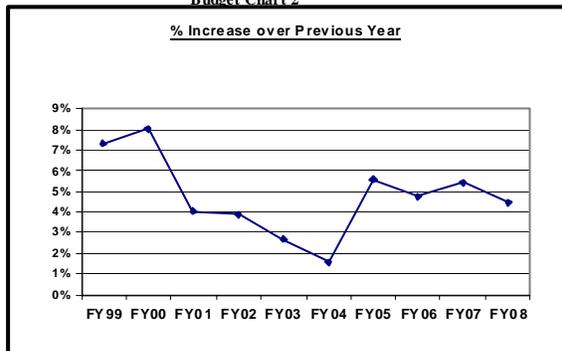
The Fiscal Year 2008 General Fund Budget total of \$95,777,683.26 represents a 4.44 % increase over the Fiscal Year 2007 Budget total of \$91,705,650.

Budget Chart 1



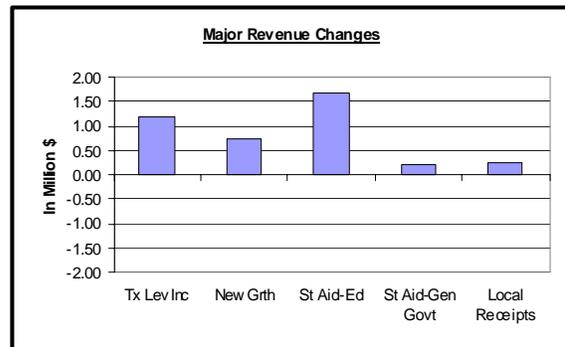
The 4.44 % budget increase was possible because of increased State Aid amounts along with Certified New Tax Growth and a Proposition 2 1/2 Tax Levy Increase

Budget Chart 2



The major changes in revenue sources from FY07 to FY08 were a Proposition 2 1/2 tax increase (\$1,186,260), Certified New Tax Growth (\$737,511), State Aid-Education (\$1,677,454), State Aid-General Government (\$230,808) and Local Receipts (\$250,000).

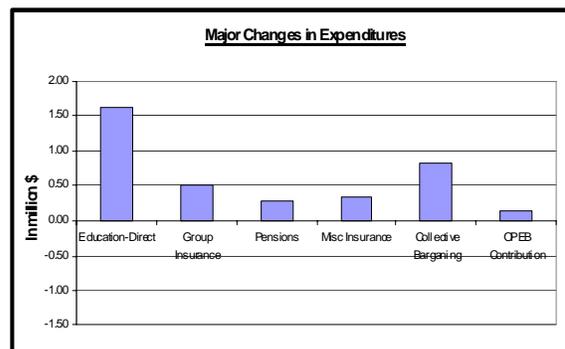
Budget Chart 3



The expenditure side of the FY08 Budget introduces three new cost centers to the budget in addition to the existing major cost centers of group health insurance, pension contributions and salary increases.

The three new major cost centers are related to the new Government Account Standards Board (GASB) Statement Number 45 (Other Post Employment Benefit expenses [OPEB]), the Library Expansion/Renovation Project (both debt services and operating expense increases) and a Net School Spending newly imposed "dollar increment toward the target share penalty of 2% (\$369,415)" that is added to the local contribution municipal revenue growth factor increase annual requirement.

Budget Chart 4



Executive Budget

Summary continued

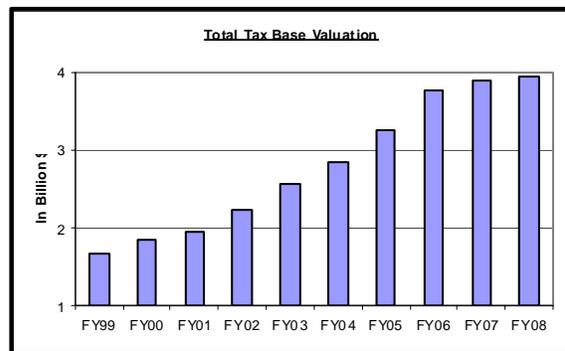
City of Leominster

The Net School Spending requirement for the City increased by \$2,792,924 in FY 2008. This is due to the \$1,655,126 increase in the Chapter 70 line item along with a total local required contribution increase of \$1,137,798. This local contribution increase is the total of the municipal revenue growth factor increase of \$768,383 along with a newly imposed 2% required target share increase of \$369,415. This is due to the fact that the City is more than 10% below its overall target amount under the newly implemented legislative Chapter 70 aid formula.

Several other areas of the budget such as miscellaneous insurances, trash pick-up and removal, utility costs and other operating expenses continue to put significant cost pressure on the expense budget.

The Total Assessed Valuation for the City has reached \$3,943,877,000 for Fiscal Year 2008. This represents a 143.0% increase over the Fiscal Year 1998 Total Assessed Valuation of \$1,619,971,821.

Budget Chart 6

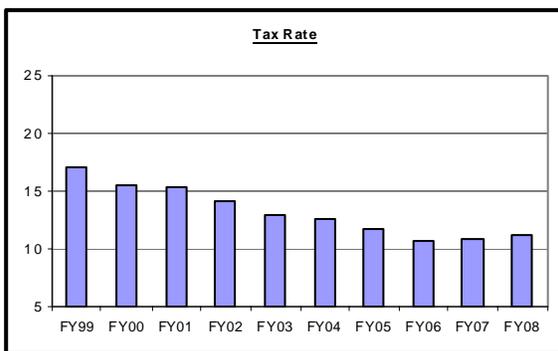


Tax Base Information

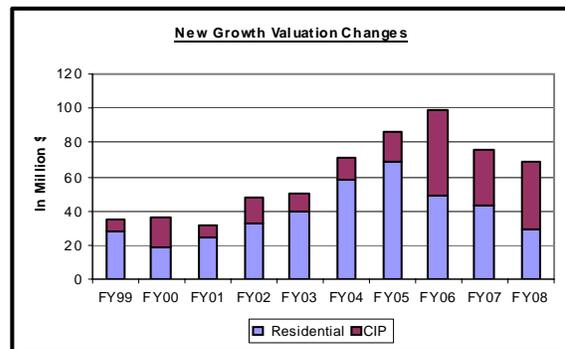
The Total Assessed Valuation of the City has again risen at a slower pace than the Tax Levy during the past year. This had led to the tax rate rising for the second year in a row. The tax levy has only increased by 2.5% in FY 2008 once again. (\$10.88 in FY07 to \$10.25 in FY08).

The \$2,323,905,179 increase in valuation during the past 10 year period includes Certified New Growth valuations of \$599,532,985 which resulted in growth in the tax levy equal to \$8,114,250 (unadjusted for future tax levy increases).

Budget Chart 5



Budget Chart 7



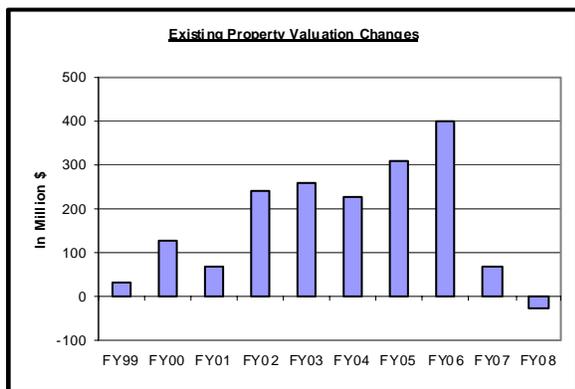
Executive Budget

Summary Continued

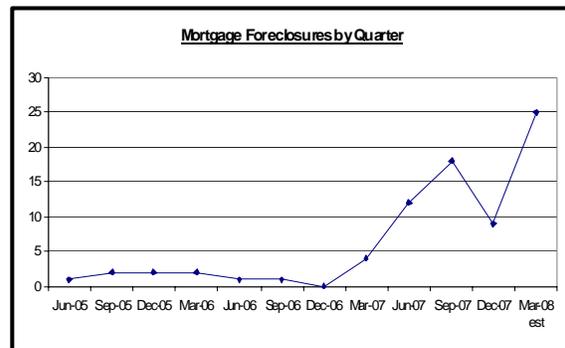
City of Leominster

Existing property valuation net changes amounted to -\$25,089,605 during FY 2008.

Budget Chart 8



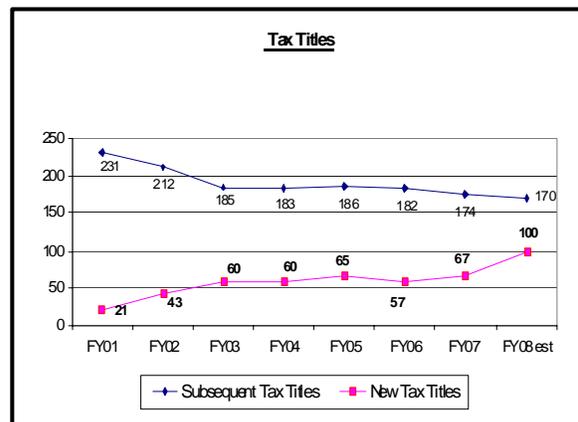
Budget Chart 9



This is the first decrease in valuation changes of existing properties since FY98. Property values for residential properties continue to decline during calendar year 2007 sales which will be reflected in FY 2009 real estate values. Foreclosures of property in Leominster began to increase significantly in August 2007. The impact upon collection rates will be closely monitored. A number of these properties had adjustable rate mortgages which were initiated on originally favorable terms, but are being adjusted to current market rate terms not as favorable.

The City has also seen an increase in the number of new tax titles for FY 2007 which were advertised in November of 2007 (FY08). The number of new tax titles increased to 100 from 67 in FY 2006.

Budget Chart 10



Executive Budget Summary Continued

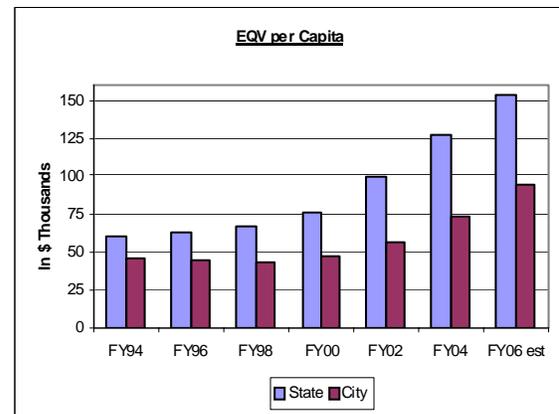
City of Leominster

Budget Chart 12

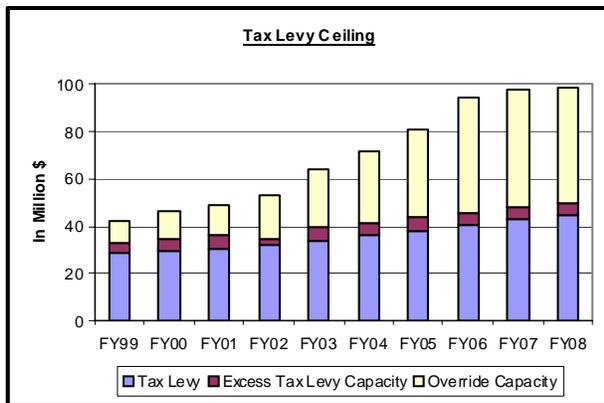
The overall Net Valuation increase has served to raise the City of Leominster ultimate levy ceiling to \$98,596,925 in FY 2008. The ultimate levy ceiling is the maximum amount that the City of Leominster could raise through the tax levy in that particular year. This amount is equal to the so called, "Proposition 2 1/2 Ultimate Limit". The formula to arrive at this levy ceiling amount is:

$$\text{Total Assessed Valuation} \times 2.5\%$$

This net increase in valuation has resulted in the City having \$49,019,176 in current override capacity in FY 2008.



Budget Chart 11



Although the Equalized Valuation per Capita (EQV per Capita) has risen for the past few years, the City still trails the State-Wide EQV per Capita average through FY 2004. The figures for FY 2004 indicate that the Leominster EQV per Capita of \$74,198 equates to 57.9% of the State-Wide EQV per Capita average of \$128,116. The FY06 EQV for Leominster is \$3,983,376,300 with a 2000 census population of 41,303 that translates into a \$96,443 EQV per Capita for FY 2006.

Revenues

The rate of State Aid revenue growth has dropped significantly since the School Department reached its Foundation Budget spending requirement. Lottery Aid increased by a paltry 1.76% (\$122,705) in FY 2008. All indications point to the City becoming more self-reliant for revenue growth for the foreseeable future.

Budget Table 1

Fiscal Year	Tax Levy %	State Aid %	Local Receipts %
FY08	46.3	47.2	6.5
FY07	46.3	47.2	6.5
FY06	47	47	6
FY05	46	46	8
FY04	46	47	7
FY03	43	48	9
FY02	42	50	8
FY01	41	51	8
FY00	42	50	8
FY99	44	48	8

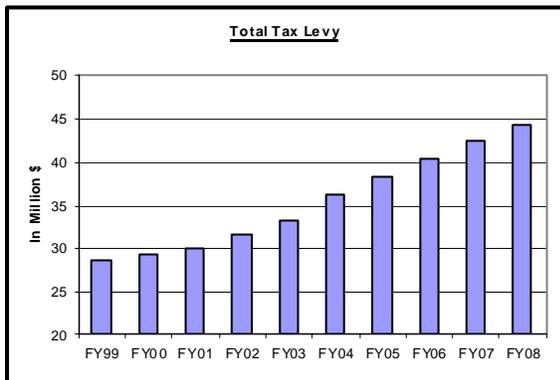
Executive Budget Summary Continued

City of Leominster

Property Tax Levy

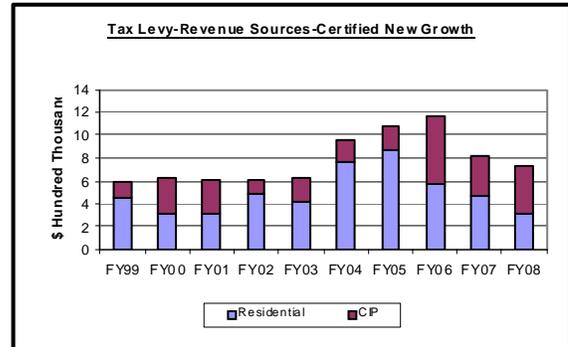
In FY 2008, the Property Tax Levy is \$44,368,616. This represents a 4.53 % increase over the FY 2007 Property Tax Levy of \$42,444,846. In FY 2008 a single “Proposition 2 1/2” tax levy increase yields additional tax revenue of \$1,191,225. The amount of tax revenue raised by so called “Certified New Growth” yielded \$757,511 in additional tax revenue in FY 2008. Of this amount, \$419,382 was related to Commercial, Industrial & Personal Property new value, while \$318,129 was related to Residential New Growth.

Budget Chart 13



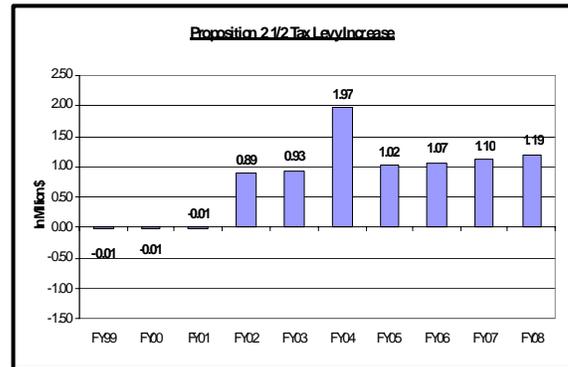
Since FY 1998, the property tax levy has grown from \$28,122,711 to \$44,368,616 for a total increase of \$16,245,905. “New Growth” has been certified for a total of \$8,114,250 during this period. This is equal to more than 53.7% of the total levy increase during this ten year time period. Of the amount, \$5,343,212 was residential new growth, while \$2,770,660 was commercial, industrial, and personal property new growth (CIP). CIP growth during FY08 was \$419,382 compared to \$318,129 in residential new growth.

Budget Chart 14



The Proposition 2 1/2 total tax increase during this period was \$8,131,615.

Budget Chart 15



The underutilization of the allowed full Proposition 2 1/2 tax increases over the past several years has placed the City in the position of having \$5,209,132 in Excess Levy Capacity in FY 2008. The cumulative total of tax capacity not levied since FY 1998 totaled \$53,711,487 (see Budget Chart 28).

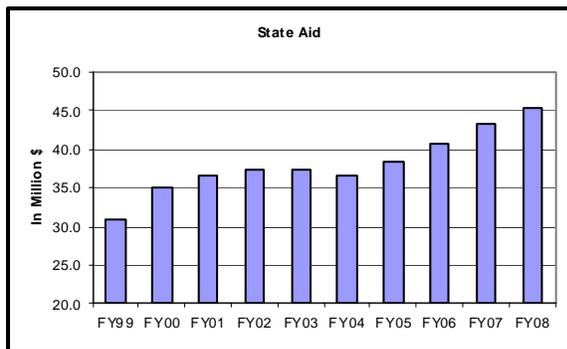
Executive Budget Summary Continued

City of Leominster

State Aid and Revenue Summary

State Aid has a net increase of \$1,657,923 for FY08 (4.22%). Two categories of State Aid that remain unfunded for FY 2008 are School Transportation and the Highway Fund Reimbursement line items.

Budget Chart 16



State Aid - Education

The State Legislature changed the Chapter 70 funding formula for FY 2008. While the Governor submitted a funding formula based on previous funding methods, the Senate and House implemented a new formula for FY08. The new formula impacted Leominster in two ways. It decreased the amount of Chapter 70 Aid Leominster is to receive in FY 2008 and increased significantly the local contributions the City must make in order to meet Net School Spending requirements. The \$35,606,445 Chapter 70 award for FY 2008 reflects a \$1,655,126 increase over the FY 2007 award of \$33,951,319.

Budget Table 2

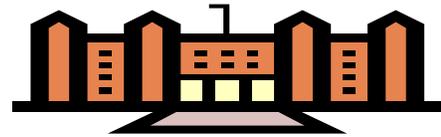
<u>Fiscal Year</u>	<u>Chapter 70</u>	<u>School Transp</u>	<u>School Constr</u>	<u>Charter School</u>	<u>Total Ed Aid</u>
1999	24.1	.44	1.51	-	26.0
2000	27.8	.41	1.51	-	29.8
2001	28.9	.40	1.51	-	30.9
2002	29.5	.39	1.51	-	31.4
2003	29.5	.37	1.51	-	31.4
2004	30.0	0	1.5	-	31.6
2005	31.3	0	1.51	.27	33.1
2006	32.7	0	1.73	.15	34.6
2007	34.0	0	1.73	.17	35.9
2008	35.6	0	1.73	.18	37.5

In Million \$

Executive Budget Summary Continued

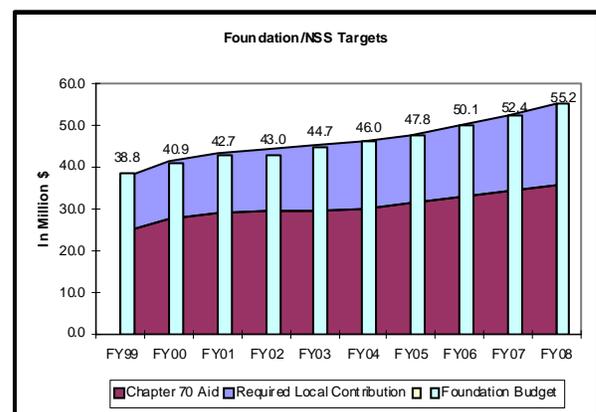
City of Leominster

In Addition to Ch. 70 Awards, the State requires the City to increase their local contribution in accordance with a newly established Municipal Revenue Growth Factor (MGRF) formula along with a new test to see where a community stands in relation to its newly instituted “target share” requirement to be met over time. The Leominster “target share” is calculated at \$26,377,371 (47% of the Foundation Budget). The FY 2008 preliminary required local contribution is \$19,239,122 after the FY08MGRF addition (\$768,383 increase over FY07) which is 34.84% of the “target share”. Since the City is greater than 10% below the “target share” required percent (47.0% required), the City was said to be 12.93% below target and therefore must contribute an additional 2% of the previous year’s (FY07) required local contribution. For FY08, this translates into an additional \$369,415 increase in the City local required contribution . The new “aggregate wealth” model adopted in FY 2007 and implemented in FY 2008 is expected to indicate that the city is significantly under its “target share” for a considerable time in the foreseeable future, and therefore will place additional financial requirements on the City over the normal MGRF for many years in the future.



In addition to NSS requirements, there are cost centers such as debt service, transportation and capital outlay expenses which are not included in the Required Net School Spending calculations. The City issued permanent bonds for the outstanding Bond Anticipation Notes for the Southeast School architectural plans in November.

Budget Chart 17



Executive Budget

Summary Continued

City of Leominster

State Aid-General Government

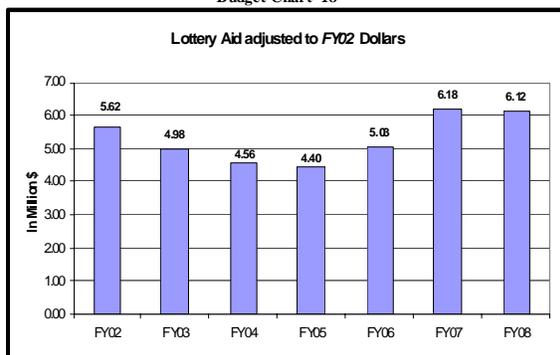
The total State Aid-General Government the City is estimated to receive in FY 2008 in this section of the “Cherry Sheet” is \$230,808 over the amount of \$7,441,899 aid received in FY 2007 (3.1% increase).

The FY 2008 Lottery Aid award of \$7,111,354 is only \$122,705 greater than the Lottery Aid award given in FY 2007. Reports out of Boston seem to indicate that Lottery sales have slowed dramatically, if not decreased, and the future of this primary local aid revenue source is question-

Budget Table 3

Gen Government	FY99	FY00	FY01	FY02	FY 03	FY04	FY05	FY06	FY07	FY08
Lottery	4,176,359	4,741,974	5,226,377	5,623,305	5,097,526	4,779,809	4,779,809	5,633,456	6,988,649	7,111,354
Additional Assistance	14,714	14,714	14,714	14,714	13,756	11,693	11,693	11,693	11,693	11,693
Highway Fund	340,693	340,693	340,693	85,173	0	0	0	0	0	0
Police Incentive	40,679	36,621	39,314	40,168	93,179	135,209	154,288	163,770	193,305	214,978
Veteran’s Benefits	40,325	42,281	32,815	21,759	51,618	32,212	27,428	45,792	35,829	56,447
Exemptions Vets, Blind/ Survivor Spouse	48,632	50,198	49,771	49,415	52,217	53,178	51,049	55,547	50,068	111,001
Abatements Elderly	63,408	63,376	63,354	61,565	58,685	62,372	63,354	63,332	63,322	63,292
State Owned Land	40,369	50,147	60,486	47,010	31,232	25,003	39,124	49,823	93,033	103,942
Total State Aid Gen Government	4,765,179	5,340,004	5,827,524	5,943,109	5,923,992	5,099,476	5,126,745	6,023,413	7,441,899	7,672,707

Budget Chart 18



able. The Governor has submitted a bill to allow casinos. It’s value as a source of revenue and/or its impact on the Lottery is undetermined at this time.

Since other State Aid—General Government revenue line items are reimbursement types of aid, these revenue sources only serve to help mitigate other cost center increases.

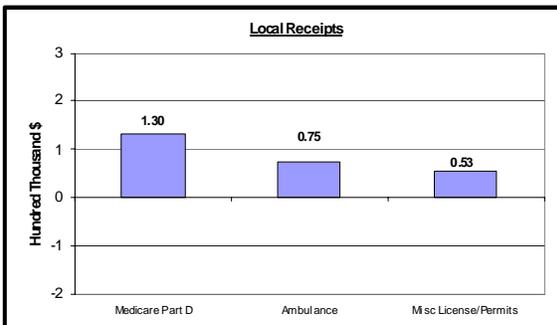
Executive Budget Summary Continued

City of Leominster

Local Receipts

The economy continues to put downside pressure on several elastic-type revenue local receipts. For example, Motor Vehicle excise tax collections decreased by \$250,000 last fiscal year. Investment income is expected to drop due to the lowering of interest rates by the Federal Reserve. The City did increase its "Medicare Part D" reimbursement estimate by \$130,000 for FY08 to \$250,000 which is the actual amount received in FY07.

Budget Chart 19



Expenditures

Budget adjustments in the functional areas include the following:

General Government:

Non Union:

- City (not school) employee health insurance cost sharing increases from 20% to 25% of HMO premium.
- Cost of Living Adjustment (COLA) bargained increase of 5% for City Employees

Public Safety:

- Police & Fire employee union contracts settled with same 5% COLA and 20% to 25% HMO insurance cost sharing increase.
- Police expense increases of \$40,000 (11.75%).

Education:

- Direct appropriation increases of \$1,662,360
- Preliminary school spending during FY2008 can be summarized as follows:

Net School Spending Requirement*	\$55,214,982
School Transportation	\$2,500,000
School Debt Service**	<u>\$3,448,372</u>
Total:	\$61,163,354

*The City has historically spent in excess of the net school spending requirement.

**Does not include "Free Cash" appropriations for temporary borrowings.



Executive Budget

Summary Continued

City of Leominster

Public Works:

Budget Table 4

- DPW union COLA of 5% along with 20% to 25% cost sharing change for HMO insurance.

Functional Area	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001
General Government	2,685,663	2,429,028	2,348,021	2,137,752.32	2,024,898	2,175,738	2,068,243	1,930,584
Public Safety	13,261,360	12,311,596	12,382,045	11,267,559	10,921,058	11,172,585	10,872,913	10,139,399
Education	45,430,328	43,767,968	42,404,000	41,280,682	39,951,363	41,760,405	41,290,395	40,975,008
Public Works	4,934,286	4,711,284	4,469,462	4,315,061	4,157,508	4,366,108	3,978,045	3,751,522
Human Services	683,376	608,308	575,505	516,573	515,472	499,932	485,383	449,548
Culture and Recreation	1,609,172	1,361,142	1,298,494	1,238,512	1,171,226	1,151,200	1,139,323	1,055,934
Debt Service	3,965,993	3,905,039	3,942,095	3,981,020	4,059,533	3,052,102	3,109,010	3,140,540
Miscellaneous	19,325,822	18,980,636	15,968,314	14,111,541	12,403,942	11,663,387	10,754,554	9,645,131
Other	3,881,683	3,630,650	3,614,034	4,207,454	3,457,192	1,603,522	1,719,973	1,500,170
Totals	95,777,683	91,705,651	87,001,979	83,056,154	78,662,192	74,444,979	75,417,439	72,587,745

This budget chart on illustrates the expenditure amounts by functional area in the City. The Miscellaneous category includes Group Health, Pension, Other Insurances, and Other expenditure categories.

- Refuse collection, disposal along with landfill monitoring expenses increased by \$123,275 (4.87%).

Executive Budget Summary Continued

City of Leominster

Culture & Recreation:

- Library operating expenses increased by \$192,014 (20.6%). This is primarily due to the opening of the newly renovated/expanded Library facility.
- Recreation expenses increased by 11.8%

Debt Service:

- Library Renovation/Expansion debt service expenses funding started at \$180,000.

Retirement & Insurance:

- Actuarially calculated funding increase of \$276,118 (5.99%) for Retirement System.
- Group Insurance funding increase of \$521,842 (4.4%).
- OPEB funding increase of \$130,000 (108.3%).
- Medicare Insurance expense increase of \$50,000 (7.35%)



Debt Service

General Fund Debt Service

The City of Leominster employs a broad based and long term view when managing debt service and debt-like service payments within the General Fund.

The City had a total of \$12,940,000 in bond principle amounts outstanding as of 6/30/07 within the General Fund.

The City also had a total of \$9,688,000 in bond anticipation notes outstanding as of 6/30/07 within the General fund.

The City additionally had a \$23,146,101 Unfunded Pension Liability as of 1/1/2007.

The City also had \$78,395,541 in unfunded Other Post Employment Benefits (OPEB) Liability as of 1/1/2006, if the City properly funds this amortization. If the City does not fund this amortization requirement, the unfunded liability is \$125,319,511 as of 1/1/2006.

Thus, General Fund debt and debt-like principle amounts can be summarized as follows:

6/30/07	General Fund Debt Principle	\$12,940,000
6/30/07	General Fund B.A.N.S.	\$9,688,000
1/1/2007	Unfunded Pension Liability	\$23,146,101
1/1/2006	Unfunded OPEB Liability	\$78,395,541
	Total:	\$124,169,642

Details as to the principle and interest-like payments can be seen on page 14 (top).

Executive Budget Summary Continued

City of Leominster

The City is currently in a very strong position as to the relatively short principle payback period for outstanding debt. The school addition loan will be paid back in FY 2009, and the two middle school loans are scheduled to be fully paid by FY 2014. The City will then utilize this tax levy capacity toward the amortization of the Library Renovation/Expansion Project.

Current State law does not allow increasing principle payments in future years for this purpose, however, the City is hoping that legislation submitted by the Governor in the Municipal Partnership Act will be passed allowing this type of principle debt payment structure in the future. The City currently utilizes “free cash” to pay for bond anticipation notes (B.A.N.S.) interest for most of the outstanding issues.

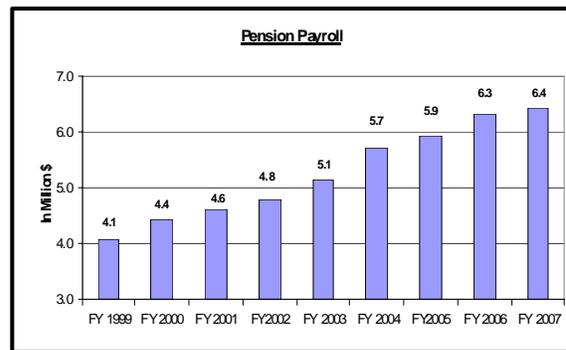
The City did increase the budget by \$180,000 in the FY 2008 temporary interest budget line item. The City is beginning to imbed into the tax levy debt service a debt service payment for the Library Project. The \$180,000 reflects approximately half of the interest payment for the Library Project permanent debt service payments. The FY 2009 budget is expected to raise the remaining interest payment requirements with principle payments to begin in FY2010 without a significant impact upon the tax levy. This is due to the school additions loans principle retirement in FY 2009.

The City plans to issue permanent debt for the Southeast School architecture plans bond anticipation notes outstanding. The statutory time limit has expired for the ability to continue issuing bond anticipation notes for this project.

Unfunded Pension Liability

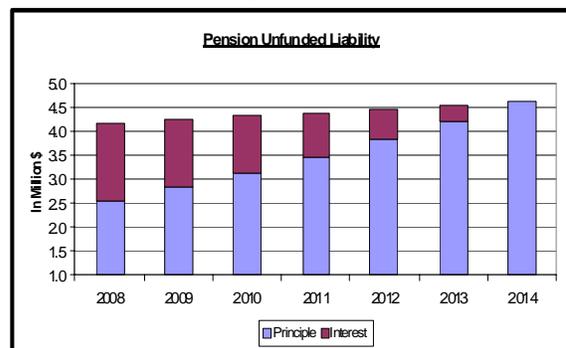
The second largest debt-like obligation for the City of Leominster is the Unfunded Pension Liability of \$23,146,101 as of 1/1/2007. The pension payroll has increased \$2,636,462 since FY1998.

Budget Chart 20



The Retirement System has reduced the time period of the funding schedule of the unfunded pension liability from the year 2028 to the year 2014. This will eventually allow for these funds (currently \$4,164,404) to be utilized toward the significant unfunded liability and service costs of Other Post Employment Benefits (OPEB) obligations that are required to be reported by the City of Leominster within the Fiscal Year 2009 financial statements.

Budget Chart 21

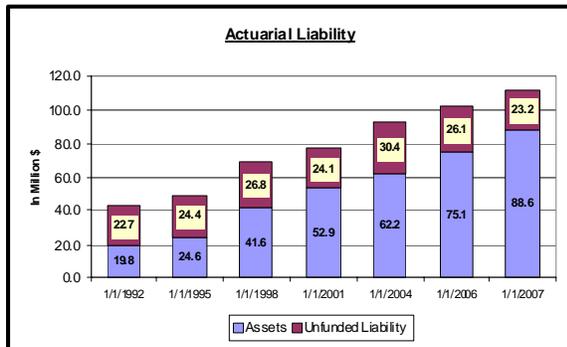


Executive Budget

Summary Continued

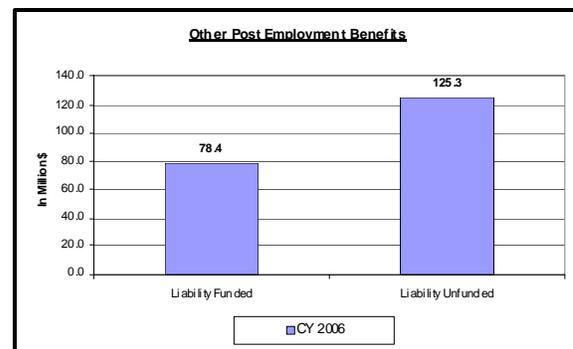
City of Leominster

Budget Chart 22



for the investment rate of return. For as long as the City does not properly fund this new requirement, the discount rate of only 4.75%, which inflates the OPEB unfunded liability as for 1/1/2006 to \$125,319,512.

Budget Chart 23



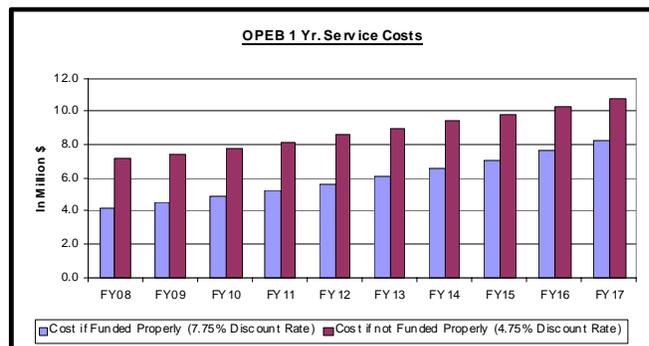
Unfunded Other Post Employment Benefit Liability

The City has completed its first actuarial study examining the area of Other Post Employment Benefit Liability (OPEB). For the City of Leominster, this encompasses Retiree health, dental and life insurance. The current system pays for these benefits on a “pay as you go” methodology. The actuarial study estimates a total cost of \$8,385,386 in FY 2008 if properly funded. This compares to an estimated FY 2008 appropriations of \$3.8 million for the “pay as you go” method imbedded in the FY08 budget. The biggest cost factor between the two amounts is the set aside in the current fiscal year (FY08 cost estimate is \$4.2 million) for the retiree benefits for current active employees (actuarial term: normal cost). The City has increased its OPEB appropriation to \$250,000 during FY 2008, far short of the \$4.2 million in the new “normal cost” cost center.

The first actuarial report completed for the new OPEB GASB 45 requirement indicates an initial unfunded liability of \$78,395,542 as of 1/1/2006 if properly funded. This would allow the actuary to utilize a 7.75% discount rate

The City plans to complete another OPEB actuarial valuation prior to the FY 2009 implementation date. The City has negotiated with most unions to change the Employer/Employee health insurance premium for the Network Blue HMO product payment method from an 80/20 arrangement to a 75/25 payment plan. The City also implemented the same 75/25 Network Blue HMO arrangement for retiree’s. Pre-Medicare and non-Medicare retiree’s were impacted by this policy as of 7/1/07.

Budget Chart 24



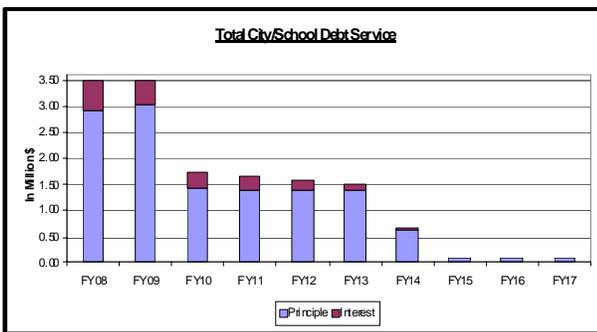
Executive Budget

Summary Continued

City of Leominster

The chart below illustrates total debt service over time for currently outstanding principle and interest payments for the General Fund.

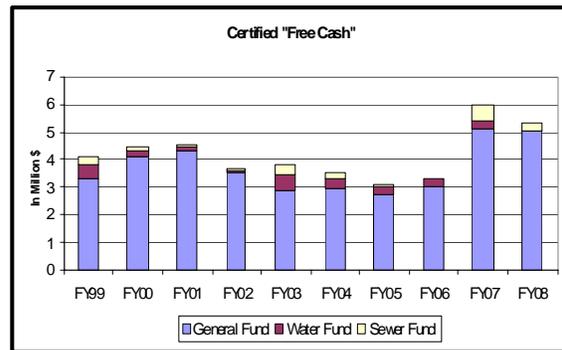
Budget Chart 25



was closed out to the General Fund in the amount of \$288,736. The remaining \$5,015,733 represents 4.57% of the total amount to be raised during FY 2008 of \$109,752,837.

The City strives to achieve a minimum of 5% of the total amount to be raised of the next fiscal year for a “Free Cash” certified amount.

Budget Chart 26



Reserves

Fiscal Reserves

The City of Leominster has established reserve policies which will assist the City during all phases of the business cycle. Adherence and compliance to the existing targets and even updated targets requires significant discipline and political will to maintain the course during difficult economic times. The long term benefits of successful execution of the adopted reserve policies far outweigh any temporary cost of foregoing adherence to the well thought-out and reasoned fiscal reserve policies.

Free Cash

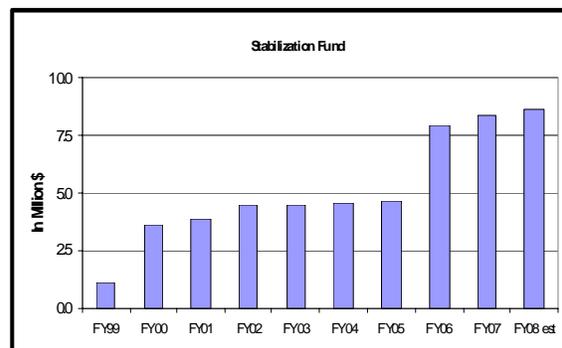
The State Certifies a portion of the City’s surplus revenues as legally available for spending. The General Fund Fiscal Year 2008 certified “Free Cash” amount certified by the State was \$5,366,994. Imbedded within this amount was a Water Surplus closed out to the General Fund in the amount of \$35,525. Additionally the Sewer fund surplus

Stabilization Fund

The City has wisely funded a Stabilization Fund to protect against the adverse ramifications associated with revenue deficits of prior years. The 6/30/07 balance of \$8,349,681 represents 7.6 % of the total amount to be raised during Fiscal Year 2008 (\$109,752,837).

The City has a fiscal goal to grow its Stabilization Fund balance to 10% of General Fund Revenues.

Budget Chart 27



Executive Budget

Summary Continued

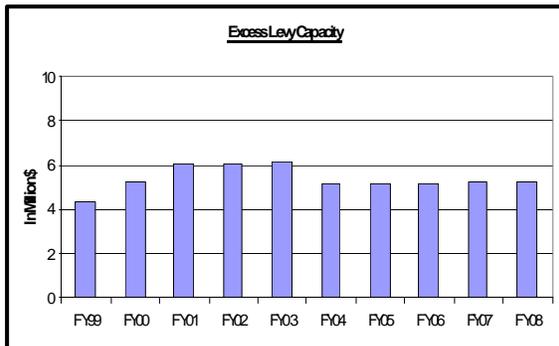
City of Leominster

Excess Levy Capacity

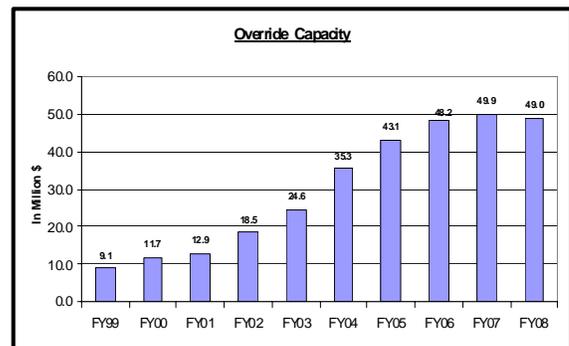
Excess Levy Capacity is the amount of a tax increase the City could raise through the tax levy in addition to the current year's Proposition 2 1/2 % increase before the need for an override. The cumulative excess levy capacity not levied on taxpayers during the past 10 years was \$53,711,487. The amount of Excess Levy Capacity for FY 2008 was \$5,209,133.

allowed Proposition 2 1/2 increase of \$1,191,225. The FY 2008 tax levy of \$44,368,616, along with excess tax levy capacity of \$5,209,133 equaled this FY 2008 Tax Levy Limit of \$49,577,749. The difference between the FY 2008 ultimate tax levy ceiling of \$98,596,925 and the FY 2008 tax levy limit of \$49,577,749 is equal to the FY 2008 tax override capacity of \$49,019,176. This override capacity also serves as a buffer of insulation against the City having to reduce the current year budget because of ultimate tax levy ceiling concerns (e.g. \$25.00 tax rate ; \$11.25 FY08 tax rate). The following chart shows the override capacity amounts for the past 10 years.

Budget Chart 28



Budget Chart 29



Override Capacity

The ultimate tax levy ceiling under Proposition 2 1/2, is equal to 2 1/2 % of the total assessed valuation of the City of Leominster which is calculated annually.

The total assessed valuation for the City of Leominster was \$3,943,877,000 for FY 2008 which translates to an \$98,596,925 ultimate tax levy ceiling. The FY 2008 Levy Limit of \$49,577,749 was calculated by taking the FY 2007 tax levy limit of \$47,649,013 and adding FY 2008 "Certified New Growth of \$737,511 along with the

This override capacity means that the voters of the City of Leominster could authorize permanent overrides, debt exclusions, or capital exclusions totaling \$49,019,176 for Fiscal Year 2008.

Executive Budget

Summary Continued

City of Leominster

Other Reserve Funds

Emergency Reserve Account

This account is part of the General Fund Budget. The Fiscal Year 2007 Budget included \$100,000 for this purpose. This account is used for unexpected costs that arise during the fiscal year. The City does also use this account for unforeseen needs prior to certification of "Free Cash".

Highway State Aid Reserved Account

The State Chapter 90 Program funds expenditures related to approved highway projects. Appropriation requests are made by the Highway Department once the projects are approved and the money is available to be drawn on the State Letter of Credit Authorization.

Gallagher Building Revolving Fund

The Gallagher Building collects rents which is deposited into the account for operating and maintenance of the building. A certain amount is also provided to help defray the principle and interest payments related to the loan taken out by the City to pay for capital improvements to the Gallagher Building.

Parking Meter Receipts

The City collects garage and meter fees for deposit into this fund. The proceeds are used for the expenses of the parking areas, the enforcement of parking regulations and for the collection process.

Wetland Fees Reserved

The Conservation Commission related fees collected are required to be placed into this fund. This fund has helped to pay for an administrator and administrative expenses related to the Conservation Commission.

Cemetery Perpetual Care Income

The purchase of a cemetery lot includes a fee for perpetual care of the lot. This fee is deposited into the Perpetual Care Trust Fund. Proceeds of this account are available to be used for cemetery operating purposes.

Cemetery Sale of Lots Income

The purchase price of a cemetery lot is deposited into the Cemetery Sale of Lots Trust Fund Principle Account. The investment income generated is available to be used for capital outlay purchases for cemetery related purposes.

General Fund Capital Investment Fund

The City of Leominster had special legislation passed to establish this fund for capital outlay purposes that would accumulate appropriations for multiple fiscal years in order to purchase a capital item. For instance, if a Fire Department engine was projected to cost \$400,000, the City could place \$100,000 per year into this fund for four years. The City has not recently utilized this fund but it is a good vehicle for capital outlay planning purposes.

The special legislation also allowed for the establishment of the same type of funds for both the Water and Waste Water Departments.

Other Post Employment Benefits (OPEB)

The City has begun to accumulate funds for OPEB related costs. The total accumulation through FY 2008 equals \$505,000. These funds will eventually be placed within an irrevocable trust for the purpose of offsetting the current \$78,395,542 OPEB unfunded liability calculated as of 1/1/2006.

Executive Budget

Summary Continued

City of Leominster

Weights & Measures

The Weights & Measures Department has recently become authorized to levy fines for violations. The payments collected from these fines are required to be deposited into this fund. The proceeds are required to be utilized for Weights & Measures Department purposes.

Sale of Real Estate Fund

The proceeds of City owned property are required to be deposited into this fund. The use of these funds are restricted by statute.

Library State Aid Reserved

The proceeds are legally restricted for library related expenses. The City qualifies for this aid by meeting expenditure and operating hours requirements established by the State Board of Library Commissioners.

Budget Table 5 Other Reserve Funds

Account	FY07 Beginning Balance	FY07 Inflows	FY07 Outflows	FY07 End Balance	FY08 Beginning Balance
Emergency Reserve	100,000	0.00	(94,762)	5,238	100,000
Chapter 90	(221,013)	923,360	(735,200)	(32,835)	(32,835)
Gallagher Revolving	271,322	107,535	(283,860)	94,997	94,997
Parking Meter	6,507	32,230	(31,000)	7,737	7,737
Wetland Fees Reserved	14,814	14,496	(7,000)	23,310	23,310
Cemetery Perpetual Care	1,260,449	78,749	(54,209)	1,284,990	1,284,990
Cemetery Sale of Lots	533,077	0	46,936	580,013	580,013
General Fund Capital	375	0	0	375	375
Weights & Measures	6,116	1,950	4,327	3,739	3,739
Sale of Real Estate	19,027	1,950	4,327	3,739	3,739
Library State Aid	87,855	64,529	117,205	35,176	35,176
GAAP Undesignated Fund / General Fund Balance	7,685,189	430,442	0	8,115,931	8,115,631
Statutory Certified "Free Cash"	5,943,576	0	4,934,815	1,008,761	5,336,994
OPEB Appropriation	\$120,000	0	0	120,000	505,000

Executive Budget

Summary Continued

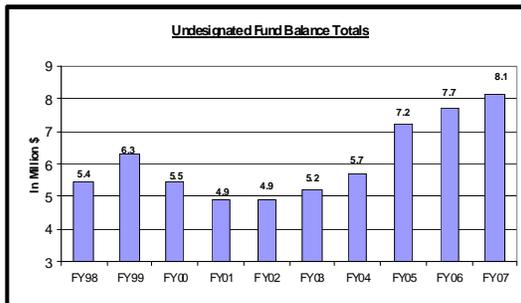
City of Leominster

General Fund

Undesignated Fund Balance

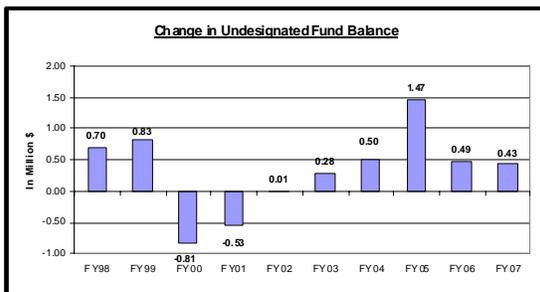
The increase or decrease to the Undesignated Fund balance is the result of the difference between the operating revenues and expenditures in a given year. It gives insight as to the General Fund ability to (1) balance its' budget on a current basis, (2) maintain reserves for operating emergencies, (3) have sufficient liquidity to pay its' bills on time, (4) have funds to make operating capital outlay expenditures not provided for in the operating budget.

Budget Chart 30



The changes to the Undesignated Fund Balance totals can be seen as follows:

Budget Chart 31



The table to the right summarizes how fund balance has been utilized during the past 5 year period.

Budget Chart 32

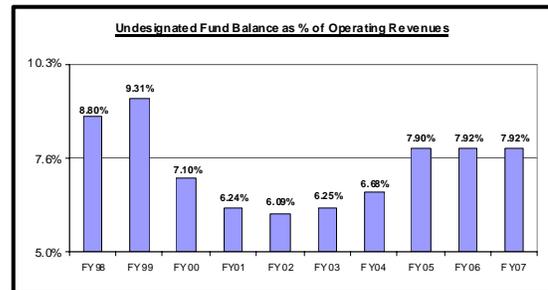


Table in Thousand \$

	FY07	FY06	FY05	FY04	FY03
Certified Free Cash	5,943.6	3,327.8	3,091.2	3,551.0	3,822.8
Water Capital Outlay	316.0	314.6	242.6	300.5	573.7
Sewer Capital Outlay	548.9	11.3	91.2	265.3	352.8
General Fund Capital	2,015	698.7	203.0	238.5	1,436.1
Operating Expense Emergencies	722.0	780.3	476.7	903.7	513.8
Snow & Ice Expenses	207.0	510.0	743.0	330.0	610.0
Debt Service (i.e. temp interest)	530.0	175.0	433.0	382.0	125.0
School Transportation	595.0	586.6	900.0	400.0	0.0
Transfer to Stabilization Fund	0.0	3,100.0	0.0	0.0	0.0
Court Judgments Settlements	0.0	0.0	0.0	585.0	175.0
Total Appropriations	4,934.8	6,176.6	3,089.6	3,401.9	3,786.4
Free Cash Balance	1008.8	251.2	1.6	149.1	36.4

Executive Budget

Summary Continued

City of Leominster

Budget Table 6

CITY OF LEOMINSTER					
Massachusetts					
GENERAL FUND					
Balance Sheet					
June 30					
	2007	2006	2005	2004	2003
ASSETS					
Cash and Cash Investments	\$13,349,951	\$10,854,999	\$10,174,281	\$9,170,087	\$6,777,320
Investments	600,000	1,164,575	1,235,118	564,567	2,425,207
Receivables:					
Property Taxes	2,709,646	2,555,787	2,743,062	2,708,733	2,464,834
Tax Liens and Foreclosures		0	0	0	0
Excises	1,083,452	985,589	931,948	1,015,604	772,907
Other		0	0	516	0
Intergovernmental		0	169,023	0	0
Departmental, net	695,360	1,103,138	962,309	831,658	972,135
Total Assets	\$18,438,409	\$16,664,088	\$16,215,741	\$14,291,165	\$13,412,403
Liabilities and Fund Equity					
Liabilities:					
Warrants Payable	\$1,093,260	\$1,207,685	\$1,099,008	\$838,884	\$871,747
Accounts Payable	627,775	0	84,217	0	0
Deferred Revenue	4,201,658	4,333,251	4,566,107	4,199,273	4,075,392
Accrued Payroll and Withholding		619,596	699,027	297,940	474,850
Accrued Interest	64,786	42,226	21,920	375,718	383,773
Other Liabilities	145,030	110,397	73,928	73,009	72,183
Total Liabilities	\$6,132,509	\$6,313,155	\$6,544,207	\$5,784,824	\$5,877,945
Fund Equity:					
Fund Balances:					
Reserve for Encumbrances	\$4,190,269	\$2,665,744	\$2,478,662	\$2,782,013	\$2,307,441
Unreserved Undesignated	8,115,631	7,685,189	7,192,872	5,724,328	5,227,017
Total Fund Equity	\$12,305,900	\$10,350,933	\$9,671,534	\$8,506,341	\$7,534,458
Total Liabilities and Fund Equity	\$18,438,409	\$16,664,088	\$16,215,741	\$14,291,165	\$13,412,403

The history of the General Fund Balance sheet shows how the various Asset Liability and Fund Balance have changed as of 6/30/07 of the past 5 year period.

The General Fund income and expenditure 5 year history appears in Budget Table 7.

Executive Budget

Summary Continued

City of Leominster

Budget Table 7

CITY OF LEOMINSTER						
Massachusetts						
Combined Statement of Revenues, Expenditures and Changes in Fund Balances						
General Fund						
	2007 (2)	2006 (2)	2005 (1)	2004 (1)	2003 (1)	2002 (1)
Revenues:						
Property Taxes	\$41,883,181	\$40,664,528	\$37,742,016	\$36,060,951	\$33,147,645	\$31,713,889
Excises	4,348,967	4,585,822	4,783,395	4,016,172	4,228,571	4,135,587
Charges for Services	1,238,767	1,214,459	1,089,142	1,225,799	1,437,201	1,098,854
Interest, Penalties and Other Taxes	292,491	450,323	273,648	424,334	663,796	345,920
Licenses and Permits	915,988	877,473	669,927	450,122	479,912	552,559
Fines and Forfeitures	250,110	210,919	258,383	271,490	259,458	235,695
Intergovernmental	52,386,665	48,070,911	45,121,752	42,851,376	41,997,963	41,499,429
Interest Earnings	958,955	717,412	358,990	188,856	363,230	561,029
Miscellaneous	247,803	269,608	748,111	205,469	1,117,961	1,035,795
Total Revenue	\$102,522,927	\$97,061,455	\$91,045,364	\$85,694,569	\$83,695,737	\$81,178,757
Expenditures:						
General Government	\$3,016,930	\$3,084,092	\$2,768,834	\$2,394,747	\$2,496,874	\$2,242,635
Public Safety	13,476,449	13,357,627	11,957,205	11,512,092	12,268,613	11,884,228
Education	51,553,006	50,374,794	48,983,776	45,533,178	47,099,262	47,165,265
Public Works	6,131,285	5,761,061	5,267,704	5,773,341	5,739,007	7,328,930
Human Services	765,526	591,175	523,139	474,911	516,051	496,827
Culture and Recreation	1,692,859	1,341,475	1,332,587	1,287,741	1,688,768	1,894,110
Employee Benefits	18,017,004	15,301,665	13,141,777	12,560,904	11,194,183	10,184,742
Debt Service	4,179,760	4,087,890	3,998,643	4,428,535	3,625,689	3,572,710
Intergovernmental	2,242,403	2,114,900	2,184,070	2,154,063	601,220	587,895
Total Expenditures	\$101,075,222	\$96,014,679	\$90,157,735	\$86,119,512	\$85,229,667	\$85,357,342
Excess of Revenues over (under) Expenditures	1,447,705	1,046,776	887,629	(424,943)	(1,533,930)	(4,178,585)
Other Financing Sources (Uses):						
Operating Transfers in	1,547,636	3,096,087	989,283	2,062,578	1,236,620	2,038,346
Operating Transfers out	(1,040,374)	(3,463,464)	(711,719)	(665,752)	(926,475)	(1,282,026)
Total Other Financing Sources (Uses)	507,262	(367,377)	277,564	1,396,826	310,145	756,320
Change in Fund Balance	1,954,967	679,399	1,165,193	971,883	(1,223,785)	(3,422,265)
Fund Equity, Beginning	10,350,933	9,671,534	8,506,341	7,534,458	8,758,243	12,180,508
Fund Equity, Ending	\$12,305,900	\$10,350,933	\$9,671,534	\$8,506,341	\$7,534,458	\$8,758,243

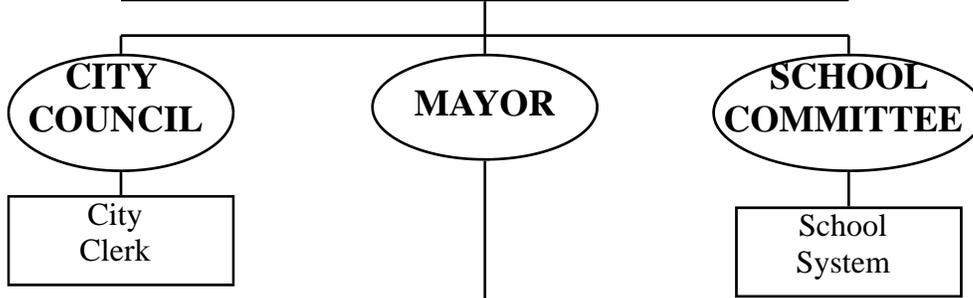
FY 2008 Estimates:

Management estimates that while the City has positioned itself well for FY 2008, the economy is experiencing a slowdown which will reflect itself in certain elastic revenue source contractions such as tax payments, building permits issued, motor vehicle excise and investment income. The slowdown is reflected in FY 2008 New Growth Certification. While net operation results are again expected to be relatively strong in the General Fund. The

Water and Sewer funds surplus is still expected to be positive and are closed to the General Fund at year end. Water rates have been increased in anticipation of debt service and operating expense increases and will show a temporary surplus that can be used for capital outlay investments in the short term.

ORGANIZATIONAL INFORMATION

ELECTORATE



<i>General Government</i>	<i>Public Safety</i>	<i>Public Works</i>	<i>Human Services</i>	<i>Culture and Recreation</i>	<i>Major Boards & Commissions</i>
<p>Finance Administration</p> <ul style="list-style-type: none"> • Comptroller • Budget Director • Purchasing Agent • Collector • Treasurer • Assessor <p>Operations Support</p> <ul style="list-style-type: none"> • City Solicitor • Personnel <p>Licensing & Registration</p> <ul style="list-style-type: none"> • Elections & Registration • License Commission <p>Land Use</p> <ul style="list-style-type: none"> • Conservation Commission • Planning Board • Board of Appeals • Economic 	<p>Police</p> <p>Fire</p> <p>Protective Inspections</p> <ul style="list-style-type: none"> • Building Inspector • Gas Inspector • Plumbing Inspector • Sealer, Weights & Measures • Wire Inspector <p>Other Public Safety</p> <ul style="list-style-type: none"> • Emergency Management • Forestry 	<p>Highway</p> <ul style="list-style-type: none"> • Administration • Labor • Cemetery • Engineering 	<p>Health</p> <ul style="list-style-type: none"> • Administration • Nurses • Code Enforcement <p>Special Programs</p> <ul style="list-style-type: none"> • Council on Aging • Veterans Services <p>Other Special Programs</p> <ul style="list-style-type: none"> • Senior Tax Relief • Care of Veterans Graves 	<p>Library</p> <p>Recreation</p> <p>Parks</p> <ul style="list-style-type: none"> • Doyle Field 	<p>Board of Registrars</p> <p>Development and Industrial Commission</p> <p>Retirement Board</p> <p>License Commission</p> <p>Conservation Commission</p> <p>Planning Board</p> <p>Board of Health</p> <p>Recreation Commission</p> <p>Library Board of Trustees</p> <p>Doyle Field Commission</p> <p>Cemetery Commission</p>

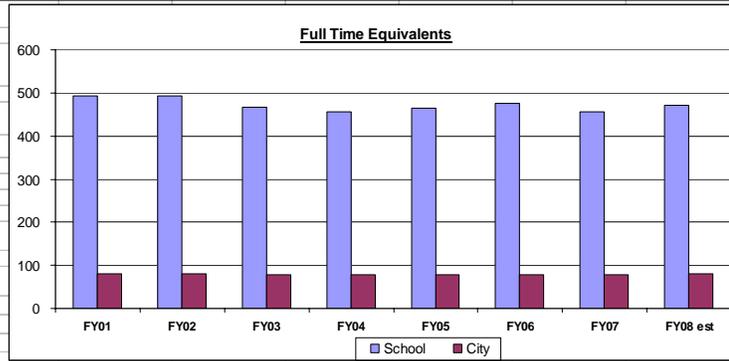
Full-Time Employees

All Funds

Formula:

of Full -Time Equivalents

* School Department is now reporting special needs and bilingual education personnel. This was not the case in the past.



	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 est
School Department:	848	848	817	822	842	830	825	835
Teachers 8/31/11	493	493	466	455	465	476	457	471
Custodians (Two Unions) Sr:6/30/06 Jr: 6/30/07	43	43	40	40	41	43	40	43
Nurses 8/31/07	10	10	12	10	10	11	11	11
Secretaries 6/30/08	39	39	37	36	38	39	38	37
School Administrators 6/30/07	22	22	19	17	17	16	16	18
Teachers Aides 7/31/07	142	142	121	129	132	139	133	126
Tutors 7/31/07	35	35	30	34	39	34	32	32
Cafeteria Workers 6/30/07	46	46	53	54	53	48	55	52
School Non-Union Professionals	18	18	39	47	47	24	43	45
City Departments:	206	307	312	312	313	313	313	314
Fire 6/30/09	80	80	79	79	79	79	79	81
Police Superior Officers 6/30/09	13	13	13	13	13	13	13	13
Police Patrolmen 6/30/09	60	60	60	60	60	60	60	57
Police Dispatchers 6/30/09	12	12	12	12	12	12	12	12
Department of Public Works 6/30/09	41	41	45	45	45	45	45	41
City Non-Union:City-Police-Fire-Public Works 6/30/09	0.0	101.0	103.0	103.0	103.5	104.0	104.0	110.0
Total Number of Full-time Equivalent Employee's	2,108	1,155.0	1,129.0	1,134.0	1,154.5	1,143.0	1,138.0	1,149.0
Total Represented by Unions(Includes P.T.)	2,068	1,014	968	967	987	999	975	976
Non-Union Employee's by Department	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08 est
Mayor's	3	3	3	3	3	3	3	3
City Council	0	0	0	0	0	0	0	0
Comptroller	4	4	4	4	4	4	4	4
Budget Director	0	0	0	0.5	0.5	0.5	0.5	0.5
Purchasing Agent	2	2	2	2	2	2	2	2
Assessor	5	5	5	5	5	5	5	5
Treasurer	3	3	3	3	3	3	3	3
Collector	3	3	3	3	3	3	3	3
Personnel	1	1	1	1	1	1	1	1
City Clerk	4	4	4	4	4	4	4	4
Election & Registration	1	1	1	1	1	1	1	1
License	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Conservation Commission	0	0	0	0	0	0.5	0.5	1.0
Planning Board	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Municipal Buildings	2	2	2	2	2	2	2	2
Police	6	6	6	6	6	6	6	6
Fire	2.5	2.5	2.5	2.5	2.5	2.5	2.5	3.0
Building Inspector	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Plumbing Inspector	1	1	1	1	1	1	1	1
Wire Department	2	2	2	2	2	2	2	2
Emergency management	2	2	2	2	2	2	2	2
Forestry department	1	1	1	1	1	1	1	1
Retirement	1	1	1	1.5	1.5	1.5	1.5	1.5
Public Works - Administration	4	4	6	6	6	6	6	6
Highway	4	4	4	4	4	4	4	4
Cemetery	1	1	1	0	0	0	0	0.5
Health	6	6	6	6	6	6	6	6
Council on Aging	2	2	2	2	2	2	2	2
Youth Services	0	0	0	0	0	0	0	0
Veteran Services	1.5	1.5	1.5	1.5	2	2	2	2
Library	16	16	16	16	16	16	16	16
Recreation	3	3	3	3	3	3	3	3
Water	4	4	4	4	4	4	4	4
Sewer	3	3	3	3	3	3	3	3
Community Development Block Grant Program	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
		101.0	103.0	103.0	103.5	104.0	104.0	105.5

STATUTORY

BUDGET

		MAYOR'S BUDGET FY 2006	MAYOR'S BUDGET FY 2007	DEPARTMENTAL REQUESTS FY 2008	MAYOR'S BUDGET FY 2008	REF. LINE NO.
	BUDGET AREA					
1	GENERAL GOVERNMENT					
2						
3	LEGISLATIVE:					
4	City Council Salary & Wages	69,000.00	69,000.00	77,750.00	76,250.00	5
5	City Council Expenses	13,890.00	14,390.00	16,940.00	14,840.00	19
6	City Council Capital Outlay Expenses	0.00	0.00	10,000.00	0.00	26
7						
8	EXECUTIVE:					
9	Mayor's Salary & Wages	119,710.00	136,081.05	148,008.00	148,008.00	33
10	Mayor's Expenses	10,500.00	11,850.00	11,850.00	11,850.00	48
11	Other Executive:					
12	- Telephone System	900.00	900.00	900.00	900.00	55
13	- Massachusetts Municipal Association Dues	6,800.00	6,000.00	6,100.00	6,100.00	61
14						
15	FINANCE ADMINISTRATION:					
16	City Comptroller Salary & Wages	184,383.00	193,341.20	207,089.00	201,894.00	68
17	City Comptroller Expenses	8,750.00	8,750.00	8,750.00	8,750.00	84
18	Budget Director Salary & Wages	17,163.00	18,385.00	20,075.62	20,075.62	90
19	Budget Director Expenses	2,430.00	2,430.00	2,430.00	2,430.00	97
20	Purchasing Salary & Wages	100,991.00	103,991.92	109,144.00	109,144.00	104
21	Purchasing Expenses	8,250.00	8,250.00	8,250.00	8,250.00	119
22	Purchasing Capital Outlay Expenses	0.00	0.00	0.00	0.00	125
23	Assessor's Salary & Wages	266,830.00	267,478.28	286,009.00	286,139.00	132
24	Assessors Expenses	24,100.00	26,100.00	28,400.00	27,400.00	149
	Assessors Capital	0.00	0.00	125,000.00	0.00	156
25	Property Revaluation	20,500.00	21,000.00	24,000.00	24,000.00	163
26	Treasurer Salary & Wages	113,067.50	117,604.02	124,773.00	124,773.00	171
27	Treasurer Expenses	69,840.00	68,340.00	69,970.00	69,340.00	188
28	Collector Salary & Wages	134,416.50	137,280.78	148,381.00	146,747.50	196
29	Collector Expenses	130,795.00	133,795.00	139,795.00	139,795.00	212
30	Other Finance Administration:					
31	- Other Finance Offices & Accounts	48,000.00	56,000.00	56,000.00	56,000.00	221
32	- Audit of Municipal Accounts	46,500.00	50,000.00	50,000.00	50,000.00	228
33						
34	OPERATIONS SUPPORT:					
35	City Solicitor Expenses	155,000.00	155,000.00	155,000.00	155,000.00	243
36	Collective Bargaining Expenses	442,000.00	248,770.00	125,000.00	125,000.00	278
37	Information Technology Task Force	127,600.00	139,600.00	141,000.00	141,000.00	272
38	Personnel Salary & Wages	53,668.00	58,817.83	62,485.00	51,252.00	249
39	Personnel Expenses	4,575.00	4,575.00	4,575.00	4,575.00	263
40						
41	LICENSING AND REGISTRATION:					
42	City Clerk Salary & Wages	141,330.00	147,695.04	162,425.00	158,285.00	286
43	City Clerk Expenses	14,791.00	15,595.00	15,960.00	15,960.00	305
44	City Clerk Capital Outlay	0.00	0.00	0.00	0.00	313
45	Elections & Registrations Salary & Wages	45,369.00	46,560.36	48,587.00	48,587.00	321
46	Elections & Registrations Expenses	80,440.00	81,305.00	85,025.00	85,025.00	341
47	Election & Registrations Capital Outlay	0.00	0.00	0.00	0.00	348
48	License Commission Salary & Wages	17,055.35	17,055.35	18,150.00	14,150.00	355
49	License Commission Expenses	1,610.00	1,770.00	1,820.00	1,820.00	368
50						
51	LAND USE:					
52	Conservation Commission Salary & Wages	8,900.00	18,900.00	24,100.00	24,100.00	375
53	Conservation Commission Expenses	1,260.00	1,260.00	2,990.00	2,990.00	392
54	Planning Department Salary & Wages	76,677.50	87,281.98	116,351.00	94,465.50	403
55	Planning Department Expenses	7,750.00	8,900.00	9,100.00	9,100.00	413
56	Board of Appeals Salary & Wages	3,000.00	3,000.00	3,000.00	3,000.00	426
57	Board of Appeals Expenses	16,600.00	16,400.00	16,400.00	16,400.00	436
58	Other Land Use:					
59	- Regional Planning Assessment	10,500.00	10,718.00	10,986.00	10,986.00	441
60						

61	DEVELOPMENT:					
62	Economic Development Salary & Wages	42,495.00	38,912.00	42,491.00	42,491.00	447
63	Economic Development Expenses	3,400.00	3,250.00	5,250.00	3,900.00	459
64	Other Development:					
65	- Industrial Development Salary & Wages	1,000.00	1,000.00	1,000.00	1,000.00	464
66	- Industrial Development Expenses	2,430.00	2,430.00	2,430.00	2,430.00	469
67						
68	OTHER GENERAL GOVERNMENT:					
69	Municipal Buildings Salary & Wages	0.00	0.00	0.00	0.00	474
70	Municipal Buildings Expenses	103,974.00	125,660.00	132,100.00	131,360.00	491
71	Municipal Buildings Maintenance Expenses	2,780.00	3,395.00	5,600.00	5,600.00	500
72	Municipal Buildings Maintenance Overtime	4,000.00	4,500.00	4,500.00	4,500.00	506
73						
74	<u>PUBLIC SAFETY</u>					
75						
76	POLICE:					
77	Police Salary & Wages	4,575,575.10	5,065,379.13	5,626,703.41	5,241,652.46	535
78	Police Expenses	280,000.00	340,000.00	468,500.00	380,000.00	592
79	Police Overtime	230,850.00	271,000.00	505,300.00	285,000.00	561
80	Police Capital Outlay	0.00	0.00	380,000.00	0.00	610
81	Police Station Expenses	75,000.00	95,000.00	104,500.00	100,000.00	627
82						
83	FIRE:					
84	Fire Salary & Wages	4,900,000.00	5,044,689.23	5,362,522.77	5,289,731.53	650
85	Fire Expenses	353,400.00	380,400.00	399,350.00	399,350.00	706
86	Fire Overtime	430,000.00	494,400.00	661,250.00	520,000.00	664
87	Fire Capital Outlay	190,000.00	15,000.00	185,000.00	15,000.00	726
88						
89	PROTECTIVE INSPECTIONS:					
90	Building Inspector Salary & Wages	220,133.61	234,231.53	264,120.61	264,120.61	736
91	Building Inspector Expenses	10,060.00	10,940.00	16,040.00	16,040.00	756
92	Gas Inspector Salary & Wages	1,900.00	1,900.00	1,900.00	1,900.00	762
93	Gas Inspector Expenses	1,035.00	1,035.00	1,275.00	1,275.00	772
94	Plumbing Inspector Salary & Wages	54,869.00	56,507.00	59,319.00	59,319.00	778
95	Plumbing Inspector Expenses	3,570.00	3,570.00	3,720.00	3,570.00	792
96	Plumbing Inspector Overtime	0.00	0.00	0.00	0.00	798
97	Sealer, Weights & Measures Salary & Wages	15,000.00	17,500.00	20,000.00	20,000.00	803
98	Sealer, Weights & Measures Expenses	2,575.00	2,575.00	2,575.00	2,575.00	817
99	Weights & Measures Capital Outlay:	0.00	0.00	15,000.00	0.00	823
100	Wire Inspector Salary & Wages	127,231.00	135,704.08	197,426.00	142,416.00	830
101	Wire Inspector Expenses	17,294.00	19,044.00	26,450.00	22,044.00	850
102						
103	OTHER PUBLIC SAFETY:					
104	Emergency Management Salary & Wages	92,753.00	98,443.36	107,703.00	106,296.00	862
105	Emergency Management Expenses	40,000.00	47,000.00	48,820.00	47,000.00	897
106	Emergency Management Capital	0.00	0.00	0.00	0.00	914
107	Dog Officer Expenses	92,400.00	92,400.00	93,600.00	93,600.00	925
108	Parking Clerk Salary & Wages	0.00	0.00	15,264.53	0.00	1126
109	Parking Capital Expense	0.00	0.00	0.00	0.00	1134
110	Forestry Salary & Wages	225,038.08	216,047.96	222,920.72	222,920.72	933
111	Forestry Expenses	22,770.00	23,770.00	24,345.00	23,770.00	955
112	Forestry Overtime	3,600.00	3,600.00	3,780.00	3,780.00	962
113						
114	<u>EDUCATION</u>					
115						
116	LOCAL SCHOOL SYSTEM:					
117	School Salary & Wages	31,165,000.00	31,950,000.00	34,173,043.00	33,698,769.00	1598
118	School Expenses	8,938,000.00	9,356,968.00	9,180,559.00	9,180,559.00	1600
119	School Choice Tuitions	0.00	0.00	0.00	0.00	1604
120	School Cross Guard/Attendance Officer S & W	50,000.00	50,000.00	50,000.00	50,000.00	1606
121	School Cross Guard/Attendance Officer Expenses	1,000.00	1,000.00	1,000.00	1,000.00	1608
122	School Transportation Expenses	2,250,000.00	2,410,000.00	3,186,169.00	2,500,000.00	1602
123	School Capital Outlay Expenses	0.00	0.00	290,000.00	0.00	1612
124	School Out of State Travel	0.00	0.00	0.00	0.00	
125						

126	<u>PUBLIC WORKS</u>					
127						
128	HIGHWAY AND STREETS:					
129	Public Works Salary & Wages	136,981.40	143,786.20	154,715.90	154,715.90	980
130	Public Works Expenses	169,565.00	235,800.00	239,500.00	239,500.00	1017
131	Public Works Labor - Regular	708,649.76	737,096.48	807,437.56	807,437.56	1027
132	Public Works Labor - Overtime	32,400.00	40,000.00	42,000.00	42,000.00	1034
133	Public Works Capital Outlay Expenses	0.00	0.00	0.00	0.00	1018
134	Snow & Ice - Overtime	75,000.00	100,000.00	100,000.00	100,000.00	1050
135	Snow & Ice Expenses	249,024.00	300,000.00	300,000.00	300,000.00	1058
136	Street Lighting Expenses	360,000.00	410,000.00	410,000.00	410,000.00	1066
137	Other Highways & Streets:					
138	- Sidewalks & Curbing Expenses	15,840.00	15,840.00	65,840.00	15,840.00	1080
139	- Street Marking Expenses	7,200.00	15,000.00	15,000.00	15,000.00	1086
140	- Street Signs & Fences Expenses	10,800.00	10,800.00	10,800.00	10,800.00	1073
141	- Sanitation/Drainage Expenses	0.00	10,000.00	10,000.00	10,000.00	1093
142	- Landfill Expenses	90,000.00	78,012.00	89,160.00	89,160.00	1097
143	- Cemetery Salary & Wages	121,645.92	122,200.00	139,626.32	129,226.32	1142
144	- Cemetery Expenses	12,720.00	16,980.00	17,780.00	16,980.00	1163
145	- Cemetery Overtime	2,500.00	3,000.00	3,100.00	3,100.00	1169
146	- Cemetery Capital Expense	0.00	0.00	0.00	0.00	1176
147						
148	WASTE COLLECTION AND DISPOSAL:					
149	Sanitation - Street Cleaning	27,400.00	27,400.00	27,400.00	27,400.00	1105
150	Refuse and Garbage Collection Expenses	2,449,736.00	2,451,000.00	2,563,126.50	2,563,126.50	1117
151						
152	<u>HUMAN SERVICES</u>					
153						
154	HEALTH SERVICES:					
155	Health Department Salary & Wages	277,518.00	292,976.08	313,349.00	313,349.00	1190
156	Health Department Expenses	12,600.00	22,100.00	23,950.00	23,950.00	1207
157	Health Department Capital Expenses	0.00	0.00	0.00	0.00	1215
158						
159	SPECIAL PROGRAMS:					
160	Council on Aging Salary & Wages	94,710.00	98,874.36	112,874.00	104,512.00	1223
161	Council on Aging Expenses	19,998.76	25,000.00	36,290.00	28,775.00	1246
162	Council on Aging Capital Outlay	0.00	0.00	40,000.00	0.00	1256
163	Veterans Services Salary & Wages	74,278.50	79,571.68	86,890.00	86,890.00	1262
164	Veterans Services Expenses	84,200.00	83,700.00	113,700.00	113,700.00	1278
	Veterans Capital					1285
165						
166	OTHER SPECIAL PROGRAMS:					
167	Senior Work Program	10,000.00	17,500.00	18,500.00	10,000.00	1299
168	Montachusett Home Care	1,000.00	1,000.00	1,000.00	1,000.00	1305
169	Care of Veterans Graves Salary & Wages	1,000.00	1,000.00	1,000.00	1,000.00	1290
170	Care of Veterans Graves Expenses	200.00	200.00	200.00	200.00	1294
171						
172	<u>CULTURE AND RECREATION</u>					
173						
174	LIBRARY:					
175	Library Salary & Wages	698,269.00	727,091.52	868,319.00	831,836.00	1319
176	Library Expenses	188,597.00	204,805.00	292,075.00	292,075.00	1358
177	Library Capital Expenses	0.00	0.00	0.00	0.00	1327
178						
179	RECREATION:					
180	Recreation Salary & Wages	339,269.40	355,580.12	407,184.73	378,486.36	1376
181	Recreation Expenses	29,235.00	32,645.00	40,000.00	36,500.00	1406
182	Recreation Capital Outlay	0.00	0.00	1,116,200.00	0.00	1417
183						
184	PARKS:					
185	Doyle Field Commission Salary & Wages	6,500.00	6,500.00	8,000.00	8,000.00	1422
186	Doyle Field Commission Expenses	15,299.00	27,250.00	27,250.00	27,250.00	1431
187	Park Maintenance Expenses	1,775.00	1,775.00	1,775.00	1,775.00	1446
188						

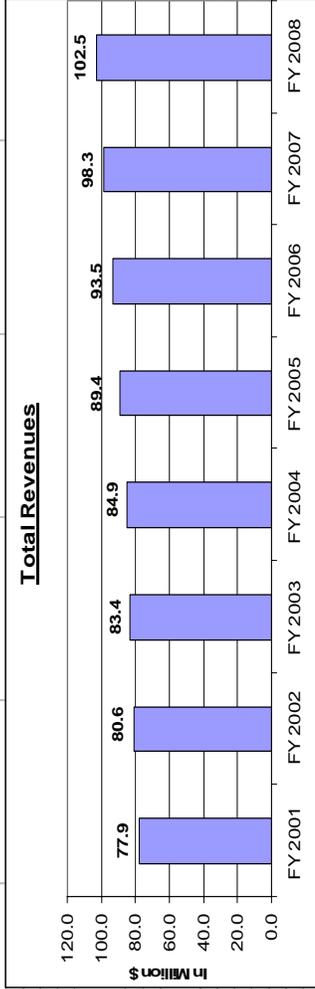
189	HISTORICAL COMMISSION:					
190	Historical Commission Expenses	2,500.00	2,835.00	3,000.00	3,000.00	1458
191	Historical Commission Capital Outlay	0.00	0.00	0.00	0.00	1466
192						
193	CELEBRATIONS:					
194	Christmas Decorations	7,500.00	15,000.00	21,000.00	21,000.00	1472
195	Memorial and Veterans Day Celebration	4,500.00	5,000.00	4,500.00	4,500.00	1478
196						
197	OTHER:					
198	Municipal Entertainment Expenses	4,000.00	4,000.00	3,700.00	3,700.00	1491
199	Fish & Game Liberation Expenses	1,050.00	1,050.00	1,050.00	1,050.00	1485
200						
201	<u>DEBT SERVICE</u>					
202						
203	PRINCIPLE:					
204	Maturing Debt	3,097,500.00	3,210,000.00	3,270,000.00	3,270,000.00	1501
205						
206	INTEREST:					
207	Interest on Loans	844,594.62	695,038.69	695,993.00	695,993.00	1511
208	<u>MISCELLANEOUS</u>					
209						
210	RETIREMENT:					
211	Contributory Retirement Expenses	4,250,426.00	4,607,000.00	4,883,118.00	4,883,118.00	1530
212	Non-Contributory Retirement Expenses	11,100.00	11,285.77	11,285.77	11,285.77	1517
213						
214	INSURANCE:					
215	Insurance	542,125.00	620,000.00	755,000.00	650,000.00	1541
216	Unemployment Insurance	150,000.00	170,000.00	170,000.00	170,000.00	1548
217	Group Insurance Officer	17,163.00	18,385.00	20,075.65	20,075.65	1559
218	Group Health Insurance	10,215,000.00	11,887,000.00	12,408,842.00	12,408,842.00	1569
219	OPEB Contribution Expenses	0.00	120,000.00	250,000.00	250,000.00	1553
220	Medicare Insurance	580,000.00	680,000.00	730,000.00	730,000.00	1581
221	Police & Fire Indemnification Expenses	100,000.00	100,000.00	100,000.00	100,000.00	969
222	Damages, Persons & Properties Expenses	2,500.00	2,500.00	2,500.00	2,500.00	1575
223						
224	OTHER MISCELLANEOUS:					
225	Emergency Reserve	100,000.00	100,000.00	100,000.00	100,000.00	1523
226						
227						
228						
229						
230	Grand Totals:	<u>83,387,945.00</u>	<u>88,075,000.00</u>	<u>96,508,203.09</u>	<u>91,896,000.00</u>	

FISCAL SUMMARY

ALL FUNDS

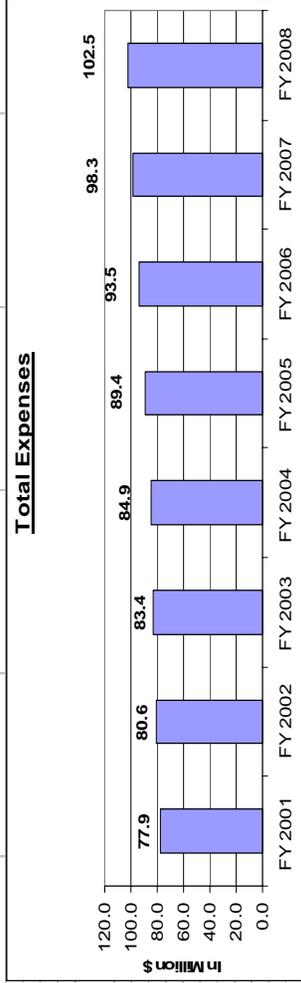
All Funds Budget

Total Revenues



Fiscal Year:	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
General Fund	72,587,745.23	75,417,438.68	77,444,979.23	78,662,191.87	83,056,154.00	87,001,978.96	91,705,650.59	95,777,683.00
Water Fund	2,615,336.00	2,550,000.00	3,100,000.00	3,200,000.00	3,200,000.00	3,400,000.00	3,515,000.00	3,400,000.00
Sewer Fund	2,113,546.00	2,050,000.00	2,300,000.00	2,456,340.05	2,500,000.00	2,498,000.00	2,600,000.00	2,798,000.00
CDCB Fund	534,000.00	553,000.00	543,000.00	631,000.00	618,000.00	585,539.00	526,628.00	525,524.00
Total	77,850,627	80,570,439	83,387,979	84,949,532	89,374,154	93,485,518	98,347,279	102,501,207

Total Expenses

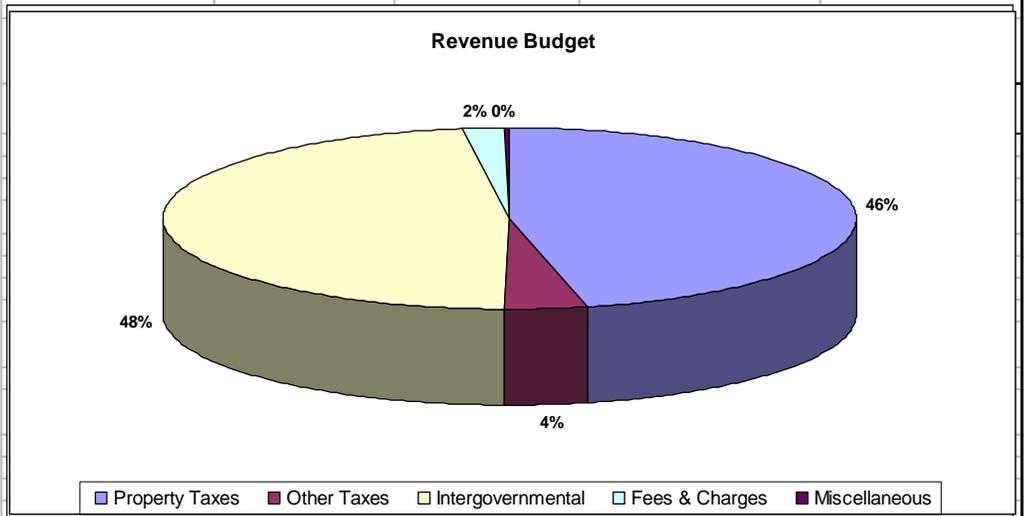


Fiscal Year:	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
General Government	1,930,583.80	2,068,242.51	2,175,738.00	2,024,898.40	2,137,752.32	2,348,020.85	2,564,027.85	2,685,662.62
Public Safety	10,139,398.52	10,872,913.18	11,172,585.00	10,921,057.86	11,267,559.00	12,382,053.79	12,311,595.89	13,230,360.32
Education	40,975,008.00	41,290,395.00	41,760,405.00	39,951,363.00	41,280,682.00	42,404,000.00	43,767,968.00	45,430,328.00
Public Works	3,751,521.73	3,978,045.16	4,366,108.00	4,157,508.41	4,315,061.00	4,469,462.08	4,711,283.80	4,934,286.28
Human Services	449,548.19	485,383.00	499,932.00	515,472.00	516,573.00	575,505.26	608,308.00	683,376.00
Culture and Recreation	1,055,933.76	1,139,323.15	1,151,200.00	1,171,226.44	1,238,512.20	1,298,494.40	1,361,142.00	1,609,172.36
Debt Service	3,140,450.00	3,109,010.00	3,052,102.00	4,059,532.79	3,981,019.54	3,942,094.62	3,905,038.69	3,965,993.00
Miscellaneous	9,645,131.00	10,754,553.62	11,663,387.00	12,403,941.10	14,111,541.00	15,968,314.00	18,845,635.77	19,235,821.42
Other Amounts To Be Raised	1,500,170.23	1,719,573.06	1,603,522.23	3,457,191.87	4,207,454.00	3,614,033.96	3,630,650.00	4,002,683.00
Totals	72,587,745	75,417,439	77,444,979	78,662,192	83,056,154	87,001,979	91,705,650	95,777,683
Water Fund	2,615,336.00	2,550,000.00	3,100,000.00	3,200,000.00	3,200,000.00	3,400,000.00	3,515,000.00	3,400,000.00
Sewer Fund	2,113,546.00	2,050,000.00	2,300,000.00	2,456,340.00	2,500,000.00	2,498,000.00	2,600,000.00	2,798,000.00
CDCB Fund	534,000.00	553,000.00	543,000.00	631,000.00	631,000.00	585,539.00	526,628.00	525,524.00
Total	77,850,627	80,570,439	83,387,979	84,949,532	89,387,154	93,485,518	98,347,278	102,501,207

All Funds Budgets FY 2008

Formula:

Revenue Budgets

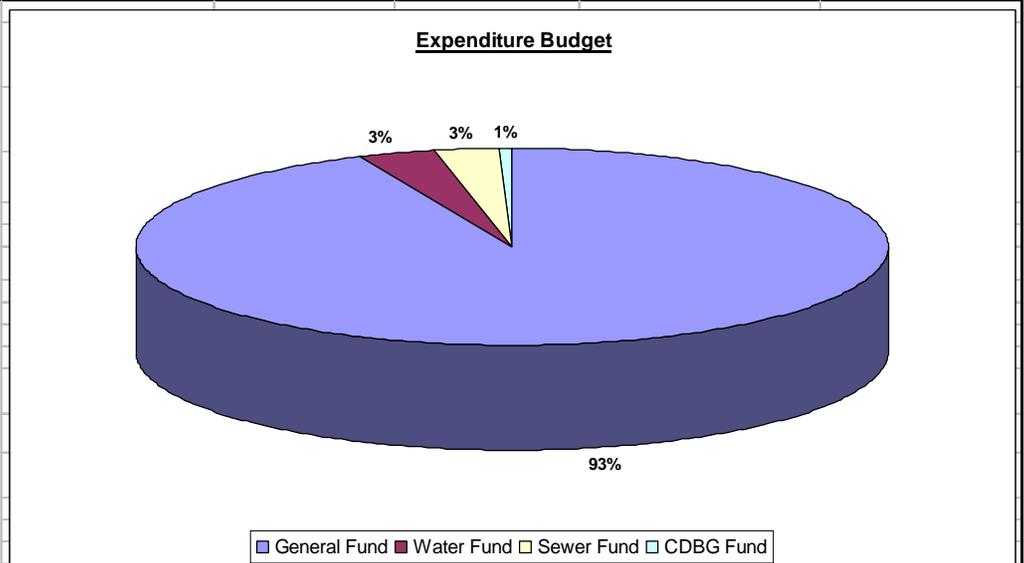


Fiscal Year:	General Gov't	Water Fund	Sewer Fund	CDBG Total Fund	Total
Property Taxes	44,368,616				44,368,616
Other Taxes	3,625,000				3,625,000
Intergovernmental	45,197,467			525,524	45,722,991
Fees & Charges	1,928,600	3,400,000	2,798,000		8,126,600
Fines	174,000				174,000
Investment Income	185,000				185,000
Miscellaneous	299,000				299,000
Total	95,777,683	3,400,000	2,798,000	525,524	102,501,207

All Funds Appropriations FY 2008

Formula:

Expenditure Budgets

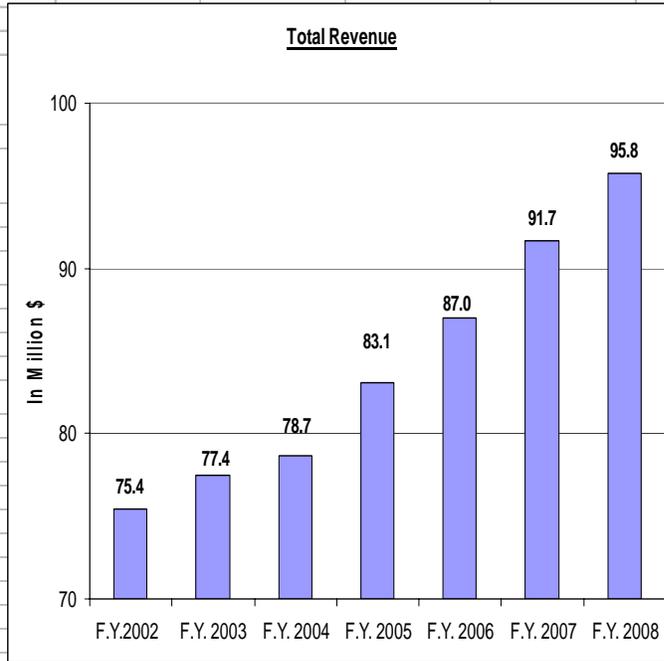


Fiscal Year:	General Fund	Water Fund	Sewer Fund	CDGB Fund	Total
General Government	2,685,662.62				2,685,662.62
Public Safety	13,230,360.32				13,230,360.32
Education	45,430,328.00				45,430,328.00
Public Works	4,934,286.28	3,400,000.00	2,798,000.00	525,524.00	11,657,810.28
Human Services	683,376.00				683,376.00
Culture & Recreation	1,609,172.36				1,609,172.36
Debt Service	3,965,993.00				3,965,993.00
Miscellaneous	19,235,821.42				19,235,821.42
Other Amounts To Be Raised	4,002,683.00				4,002,683.00
Total	95,777,683	3,400,000	2,798,000	525,524	102,501,207

GENERAL FUND REVENUES

General Fund Budget:

Total Revenues:



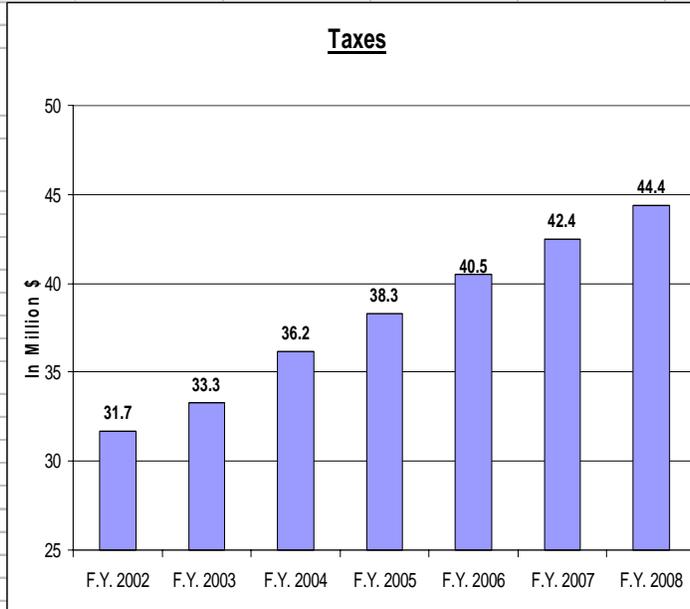
Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Tax Levy	31,656,949	33,292,320	36,180,223	38,287,600	40,527,622	42,444,846	44,368,616
State Aid - Education	31,439,381	31,417,209	31,593,993	33,120,056	34,609,344	35,857,306	37,524,760
State Aid - General Government	5,943,109	5,923,992	5,099,476	5,126,745	6,023,413	7,441,899	7,672,707
Local Estimated Receipts	6,378,000	6,810,400	5,788,500	6,521,753	5,841,600	5,961,600	6,211,600
Total	75,417,439	77,443,921	78,662,192	83,056,154	87,001,979	91,705,651	95,777,683

Summary of Major Revenue Changes

- * Property Tax Levy increased by \$1,186,259.
- * New Growth Certified at \$ 737,511.
- * Chapter 70 funding increased by \$1,655,126.
- * Lottery Aid funding increased by \$122,705.
- * Local Receipts estimate raised by \$250,000.

General Fund Budget:

Taxes



Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Residential	24,376,548.89	26,451,612.38	29,141,763.96	31,571,731.55	32,818,082.00	34,446,200.99	35,744,631.00
Open Space	13,354.88	12,326.60	12,067.51	10,738.06	7,597.00	8,649.60	8,174.00
Commercial	3,845,886.47	3,647,986.63	3,821,071.20	3,641,102.86	4,345,626.00	4,612,283.11	5,016,937.00
Industrial	2,729,635.11	2,515,232.72	2,479,845.23	2,386,695.06	2,610,213.00	2,631,709.89	2,710,667.00
Personal Property - Current Year	691,491.33	665,161.90	725,474.97	677,332.49	746,104.00	746,002.00	888,207.00
Total	31,656,917	33,292,320	36,180,223	38,287,600	40,527,622	42,444,846	44,368,616

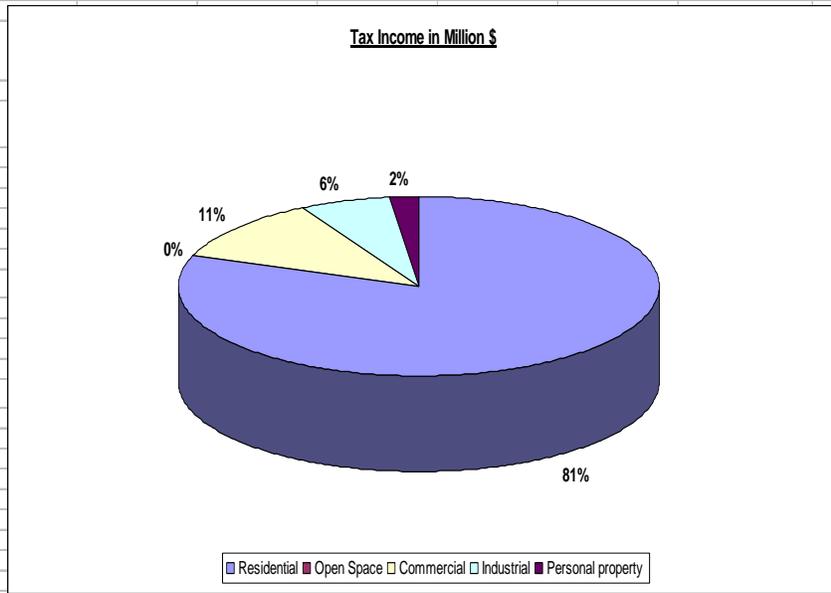
BUDGET NOTES

Certified New Growth - \$ 737,511

Tax Levy 2007	Tax Levy Growth	FY07 Rate
*Certified New Growth -Residential	318,117	10.88
*Certified New Growth -Commercial	225,583	10.88
*Certified New Growth -Industrial	31,019	10.88
*Certified New Growth - Personal Property	162,792	10.88

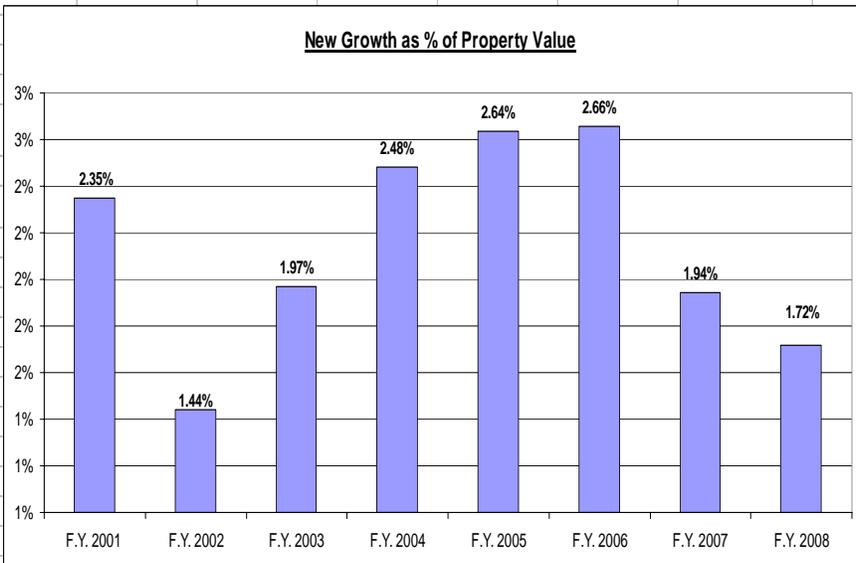
General Fund Budget:

Taxes:



Taxes:	F.Y. 2002	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Real Estate - Current Year:								
Residential	24,376,548.89	24,376,548.89	26,451,612.38	29,141,763.96	31,571,731.55	32,818,082.00	34,446,200.99	35,744,631.00
Open Space	13,354.88	13,354.88	12,326.60	12,067.51	10,738.06	7,597.00	8,649.60	8,174.00
Commercial	3,845,886.47	3,845,886.47	3,647,986.63	3,821,071.20	3,641,102.86	4,345,626.00	4,612,283.11	5,016,937.00
Industrial	2,729,035.11	2,729,035.11	2,515,232.72	2,479,845.23	2,386,695.06	2,610,213.00	2,631,709.89	2,710,667.00
Personal property - Current Year	691,491.33	691,491.33	665,161.90	725,474.87	677,332.49	746,104.00	746,002.00	888,207.00
Total	31,656,317	31,656,317	33,292,320	36,180,223	38,287,600	40,527,622	42,444,846	44,368,616

Certified New Property Tax Growth



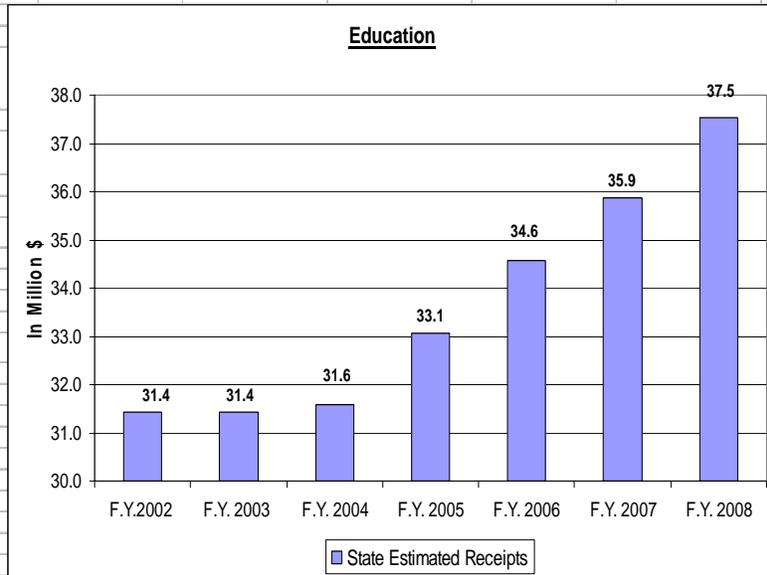
Formula:

$$\frac{\text{Total "certified new growth" assessed value}}{\text{Total taxable property}}$$

Fiscal Year:	F.Y. 2001	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Residential Property Taxes (new growth tax dollars)	534,704	495,873	553,733	746,752	870,963	578,139	468,015	318,117
Commercial Property Taxes "	82,441	50,780	78,182	87,264	56,759	342,454	218,844	225,583
Industrial Property Taxes "	94,665	137,690	22,665	13,117	72,023	128,113	30,920	31,019
Personal Property Taxes "	20,071	32,917	55,639	74,381	86,815	124,253	100,438	162,792
Total Certified New Growth (current tax dollars)	731,881	717,260	710,219	921,514	1,086,560	1,172,959	818,217	737,511
Total Assessed Value of New Growth (all classes)	46,146,340	32,388,815	50,441,640	70,887,980	85,826,196	99,741,300	75,831,070	67,785,945
Total Value of all Taxable Property	1,962,758,800	2,248,360,560	2,560,947,710	2,857,837,510	3,255,748,300	3,756,035,400	3,901,108,660	3,943,877,000
Total assessed value of new growth as a percentage of total taxable property value	2.35%	1.44%	1.97%	2.48%	2.64%	2.66%	1.94%	1.72%

General Fund Budget:

State Estimated Receipts - Education



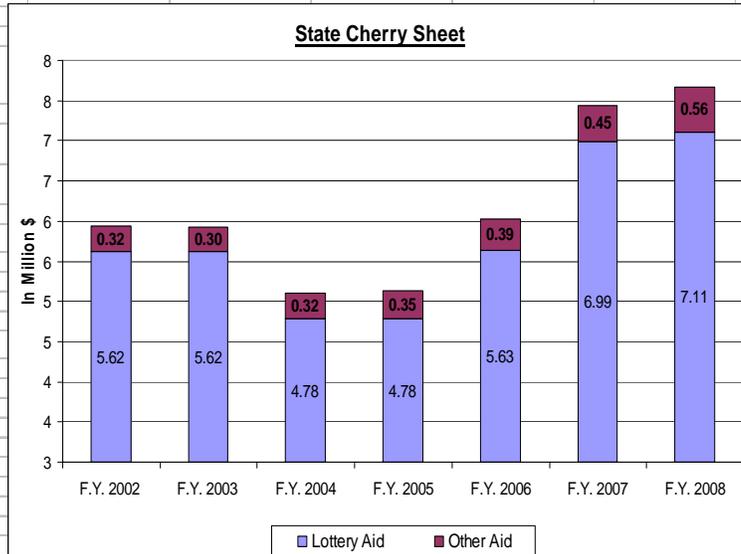
Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Chapter 70	29,540,382	29,540,832	30,008,550	31,337,869	32,722,786	33,951,319	35,606,445
School Transportation Reimbursement	392,307	370,135	0	0	0	0	0
School Construction	1,506,242	1,506,242	1,496,091	1,511,203	1,735,533	1,735,533	1,735,533
Tuition of State Wards	0	0	0	0	0	0	0
Charter Tuition Reimbursement	0	0	89,352	224,238	107,438	170,454	182,782
Total	31,438,931	31,417,209	31,593,993	33,073,310	34,565,757	35,857,306	37,524,760

BUDGET NOTES

- * Ch 70 funding increased by \$1,655,126
- * Charter Tuition Reimbursement decreased by \$12,328.

General Fund Budget:

State Estimated Receipts- General Government



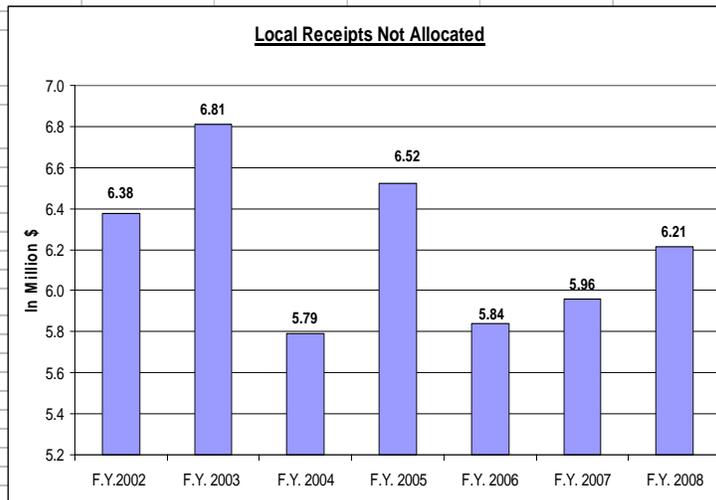
Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Lottery, Beano & Charity Games	5,623,305	5,623,305	4,779,809	4,779,809	5,633,456	6,988,649	7,111,354
Additional Assistance	14,714	13,756	11,693	11,693	11,693	11,693	11,693
Highway Fund	85,173	0	0	0	0	0	0
Police Career Incentive	40,168	93,179	135,209	154,288	163,770	193,305	214,978
Veteran's Benefits	21,759	51,618	32,212	27,428	45,792	35,829	56,447
Exemptions: Vets, Blind & Surviving Spouse	49,415	52,217	53,178	51,049	55,547	56,068	111,011
Exemptions: Elderly	61,565	58,685	62,372	63,354	63,332	63,322	63,292
State Owned Land	47,010	31,232	25,003	39,124	49,823	93,033	103,942
Public Libraries							
Total	5,943,109	5,923,992	5,099,476	5,126,745	6,023,413	7,441,899	7,672,717

BUDGET NOTES

- * Lottery funding increased by \$122,705.
- * State Owned Reimbursement increased by \$10,909.
- * Police Career Incentive reimbursement increased by \$21,673.
- * Tax Exemptions Reimbursements increased by \$54,933.

General Fund Budget:

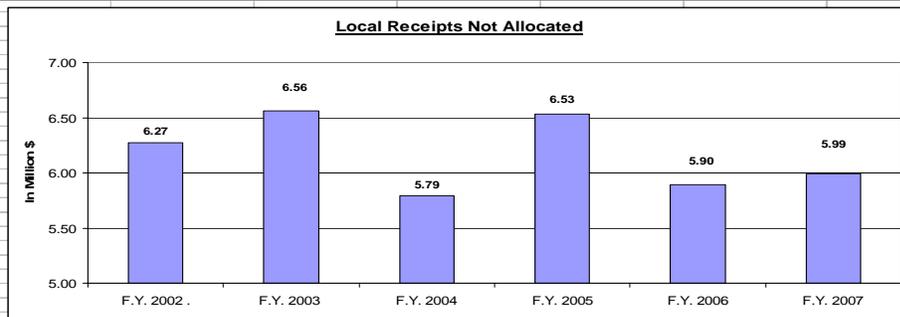
Local Receipts Not Allocated



Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Motor Vehicle Excise - Current Year	3,100,000	3,367,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
Other Excise (Including Hotel/Motel)	260,000	295,000	225,000	225,000	225,000	225,000	225,000
Penalties and Interest on Taxes and Excises	265,000	298,000	258,000	183,000	183,000	183,000	183,000
Fee's	151,000	151,000	136,000	161,000	161,000	161,000	161,000
Rentals	9,000	10,000	10,000	10,000	10,000	10,000	10,000
Departmental Revenue - Libraries	18,000	20,500	20,500	40,500	30,000	30,000	30,000
Departmental Revenue - Cemeteries	30,000	35,000	35,000	35,000	35,000	35,000	35,000
Other Departmental Revenue	760,000	838,250	838,250	828,250	848,000	968,000	968,000
Lincenses and Permits	402,000	522,041	491,750	531,750	541,600	541,600	541,600
Fines and Forfeits	239,000	224,000	174,000	174,000	174,000	174,000	174,000
Investment Income	400,000	400,000	150,000	185,000	185,000	185,000	185,000
Miscellaneous Recurring	50,000	50,000	50,000	50,000	49,000	49,000	49,000
Miscellaneous Non - Recurring	694,000	599,609	0	698,253	0	0	250,000
Total	6,378,000	6,810,400	5,788,500	6,521,753	5,841,600	5,961,600	6,211,600

BUDGET NOTES

- * No reliance on non-recurring revenues for recurring expenses.
- * Medicare Part "D" REimbursement estimated at \$250,000 to be utilized for GASB 45 (Other Post Employment Benefit Obligation) asset accumulation.

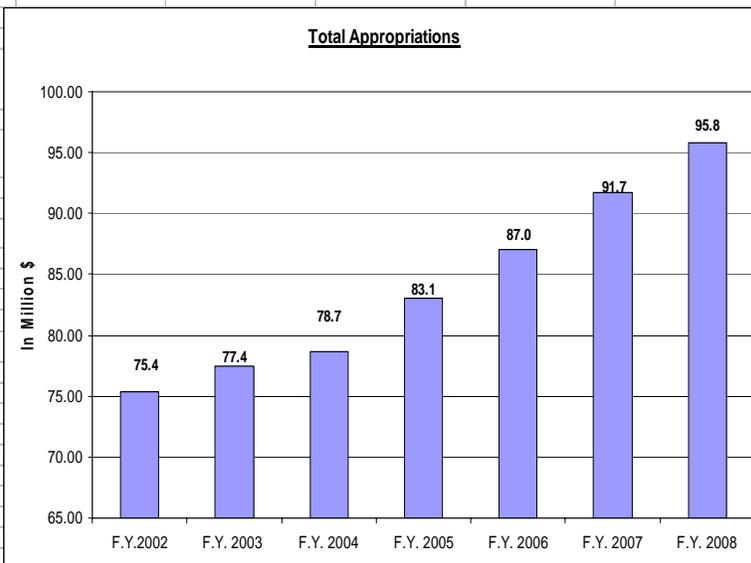


Local Receipts Not Allocated:	F.Y. 2002 .	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Motor Vehicle Excise - Current Year	3,100,000	3,367,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
Other Excise (Including Hotel/Motel):							
Hotel Taxes	260,000	295,000	225,000	225,000	225,000	225,000	225,000
Forest products Taxes							
Penalties and Interest on Taxes and Excises:							
Interest on Real Estate and Personal Property Taxes	68,000	100,000	70,000	80,000	80,000	80,000	80,000
Interest on Motor Vehicle Excise Taxes	37,000	32,000	28,000	32,000	32,000	32,000	32,000
Interest on Tax Title	160,000	166,000	160,000	71,000	71,000	71,000	71,000
Fee's:							
Assessor's Maps	2,700	3,000	3,000	3,000	3,000	3,000	1,500
Collector Costs - Real Estate and Personal Property	6,000	6,500	6,500	6,500	6,500	7,500	7,000
Collector Costs - Motor Vehicle Excise	47,000	46,000	46,000	51,000	51,000	64,225	66,225
Municipal Liens	35,000	46,225	31,225	51,225	51,225	40,000	34,000
Treasurer Miscellaneous	2,500	1,100	1,100	1,100	1,100	1,100	2,000
Treasurer - Bad Check Fee's	500	750	750	750	750	750	1,500
Treasurer Costs	500	400	400	400	400	400	400
Planning	5,000	5,000	5,000	5,000	5,000	15,000	11,000
Police Photocopies	9,000	7,500	7,500	7,500	7,500	7,500	10,000
Police Fingerprinting	100	250	225	225	225	225	500
Police Private Detail Fee's	6,000	7,000	7,000	7,000	7,000	5,000	10,000
Fire Private Detail Fee's	750	750	800	800	800	800	300
Transfer Station Fee's							
Trailer Park	15,000	15,000	15,000	15,000	15,000	15,000	14,000
M.V. Rental Surcharge	925	500	500	500	500	500	2,575
Police Alarm Usage	20,000	11,000	11,000	11,000	11,000	11,000	
City Property	9,000	10,000	10,000	10,000	10,000	10,000	10,000
Departmental Revenue - Libraries:							
Library Fines	18,000	20,500	20,500	40,500	30,000	30,000	28,000
Departmental Revenue - Cemeteries:							
Interments	29,900	35,000	35,000	35,000	35,000	35,000	37,000
Annual Care	100	0	0	0	0	0	0
Other Departmental Revenue:							
Ambulance Fee's	672,750	719,000	719,000	704,000	724,000	724,000	799,000
Federal Emergency Management Agency Reimb.	22,000	14,000	14,000	8,000	8,000	8,000	0
Council on Aging	5,250	5,250	5,250	6,250	6,000	6,000	6,000
Gallagher Rent	60,000	100,000	100,000	110,000	110,000	110,000	110,000
Comcast Technology Reimbursement				53,600	53,600	53,600	53,000
Licenses and Permits:							
City Clerk	90,000	100,000	100,000	110,000	100,000	100,000	100,000
Cable T.V.	7,000	6,891	6,500	6,500	53,600	53,600	
License Commission	80,000	80,000	69,750	69,750	67,500	67,500	70,000
Police Firearms	4,000	3,750	4,100	4,100	4,000	4,000	2,500
Fire Miscellaneous	10,000	12,000	12,000	54,000	39,000	14,000	40,000
Fire Department Alarm Monitoring							33,000
Building Department	125,000	210,000	190,000	192,150	175,000	175,000	175,000
Gas Inspector	6,000	9,000	9,000	9,000	9,000	9,000	15,000
Plumbing Inspector	20,000	27,500	27,500	25,000	25,000	25,000	25,000
Sealer, Weights & Measures	7,000	9,000	9,000	9,000	9,000	9,000	13,000
Wire Permits	15,000	17,500	17,500	17,500	17,000	17,000	25,000
Health Permits	30,000	37,500	37,500	37,500	37,500	37,500	39,600
Street Opening Permits	8,000	8,900	8,900	7,250	5,000	5,000	3,500
Fines and Forfeits:							
Court Fines	38,000	40,000	40,000	32,000	32,000	30,000	30,000
Court Restitution	1,500	1,000	1,000	1,000	1,000	0	0
Parking Fines	22,000	25,000	25,000	20,000	20,000	20,000	20,000
C.M.V.I. Fines	170,000	150,000	100,000	113,000	113,000	116,000	117,000
Parking Fine Penalties	7,500	8,000	8,000	8,000	8,000	8,000	7,000
Investment Income:							
Investment Earnings	400,000	400,000	150,000	185,000	185,000	185,000	185,000
Miscellaneous Recurring:							
Motor Vehicle Excise Holding Release Fee's	44,000	40,000	40,000	40,000	40,000	40,000	40,000
Parking Fine Holding Release Fee's	6,000	10,000	10,000	10,000	9,000	9,000	9,000
Miscellaneous Non- Recurring:							
Prior Year Appropriation Fund	46,632		0	0	0	0	0
Disposal of Assets						0	0
Gain on Sale of Tax Title						0	0
Mass Emergency Management Agency	387,000		0	0	0		
Medicaid Reimbursement						0	0
Rollback Taxes						0	0
Additional Lottery Aid			0	635,173	0		
Sale of Surplus Equipment		44,000	0	0	0		
Payment in Lieu of Taxes						0	0
Federal Emergency Management Agency	101,372	244,800	0	9,480	0		
Pro Forma Tax						0	0
Land Purchase Reimbursement			0	0	0		
Prior Year Tax Payments	52,217	63,352	0	0	0		
Medicare Part D Reimbursement					0	120,000	250,000
Total	6,271,196	6,562,918	5,788,500	6,531,753	5,895,200	5,990,200	6,211,600

**GENERAL FUND
EXPENDITURES**

General Fund Budget:

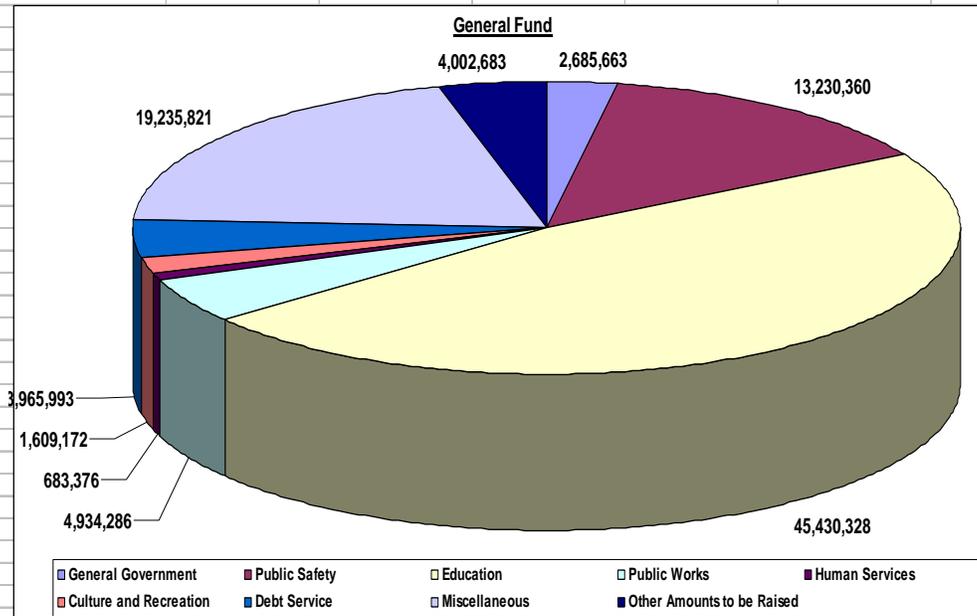
Total Appropriations:



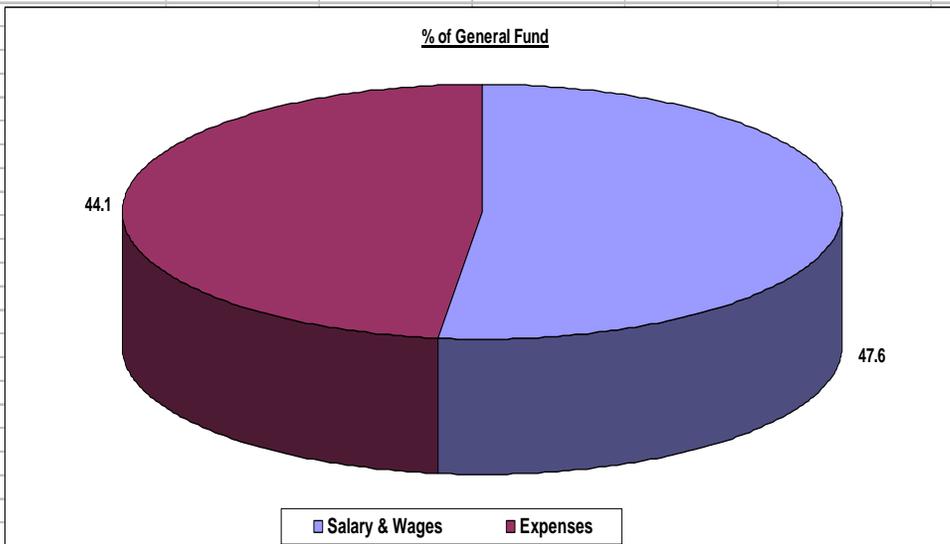
Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
General Government	2,068,242.51	2,175,738.00	2,024,898.40	2,137,752.32	2,348,020.85	2,454,027.85	2,685,662.62
Public Safety	10,872,913.18	11,172,585.00	10,921,057.86	11,267,559.00	12,382,053.79	12,311,595.89	13,230,360.32
Education	41,290,395.00	41,760,405.00	39,951,363.00	41,280,682.00	42,404,000.00	43,767,968.00	45,430,328.00
Public Works	3,978,045.16	4,366,108.00	4,157,508.41	4,315,061.00	4,469,462.08	4,711,283.80	4,934,286.28
Human Services	485,383.00	499,932.00	515,472.00	516,573.00	575,505.26	608,308.00	683,376.00
Culture and Recreation	1,139,323.15	1,151,200.00	1,171,226.44	1,238,512.20	1,298,494.40	1,361,142.00	1,609,172.36
Debt Service	3,109,010.00	3,052,102.00	4,059,532.79	3,981,019.54	3,942,094.62	3,905,038.69	3,965,993.00
Miscellaneous	10,754,553.62	11,663,387.00	12,403,941.10	14,111,541.00	15,968,314.00	18,955,635.77	19,235,821.42
Other Amounts to be Raised	1,719,573.06	1,603,522.23	3,457,191.87	4,207,454.00	3,614,033.96	3,630,650.59	4,002,683.00
Total	75,417,439	77,444,979	78,662,192	83,056,154	87,001,979	91,705,651	95,777,683

Budget Notes (SUMMARY OF MAJOR COST INCREASES)

- * Health Insurance increases costing \$523,533.
- * Retirement System Scheduled payment increases of \$276,118.
- * School Expense funding increased by \$1,662,360 (direct appropriations).
- * Salary & Wage positions/Steps/Longevity/COLA permanent funding increases.
- * School Transportation funding increased by \$90,000.
- * Other Insurances funding increased by \$80,000.
- * OPEB funding increased by \$130,000.



General Fund:	F.Y.2002	F.Y.2003	F.Y.2004	F.Y.2005	F.Y.2006	F.Y.2007	F.Y.2008
General Government	2,068,243	2,175,738	2,024,898	2,137,752	2,348,021	2,454,028	2,685,663
Public Safety	10,872,913	11,172,585	10,921,058	11,267,559	12,382,054	12,311,596	13,230,360
Education (direct appropriations)	41,290,395	41,760,405	39,951,363	41,280,682	42,404,000	43,767,968	45,430,328
Public Works	3,978,045	4,366,108	4,157,508	4,315,061	4,469,462	4,711,284	4,934,286
Human Services	485,383	499,932	515,472	516,573	575,505	608,308	683,376
Culture and Recreation	1,139,323	1,151,200	1,171,226	1,238,512	1,298,494	1,361,142	1,609,172
Debt Service	3,109,010	3,052,102	4,059,533	3,981,020	3,942,095	3,905,039	3,965,993
Other Amounts to be Raised	1,719,573	1,603,522	3,457,192	4,207,454	3,614,034	3,630,651	19,235,821
Miscellaneous	10,754,554	11,663,387	12,403,941	14,111,541	15,968,314	18,955,636	4,002,683
Total	75,417,439	77,444,979	78,662,192	83,056,154	87,001,979	91,705,651	95,777,683

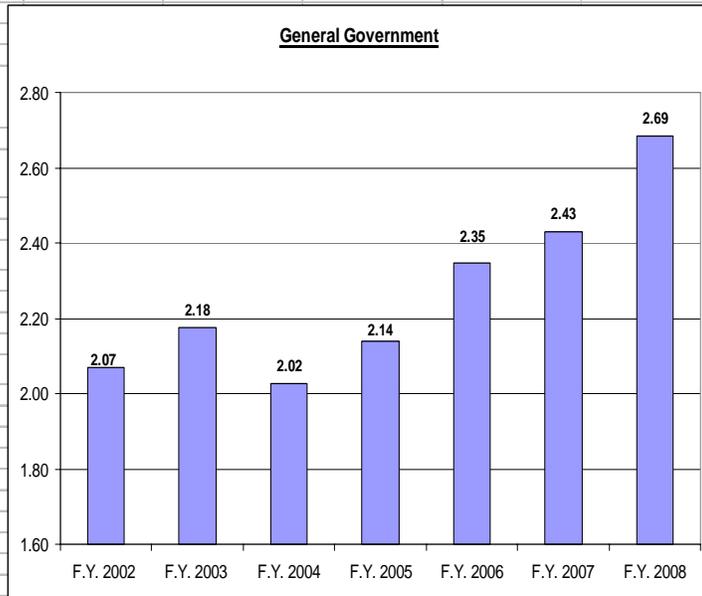


General Fund:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Salary & Wages	41,777,946	43,090,806	43,853,264	44,498,667	46,493,891	47,606,119	47,637,119
Expenses	33,639,493	34,354,173	34,808,928	38,557,487	40,508,088	44,099,532	48,140,564
Total	75,417,439	77,444,979	78,662,192	83,056,154	87,001,979	91,705,651	95,777,683

GENERAL GOVERNMENT

General Fund Budget:

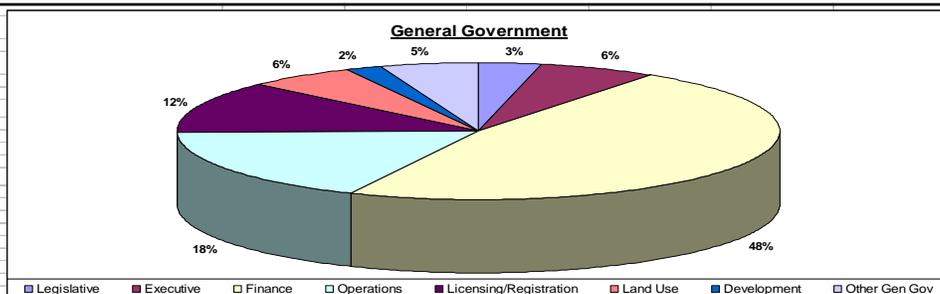
General Government



Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Executive	133,439	138,372	118,779	126,657	137,910	151,038	166,858
Legislative	79,000	71,000	70,100	70,100	82,890	83,390	91,090
Finance Administration	1,017,666	1,009,908	1,050,215	1,104,531	1,176,016	1,189,482	1,274,738
Operations Support	278,975	385,772	232,887	287,067	365,843	379,747	476,827
Licensing and Registration	267,565	287,301	293,174	299,248	300,595	303,171	323,827
Land Use	115,075	117,878	118,098	107,194	124,688	144,186	161,042
Development	73,242	71,942	44,145	45,456	49,325	44,459	49,821
Other General Government	103,280	93,566	97,500	97,500	110,754	133,555	141,460
Total	2,068,243	2,175,739	2,024,898	2,137,753	2,348,021	2,429,028	2,685,663

Budget Notes

- * Permanent funding provided for salary increases.
- * MISC Technology Services funding increase of \$13,400.
- * Funding increase provided for Conservation Commission Inspector for \$5,200



General Government:	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
LEGISLATIVE:							
City Council Salary & Wages	69,000	62,000	62,000	62,000	69,000	69,000	76,250
City Council Expenses	10,000	9,000	8,100	8,100	13,890	14,390	14,840
City Council Capital Outlay Expenses	0	0	0	0	0	0	0
EXECUTIVE:							91,090.00
Mayor's Salary & Wages	113,439	119,597	107,551	108,829	119,710	132,288	148,008
Mayor's Expenses	12,750	11,475	10,328	10,328	10,500	11,850	11,850
Other Executive:							
Telephone System	1,000	900	900	900	900	900	900
Mass Municipal Association Dues	6,250	6,400	0	6,600	6,800	6,000	6,100
FINANCE ADMINISTRATION:							166,858.00
City Comptroller Salary & Wages	171,442	162,883	170,133	172,835	184,383	187,772	201,894
City Comptroller Expenses	10,800	9,720	8,748	8,748	8,750	8,750	8,750
Budget Director Salary & Wages	15,000	15,000	15,000	15,000	17,163	17,850	20,076
Budget Director Expenses	3,000	2,700	2,430	2,430	2,430	2,430	2,430
Purchasing Salary & Wages	86,418	88,455	93,620	93,620	100,991	100,991	109,144
Purchasing Expenses	10,400	9,250	8,329	8,250	8,250	8,250	8,250
Purchasing Capital Outlay Expenses	0	0	0	0	0	0	0
Assessor's Salary & Wages	222,977	228,543	241,400	244,862	266,830	259,723	286,139
Assessors Expenses	28,000	25,200	22,680	22,680	24,100	26,100	27,400
Property Revaluation	27,500	24,750	20,500	20,500	20,500	21,000	24,000
Treasurer Salary & Wages	94,160	97,098	103,021	104,043	113,068	114,237	124,773
Treasurer Expenses	64,250	61,050	72,360	72,360	69,840	68,340	69,340
Collector Salary & Wages	118,619	120,159	125,275	122,879	134,417	134,245	146,748
Collector Expenses	113,600	118,750	117,920	126,675	130,795	133,795	139,795
Other Finance Administration:							
- Other Finance Offices & Accounts	23,000	20,700	23,150	48,150	48,000	56,000	56,000
- Audit of Municipal Accounts	28,500	25,650	25,650	41,500	46,500	50,000	50,000
OPERATIONS SUPPORT:							1,274,738.12
City Solicitor Expenses	165,000	155,000	155,000	125,000	155,000	155,000	155,000
Collective Bargaining Expenses	35,000	155,000			25,000	25,000	125,000
Information Technology Task Force	30,000	27,000	27,000	108,600	127,600	139,600	141,000
Personnel Salary & Wages	43,500	43,772	46,887	48,892	53,668	55,572	51,252
Personnel Expenses	5,475	5,000	4,000	4,575	4,575	4,575	4,575
LICENSING /REGISTRATION:							476,827.00
City Clerk Salary & Wages	131,360	131,310	140,750	146,347	141,330	142,052	158,285
City Clerk Expenses	17,150	15,840	14,256	14,256	14,791	15,595	15,960
City Clerk Capital Outlay	0	0	0	0	0	0	0
Elections & Registrations Salary & Wages	39,780	39,801	40,873	40,894	45,369	45,394	48,587
Elections & Registrations Expenses	62,075	82,690	79,290	79,090	80,440	81,305	85,025
Election & Registrations Capital Outlay	0	0	0	0	0	0	0
License Commission Salary & Wages	15,590	16,050	16,395	17,050	17,055	17,055	14,150
License Commission Expenses	1,610	1,610	1,610	1,610	1,610	1,770	1,820
LAND USE:							323,827.00
Conservation Commission Salary & Wages	13,900	13,900	8,900	8,900	8,900	18,900	24,100
Conservation Commission Expenses	1,750	1,575	1,260	1,260	1,260	1,260	2,990
Planning Department Salary & Wages	76,433	78,893	83,906	68,453	76,678	85,008	94,465
Planning Department Expenses	4,200	4,200	3,780	3,780	7,750	8,900	9,100
Board of Appeals Salary & Wages	2,800	2,800	3,000	3,000	3,000	3,000	3,000
Board of Appeals Expenses	6,800	6,800	7,300	11,600	16,600	16,400	16,400
Other Land Use:							
- Regional Planning Assessment	9,192	9,710	9,952	10,201	10,500	10,718	10,986
DEVELOPMENT:							161,041.00
Economic Development Salary & Wages	34,742	34,742	37,215	38,706	42,495	37,779	42,491
Economic Development Expenses	34,500	33,500	3,500	3,500	3,400	3,250	3,900
Other Development:							
Industrial Development Salary & Wages	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Industrial Development Expenses	3,000	2,700	2,430	2,250	2,430	2,430	2,430
OTHER GENERAL GOVERNMENT:							49,821.00
Municipal Buildings Salary & Wages	0	0	0	0	0	0	0
Municipal Buildings Expenses	94,280	89,566	93,500	93,500	103,974	125,660	131,360
Municipal Buildings Maintenance Expenses	6,000	2,000	2,000	2,000	2,780	3,395	5,600
Municipal Buildings Maintenance Overtime	3,000	2,000	2,000	2,000	4,000	4,500	4,500
Gallagher/District Court Salary & Wages	0	0	0	0	0	0	0
Gallagher/District Court Expenses	0	0	0	0	0	0	0
Total	2,068,243	2,175,739	2,024,898	2,137,752	2,348,021	2,429,028	2,685,662

City Council

GENERAL FUND

Fiscal Year 2008

Mission Statement

The City Council is elected by the registered voters of Leominster, and is responsible for taking action on all matters that come before it in accordance with Massachusetts General Laws and the City of Leominster

ordinances, such as:

- Petitions and communications
- Mayoral appointments
- Orders, Ordinances, Resolutions
- Special Permits

The City Council is accountable to all citizens of Leominster.

Selected Activity Highlights

Activity	Measures of Quantity/Quality
Petitions	115
Communications	166
Mayoral appointments	252
Orders	5
Resolutions	5
Special Permits & Zoning	18
Regular Meetings	24
Special Meetings	3
Hearings	77

Management Scorecard

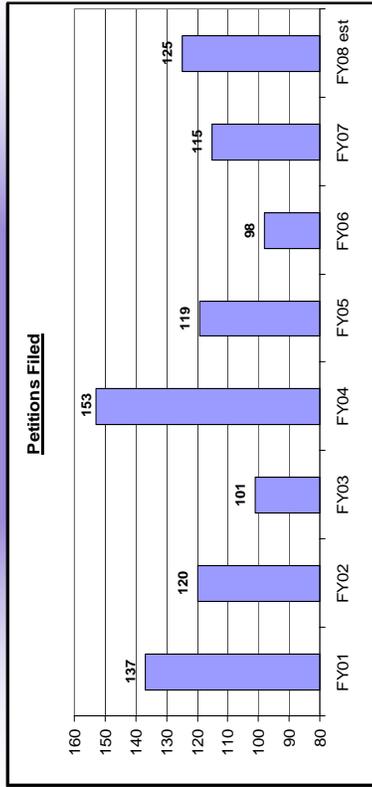
Prior Year Accomplishments

- Issuance of 12 Special Permits of which 6 will allow for the re-use of an Industrial Building.
- Hearing held on Tax Classification—Factor of 1 Adopted.
- 21 Hearings held with individual departments and a public hearing held relative to the Fiscal Year 2007 Budget.
- 52 Committee Meetings were held.

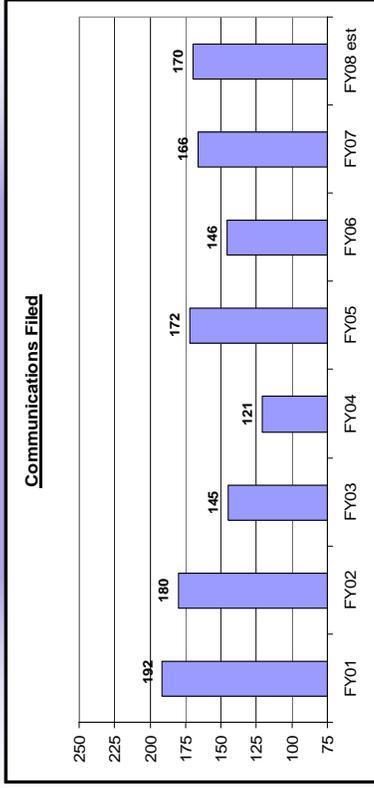
F.Y. 2008 Selected Program Objectives

- Streamline the process for granting or denying Special Permits.
- To act on 80% to 90% of all communication and petitions within 4 week of initial request.
- To vote on 90% of all Orders and Resolutions within 2 weeks.
- To hold all public hearing in a timely matter.

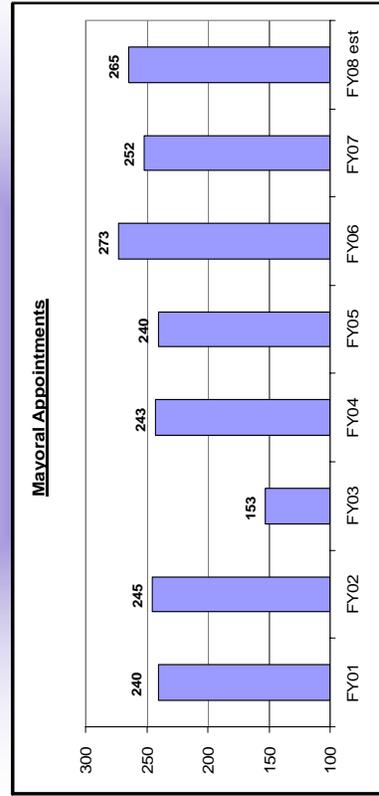
Action by the City Council on petitions presented to it by a member of the Council, a City Department Head or the General Public



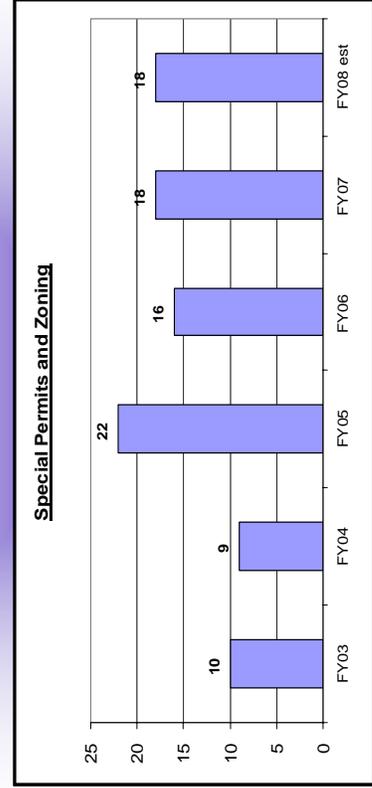
Action by the City Council on communications submitted by the Mayor.



Action by the City Council on appointments to all City Boards, Commissions and Committees, submitted by the Mayor.



Action by the City Council on Special Permit Applications, Zoning Ordinances and Rezoning of property.



Mayor's Office

Mission Statement

The mission of the Mayor's Office is to enhance the effectiveness of the City of Leominster by acting as a liaison between all of the City of Leominster's Departments, Boards & Commissions, businesses, residents and the external authorities as needed, by filling all vacancies on the City's 22 appointed Boards & Commissions and by providing administrative oversight and management for the City's School Committee as their Chairperson. To maintain our small town charm while providing the amenities of a city; rebuild our infrastructure and plan for the future; how we can do it better and how can we keep costs down; provide space within the schools for our children to enhance the wonderful things happening in our schools; and lastly, to provide businesses of all sizes with the necessary resources so that we retain them and help them grow.

Management Scorecard

Prior Year Accomplishments

- Renovated library
- Opening of the Mechanic Street bridge
- Implementation of full day kindergarten
- Naming new streets after local veterans
- Doyle Field Improvements

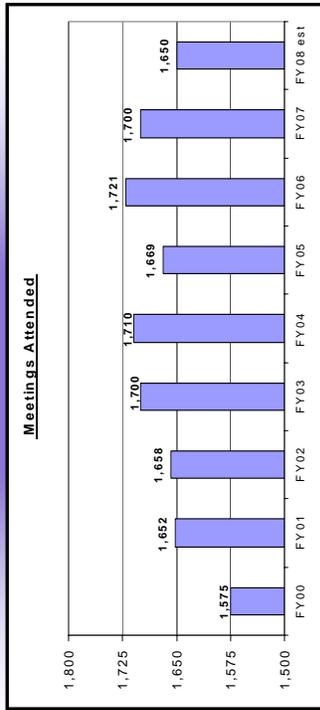
Selected Activity Highlights

Activity	Measures of
Customer Service	Attend meetings
School Committee Chairperson	Attends 24 scheduled meetings and a number of special meetings.
Administration	Provide administrative support to all programs operated through the Mayor's Office.
Office on Volunteer Services	Promotes civic pride & spirit throughout the city with many different community events.
City Council Agendas	Submit appropriations, appointments & communications to the Clerk's Office for 24 scheduled meetings.

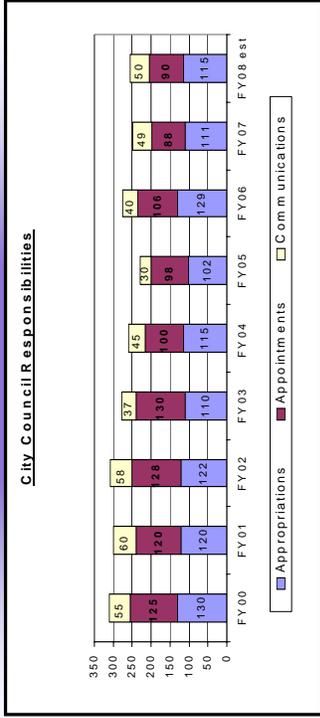
F.Y. 2008 Selected Program Objectives

- Auxiliary police and community crime watch patrols
- Crime stoppers Program
- Completion of Route 117 signalization
- Traffic upgrades - Lancaster /Central & Route 12
- Commuter rail parking
- Enhancement of water and sewer systems
- Elderly assistance
- Improved community recycling

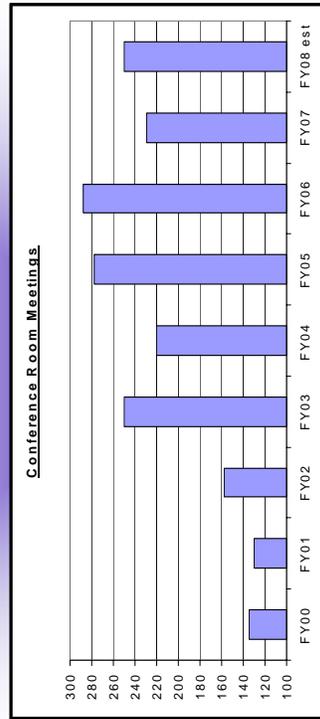
The Mayor's office assists all constituents, businesses, city departments and individual employees and resolves issues involving city departments and/or personal crisis. The mission of the Mayor's Office is to track with problem logs and refer these issues to the proper agency and or department with the outcome of happier constituents and employees.

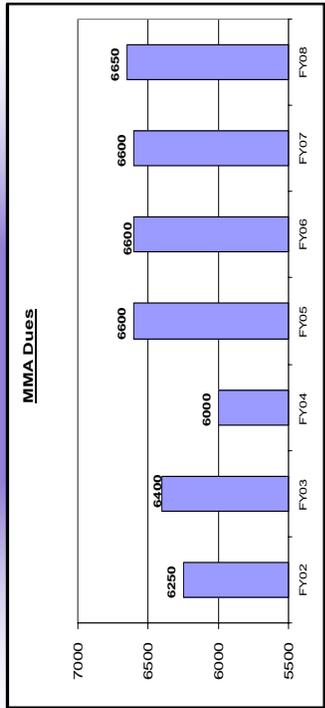


The Mayor is responsible for submitting all appropriations, communications and appointments of Board and Commissions members to the City Clerk bi-weekly to place on the City Council agenda. All appropriations, communications and appointments need to be voted on and accepted by the City Council before coming into effect.



The Mayor's Office schedules the mayor's appointments, weekly cable show, reserves the conference room, files annual reports, submits the budget to the City Council and fields calls from residents to the proper city department.





City Comptroller

Selected Activity Highlights

Mission Statement

The City Comptroller, under Massachusetts General Laws, the City of Leominster Ordinances and local administrative practices is primarily responsible for:

- ACCOUNTING
- BUDGETING
- FINANCE ADMINISTRATION
- RETIREMENT ADMINISTRATION
- GROUP INSURANCE ADMINISTRATION

that ensure fiscal strength, security and accountability. This will allow for a more clear focusing by departments upon the obtainment of strategic goals and objectives over a multi-year period which address the needs of the Citizens, Officials, departments and employee's of the City of Leominster.

In initiating continuous quality improvement efforts in these program areas, we will strive to create and manage a dynamic fiscal management team and policy that promotes professional management practices for the City

Management Scorecard

Prior Year Accomplishments

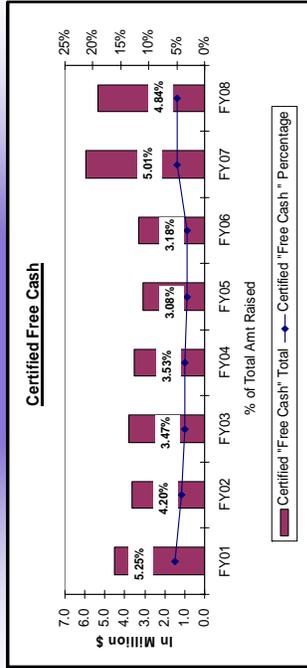
- Stabilization Fund Balance increased to 8% of revenues (80% of 10% revenues goal)
- Full funding of retirement system reduced to FY 2014
- Certified Free Cash maintained at 4% of revenues (5 yr minimum of 5% revenues is the goal)
- OPEB initial report data completed
- *Moody's Bond Rating increase to the A1 category*

Activity	Measures of Quantity/Quality
Payroll Checks	43,305
Accounts Payable Checks	18,347
Budgets Development FY 2008	\$98,598,527 in appropriations (4 Funds)
Financial Reporting	<ul style="list-style-type: none"> • Monthly /Annually
Retirement Board 1/1/2007	367 retiree's/638 active employee \$ 88,606,344 in assets
Group Insurance 9/07 figures	9 products 1,252 eligible participants
Group Insurance Budget	\$12,408,872
Bond Official Statements	2 Statements
Bond Rating	A1
Participation Notes	MIG1

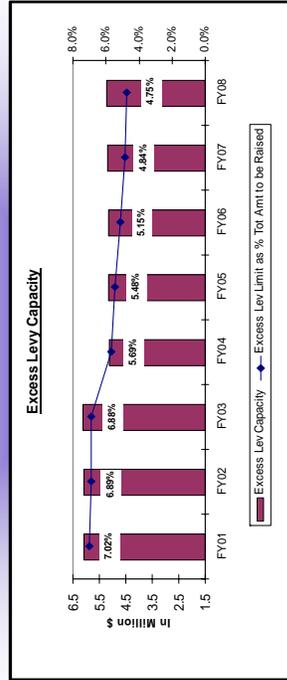
F.Y. 2008 Selected Program Objectives

- Develop a financial historical table WEB site
- Update GASB 34 capital asset database for major infrastructure
- Develop a financial condition indicator system.
- Develop a tax title strategy with the finance team.
- OPEB Actuarial Study as of 1/1/2008
- Execute finance policies.
- Pension Actuarial Study as of 1/1/2008

In addition to having budgeted revenues equal to budgeted expenses when the tax rate is set, The General Fund should be monitored to insure that actual current revenues at least equal current expenditures and encumbrances. If, during the fiscal year it becomes apparent that a deficit is likely, the City should take corrective actions to address the situation.

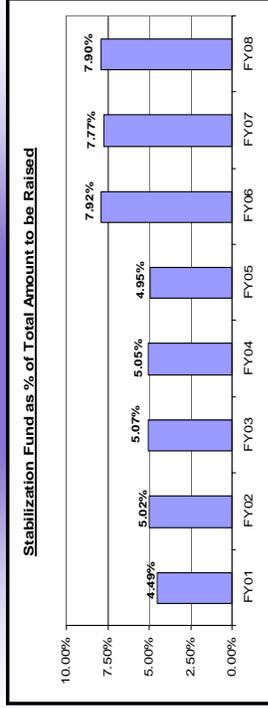


The City of Leominster has the flexibility to raise an additional \$5,000,000 per year through the tax levy.

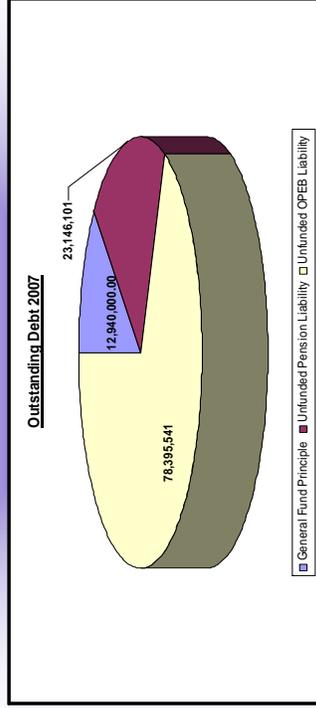


The total amount to be raised for FY 2007 is \$ 107,503,662. This would only be used for catastrophe, emergencies and short term interim financing. The City should amend its goal to 10% of the total amount to be raised to provide for a safety net equal to a two-year budget cycle turnaround.

A 6/30/07 appropriation of \$2,815,552 is needed to reach the 10% minimum level.



The City of Leominster currently has over \$100,000 in current unfunded liabilities for benefits already earned by current, active and retirees employees and their dependants. Active employees earn an additional \$5,000,000 in benefits per year that will add to this amount which will begin to be recognized in FY 2009 in the City of Leominster's financial statements (GASB 45 - OPEB)



Budget Director

General Fund

Financial Administration

Fiscal year 2008

General Government

Selected Activity Highlights

Mission Statement

To assist in the communication and adoption of operating, service level and capital needs budgets and work plans of departments which will assist in obtainment of planned accomplishments which address the strategic goals and objectives of the citizens, officials, departments and employees of the City of Leominster

Activity	Measures of Quantity/Quality
General Fund Amount FY 2008	\$95,777,683
State Aid	\$45,197,467
Tax Levy FY 2008	\$44,368,629
Net School Spending Requirement FY 2008	\$55,214,982
School non-N.S.S: Transportation	\$2,500,000
Debt Service	\$3,448,371
All Funds Total Amount to be raised FY08	\$108847867
“Free Cash” Recap Appropriations F.Y. 2008	\$4,753,472,75
“Other Funds” Appropriations F.Y. 2008	\$2,118,711.41
Water Budget FY 2008	\$3,400,000
Sewer Budget FY 2008	\$2,798,000

Management Accomplishments

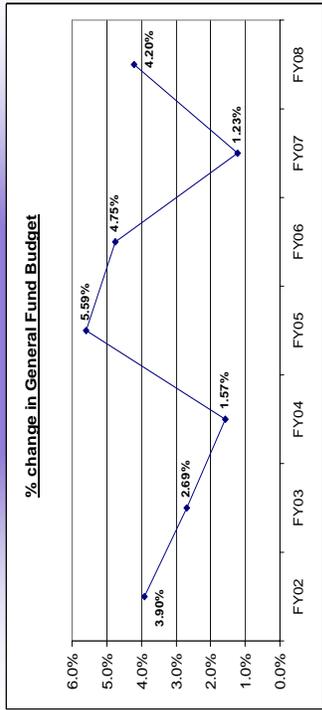
Prior Year Accomplishments

- Statutory Budget development
- Budget Summary development
- GASB 34 Capital development
- OPEB Study completed for 1/1/06
- Group Insurance database maintenance

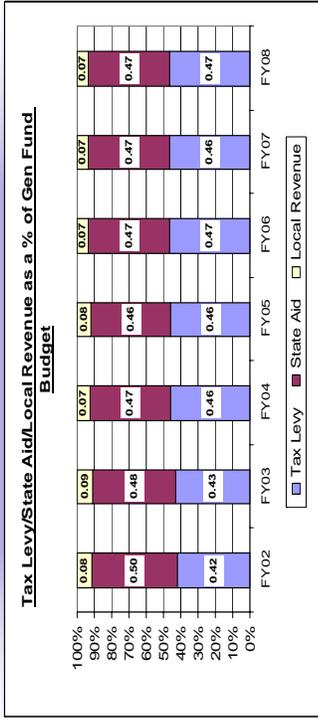
F.Y. 2008 Selected Program Objectives

- Development of statutory budget
- Update Mayor Summary budgets
- FY 2008 WEB-based budget presentation.
- Develop Finance Department Indicators Document
- Initiate strategic indicator documents
- OPEB Study for 1/1/2008

The City budget rate of growth is very dependant upon State Aid increases.

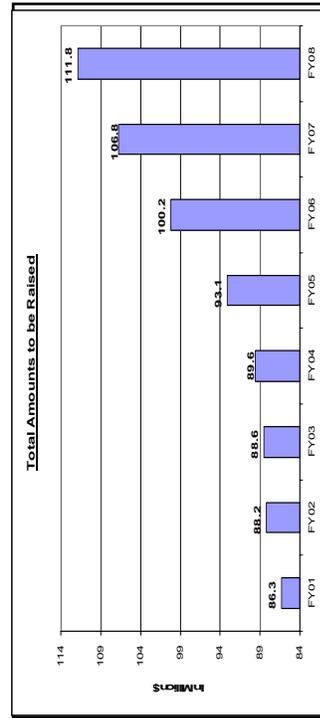


Reliance upon State Aid has been moderating steadily primarily due to the slowing of educational aid Lottery Aid. **FY08**: Tax Levy \$ 44,368,629
 State Aid \$44,367,354
 Local Receipts \$ 6,211,600

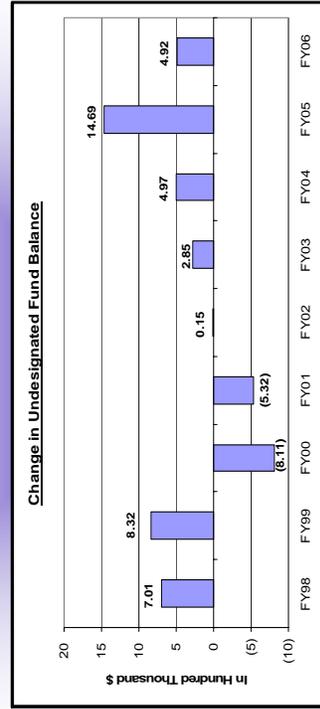


In setting the FY 2008 tax rate, the following amounts were raised (Total: \$108,847,867):

General Fund: \$95,777,683 Free Cash: \$4,753,473
 Other Available Funds: \$ 2,118,711 Offset Receipts (Water & Sewer): \$6,198,000



Operating results of the General Fund impact the next year's stability to fund needed capital improvements.



Purchasing

Selected Activity Highlights

Mission Statement

To oversee and manage the procurement of all goods and services, including Real Property, as well as the disposition of all surplus goods and Real Property, under the provisions of local ordinances and State statutes; thereby increasing public confidence in the governmental procurement process by ensuring the fair and equitable treatment of all persons who seek to provide supplies or services to the City of Leominster.

Activity	Measures of Quantity/Quality
Purchase Orders	\$3,769,945
Total Contract \$	\$8,498,704
Goods	\$2,967,748
Services	\$5,530,956
Design	\$0.00

Management Scorecard

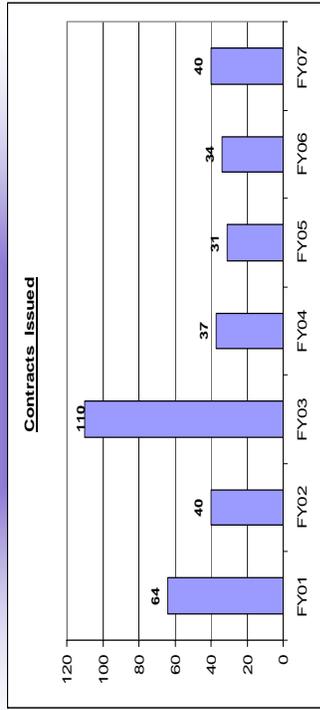
Prior Year Accomplishments

- High School Roof
- Heating System for Gallagher Building
- Water System Quality Compliance

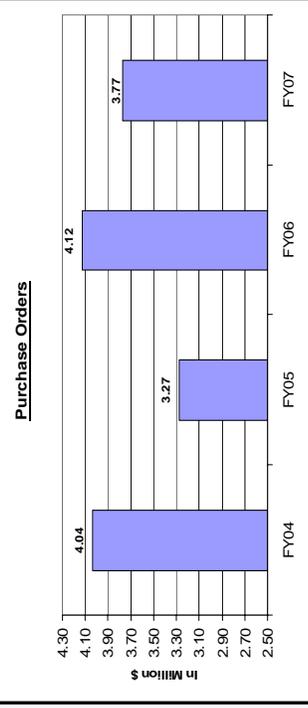
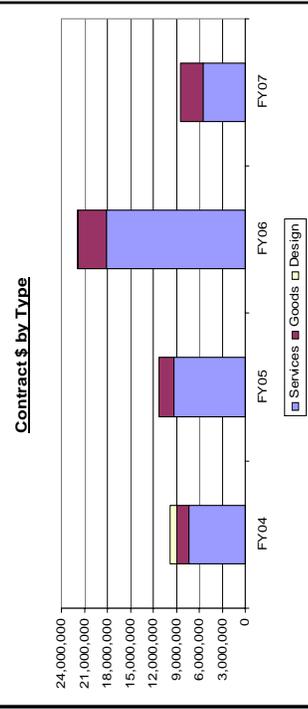
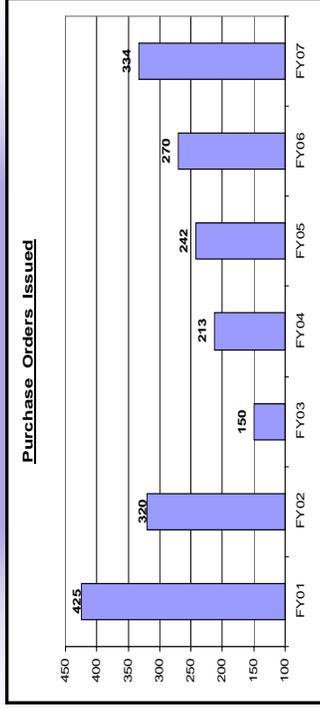
F.Y. 2008 Selected Program Objectives

- Maintain Bidders files
- Bus Contract
- Library Renovation
- Fuel Oil

Contracts are issued for purchases of goods or services over \$25,000. Contracts are issued after a formal public bidding process has been completed.



Purchase Orders are issued for purchases of goods or services between \$5,000 and \$25,000. Purchase Orders are issued after a minimum of three quotes are obtained for the item in question.



Board of Assessors

General

Financial
Administration

2008

Selected Activity Highlights

Mission Statement

The Board of Assessors is required to assess all Real and Personal Property within the confines of the City, at full, fair cash value. In addition, the Assessing Department must administer, annually, the processing of 42,000+ motor vehicle excise tax bills and grant over 600 exemption applications, and be the prime source of information regarding title and valuation of the 14,000+ Real and Personal Property accounts for the City. We are committed to providing timely, accurate and courteous service to all the Citizens of Leominster. The main programs which the Board of Assessors are engaged in yearly are

- SALES RATIO STUDY
- COMMERCIAL/ INDUSTRIAL
- I & E STUDY
- PERSONAL PROPERTY
- ABATEMENTS
- PERMITS

SPECIAL TAXATION PROGRAM

- CHAPTER LAND
- TAX INCENTIVES
- TAX EXEMPTS

MOTOR VEHICLE EXCISE TAX PROGRAM

VALUATION

- RESIDENTIAL

Activity	Measures of Quantity/Quality
Sales ratio studies	Sales ratio single fam= .93 Coefficient of dispersion =5.52
Building Permits	1122
Abatements	Applied = 325 Res = 259 C & I = 53 PP = 13
New Growth (All Classes)	\$737,511
Personal Exemptions	Administered 625 exemptions For total tax dollar write off of \$334,560.
Chapter Land	Farming = 571.33 Forestry = 1323.62 Recreation = 203.62
Tax Incentives	Work with EDC Coordinator in setting up TIF's—insure compliance and value each per
Tax Exempt Property	Check status yearly of 250 tax exempt improved parcels
Motor Vehicle Excise	Issue 46890 excise bills, abate 4599

Management Scorecard

Prior Year Accomplishments:

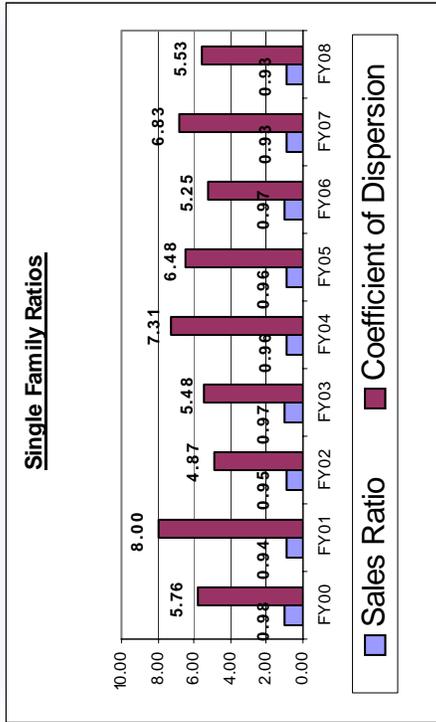
- Started up 6 year cycle of residential measure and list
- Training new assessor and sending him to specialized education.
- Start up GIS assessor map integration

F.Y. 2008 Selected Program Objectives

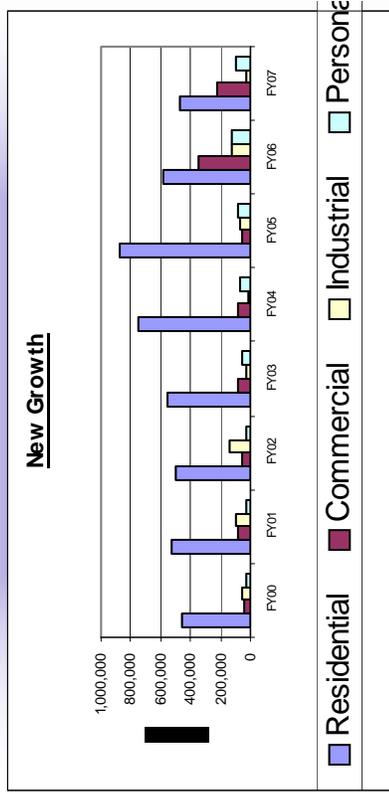
- Start up second year of DOR recommended “measure and list” program by inspecting 1500 improved parcels per year .
- Review and document all CY 2006 real estate sales; do annual statistical analysis, adjust values where appropriate, maintain state mandated levels of assessment for FY2008 valuations.
- Continue to inspect and update a third of all the Personal Property accounts..
- Complete Assessor Map Digitization and start working with other departments to integrate them into the appropriate layers.

RESIDENTIAL SALES RATIOS

Mass DOR requires that the sales ratio ranges be between 90%-110% while

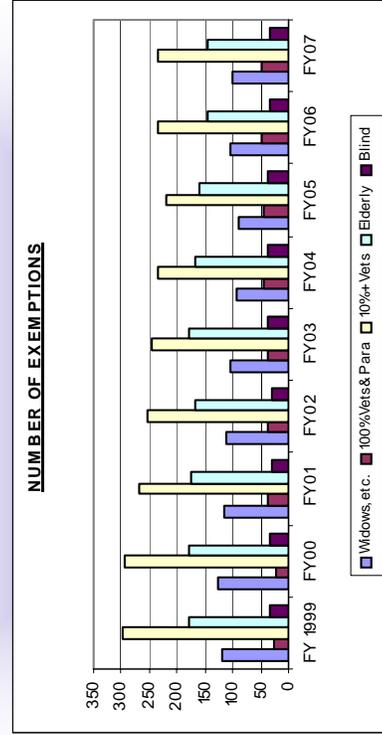


New growth is determined by the amount of new construction, that occurs in a twelve month span. It should come from all classes, a spurt in residential may indicate economic trouble in the C & I classes. Too much residential growth can lead to increased impact on city services and the school system.

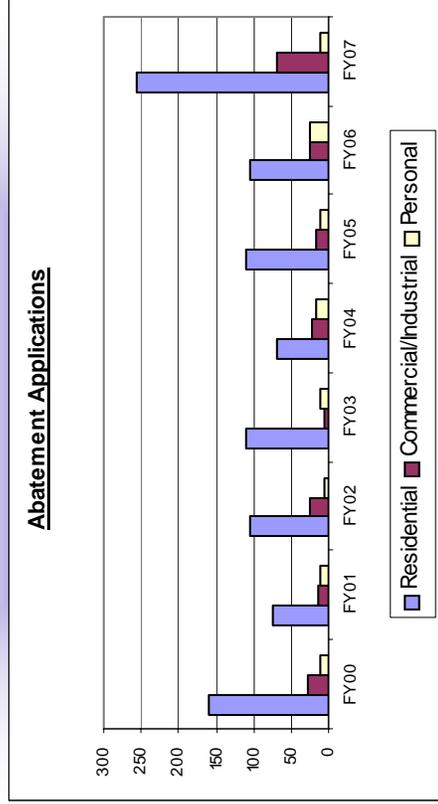


EXEMPTIONS

Exemptions are governed by Mass General law Chapter 59, sections 17, 22, 37, and 41. Beside the base amount allowed by statute, the City of Leominster add up to an additional 50% for those that qualify.



The number of abatements per each class should correspond to the number of parcels in each of the classes of property in relationship to the total number of parcels in the City. Any year in which the ratios diverge the next year attention will be given to the problem class. In Triennial Revaluation years the num-



Treasurer's Office

General Fund Financial Administration Fiscal year 2008

Selected Activity Highlights

Mission Statement

The City Treasurer's Office is responsible for the receipt, posting, classifying, depositing, and investing of all money belonging to the City in accordance to rules and guidelines established by the State Department of Revenue and the City Ordinance. In addition, the Treasurer's Office must receive and process payroll checks and vendor warrants for payment and oversee the City Trust Funds, Debt Payments, Tax Title Accounts and Investments. We also reconcile all bank accounts and prove all cash with the City Comptroller on a monthly basis. We will provide high quality customer service to all Taxpayers, Employees and other Customers.

- **TAX TITLES**
TAX LIENS
AGREEMENTS
FORECLOSURES
SALES
- **BANKING**
INVESTMENTS
RECONCILIATION
- **ADMINISTRATION**

Activity	Measures of Quantity/Quality
New Tax Titles	67
Subsequent Tax Titles	174
Titles submitted to Court	0
Titles in Foreclosure	22
Banking/Average Investment	4.52%
Trust Funds Investment	5.16%
# of Bank Accounts Reconciled	44
# of Payroll Checks Processed	43,305
# of Vendor Checks Processed	18,347

MANAGEMENT SCORECARD

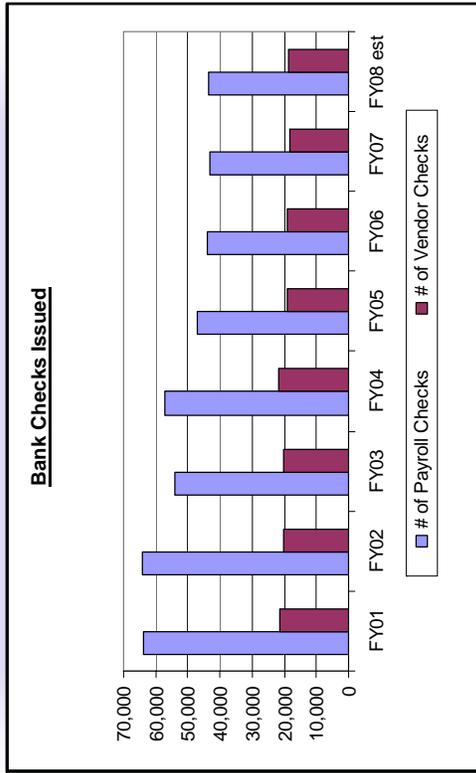
Prior Year Accomplishments

- Successfully trained department personnel on use of new Pitney Bowes mailing system using new updated postal regulations and fees.
- Foreclosed on several properties and began process for sale or payment.
- Monitored Investment rates and moved funds monthly to higher yield accounts.

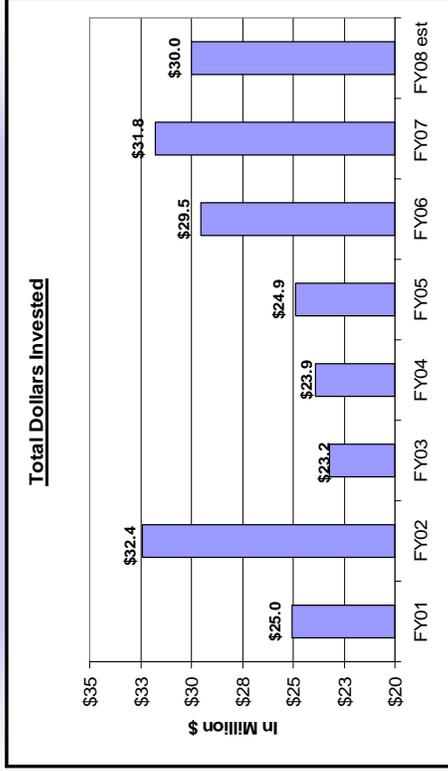
F.Y. 2008 Selected Program Objectives

- Continue to explore options with Munis and crystal reports, customize for our use.
- Refine electronic mailing options using new equipment and shape based mailing.
- Auction land of low value properties.
- Continue to monitor all bank ratings and investment rates.
- Start examining time and attendance automated systems.

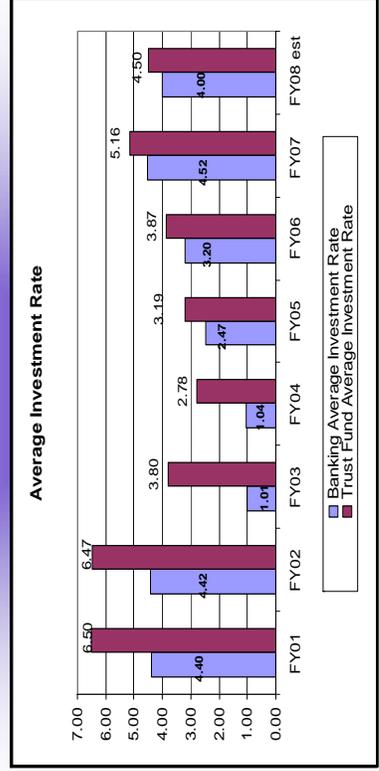
The average amount of bank checks processed each week:
 PAYROLL: 833 VENDOR: 353



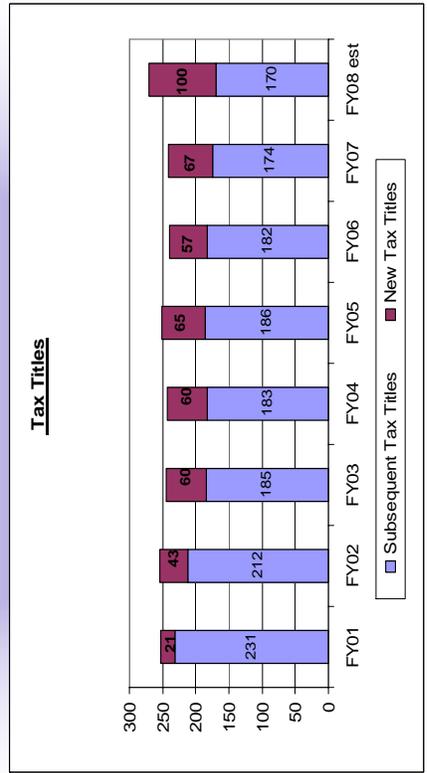
The Treasurer must follow guidelines established by the State pertaining to investment of Public Funds. Investments are made based on criteria in the following order:
 1) SAFETY 2) LIQUIDITY 3) YIELD



Banking Investments are usually short term while Trust Fund Investments are longer term investments. Changes in rates reflect current economic conditions and Federal Reserve Correction Policy.



Taxes not paid on real estate parcels by a certain date are sent notices of Tax Title Liens by the Collector. The Collector then turns them over to the Treasurer as New Tax Titles. If Taxes continue to be delinquent in following years, the real estate parcel is considered a Subsequent Tax Title Account.



City Collector

Selected Activity Highlights

Mission Statement

The City Collector's Office is responsible for the collection of all Taxes and committed bills.

We will strive to collect these bills in a timely and efficient manner.

The Collector's Office will record, post and update all accounts daily and enforce all laws pertaining to collections in accordance with guidelines established by the State Department of Revenue and City Ordinance.

In addition, we will provide high quality customer service to all Taxpayers, Employees and other customers.

- **Real Estate & Personal Property Tax**
- **Motor Vehicle Excise**
- **Water & Sewer Bills**
- **Departmental Account Receivable Bills**
- **Reap Law Enforcement**
- **Abatement processing**
- **Municipal Liens**
- **Customer Inquiries**

Activity	Measures of Quantity/
Real Estate & Personal Property Tax Bills	FY07 Net Collectible 42,005,494
Motor Vehicle Excise	FY07 Net Collectible 3,750,739
Water & Sewer Bills	FY07 Net Collectible 6,667,446
Departmental A/R	FY07 Net Collectible 1,036,815
Municipal Lien Certificates	1405 Issued in FY2007
Abatement Processing Real Estate & P.P.	679
# of Lockbox Payments processed	47,073 Posted in FY2007
Payment Processing	98% processed timely
# of Real Estate and Personal Property bills	14,990

MANAGEMENT SCORECARD

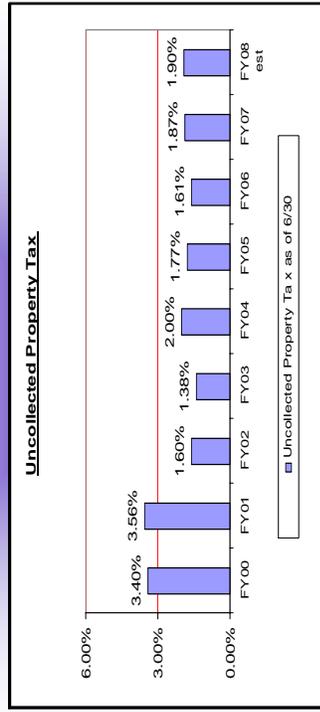
Prior Year Accomplishments

- Successfully installed, trained and implemented new Munis V6.2 system for city and school.
- Refined lockbox collection program with new vendor—eliminated unnecessary processing.
- Implemented new turnover forms for all departments to reflect breakdown of checks and cash deposited in turnover.

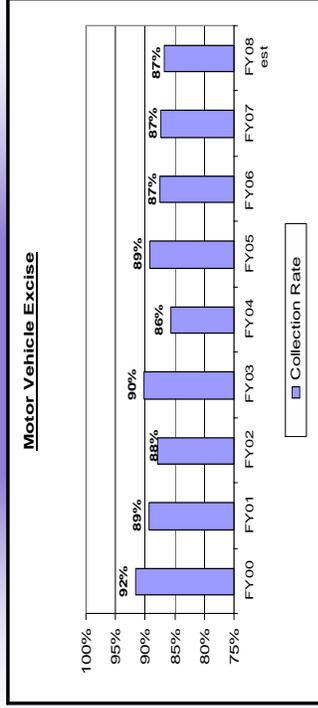
F.Y. 2008 Selected Program Objectives

- Begin analysis of outstanding personal property bills and establish methods for collection via court.
- Finish Version 6 Munis updates and begin version 7 testing.
- Submit requests for removal of old records from Secretary of State's office.
- Increase awareness of payment option methods by lockbox and via the internet.

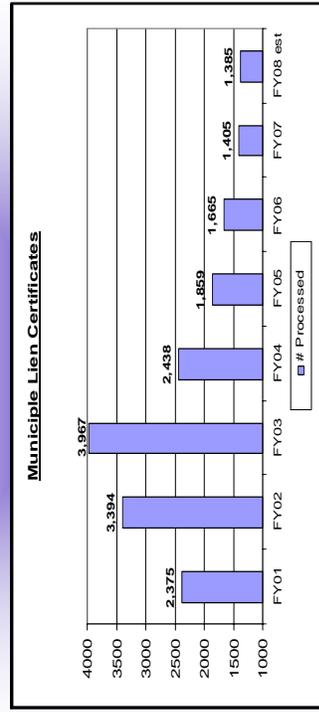
In 2007, the tax collection goal was 97%. In FY 2007 the Tax Levy was : \$ 42,500,925.



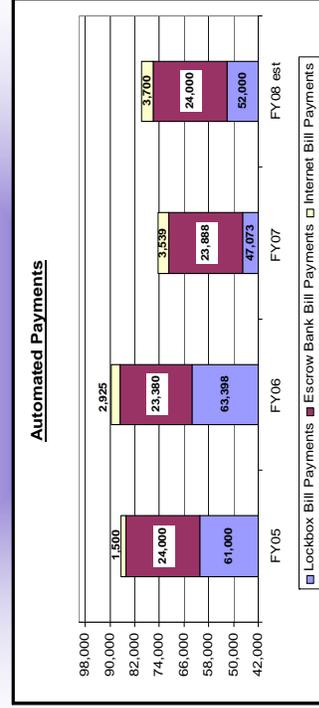
Excise Tax Collection has four steps before the Uncollected motor vehicle excise is marked at the Registry of Motor Vehicles. A registration can not be renewed until delinquent taxes are paid. There is an eight month lag between delinquency and flagging.



Municipal Lien Certificates are processed upon real estate transactions. A Lien Certificate is a declaration by the City of what is owed to the City per parcel of land. Municipal Lien Certificates are mainly an indicator of real estate activity in a community.



Payments made through automated systems speeds processing and improves cash flow. Bills are posted electronically while checks are deposited the same day without delay.



Other Finance

Selected Activity Highlights

Mission Statement

The Other Finance Department of the Treasurer's Office has the mission to provide strategic plans for city-wide information technology implementation and to research, evaluate and recommend hardware & software products for city departments.

The Other Finance Department will strive to accomplish this mission through the following key activities:

- Professional/Legal Services
- Banking Services

Activity	Measures of Quantity/Quality	
Legal Service Hours	80	
# of Tax Titles Foreclosed	5	
# of Land Court cases	12	
# of Tax Titles older than 6 months	232	
# of personal property accounts delinquent	FY07	242
	All Years	2260
Total personal property \$ delinquent	FY07	\$ 34,769
	All Years	\$ 333,411
Tax title collections	\$295,763	
Land of low value sales # of parcels	0	
# of bank accounts	44	
# of bills processed via lock-box	47,073	
	\$4,694	

MANAGEMENT SCORECARD

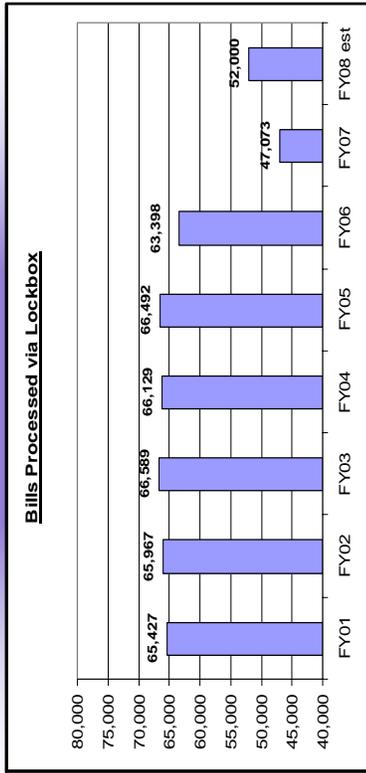
Prior Year Accomplishments

- Completed Bank of American online banking upgrade.
- Completed land of low value taking process.
- Implemented monthly tracking of bank and investment interest.
- Reviewed existing land court cases with Attorney.

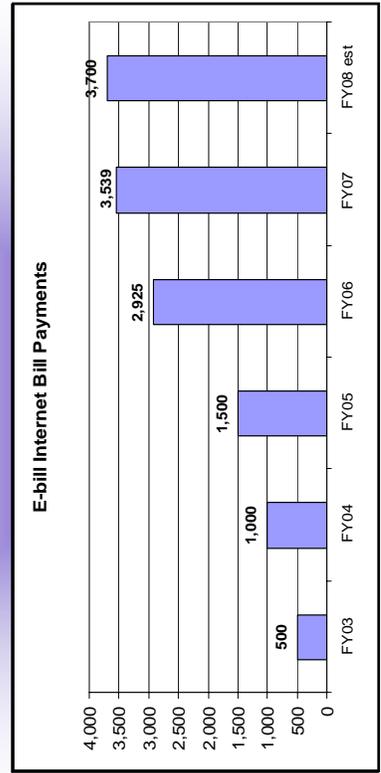
FY 2008 Selected Program Objectives

- Install and train on new Mellon Bank online banking system.
- Request custom crystal report for Reap listing.
- Process 25 new Land Court cases
- Review outstanding land court cases with attorney.
- Auction off land of low value parcels.

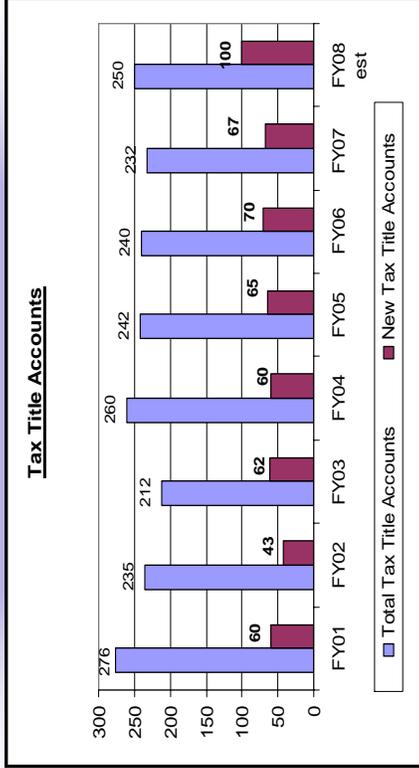
To increase efficiency of both depositing and posting payments, the City uses a Lock Box at an area bank. The Bank processes the payments and deposits the checks the same day. They also provide a file online with payment information so the City can update accounts electronically. The City currently accepts Real Estate, Personal Property, Water and Excise tax bills via lockbox.



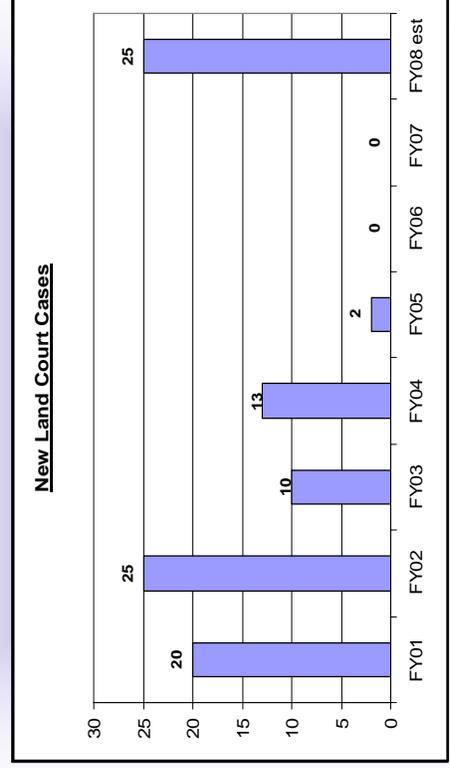
The City started accepting payments for certain bills over the internet in 2003. Since then use of the internet "E-Bill" payment system increases yearly. This graph reflects payments made directly on the City E-Bill site and not those made by online banking institutions.



Taxes not paid on real estate parcels by a certain date are sent notices of Tax Title Liens by the Treasurer. If Taxes continue to be delinquent in following years, the real estate parcel is considered a Subsequent Tax Title Account. The majority of Tax Title accounts are Subsequent Tax Title Accounts.



The City tries to select 25 parcels within the tax title accounts for foreclosure annually. Cases are submitted to the Land Court in Boston. The City must pay \$750.00 in fees to start each new case.



Audit of Municipal Accounts

General Fund Financial Administration Fiscal year 2008

General Government

Selected Activity Highlights

Activity	Measures of Quantity/Quality
General Long-Term Liabilities (FY 2007)	\$23,981,540
General Obligation Bonds	
Principle:	\$23,981,540
Interest:	\$ 3,709,960
Capital Assets (FY 2007)	\$166,365,107
Pension Trust Fund (net asset 12/31/06)	\$86,114,809
Internal Service Fund (net assets at end of year 6/30/07)	\$1,470,674
Stabilization Fund Balance 6/30/07	\$8,349,681
Change in Unreserved/Undesignated Fund	\$430,442
Unreserved/Undesignated Fund Balance (FY 2007)	\$8,115,631
Net Assets: Change in Net Assets from previous year:	\$8,598,933

Mission Statement

It is the mission of the Auditor of Municipal Accounts to provide an opinion on the general purpose financial statements of the City of Leominster for use by the financial markets, governmental agencies, policy makers and the general public; to increase the quality of the financial administration of the City

The outcome of these activities are to demonstrate legal compliance, fiscal security and accountability and to achieve improved financial management practices.

Management Scorecard

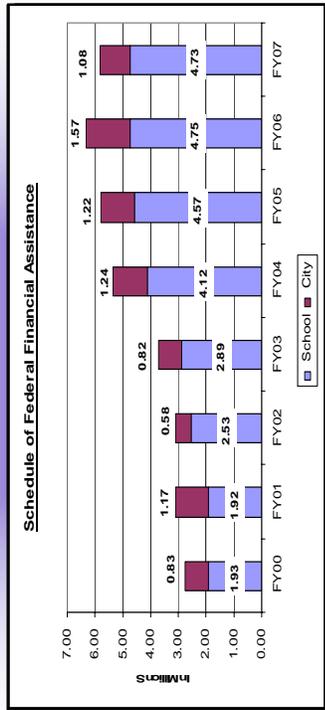
Prior Year Accomplishments

- Original OPEB Study completed

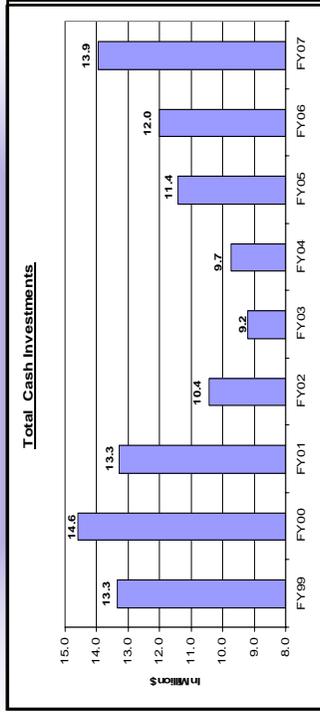
F.Y. 2008 Selected Program Objectives

- OPEB Study updated for FY 2009 use in FY 2009 Audited Financial Statements

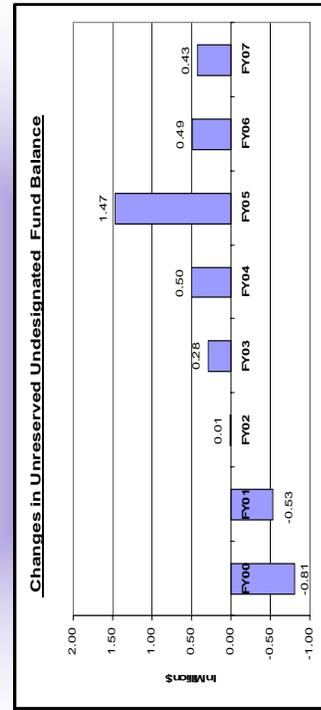
Educational Federal Assistance has stabilized for the past few years.



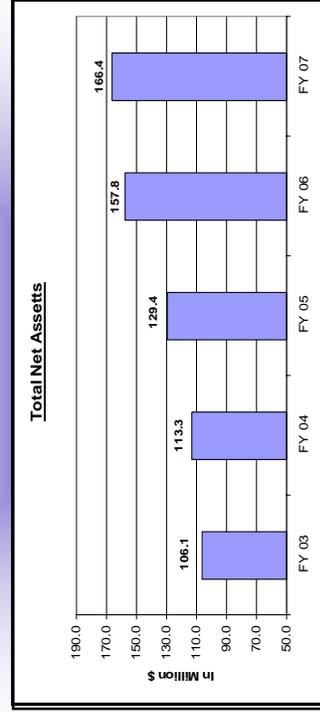
General Fund as of 6/30



Changes in General Fund Undesignated Balance by Fiscal Year



Net Assets as of 6/30



City Solicitor

Selected Activity Highlights

Mission Statement

The City Solicitor's office mission is to provide legal advice and counsel to the Mayor, the City Council and the various city departments and Boards & Commissions. The Solicitor's office represents the City's interest in the court of law. It is also the responsibility of their office to review and sign all contracts from the Purchasing Department; and to represent the city in all union contracts.

Activity	Measures of Quantity/Quality
Claims Court Cases	40
Department Inquiries	70
Contracts	50
City Council Inquires	40
Mayor Inquires	30

Management Accomplishments

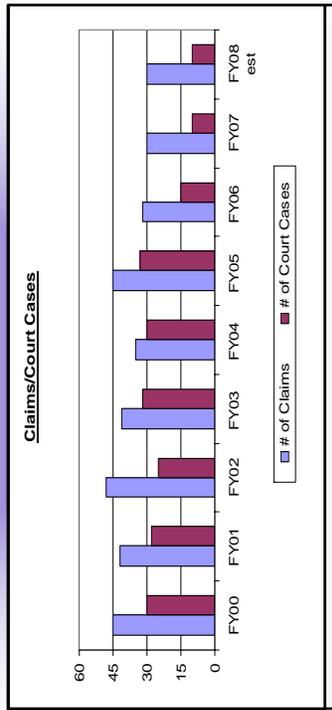
Prior Year Accomplishments

- Provided seminars for boards and commissions to understand the general laws and further understanding of the local laws to better serve the residents.

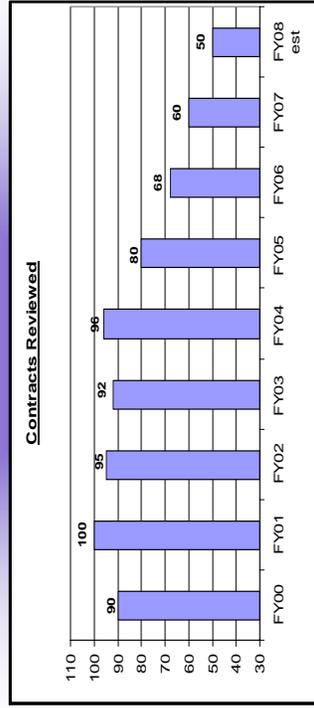
Goals and Objectives

- Continue to provide seminars for boards and commissions to better understand the general and local laws
- The continuation of timely and accurate responses to requests for legal advice.
- The continuation of updating and replacing outdated ordinances and assist departments in the drafting of new and revised ordinances.

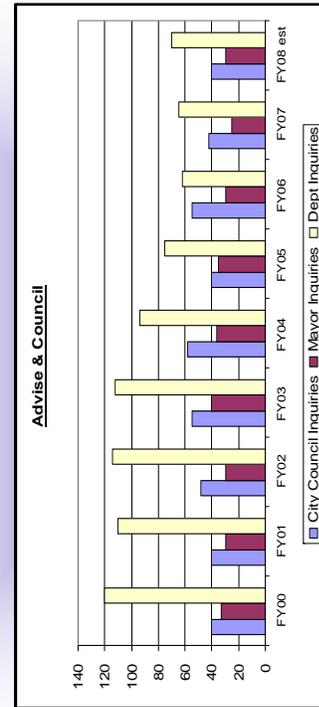
The City Solicitor's Office is responsible for representing and defending the City of Leominster in a court of law for cases that are referred to them. This involves responding to complaints and representing the city in litigation. The number of cases referred and also the number that have proceeded to litigation has declined over the last couple of years.



The Solicitor's Office reviews and signs all contracts for the City of Leominster.



The Solicitor's Office responds in writing to all requests for legal opinions the Mayor, City Council, Department Heads and Boards and Commissions submit.



Informational Technology

Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of meetings	6
# of hours of support purchased	290
Asset Inventory	175
Software Product Standards:	
	Excel
2. Word Processing	Word Exchange
3. E-Mail	Access
4. Database	
5. Presentation	Power Point
6. Reports	Publisher
# of Printers	32
# of Servers	19

Mission Statement

The Information Technology Department of the Treasurer's Office has the mission to provide strategic plans for city-wide information technology implementation and to research, evaluate, and recommend hardware & software products for city departments.

This ITTF will strive to accomplish this mission through the following key activities:

- Bi-Monthly Meetings
- Weekly Maintenance
- System monitoring 24/7 using secure V.P.N.
- Preventative maintenance to all servers & network electronics semi-annually.

MANAGEMENT SCORECARD

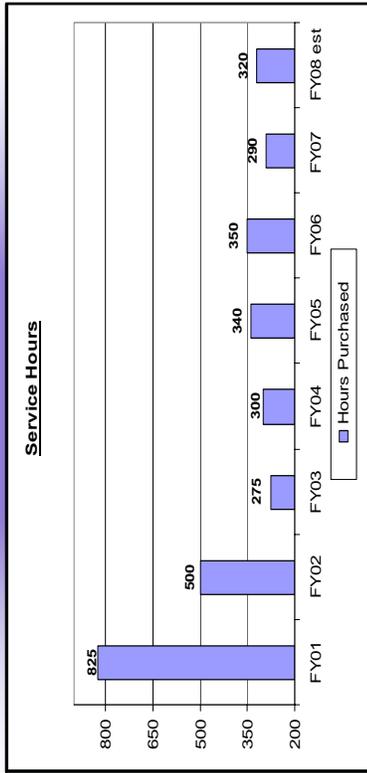
Prior Year Accomplishments

- Successfully installed new network electronics for Police and DPW.
- Successfully deployed fiber cable from City Hall to Library.
- Completed WAN backup of data from Fire Dept. to City Hall.
- Successfully installed Munis 6.2 software.
- Provided employees group training on new Munis 2006 software.

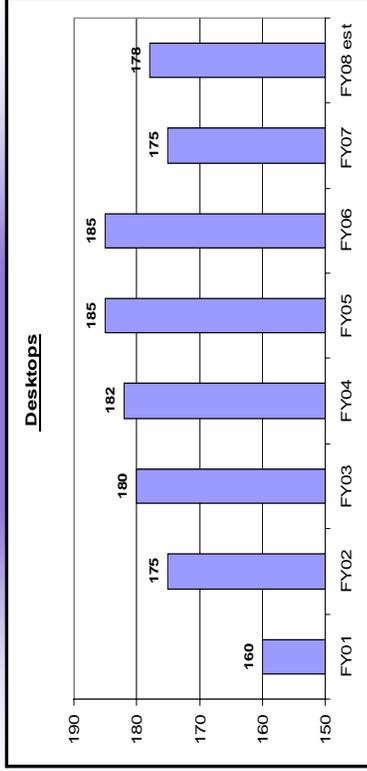
FY 2008 Selected Program Objectives

- Begin expansion of permitting & code enforcement software to additional departments including planning and health.
- Continue semi annual maintenance on all city servers
- Finish connection of Library to City WAN and add to exchange server.
- Install temporary backup of Library systems over WAN to City Hall.
- Begin complete upgrade and conversion of Emergency Management systems to City I.T. standards.
- Review and update strategic plans.

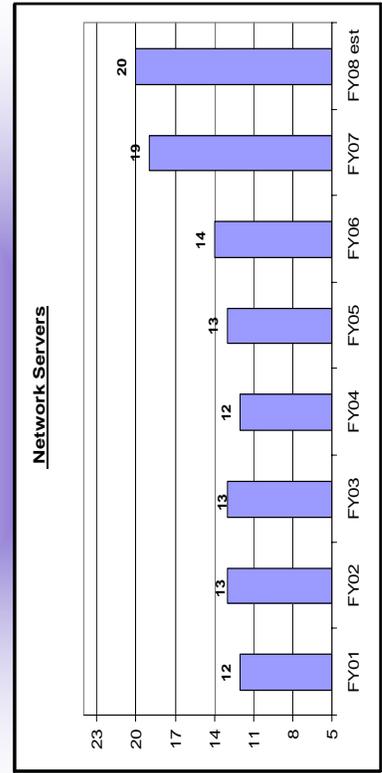
Guardian Information Technology has a contract to assist the City with technology issues. The current schedule calls for daily systems monitoring via a secure V.P.N. connection. Technology changes and system upgrades are examined at I.T.T.F. meetings where members also discuss tactical and strategic planning.



Keeping up with technology changes is always a challenge for any enterprise. The City I.T.T.F. committee sets standards for all equipment and electronics used on the city network. Standards are reviewed at meetings held with the City's IT advisors.



Departments running specific software programs require their own servers for efficiency and security. Servers are deployed in Police, Fire, DPW, City Hall, Assessing, Payroll, Finance, Library, School and Emergency Mgmt.



Personnel

Mission Statement

The Personnel Department has the mission of maintaining a stable and efficient workforce for the City of Leominster by providing a full compliment of supporting services to employees so as to ensure a balance between their economic needs and a healthy work environment.

The Personnel Department will strive to achieve this mission through the following key activities:

- Employee Recruitment
- Administration
- Collective Bargaining

Management Scorecard

Prior Year Accomplishments (7/1/07-12/31/07)

- Created and implemented Discipline Policy
- Enhanced Drug Policy to include drug and background checks for all non-union new hires
- Electronic Time collection of Monthly Attendance Sheets
- Eliminated stipend and implemented actual mileage reimbursement using IRS Standards for personal vehicle business use
- Updated Senior Tax Relief hours required to reflect the current minimum wage

Selected Activity Highlights

Activity	Measures of Quantity/Quality
Full time Employees	
<i>Non-Union</i>	104
<i>Union</i>	209
City Hall Employees	
<i>Non-Union</i>	80
Police	
<i>Non-Union</i>	7
<i>Union</i>	73
Fire	
<i>Non-Union</i>	5
<i>Union</i>	79
DPW	
<i>Non-Union</i>	12
<i>Union</i>	45
Police Dispatchers	
<i>Union</i>	12
Vacancy Fills	
<i>Non-Union</i>	4
<i>Union</i>	7
# of new retirees (2006-2007)	11
# of collective bargaining sessions (7/1/07-12/31/07)	4

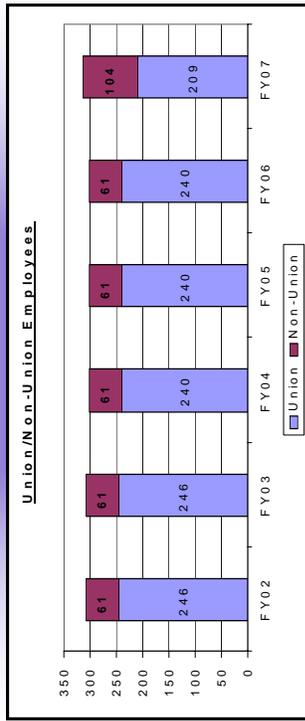
General Government

F.Y. 2008 Selected Program Objectives

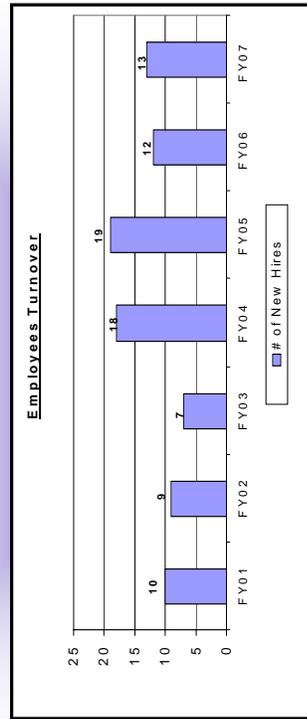
- Enhance current electronic employee data collection system to be all inclusive for Payroll and Personnel reporting
- Create and implement electronic Time and Attendance for all Non-Union employees
- Create and implement Annual Performance Reviews for all employees.
- Create Employee Training Library to enhance employees ability to increase their knowledge and skills
- Implement annual compliance employee training.

There are 5 unions in the City of Leominster:

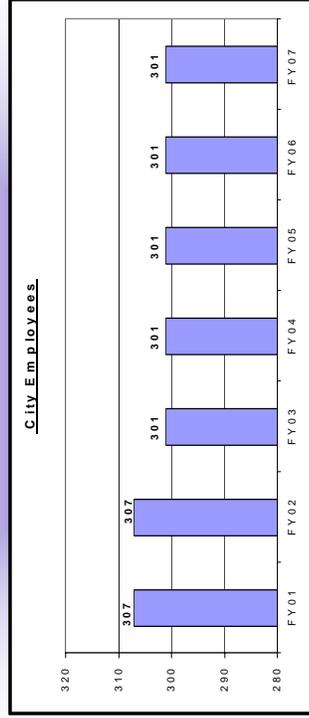
- Police Officers
- Fire
- Superior Officers
- DPW
- Dispatchers



The City of Leominster has a relatively low turnover rate. The city tries to retain its trained employees.



According to a Mayoral mandate, new hires for the City of Leominster only occur to replace employees lost by attrition.



City Clerk

Selected Activity Highlights

Mission Statement

The mission of the City Clerk is to preserve public records and perform all such other duties by accurately, maintaining, correcting, indexing, and certifying all vital statistics, and to perform various other duties as may be required by Massachusetts General Laws. The City Clerk also provides administrative support to the City Council, prepares for and conducts all elections, and all other duties related to Election and Registration.

PROGRAMS PROVIDED:

VITAL RECORDS

LICENSES AND PERMITS

MISCELLANEOUS DOCUMENTS

We strive for prompt and courteous service to all customers, City departments and local officials.

Activity	Measures of Quantity/Quality
Birth Certificates	1369
Marriage Licenses	271
Death	576
Certificates Issued: Birth	7717
Death	2802
Marriage	846
Vital Records Corrections	24
Dog Licenses	1994
Late Fees – Dogs	283
Business Certificates	263
Sporting Licenses	504

Management Scorecard:

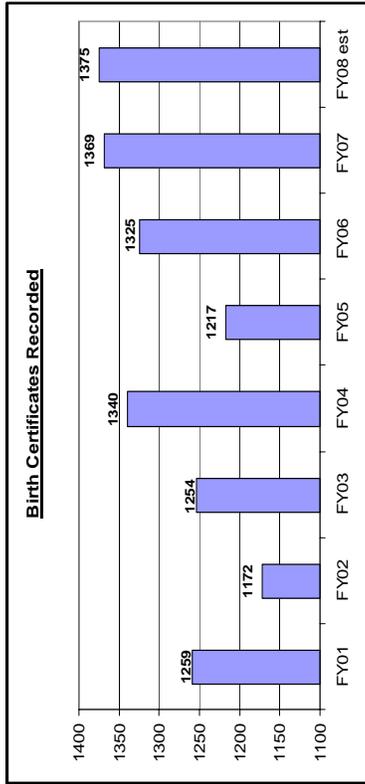
Prior Year Accomplishments:

- Conversion to a new Dog Licensing System
- Implementation to a new method of issuing Vital Records which eliminates typewritten records and allows for computer generated records.
- Tracing of all Birth Records to prevent any records to go unrecorded.
- Monthly submittal of all Birth, Marriage and Death Records to the Registry of Vital Records and Statistics.
- Timely response to all those requesting records from this office.
- Yearly renewal of all pool table, bowling alley, theater and inflammable licenses.

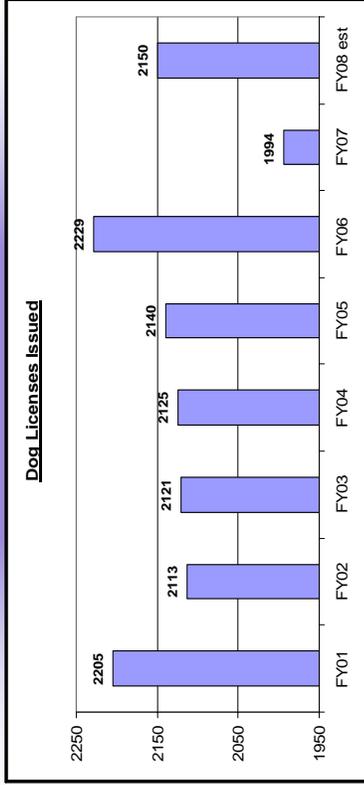
F.Y. 2008 Selected Program Objectives:

- Increase revenue from the Issuance of Vital Records by charging fees that will put us more in line with other Communities.
- Upgrades to the Dog Licensing Program which will provide better reporting to the Dog Officer and allow for better tracking of unlicensed dogs.
- Timely response to all Public Records requested

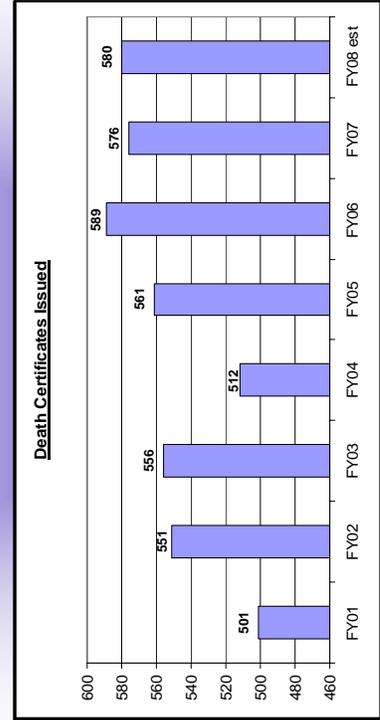
The number of birth registrations includes those occurring to Leominster residents, and those residing out of town, who had babies at Health Alliance-Leominster. Residents who had babies in another community are reflected in that community's statistics.



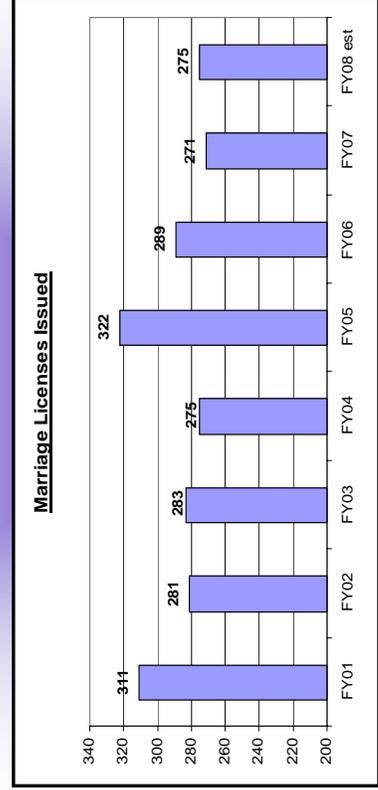
Dog licenses are due by April 30th. All dogs over 6 months old are required to be licensed. Dogs not licensed by May 1st are subject to a \$10.00 late fee in addition to the cost of the license. License fees are \$7.00 for a spayed or neutered dog or \$11.00 if not. Proof of neutering or spaying as well as a valid rabies certificate is required.



The number of death certificates includes deaths of Leominster residents and those residing out of the city who died at Health Alliance Leominster Hospital. This figure does not include Leominster residents who died outside of Massachusetts.



The number of marriage licenses issued to those individuals who are to be married in the commonwealth. Applicants may apply in any city or town within Massachusetts if they are to be married here.



Election and Registration

Select Activity Highlights

Mission Statement

The City Clerk, under Massachusetts Election Laws and Regulations, and the Leominster Charter, is responsible for:

- MAINTAINING INTEGRITY OF ELECTION PROCESS
- REGISTER VOTERS
- ANNUAL CENSUS
- CONDUCT ELECTIONS
- NOMINATION PAPER CERTIFICATION
- POLL WORKER TRAINING

By attending City Clerk conferences and by networking with City Clerks throughout the state, we constantly gain new knowledge. We will continue to facilitate and maintain the integrity of the election process, register voters, conduct an annual census and perform all other duties required of this office.

Management Scorecard

PRIOR YEARS ACCOMPLISHMENTS

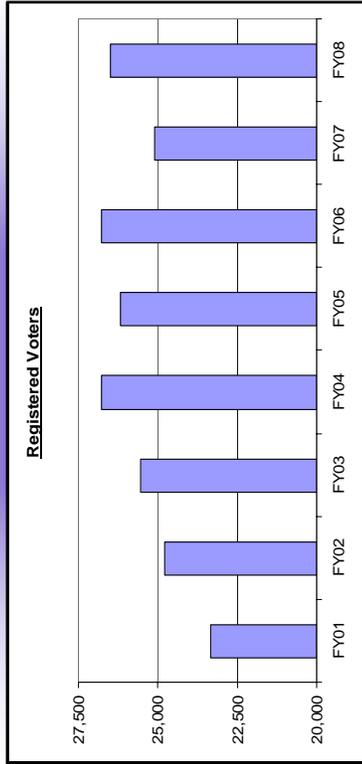
- Completion of the 2007 Census and follow up mailing to those not responding to the census.
- Extended Voter Registration Hours for the State Primary and State Election.
- Testing of all voting equipment prior to elections.
- Election Workers Training.
- Timely submittal of all Election Results to the Secretary of the Commonwealth—Elections Division.
- Publication of a list of all residents of the City which is available for purchase.

Activity	Measures of Quantity/Quality
Maintain Resident and Voter Database	
Local Annual Census	37,181
Conduct Elections # of Elections : 1	1 State Primary 1 State Election
Certify Nomination Papers	23
Poll Worker Training: Wardens, Clerks, Inspectors & Deputy Inspectors Precincts	September & October 140
Registered Voters	25,117
Certifying Initiative Petitions	7

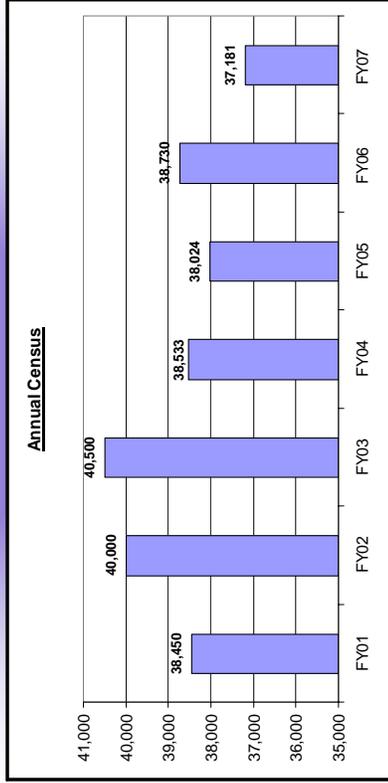
F.Y. 2008 Selected Program Objectives

- Training of Election Workers on the AutoMark Voting machines.
- Use of AutoMark Voting machine in all polling locations as required by HAVA.
- Prompt response to all request for absentee ballots for the Presidential Primary, State Primary and Presidential Election.

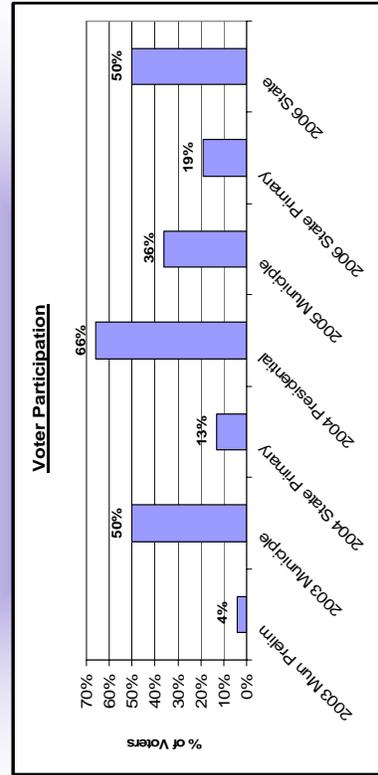
Residents are given the opportunity to register to vote at the City Clerk's Office as well as the Registry of Motor Vehicles and other state agencies. This allows a large number of eligible voters to participate in the democratic process



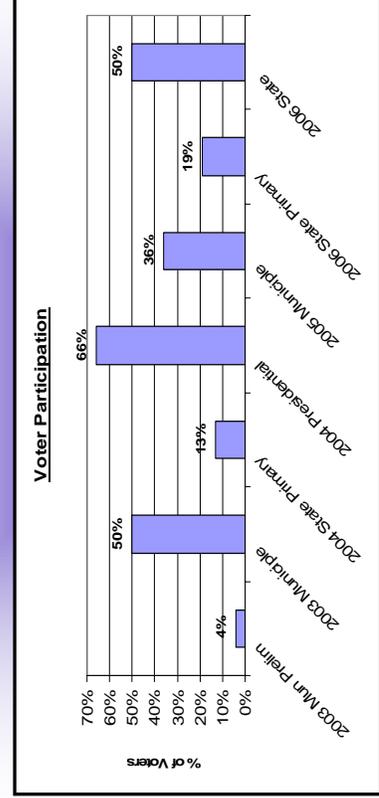
This office conducts an annual census to provide us with the number of residents in our community. This allows us to provide a list to the Jury Commission, extract the number of voters and maintain an up to date street listing.



For each election, only a certain percentage of registered voters actually cast a vote. The biggest voter turnout usually occurs during a presidential election.



At a primary election voters may only receive a ballot for the party in which they are enrolled. An unenrolled voter has a choice of which party's ballot they receive. Unenrolled voters make up the largest percentage of registered voters.



License Commission

General Government

Mission Statement

The purpose of the Leominster License Commission is to ensure compliance with city ordinances and applicable state laws by providing responsible and orderly licensing and/or changing of the original license agreement. This pertains to the following businesses that:

- A. Sell liquor and /or food
- B. Allow dancing
- C. Supply automatic amusement devices
- D. Sell pharmaceuticals/drugs
- E. Purchase and /or sell automobiles new and /or used
- F. Provide taxi or limousine service with the city of Leominster

Budget and Staffing Summary Data

Selected Activity Highlights

Activity	Measures of
Suspensions issued Paid fine instead of	0
New licenses issued	2
Changes of managers	5
Transfers of annual licenses	4
Meetings held	20
Amusement devices	
Taxi operated licenses	
Auto Dealers Class I	8
Class II	43
Class III	5
One day all liquor	0
One day wine & malt	9
Limo License Issued	

Prior Year Accomplishments

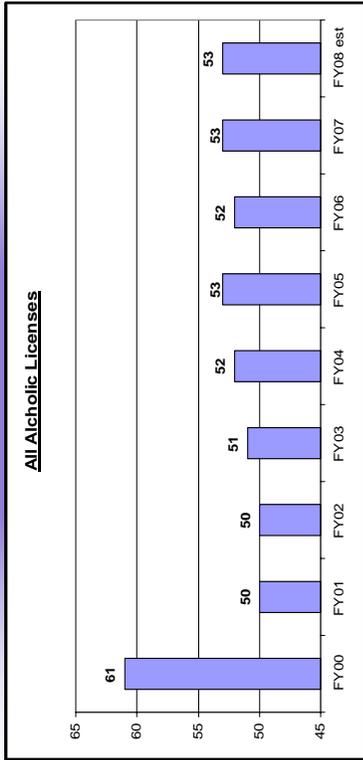
-

F.Y. 2008 Selected Program Objectives

- Maintain accurate and easily accessible files
- Keep information on all establishments current
- Keep in contact with establishments
- Inform agencies of new and revised local and state laws
- Enforce local and state laws.
- Work closely with the AABC and the Criminal History Systems Board
-

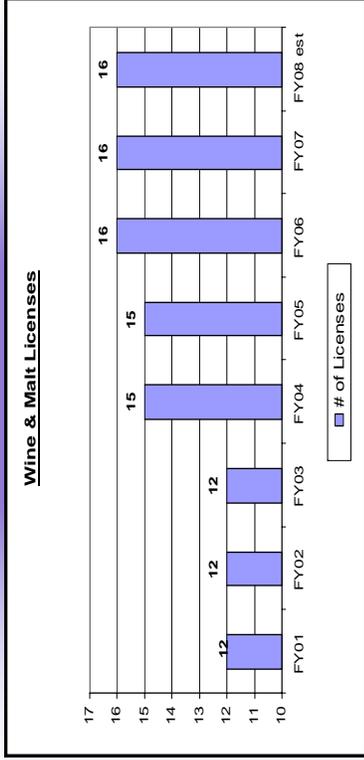
Licenses for All Alcoholic Beverages are issued to the following establishments:

- General on Premise - 7
- Restaurants - 30
- Package Stores - 9
- Clubs - 6



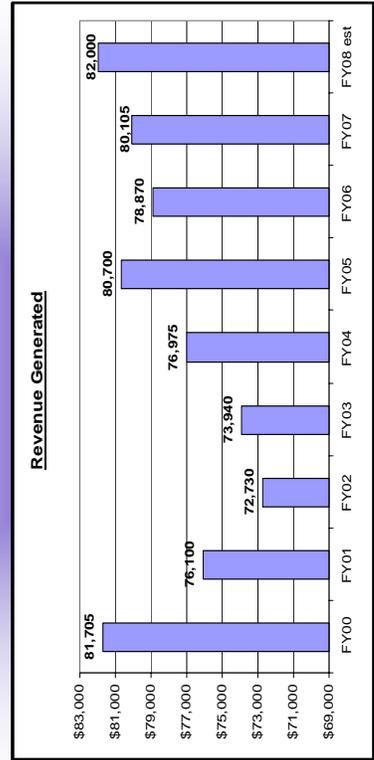
Wine and Malt Licenses are issued to local restaurants and package stores.

- Restaurants: 7
- Clubs: 1
- Package Stores: 8



The current rate for major licenses are as follows:

- All Alcoholic: \$1,000
- Wine & Malt: \$700
- Taxis: \$15
- Auto Dealers: \$100



Conservation Commission

General Government

Selected Activity Highlights

Activity	Measures of Quantity/Quality
Determinations of applicability issued	32
Extension Permits issued	9
Enforcement / Non Compliance Citations issued	12
Meetings held	15
Petitions referred by City Council	8
Sites visited	360
Order of Conditions Residential / Municipal	22
Order of Conditions Industrial Sites	3
Order of Conditions Commercial Sites	7

Mission Statement

The mission of the Conservation Commission is to implement the mandates of the Wetland Protection Act (MGL CH 131 s 40) in such a way as to protect the natural resources of the City Of Leominster and guide residents through the process of compliance in a simple and constructive manner.

The Leominster Conservation Commission will strive to accomplish this mission through the following key activities:

- Inspection
- Enforcement
- Continuing Education
- Land Management

Management Scorecard

Prior Year Accomplishments

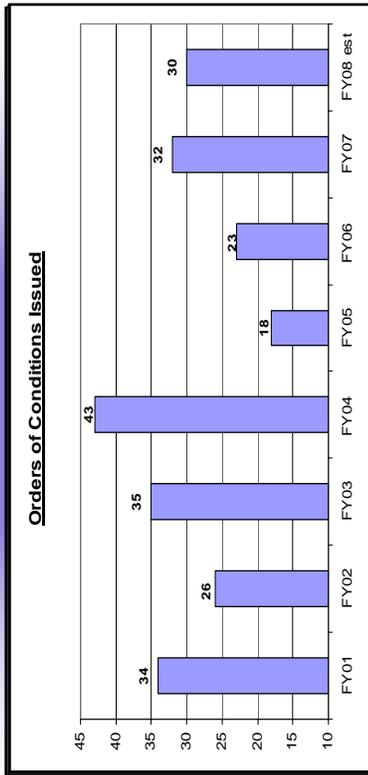
Acquired 76 Acres of Open Space

Utilized non-compliance letters to make citizens more aware of the importance of wetland protection.

FY 2008 Selected Program Objectives

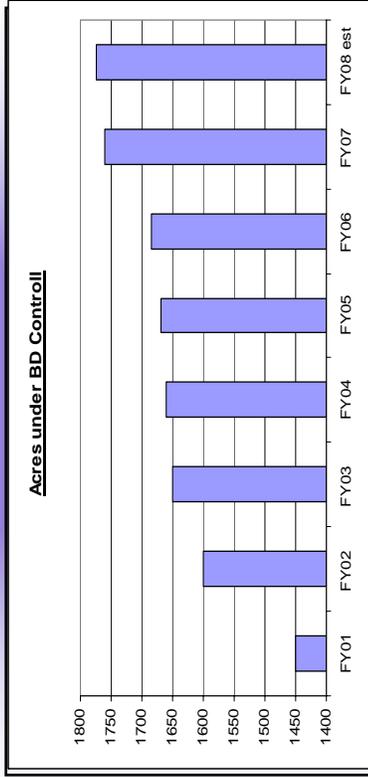
- To increase determination of applicability to 20
- To increase extension permits to 10
- To utilize brochures and Letters of Non Compliance to increase public awareness of the importance of wetland protection.
- To acquire 20 acres of open space

An Order of Condition is a permit listing conditions that will ensure a project will be built in accordance with the Wetlands Protection Act. An order of Condition is issued within 21 days after approval of a public hearing.

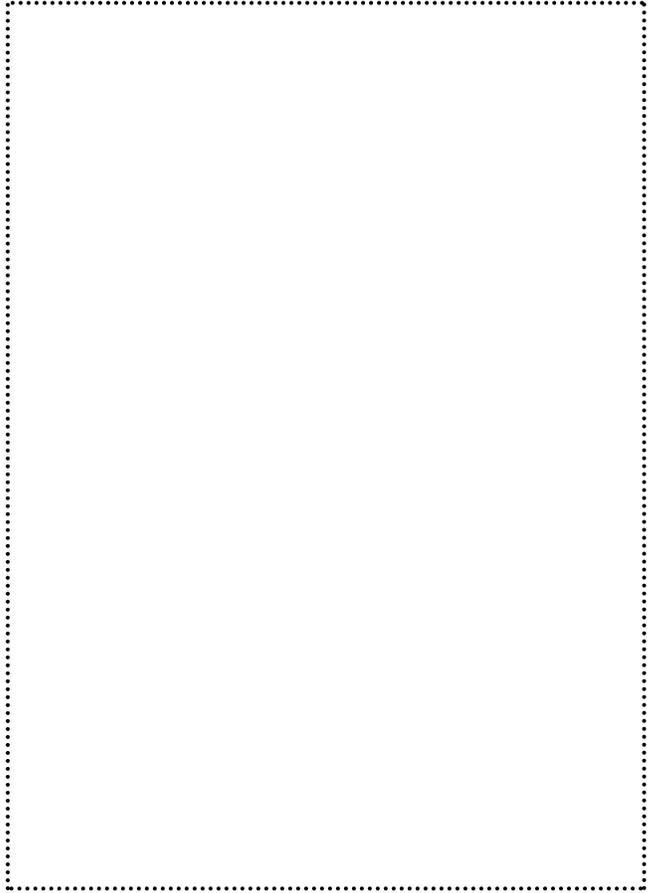
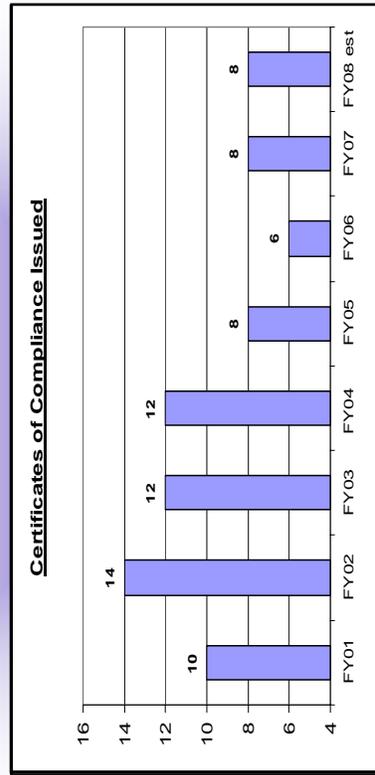


Major parcels under Commission control are:

- Nashua Valley Conservation Area
- South Monoosnoc Hill
- Cutler Property



A Certificate of Compliance is a document issued by the Conservation. Commission certifying that the work regulated on the Order of Conditions is complete and the file can be closed. It also allows the property owner to record it on his deed so that the order which is required to be recorded can also be released from the owners deed.



Planning Department

General

Land
Use

Fiscal Yr 07

Selected Activity Highlights

Mission Statement

The Office of Planning & Development and the Planning Board shall provide professional guidance and oversight for all major development projects within the city. The Planning Office and the Planning Board shall work to ensure that all new and ongoing development projects are performed in conformance with Massachusetts General Law Chapters 40A and 41. We seek to provide technical assistance to other City departments and appointed boards. We seek to administer a growth management plan that includes revisions to the Zoning Ordinance and the Subdivision Rules and Regulations.

The Office of Planning & Development shall provide professional management of the City's Community Development Block Grant Program. The professional staff works with the local public service organizations to meet the needs of Leominster's low/moderate income population. The office administers an effective housing rehabilitation program to assist low/moderate income residents and to eliminate slum and blight in the community.

Activity	Measures of Quantity/Quality
Preliminary Subdivisions	2 reviewed and approved
Definitive Subdivisions	3 reviewed and approved
Approval Not Required Subdivision Administration	9 reviewed and approved
Special Permits	1 reviewed and approved
Site Plan Approval Administration	7 reviewed and approved
Written Recommendations to the City Council	17 recommendations

Management Scorecard

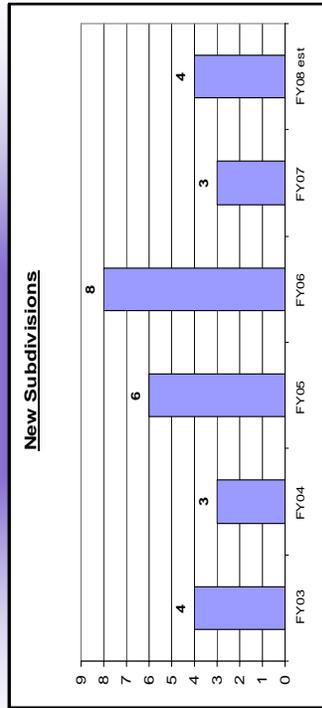
Prior Year Accomplishments

Submitted four (4) successful grant applications that totaled \$2,387,000. Assisted the Historic Commission in creating the successful National Historic Designation Application for Pine Grove Cemetery and partnered with the Veterans Office, the Historic Commission and the Cemetery Commission in a survey of historic grave markers at Pine Grove Cemetery. Submitted a successful Commonwealth Capital Application, completed the 43D Expedited Permitting Process, created a new oil tank replacement program and Elder Safety Program and started the Zoning Revision Project.

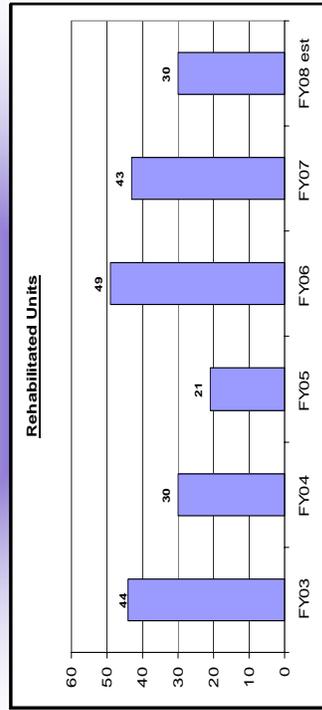
F.Y. 2008 Selected Program Objectives

- Low Impact Development (LID) Ordinance in partnership with the DPW
- Create and submit a Wind Energy Ordinance
- Create a Landscaping Ordinance
- Complete the Zoning Revision Project
- Complete the Community Wellness Survey in conjunction with the Senior Center
- Create a draft Sustainable Development Plan

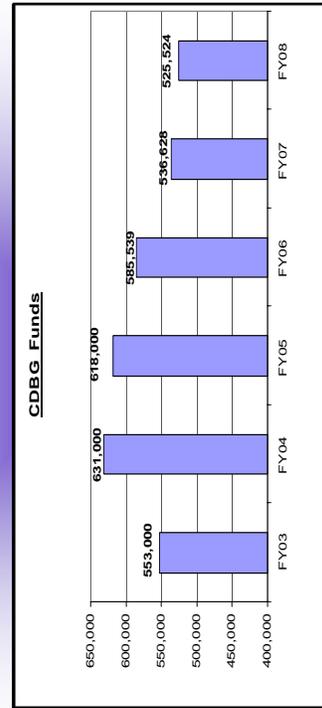
Under Massachusetts General Law and the City of Leominster Zoning Ordinance the Planning Board reviews all Subdivisions, Site Plan Approvals, Special Permit Applications for unaccepted ways and Special Permit Applications for Wireless Communication Facilities. The Planning Board and Planning Staff review all applications and solicit input from all City Departments. The public is encouraged to attend and participate at Planning Board meetings are held the first and third Tuesday of every month at 6:30 p.m.



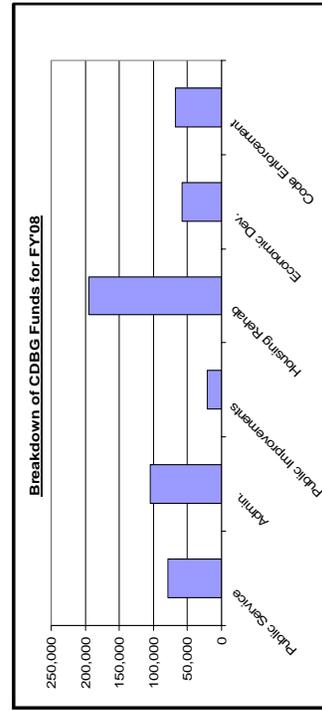
The City continues to use Federal Community Development Block Grant funds to run an effective Housing Rehabilitation Program. The program received \$190,724.00 for fiscal year 2008 (program year 33) in which thirty (30) projects are projected.



The Office of Planning and Development is responsible for the administration of the Federal Community Development Block Grant Program. The City provides the maximum of 15% of its' C.D.B.G. allocation to Public Service activities.



The CDBG program is funded by the U.S. Department of Housing & Urban Development (HUD) which allows the City to grant funding assistance to numerous public service agencies as well as other organizations that are committed to with low-moderate income individuals in the community. Many of the aforementioned organizations provide outreach and assistance to the homeless community, victims of domestic violence, senior citizens and persons with special needs.



Zoning Board of Appeals

Selected Activity Highlights

Mission Statement

The Board of Appeals consists of a five member board with two associates to act on all matters within its jurisdiction under Sections 14 and 15 of the Massachusetts General Laws Chapter 40A.

The Board of Appeals shall:

- hear and decide any appeal from the decision of the Building Inspector, to decide any question involving interpretation of the City's Zoning Ordinance;
- to hear and decide applications for special permits in accordance with the City's Zoning Ordinance; and
- to hear and decide applications for variances in the case of a exceptionally irregular, narrow, shallow or steep lots, or other exceptional physical conditions.

In performing its functions, the Board of Appeals promotes the public health, safety, convenience and welfare by encouraging the most appropriate use of land and conserving property values.

Activity	Measures of Quantity/Quality
Variances and Special Permit Administration	72
Appeals of Building Inspectors interpretation of the Zoning Ordinance	2
Applications withdrawn without prejudice	3

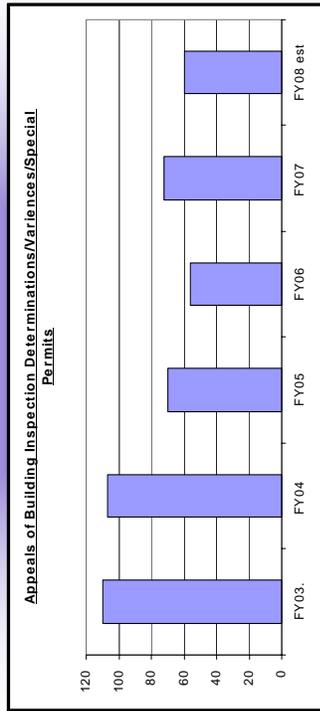
Management Scorecard

Prior Year Accomplishments

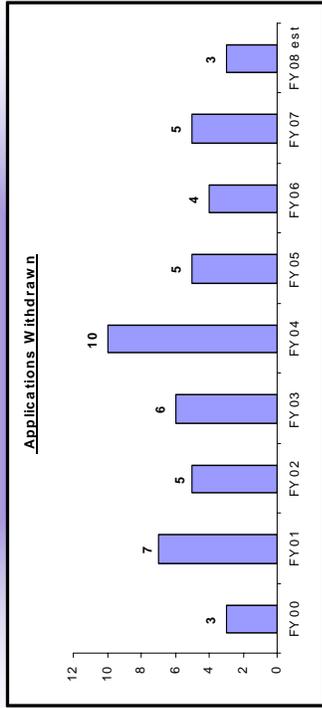
- ⇒ Obtained a grant of \$10,000.00 through the Massachusetts Housing Partnership to secure a consultant for technical support to assist with the 40B process

- ⇒ F.Y. 2008 Selected Program Objectives
- ⇒ Coordinate with other City Departments and provide guidance when needed.
- ⇒ Continue to encourage the most appropriate use of land in the City.
- ⇒ Update current board rules and regulations

A variance is an authorization by the Board of Appeals granting relief to owners of land or buildings from "substantial hardships" that arise from literal enforcement of the provisions of the City of Leominster's Zoning Ordinance. Special permits may be issued only for uses which are in harmony with the general purpose of the Zoning Ordinance. A special permit issued by the board shall require a vote of four members of the five member board.



A petition which has been transmitted to the Board may be withdrawn by the petitioner prior to publication of a notice of the public hearing. After the publication, a petition may only be withdrawn with approval of the Board.



ECONOMIC DEVELOPMENT

Selected Activity Highlights

Mission Statement

The mission of the Department of Economic Development is to provide technical assistance and expertise to low/moderate and minority businesses; to help retain, expand, and attract business in the community through partnership with local, state, and federal agencies and programs. This department also strives to encourage and promote private investment, job creation and the increase of the level tax base through the development and redevelopment of industrial land and property respectfully.

Activity	Measures of Quantity/Quality
Number of jobs to be created by Certified Projects	15
Conferences /Seminars attended	2
Visitor's to Tourist Center During 2006	150,000
Number of Certified Project (TIF) applications filed	1
2006 Unemployment State Leominster	4.8% State 6.0% City
Technical Assistance Outreach	50 businesses
Number of residents employed Labor force Employment	21,064 20,221
Number of residents unemployed	843
Number of manufacturing jobs in City	5,156

Management Scorecard

Prior Year Accomplishments:

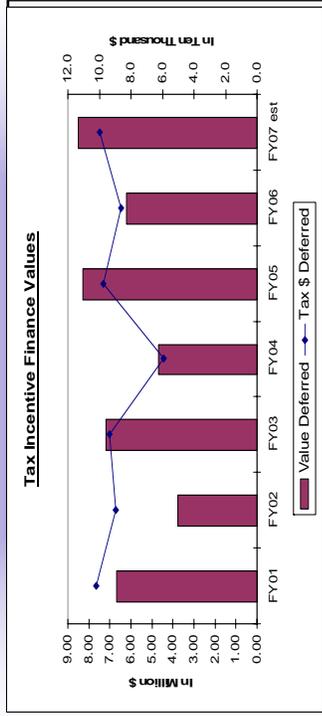
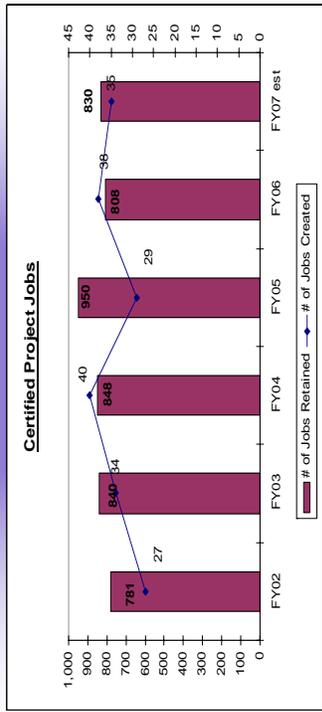
Any Selected Program Objectives done from last year?

- Transition position from predecessor to current employee
- Initiate 43D Expediting Permitting Process for Industrial Development
- Reorganize the Economic Development Office
- Create and re-establish business contacts
- Rejuvenate monthly business tours
- Provided Old Mill tour for major development companies

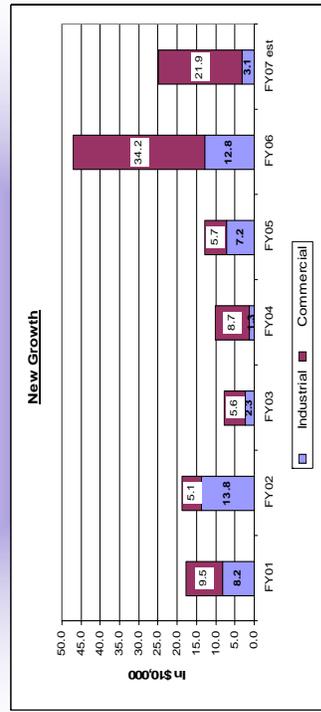
F.Y. 2008 Selected Program Objectives

- Renew 5 City EOA's for business attraction and retention
- Established 3 new Certified Projects
- Audit 8 Certified Projects
- Projected creation of 30 jobs
- Progress on Leominster/Fitchburg Rail-Trail Project
- Supply technical assistance to 50 businesses
- Tour 10 Businesses
- Visit 100 Businesses

Certified projects are arranged with companies looking to expand their current employment in exchange for some local tax relief. This is designed to benefit companies locating in "distressed" areas of the city whereby a percentage of property taxes are deferred in proportion to the number of jobs and capital investment a company makes.



New Growth is any construction that adds to the value of the building in question. It is the difference between the current value and the prior year's value, minus any market fluctuation.



Industrial Development

Selected Activity Highlights

Mission Statement

The mission of the Industrial Development Commission is to promote and market the City of Leominster to businesses and developers in an effort to help retain local businesses, attract new businesses, and diversify the industrial base.

The Industrial Development Commission strives to accomplish this mission in conjunction with the Economic Development Department

Activity	Measures of Quantity/Quality
Economic Resource Website Updates	3
43D Expedited Permitting Project	Completed , Antic. Presentation to City Council April 2008
Newspaper Articles	35
Company's Assisted	45
Economic Development Trade Articles	0
New Industrial Businesses	1
# Acres Available: for Industrial Development For Potential Development	111 acres 289 acres
# of Parcels Deemed Industrial	369
Total Value of Industrial Property (FY2006)	\$ 240,948,150

Management Scorecard

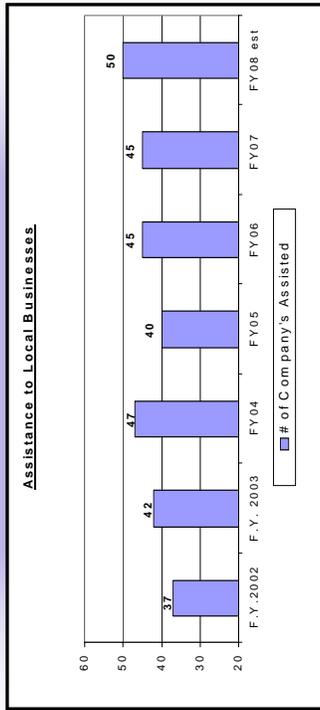
Prior Year Accomplishment

- Instrumental in Solo Cup closing, transitioning multiple jobs seamlessly into other in-town vacancies
- Researched land usage and possibilities for 30+ acres between Leominster Connector and Mechanic Street
- Submitted PWED (Public Works Economic Development) grant applications for proposed Southgate Business Park and roadway called Research Drive
- Worked closely with Fitchburg Planning Department regarding Leominster/Fitchburg Rail-Trail project

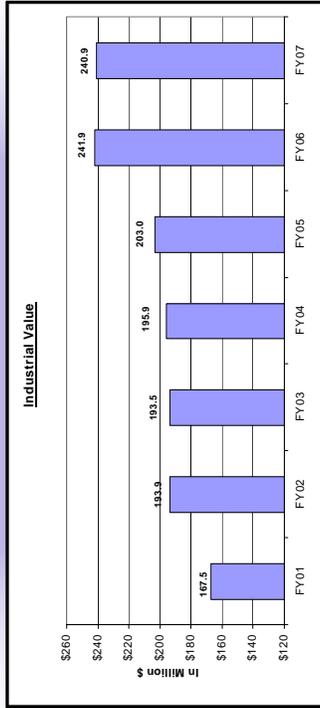
F.Y. 2008 Selected Program Objectives

- Restructure the ED web site to allow 43D Expedited Permitting Developers Handbook
- Develop new link www.leominsterproperties.info that will provide details to available industrial property sites
- Create centralized information kiosk to re-generate interest from workforce on employment opportunities, civic events, city interests etc.
- Implementation of MORE Fund grant for submittal on Southgate Business park as well as PWED funding
- Assist 5 Companies looking for expansion possibilities
- Public/Private Marketing Strategy for over 130 acres of Industrial Land
- Continued Industrial Park Directional Signage Project

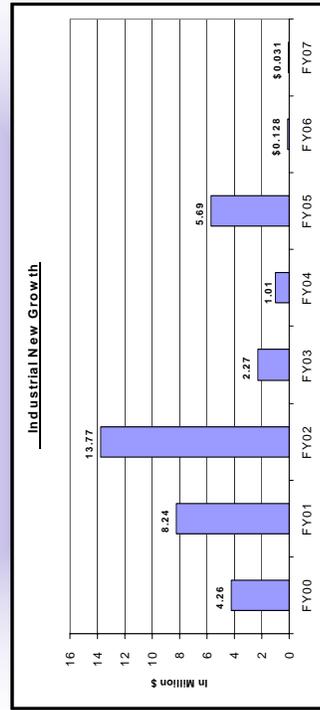
Assistance to local businesses includes phone inquiries, guidance on permit applications, space expansion opportunities, workforce issues, etc.



Industrial value indicates the total Assessed Value (Class 4) for Leominster as per Massachusetts Department of Revenue, Division of Local Services



New Growth is any construction that adds to the value of the building in question. It is the difference between the current value and the prior year's value, minus any market fluctuation.



Municipal Buildings

Selected Activity Highlights

Mission Statement

The mission of the Municipal Building Department is to provide for maintenance and improvements of City Buildings such as Gallagher Building, Kendall hall, and City Hall.

The Municipal Buildings Department will strive to accomplish this mission through the following key activities:

- Janitorial Services
- Maintenance

Activity	Measures of Quantity/Quality
# of Service calls at Gallagher	21
# of Hours open at Gallagher	61 hours per week
# of Snowstorms	8
# of Offices renovated	1
# of Meetings held	70
# of Functions held (Auditorium)	120
# of Bathrooms (Gallagher)	6
# of Offices cleaned (Gallagher)	30
Gallagher revenues collected	\$280,218.00

Management Scorecard

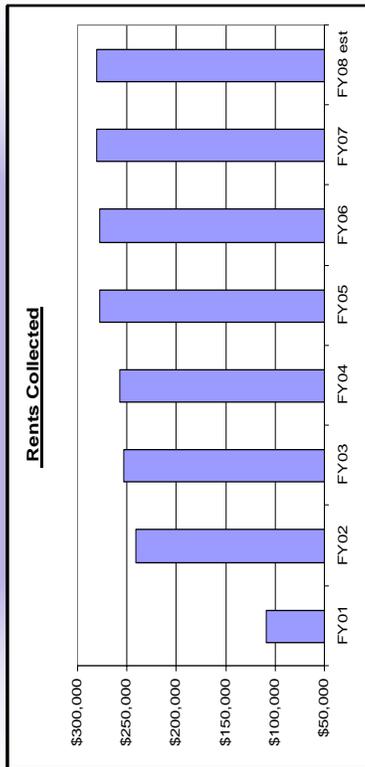
Prior Year Accomplishments:

- Completed new heating system
- Updated electronic controls

F.Y. 2008 Selected Program Objectives

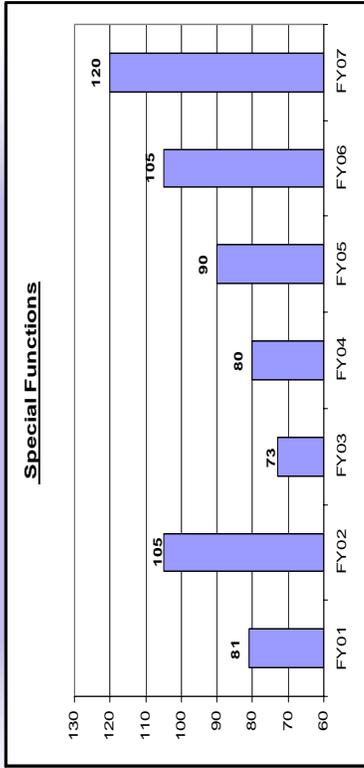
- Use building for public access
- Provide office space for city and public use
- House specific groups for public viewing
- National and City elections

1. Keep building usable for the public
2. Use rents to upgrade building for public access
3. Improve working conditions in all rooms and office areas
4. Up-dates required by Federal Government



Keep buildings open for public use from 8:30 AM to 4:30 PM
 Public meetings from 5:00 to 9:00 PM
 Credit Union office hours from 8:30 AM to 4:30 PM

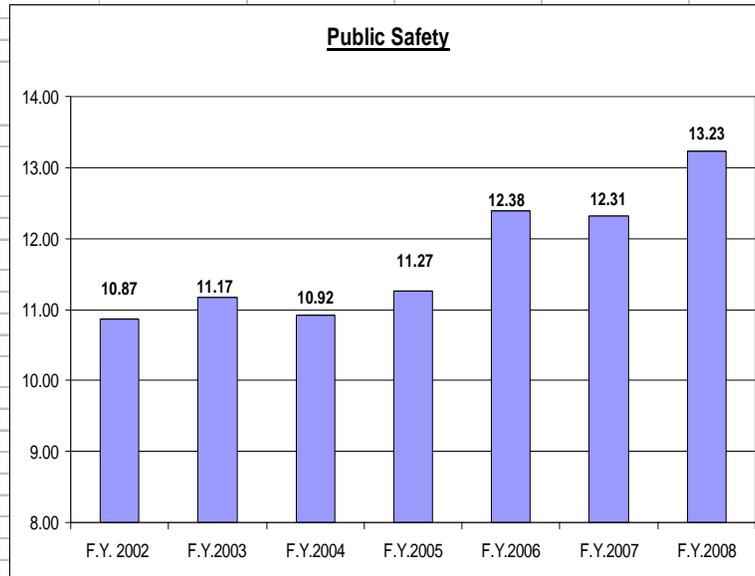
Allow the public to use the facilities for functions which will enhance community interest.



PUBLIC SAFETY

General Fund Budget:

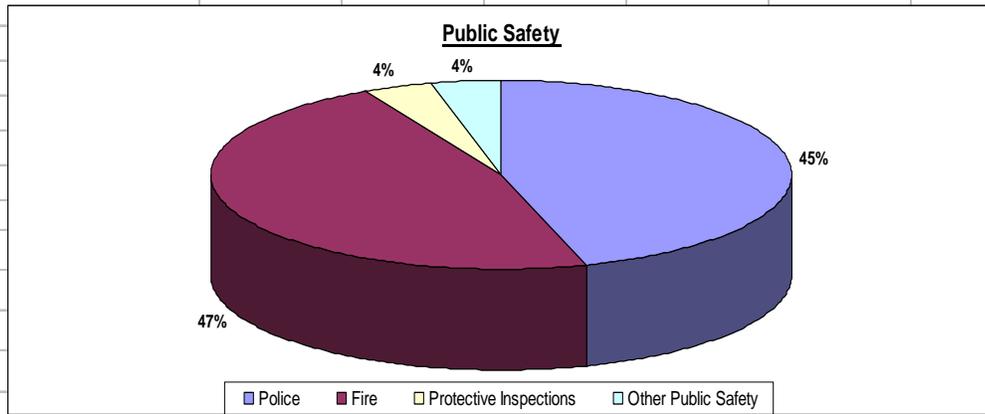
Public Safety



Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Police	4,929,368	5,061,368	4,846,149	4,987,544	5,578,425	5,645,980	5,975,652
Fire	5,100,086	5,275,138	5,225,786	5,437,130	5,873,400	5,717,403	6,224,082
Protective Inspections	380,673	382,965	393,651	378,448	453,668	471,346	533,260
Other Public Safety	462,786	453,114	455,472	464,437	476,561	476,867	497,367
Total	10,872,913	11,172,585	10,921,058	11,267,559	12,382,054	12,311,596	13,230,360

Budget Notes

- * Funding increased for overtime by \$54, 000 (Police & Fire). (7.2%)
- * Funding for Sealer, Weights & Measures increased by \$2,500.
- * Funding increased for Fire Department pension expenses by \$18,950 (4.98%).
- * Funding increased for Police Department expenses by \$40,000 (11.76%).



Public Safety:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
POLICE:							
Police Salary & Wages	4,355,668	4,504,888	4,289,669	4,434,694	4,992,575	4,939,980	5,210,652
Police Expenses	250,000	255,000	255,000	255,000	280,000	340,000	380,000
Police Overtime	243,000	230,850	230,850	230,850	230,850	271,000	285,000
Police Capital Outlay	0	0	0		0	0	0
Police Station Expenses	70,700	60,630	60,630	67,000	75,000	95,000	100,000
Police Violence Against Women Salary & Wages	10,000	10,000	10,000	0	0		
FIRE:							
Fire Salary & Wages	4,397,761	4,569,138	4,519,786	4,693,730	4,900,000	4,842,023	5,289,732
Fire Expenses	306,325	291,000	291,000	328,400	353,400	380,400	399,350
Fire Overtime	381,000	400,000	400,000	400,000	430,000	480,000	520,000
Fire Capital Outlay	15,000	15,000	15,000	15,000	190,000	15,000	15,000
PROTECTIVE INSPECTIONS:							
Building Inspector Salary & Wages	155,938	162,682	174,822	169,258	220,134	227,682	264,121
Building Inspector Expenses	8,000	6,685	6,179	6,179	10,060	10,940	16,040
Gas Inspector Salary & Wages	1,900	1,900	1,900	1,900	1,900	1,900	1,900
Gas Inspector Expenses	1,058	952	952	952	1,035	1,035	1,275
Plumbing Inspector Salary & Wages	49,494	49,494	50,971	50,971	54,869	54,869	59,319
Plumbing Inspector Expenses	3,614	3,252	2,927	2,927	3,570	3,570	3,570
Plumbing Inspector Overtime	500	250	0		0	0	0
Sealer, Weights & Measures Salary & Wages	13,000	13,000	0	15,000	15,000	17,500	20,000
Sealer, Weights & Measures Expenses	2,844	2,560	12,500	2,575	2,575	2,575	2,575
Wire Inspector Salary & Wages	122,975	122,975	126,106	111,392	127,231	132,231	142,416
Wire Inspector Expenses	21,350	19,215	17,294	17,294	17,294	19,044	22,044
OTHER PUBLIC SAFETY:							
Emergency Management Salary & Wages	73,604	77,483	82,984	85,003	92,753	95,587	106,296
Emergency Management Expenses	42,250	38,025	34,250	34,250	40,000	47,000	47,000
Emergency Management Capital	0	0	0		0	0	0
Dog Officer Expenses	84,000	87,600	87,600	87,600	92,400	92,400	93,600
Parking Clerk Salary & Wages	15,600	15,600	15,600	15,706	0	0	0
Parking Capital Expense	0	0	0		0	0	0
Forestry Salary & Wages	204,081	205,806	208,668	215,508	225,038	214,510	222,921
Forestry Expenses	39,251	25,000	22,770	22,770	22,770	23,770	23,770
Forestry Overtime	4,000	3,600	3,600	3,600	3,600	3,600	3,780
Total	10,872,913	11,172,585	10,921,058	11,267,559	12,382,054	12,311,616	13,230,360

POLICE

Selected Activity Highlights

Mission Statement

The members of the Leominster Police Department are committed to being responsive to our community in the delivery of quality services. Recognizing our responsibility to maintain order, while affording dignity and respect to every individual, our objective is to improve the quality of life through a community partnership which promotes safe, secure neighborhoods.

We believe in the dignity and worth of all people. We are committed to:

- Providing High-Quality Community-Oriented Police Services
- Protecting Constitutional Rights
- Problem Solving
- Teamwork
- Openness
- Continuous improvement
- Planning for the future

The Police Department will strive to accomplish this mission through the following key activities:

- Administration
- Operations
- Support Services

Activity	Measures of Quantity/Quality
Patrol Operation; # of incidence # Calls for Service	40,261 27,040
Detective Operations: # of cases completed # of cases in progress	432 55
Violent Crimes	481
Property Crimes	992
Traffic Citations	3047
Fines Issues	\$90,730.00
# of Arrests	1334
Protective Custody	189
Response Time: to accident scenes to domestic distur-	6 minutes 4 minutes

MANAGEMENT SCORECARD

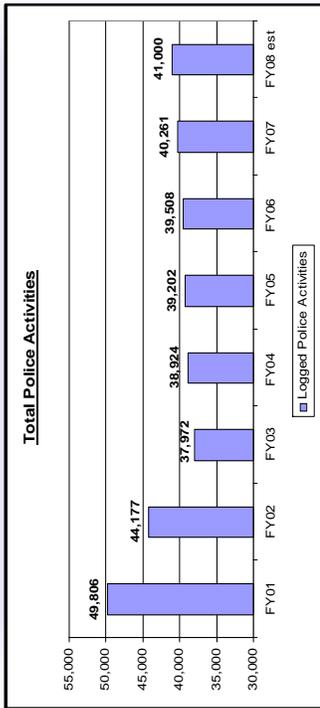
Prior Year Accomplishments:

- Station Renovations - 75% complete
- Range Renovations
- Computerized Inter-agency data sharing expanded
- Regional Crime analysis program

F.Y. 2008 Selected Program Objectives

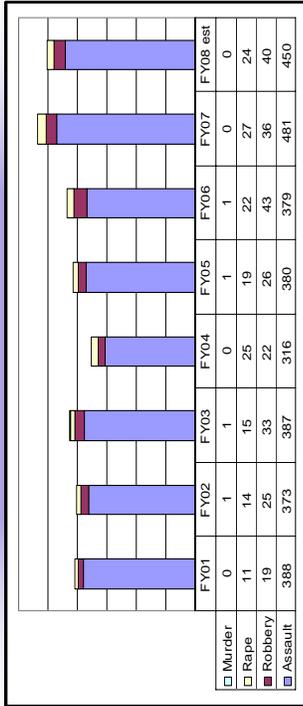
- New Police Station Project. Needs Assessment recommends change from current 17,000 sq ft building to a 37,000 sq ft building.
- Reduce the number of traffic complaints through increased education and enforcement

Program Outcome: Total Police Activities

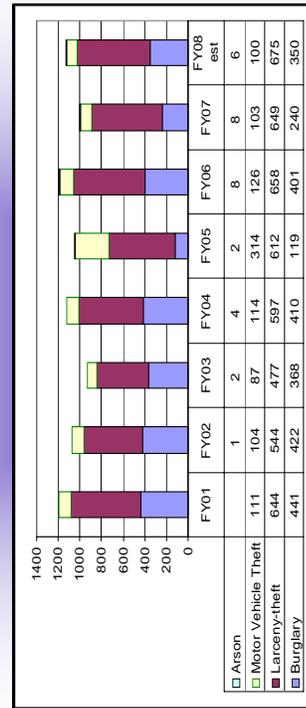


Program Outcome: Crimes of Violence

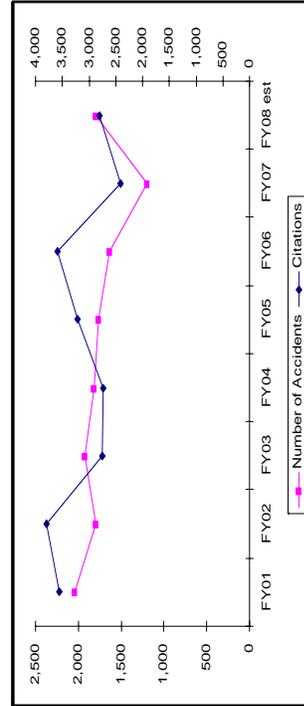
The City participates in the National Uniform Crime Reporting (UCR) Program. Eight offenses serve as an index for gauging the overall volume and rate of crime.



Program Outcome: Property Crimes



Program Outcome: Auto Accidents



Fire Department

Selected Activity Highlights

Mission Statement

The mission of the Leominster Fire Department is to protect the life and property of our citizens through an integrated emergency response system that stresses community awareness, preparedness, response, mitigation and recovery.

We achieve the goal of minimizing risk through our efficient use of our

- Firefighting force
- Fire Prevention Bureau
- Training; and
- Emergency medical services

Activity	Measures of Quantity/Quality
Fire Apparatus Movements	13,954
Fire Suppression Response	2,008
Permit Applications Permits Fees Paid	1558 \$18,735
Emergency Medical Services:	4,275
Training Suppression Staff:- EMS Fire	2,105 man hours 2,031 man hours
Maintenance Scheduled Inspections "106" Inspections	609 man hours 208 49
SAFE Program Schools: Students Reached	1,800
Fire Safety Events/Fairs # of People	8 5,000
Open House Fire Station Tours	1,500 15
Greater Alarm Fires	7 Platoon Recalls

Public Safety

Management Scorecard

Prior Year Accomplishments

This year we formed a regional dive team with Lunenburg, Sterling and Leominster Fire Departments. Our divers are trained to the standards of DR-1 which is the nationally recognized training for rescue divers. In the short existence of the team, they have made several dives for recovery of property and lives. The members do the training at no cost to the City. We have purchased, through donations, equipment that enhances the delivery of this service. It is my hope, that funding for training can be negotiated at a future point.

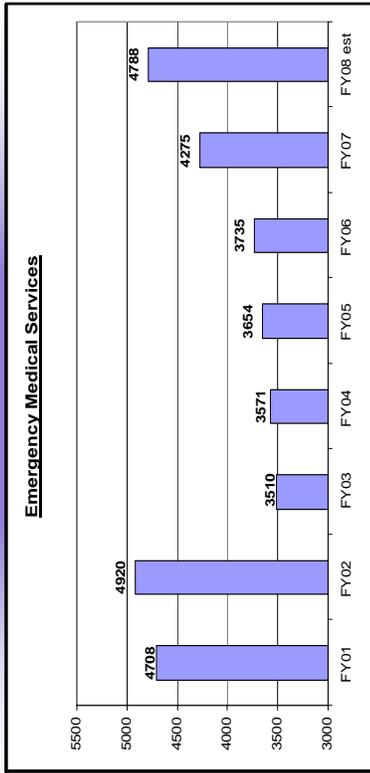
We have two new ambulances that were put into service this summer. These two units will allow us to continue to provide the finest basic life support service for our citizens.

F. Y. 2008 Selected Program Objectives

- Building pre-fire planning
- Dive Team
- Crisis Intervention Program
- Child Car Seat Installations
- Student Awareness/Fire Education Safety (for grade schools & Senior education)
- Elderly "Campaign For Fire Safety" which provides smoke detectors, carbon monoxide detectors and batteries for our elderly.

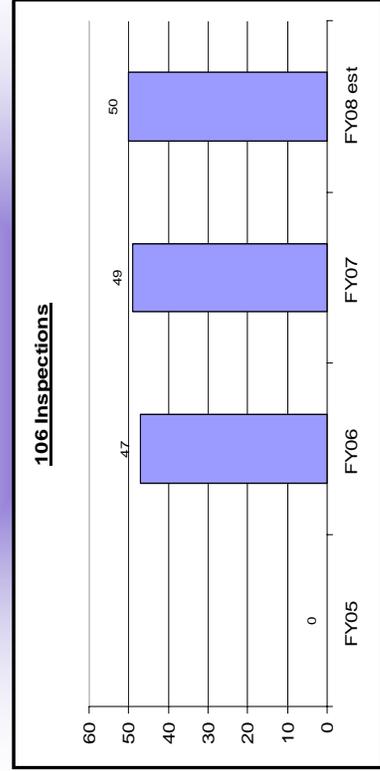
Program Outcome: Emergency Medical Services

Nearly 68% of the department's over 6,000 responses are to requested emergency medical services. All firefighters are trained as Emergency Medical Technicians/Defibrillator level and Defibrillators are carried on both ambulances and four fire engines. All firefighters are trained to the Hazardous Material Technician level to handle hazardous material incidents.



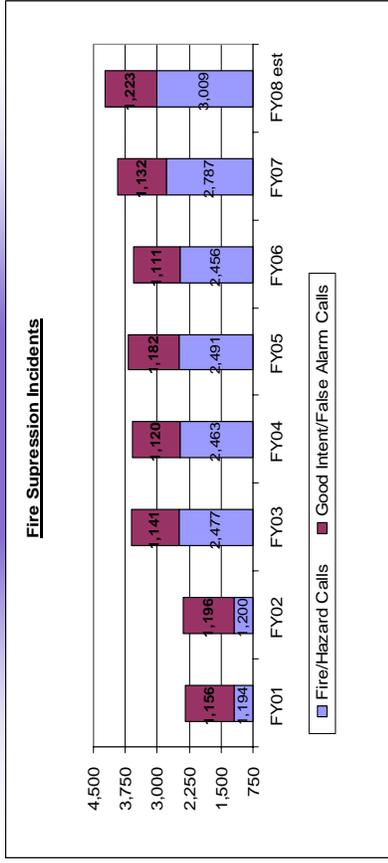
Program Outcome: 106 Inspections

The Fire Act of 2004 requires that the Fire Department conduct inspections of businesses where liquor is served. This graph illustrates those inspections conducted and anticipated, but does not include repeat visits to correct unsatisfactory conditions.



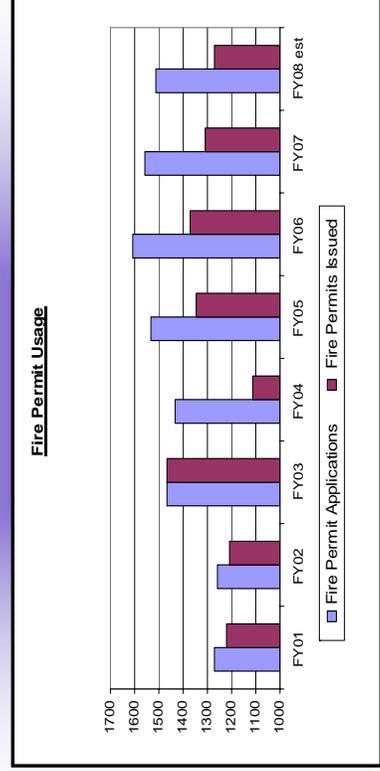
Program Outcome: Fire Suppression Incidents

The Fire Department responds to calls for fire or other hazardous conditions of an emergency nature as well as non emergency. All firefighters are trained to the Hazardous Material Technician level to handle hazardous material incidents. This chart reflects response to fire or emergency related incidents.



Program Outcome: Fire Permit Usage

Permits are issued by the Fire Prevention Bureau to tradesmen who will perform "controlled work" on systems (such as fire alarms, sprinkler systems, oil burners), or to sites which wish to store or handle especially flammable or hazardous materials. Inspections are conducted following completion of tradesmen's work or before the special materials are allowed to be stored.



Building Inspector

Selected Activity Highlights

Mission Statement

The mission of the Leominster Building Department is to ensure the public's safety through proper construction oversight and through fair and effective zoning compliance and enforcement efforts. This mission also provides for the safe and legal construction of all new building renovations; continued compliance with occupancy and building regulations; Zoning regulations enforcement and all necessary administrative support services.

The Building Department will attempt to achieve this mission through the following key activities:

- NEW CONSTRUCTION AND RENOVATIONS
- CERTIFICATES
- PERMITS
- ZONING ENFORCEMENT
- ADMINISTRATIVE

Activity	Measures of Quantity/Quality
Total New Construction	35
Additions, Alterations & Repairs	1,025
Budgets	\$10,940.00
Inspections during Fiscal Year 2007	2,270
Total Value of Permits Issued	\$41,473,467.00
Total Value of Certificate of Inspections Fees Issued	\$10,699.00
# of New Homes (single family)	19
# of Approval Not Required Permits	20
Total Value of Commercial Property	\$21,517,923.00

Management Scorecard

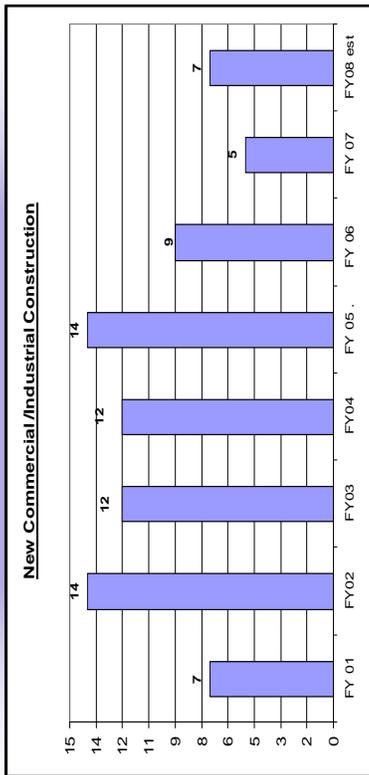
Prior Year Accomplishments:

- Implemented guidelines for individuals and businesses applying for Special Permits for the City Council.
- Continued to expand the use of the new permitting software to encompass additional departments.

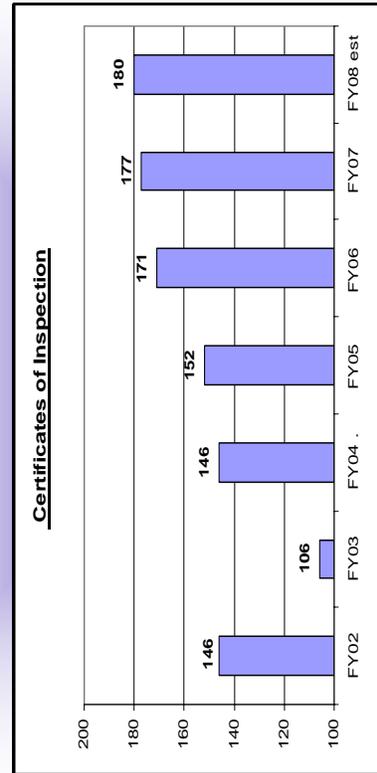
F.Y. 2008 Selected Program Objectives

- Provide an accelerated permitting process.
- Use the City's website more aggressively to assist the public on changes to policies.
- Continue to work on Zoning Ordinances to make good use of land within the City's limits.
-

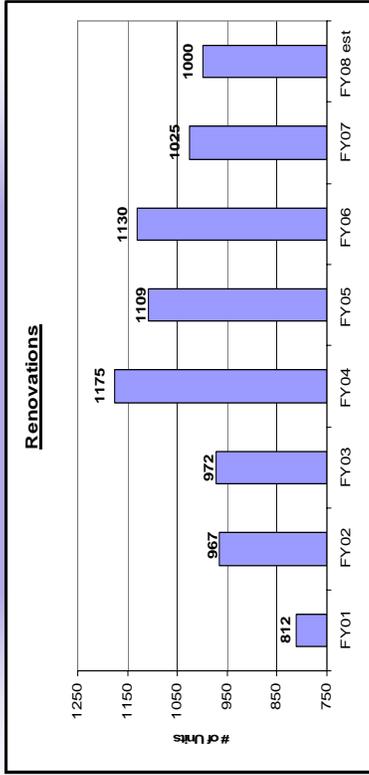
We have seen several new commercial developments in the past few years. While there are some new commercial projects planned, we expect to see a decline in these permits.



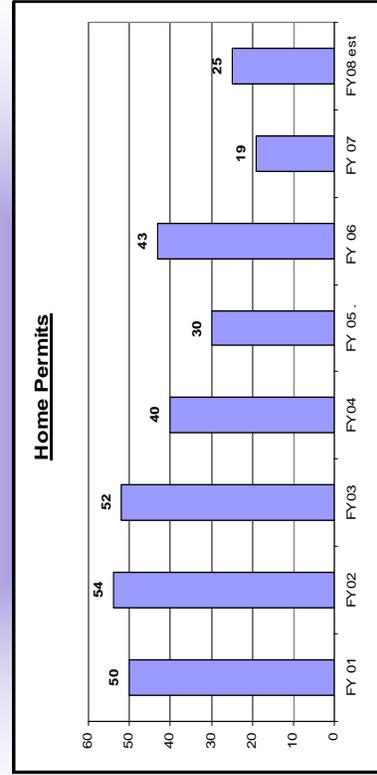
Certificates of Inspection are given to all buildings classified as assembly use groups, such as restaurants, bars, churches and schools. These inspections ensure that the emergency lights are working, fire alarm and smoke detectors are active and all exit ways are clear.



Included in this segment are renovations to all existing homes, commercial and industrial buildings as well as churches, municipal buildings and hospital buildings.



While we have seen an increase in commercial development, new home construction has remained low.



Gas Inspector

Selected Activity Highlights

Mission Statement

The Gas Inspector Division of the Building Department has the mission to enhance the safety of Leominster residents by inspecting all gas piping and fittings in the process of construction, alterations or repair for which permits are granted. The Gas Inspector will also report all violations of law, ordinance by law, rule, or regulation relative to gas fitting as described in Section 13, Chapter 143 of Mass General Laws.

The Gas Inspector will strive to achieve this mission through the following key activities:

- New Construction & Development
- Code Enforcement Devices

Activity	Measures of Quantity/Quality
gas permits	351
gas inspections	350
# of calls at Buildings	680
# of violations reported	75
special calls	25
Permit fees	\$15,240.00

Management Scorecard

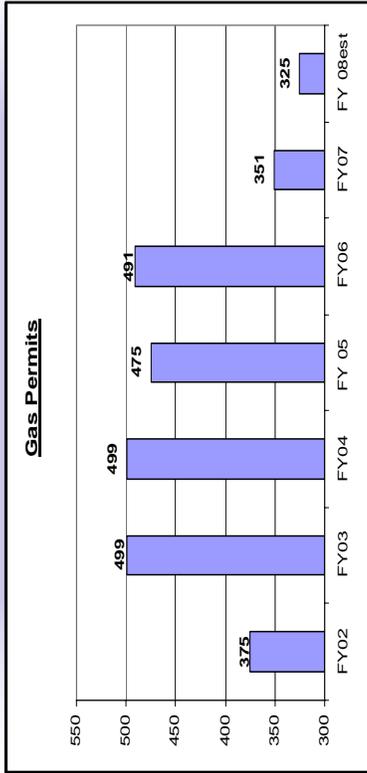
Prior Year Accomplishments:

- Implemented a working relationship to protect homeowners and tenants from illegal gas installations.
-

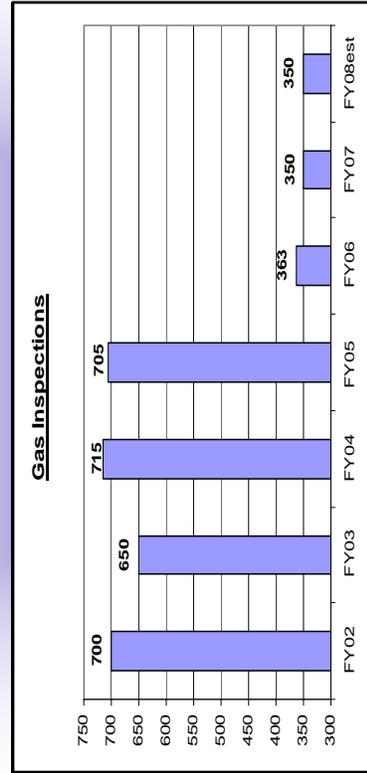
F.Y. 2008 Selected Program Objectives

- To continue to see to the safety of the City of Leominster and its residents by inspecting all gas installations for which gas permits are granted
- To investigate and report all violations as described in Section 13 chapter 143 of MGL & 248 CMR Plumbing and Gas Code.

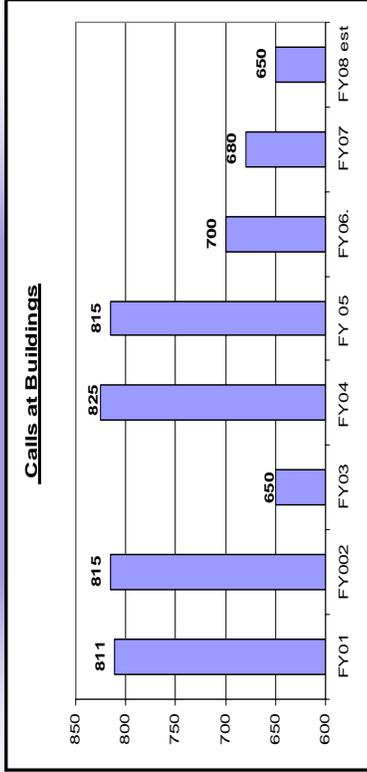
Gas Permits are broken down as Residential and Commercial. Within these two groups are the following categories: Gas boiler, gas furnace, gas unit heater and infra red.



Gas Inspections are done for both new and replacement units.



The Gas Inspector makes calls at buildings to assist the building and health departments and also in the event of emergencies.



Plumbing Inspector

Selected Activity Highlights

Mission Statement

The mission of the Plumbing Inspector is to enhance the safety of The City of Leominster by inspecting all plumbing in the process of construction, alteration or repair for which permits are granted, and to report all violations of any law, ordinance by law, rule, or regulation relative to plumbing as described in Section 13, Chapter 142 of Massachusetts general Law.

The Plumbing Inspector will strive to achieve this mission through the following key activities:

- New Construction & Development
- Code Enforcement
- Devices

Activity	Measures of Quantity/Quality
Plumbing inspections	425
Plumbing permits	634
Plumbing calls on site	830
Reported violations	100
Code enforcement	75
Permit fee collections	\$34,091.00
Requests for information	800

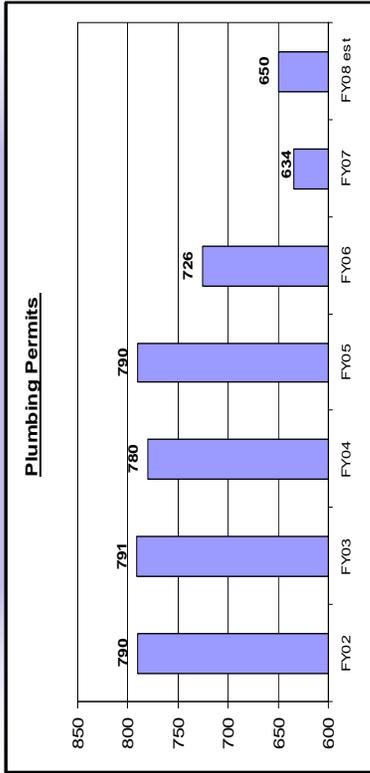
Management Scorecard

Prior Year Accomplishments:

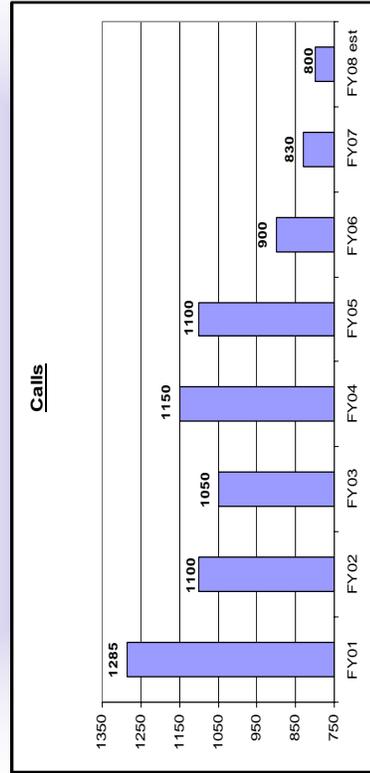
- Implemented working relationship with the Board of Health to protect tenants from illegal plumbing work performed without permits.

F.Y. 2008 Selected Program Objectives

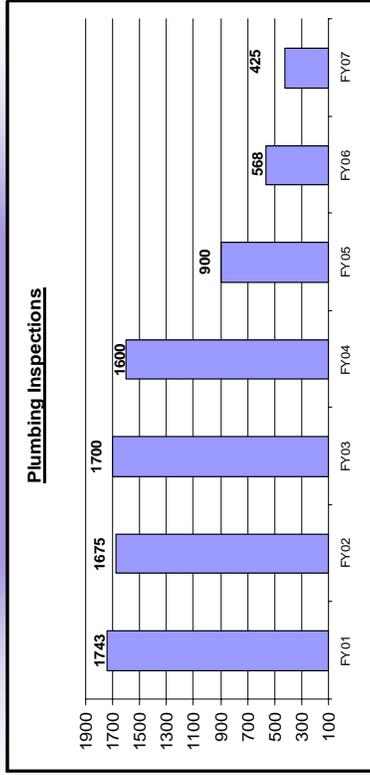
Plumbing Permits are broken down into the following categories: New, Renovation, Remodeling, Commercial and Residential.



Plumbing calls include scheduled inspections and emergency calls.



Plumbing inspections are done for both new and replacement plumbing systems. There is a four step process to these inspections; underground, rough, partial finish and finish.



Weights & Measures

Fiscal Year

Weights & Measures

2008

Selected Activity Highlights

Mission Statement

The Leominster Weights and Measures Department, under Massachusetts General Laws and the City of Leominster Ordinances will ensure equity in the marketplace by providing annual device inspection services, a random inspection program, complaint resolution, and public awareness for Leominster residents and the general public.

The Weights and Measures Department is divided into three main program/divisions.

- ADMINISTRATION
- INSPECTIONS
- COMPLAINT RESOLUTION

Through its programs, the Weights and Measures Department will keep a watchful eye over the marketplace, insuring that merchants are in compliance with the Massachusetts General Laws and will provide a sense of confidence for consumers and merchants, that they are getting what they are paying for and when problems arise, deliver a source for resolution. That equity may prevail.

Management Scorecard

Prior Year Accomplishments:

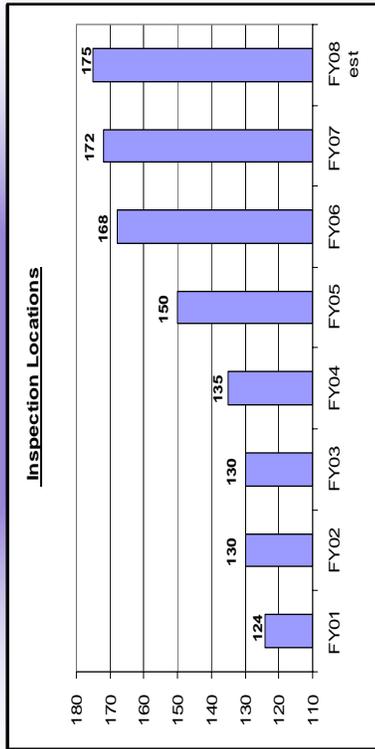
- Completed all identified device inspections
- Completed all required pricing inspections
- Conducted random inspections
- Reported on consumer/merchant savings
- Participated in CEU training
- Maintained professional certification
- Worked to enhance public awareness
- Adapted to the commercial growth within the city
- Insured merchant compliance with the MGL/Local Ordinances
- Completed Annual Reports for City/State

Activity	Measures of Quantity/Quality	
Administration	<u>2007</u>	<u>2008 (Proj)</u>
Fees Charged	\$20,000	\$25,000
Public Awareness Sources	500	500
Consumer Savings	\$15,000	\$15,000
Merchant Savings	\$15,000	\$15,000
# Of Civil Citations Is-	6	0
Annual Inspection		
# Of Schedule Locations	170	175
# Of Device Inspections	750	775
# Found With Error	90	80
# Adjusted To True Value	65	60
# Condemned/Not Sealed	25/11	20
# Of Pricing Inspections	3000	2500
# Of Pricing Violations	40	50
# Of Violations Corrected	40	
Random Inspection		
# Of Device Inspections	35	30
# Of Trial Weighing	300	100
# Of Fuel Delivery Insp	5	5
# Of Fuel Receipt Insp	40	40
# Of Motor Fuel Insp	30	35
# Of Pricing Inspections	150	250
# Of Octane Inspections	1	15
# Of Overall Violations	60	100
# Of Violations Corrected	60	100
# Of Court Cases	0	0
Complaint Resolution		
# Of Complaints	17	10
# Resolved/Pending	17	10

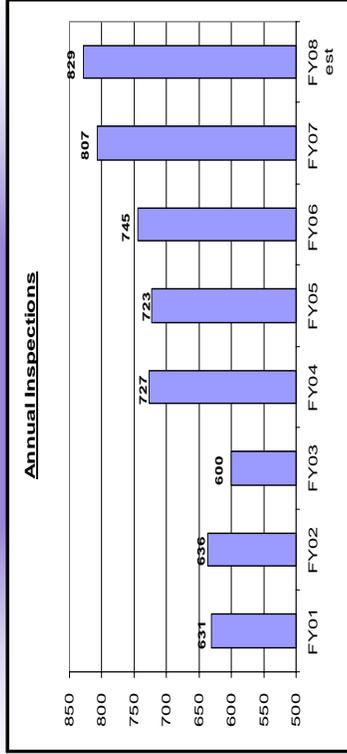
FY 2008 Selected Program Objectives

- Report on consumer/merchant savings
- Conduct random inspections
- Participate in CEU training
- Maintain professional certification
- Add new inspection certifications
- Enhance public awareness

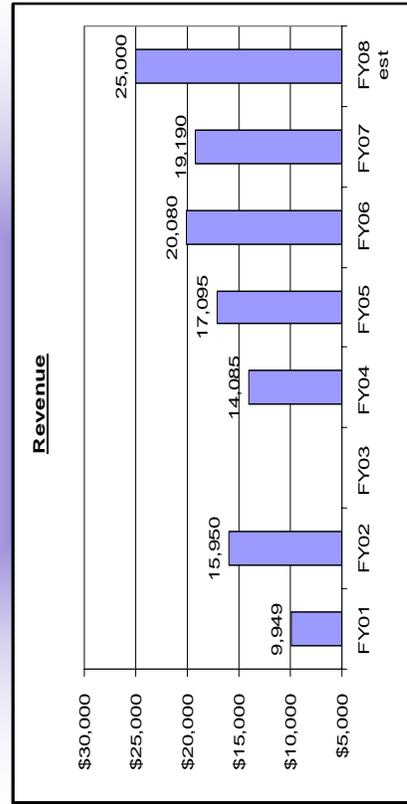
The Department is monitoring inspection locations to insure that the yearly schedule is adhered to, and to show a direct correlation between the growth of the community and the increase in the number of regulated retail, wholesale, industrial and requested service locations.



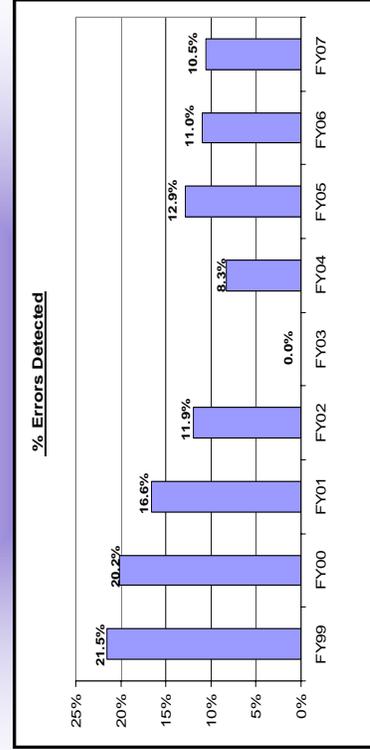
The Department has established a tracking system of annual inspections in order to insure regulatory compliance. This includes gasoline and oil truck meters, point of sale and deli scales, industrial scales and heavy capacity truck scales, retail pricing scanners, as well as others. Merchants utilize these devices to weigh or measure products efficiently. These devices used in commerce must be inspected in accordance with the Massachusetts General Laws.



The Department has established a program to monitor revenue generated by annual inspections. Fee schedules are approved by the City Council and allowed by the Massachusetts General Laws. The Weights and Measures Program has a strategic target of funding at least 50% of its annual budget through the generation of inspection fees paid by merchants. These fees return to the general fund as free cash.



The Department monitors errors detected as a result of the annual device inspections. A device that is found in error is corrected on the spot if possible or is condemned and taken out of service until it can be corrected by a maintenance/service company. The device is then re-tested and if correct it is approved as accurate for use in commerce.



Wire Inspector

Selected Activity Highlights

Mission Statement

The mission of the Wire Inspector is to ensure the public's safety by providing oversight of electrical installations in the process of construction, alterations, and repairs; to maintain the viability of the City's traffic signals and fire alarm systems, and to maintain and upgrade the electrical systems in all the City buildings.

The Wire Department will attempt to accomplish this mission through the following key activities:

- Permits
- Maintenance
- Emergency Services

Activity	Measures of Quantity/Quality
# of permits filed	879
# of inspections	2,197
# of traffic signals	28
# of accidents involving traffic signals	10
# of fire new alarms # of fire changed alarms	12 78
Fire alarm preventive maintenance hours	475
General emergency maintenance hours	725
# of buildings maintained	17
# of routine maintenance hours	1,110

Management Scorecard

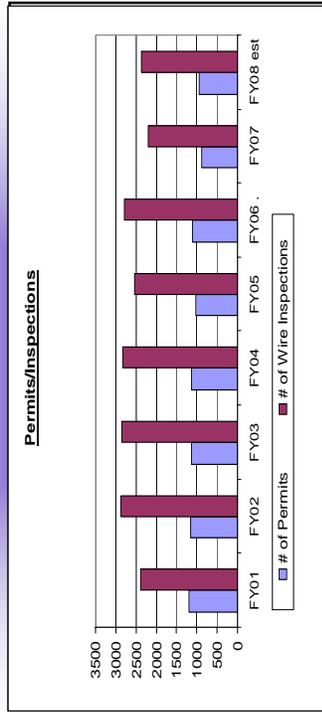
Prior Year Accomplishments

-

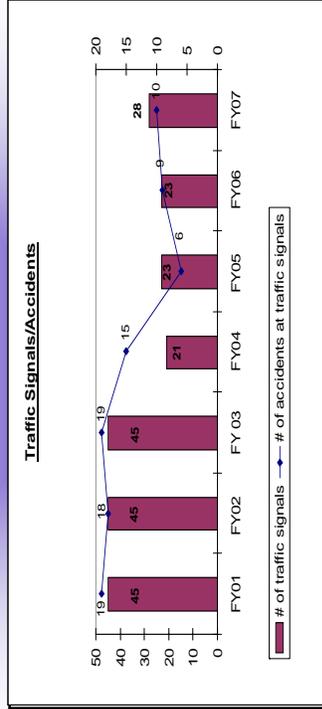
F.Y. 2008 Selected Program Objectives

- New radio fire alarm boxes

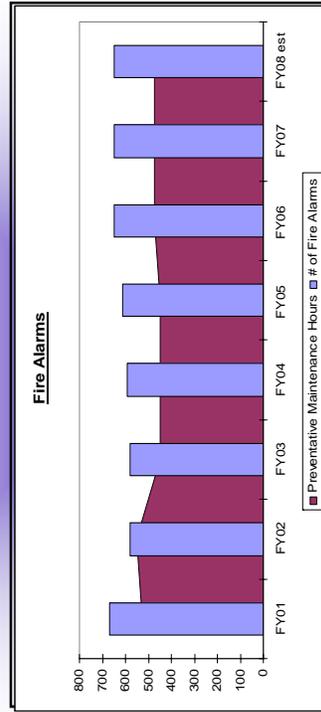
A wire permit is required before any work is to be done on a property. Inspections are then done on the work. In general there are about 2 1/2 times more inspections than there are permits. That is because the wire inspector often has to visit each location several times.



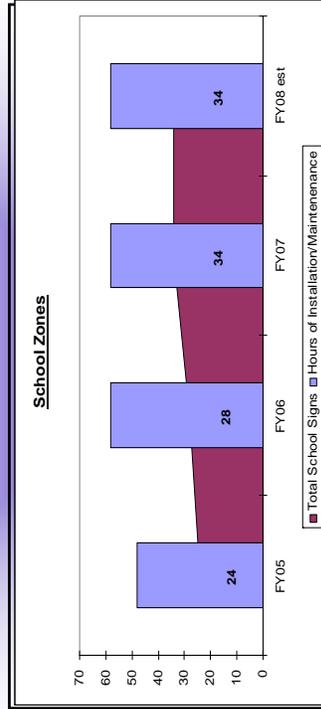
The traffic study on Rte 12 and Nashua Streets is still in negotiation with the State. City versus State Funding is at issue.



AS the wiring and fire alarms age in the City, the number of maintenance hours increase in direct proportion. The Wire Department is in the process of changing over master fire alarm boxes to radio boxes. This is a 5 year project that began in Fiscal Year 2006.



School Zone signs require work to start and stop them during each school year. They must also be adjusted for daylight savings time start and stop. The City is in the process of adding feedback signs (mph signs) to all school zones.



Office of Emergency Management

Selected Activity Highlights

Mission Statement

To implement an all-hazard multi-discipline emergency/disaster strategy and plan that will ensure that the City of Leominster is a safe and secure environment in which to live, work, conduct business and visit.

This mission is accomplished through the following key activities:

- **Mitigation:** taking sustained actions to reduce or eliminate long-term risks to people and property from hazards and their effects.
- **Planning:** maintaining and improving the City's Comprehensive Emergency Management Plan and regional planning activities.
- **Response:** provide administrative and support services to the City's first responders and maintain an emergency operations capability for large emergencies and disasters.
- **Recovery:** rebuilding communities so individuals, businesses and governments can function on their own, return

Management Scorecard:

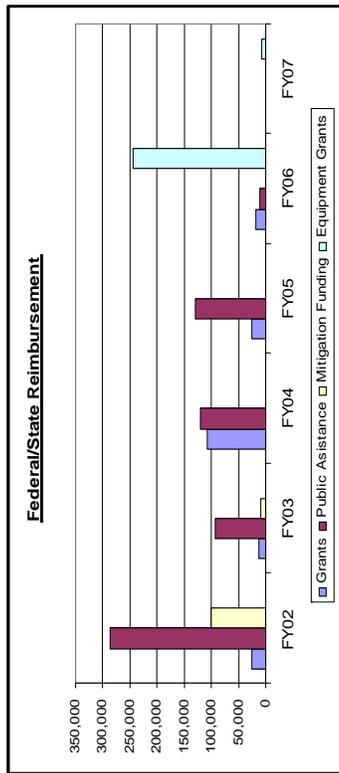
- **Prior Year Accomplishments:**
- Completed EM building training facility & conference rooms ; paint exterior of OEM building.
- Completed NIMS compliance
- Wrote 8 Emergency Action Plans for City owned dams and wrote 2 Plans for the privately owned.
- Established a Regional Emergency Planning Committee.

Activity	Measures of Quantity/Quality
(Planning) Regional Emergency Planning Committee (REPC)	8 Meetings per year 84 Participants
CEMP Improvements	Constant updates and review
(Response) OEM Volunteers	65 Volunteers
(Recovery) 2007	
1. Public Assistance/reimb.	\$0
2. Mitigation	\$0
3. Grants	\$0
4. Equipment Grants	\$15,000
(Response) Emergency Shelters	6 Shelters 2125 Occupants
(Response) Communications	15 Frequencies Used 501 volunteer hours
(Mitigation) Neighborhood Watch Program	10 Volunteers 124 Patrols 640 hrs- patrol personnel
(Mitigation & Response) Training Program	1st Responder Training CPR and AED Training Pump & Generator Training ICS/NIMS Training CERT Training EOC Exercise Training

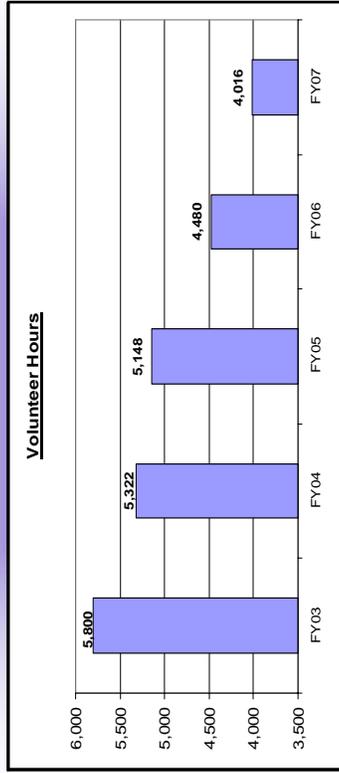
FY 2008 Selected Program Objectives

- Increase shelter capacity to meet or exceed federal standards & complete shelter specific plans
- Conduct Public Assistance Workshop for Department Heads.
- Work with Regional public safety and transportation professionals to develop a regional evacuation plan (waiting for funding)
- Complete EM kitchen.
- Write Emergency Action Plans for all 2 City owned dams and 10 privately owned dams.
- Complete the Continuity of Operations plan for the City of Leominster

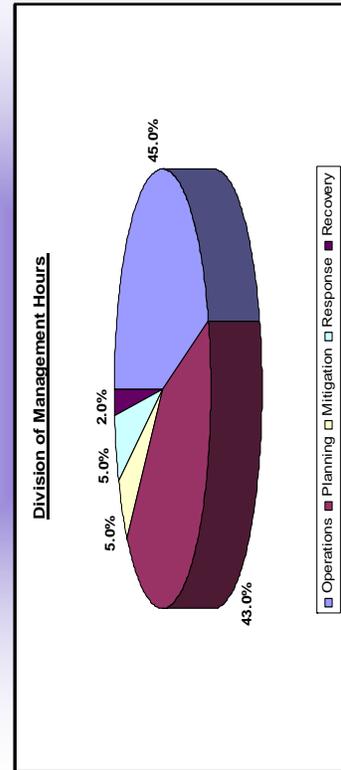
We research and apply for both Monetary and Equipment grants and Public Assistance reimbursements. We did not experience any event that allowed us to meet our threshold level this year. This year we did receive several equipment grants for OEM, Public Works, Fire & Police Departments.



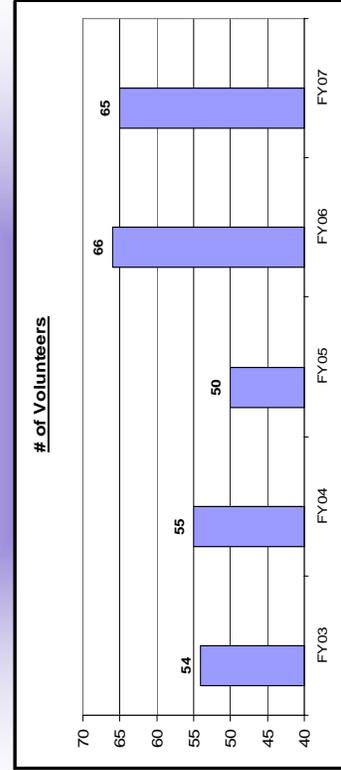
Volunteer hours fluctuate according to the need for emergency support services, maintenance of buildings, vehicles and equipment, training and exercises, Volunteer Unit meetings, and participation in planned and unplanned events are also included in these figures.



The management of equipment, files and data, volunteers, training, building renovations, budget and event coordination encompasses Operations. The time spent of planning, mitigation, response and recovery varies depending on occurrences, requiring response actions.



The number of volunteers stayed about the same. The number of volunteers fluctuates; members primarily leave due to family or work obligations. Ongoing training and certifications are also mandatory for membership.



DOG OFFICER

Selected Activity Highlights

Mission Statement

The Dog Officer of the City of Leominster has the mission to enhance the safety of the general public by overseeing the licensing of dogs, by following up on dogs not licensed from the previous year, and by capturing those dogs not properly licensed, in non-compliance of the City's leash laws, or those causing a public threat or nuisance.

The Dog Officer will strive to achieve this mission through the following key activities:

- Answering Calls
- Dog Catching
- Dog Licensing
- Other Wildlife

Activity	Measures of Quantity/Quality
Total # of calls	3548
Average # of days dogs held	6.9
# of dogs destroyed	24
# of new dogs licensed for FY07	299
# of dog licenses not renewed from previous year	540
# of dogs licensed after due date (May 1st)	410
# of calls to licensed owners to determine status	260
Other wildlife service requests	627

Management Scorecard

Prior Year Accomplishments

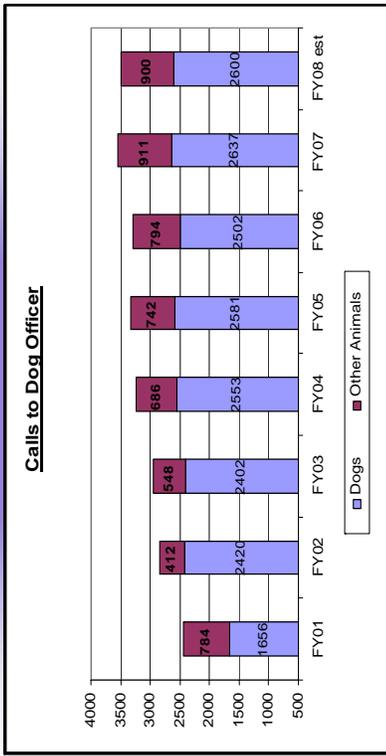
Public information calls answered providing greater awareness of:

- City animal ordinances
- Proper rabies protocol
- Animal abuse
- Evacuation procedures as defined by the State

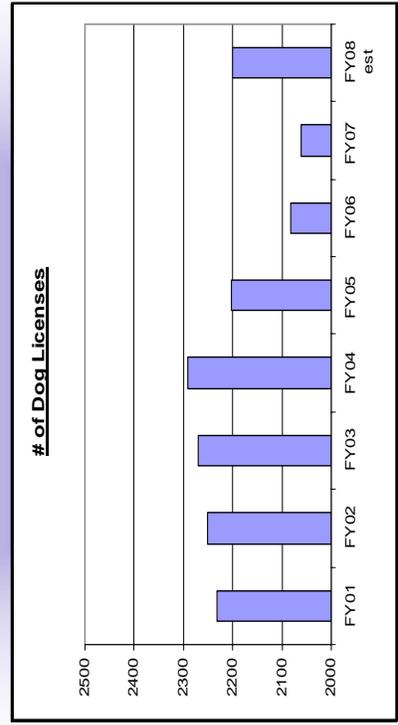
F.Y. 2008 Selected Program Objectives

- Maintain statistical records for the department.
- Leash Law enforcement
- Public Wildlife Awareness
- Work with proper agencies to provide better emergency animal evacuation process
- Continue evacuation as well as quarantine situations
- Update after hour procedures

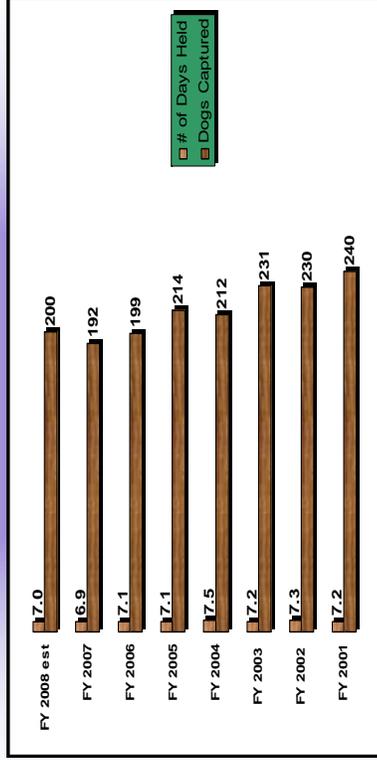
Call from the Public: 2946
 Calls from the City: 602



Late licenses: 410
 Calls made to remind owner: 290



Once a dog is captured, we are required to keep it for 10 days. Of the 192 dogs captured, 6.9 days is the average amount of days the dogs were held.



Parking Clerk

Selected Activity Highlights

Mission Statement

The mission of the Parking Clerk is to maintain all City parking meters, the parking garage, and parking lots so as to provide safe and adequate parking for all residents and visitors to the City of Leominster.

The Parking Clerk will strive to achieve this goal through the following key activities:

- Maintenance
- Tickets
- Collections

Activity	Measures of Quantity/Quality
# of parking tickets	2,379 Issued
# of parking permits issued	48 yearly permits issued
Collections	\$ 35,347.00
# of parking meters	150
# of parking lots	10
# of hearings	50
Phone Calls Concerning Tickets	Unknown *
* The city currently has no Parking Clerk	

Management Scorecard

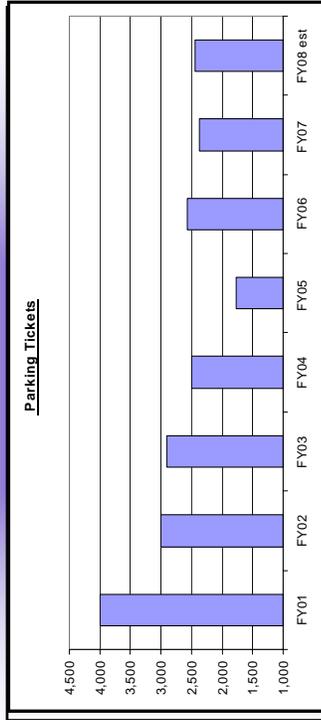
Prior Year Accomplishments:

- Replaced 14 old meters with electronic ones.
- Improved visibility in Parking Garage.
- Implemented new temporary & yearly permits.

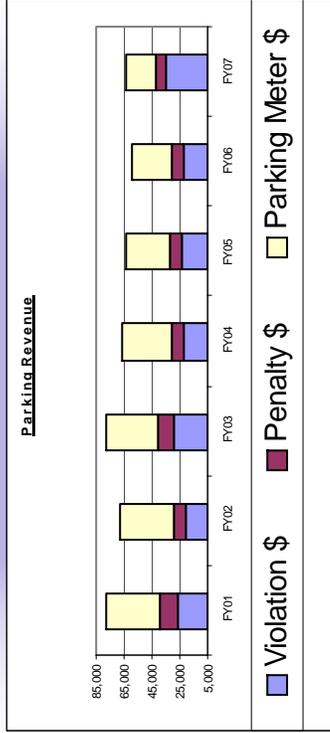
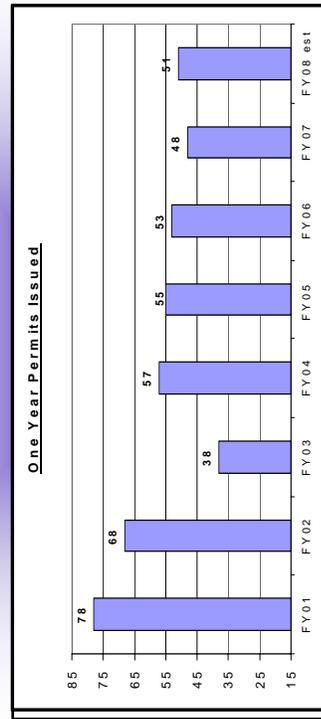
F.Y. 2008 Selected Objectives for new year.

- Replace old meters with new electronic meters. As funds are available.
- Replace metering system in Parking Garage.
- Remark lanes in Parking Garage
- Hire a new Parking Clerk
- Update annual permits with new backer etc.
- Review parking garage signage and update.

The City has 150 parking meters. One shift checks the meters for violations during weekdays. One employee works 4 hrs per day. The Parking Clerk has retired. The City is in the process of deciding whether or not to fund a new hire.



The City has 162 parking spaces in the parking garage. About 50 people per year are interested in purchasing 1 year parking passes. We sell 6 to 8 6 month passes. All parking spaces are available on a first come first serve basis. Except during snow storms, the turnover is such that there are usually several spaces available to the public.



Forestry

Selected Activity Highlights

Mission Statement

The Forestry Department, in the Public Works Division of the City of Leominster, has a mission to beautify the city and to ensure public safety by providing care and maintenance of trees, green areas, and other city parks.

The Forestry Department strives to accomplish their mission through the following key activity areas:

- City Trees
- City Parks

We strive for continuous quality improvement in our efforts to serve the City of Leominster. We focus on the achievement of strategic goals and objectives over a multi-year period.

Tree City USA

- 2006
- 2005
- 2004
- 2003
- 2002
- 2001
- 2000
- 1999
- 1998

Management Scorecard

Prior Year Accomplishments

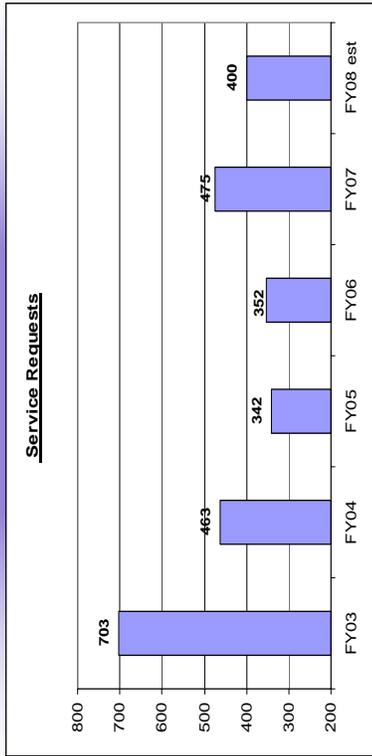
- Cleared Monoosnoc Brook Channel for flood control.
- Planted 75 trees at Orchard Hill Park.
- Restored open field on Conservation Land—Hill Street.

Activity	Measures of Quantity/Quality
Tree Removal	127
Tree Trimming	152
Stump Removal	81
Tree Planting	93
Tree Fertilizing	18
Brush Cutting	27 miles 31 areas by hand
Trimming Complaints	152
# of Service Requests	475
# of Responses	475
Trees Damaged in Storms	14 city & private

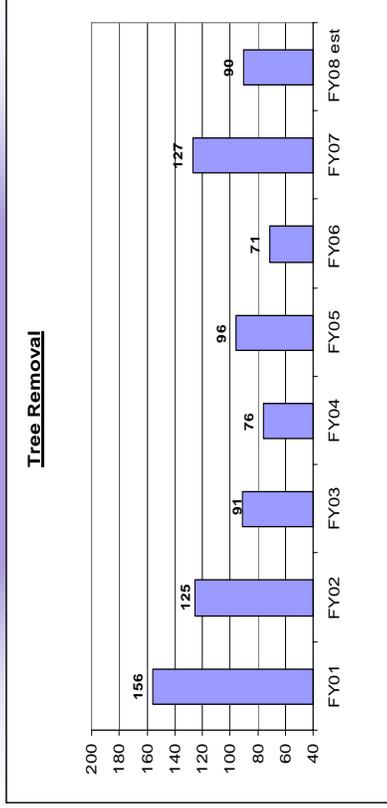
F.Y. 2008 Selected Program Objectives

- To use state grant and tree inventory program
- To continue City Tree Planting Program
- To continue Arbor Day tree planting program.
- Weed Control at Monoosnoc Brook
- Maintain Parks, Green Areas & Doyle Field
- Continue Doyle Field Renovation

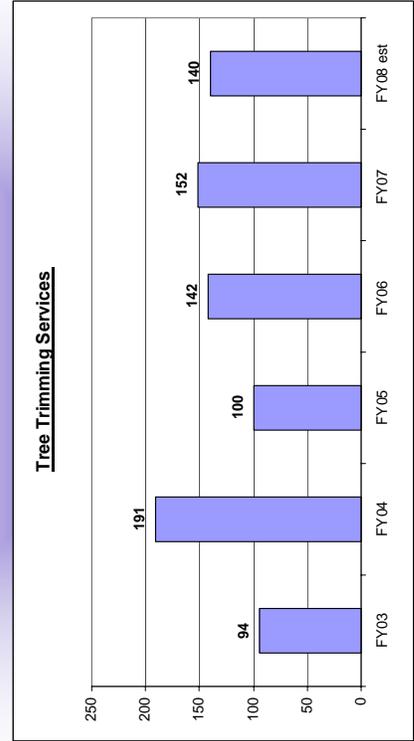
This chart shows the number of calls handled by the staff of the Forestry Department. Calls are related to private vs. city trees. Tree trimming requests, take down, brush complaints, and tree planting questions.



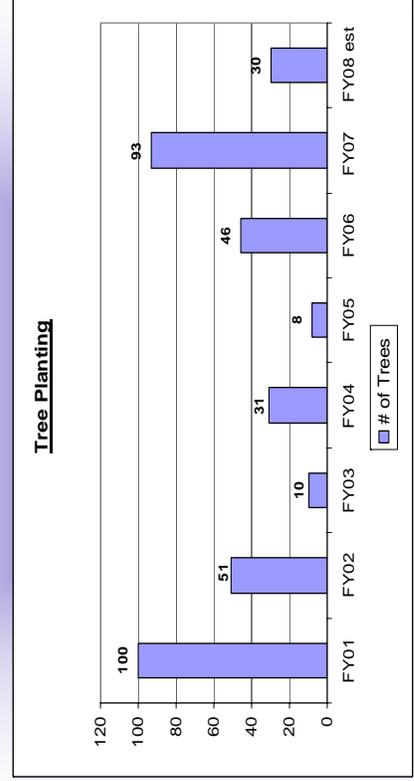
The process of tree removal is as follows: A call is placed to the DPW. It is sent to the general foreman. The city engineer checks the site and decides if the tree can be saved or not. If not, the tree is removed. If the tree can be saved, letters are sent to that effect.



This chart shows the total number of City Trees that are trimmed during the year.



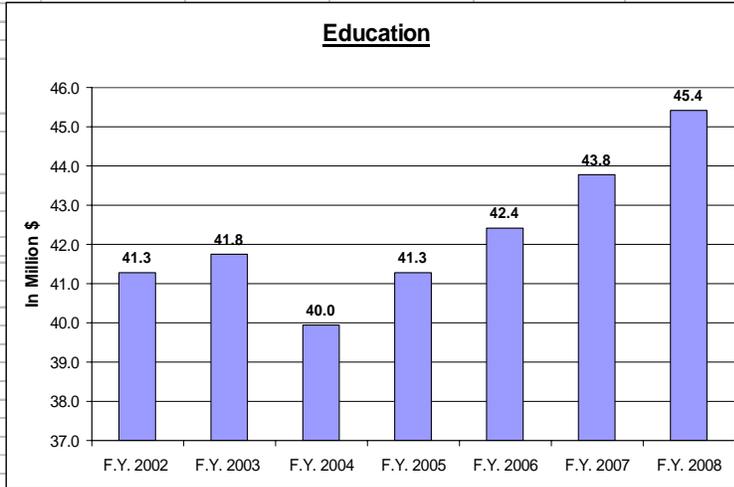
Based on funding availability to plant 100 trees per year under the citywide tree planting program.



EDUCATION

General Fund Budget:

Education

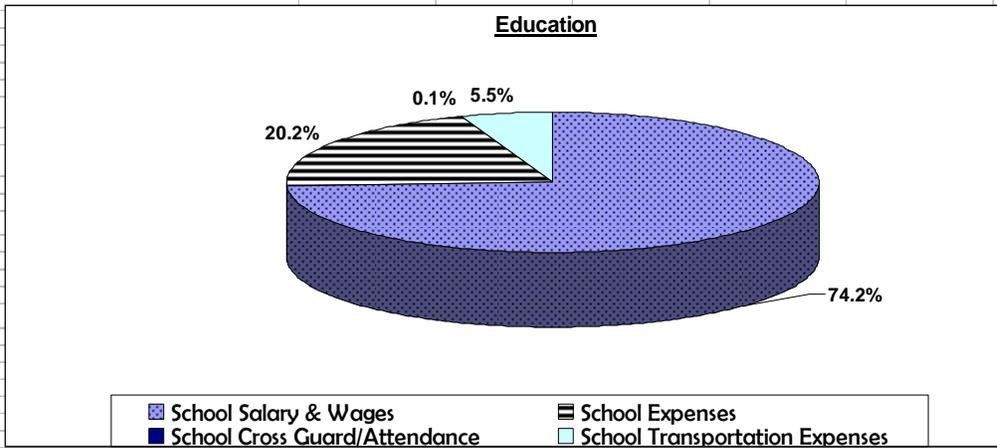


Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Local School System	41,290,395	41,760,405	39,951,363	41,280,682	42,404,000	43,767,968	45,430,328
Total	41,290,395	41,760,405	39,951,363	41,280,682	42,404,000	43,767,968	45,430,328

Budget Notes

- * Preliminary Net School Spending Requirement met.
- * Permanent Bonds issued for remaining Southeast School plans.
- * School Transportation funding increase of \$90,000.
- * Net School Spending requirement: \$55,214,982
- * School Transportation \$ 2,500,000
- * School Debt Service \$ 3,448,372
- Total: \$61,163,354

- * Total General Fund Budget \$ 95,777,683
- * School as a % of Total Budget %63.86



Education:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
LOCAL SCHOOL SYSTEM:							
School Salary & Wages	28,000,000	29,892,000	29,955,813	29,955,813	31,165,000	31,950,000	33,698,769
School Expenses	9,534,798	8,844,986	7,816,675	9,145,994	8,938,000	9,356,968	9,180,559
School Choice Tuitions	1,294,847	1,456,600	0	0	0	0	
School Cross Guard/Attendance Officer	50,750	51,000	51,000	51,000	51,000	51,000	51,000
School Transportation Expenses	2,410,000	2,498,010	2,127,875	2,127,875	2,250,000	2,410,000	2,500,000
Total	41,290,395	42,742,596	39,951,363	41,280,682	42,404,000	43,767,968	45,430,328

School Department

General Funds

Education

Fiscal year 2008

Mission Statement

The Leominster Public Schools stands committed to challenging all of its students to strive for academic excellence within a secure, caring, respectful, and student centered environment.

We believe in the pursuit of lifelong learning.

We seek to empower students to become responsible and productive decision-making members of the global community.

We invite community collaboration in shaping the knowledge and skills of our children.

Management Scorecard

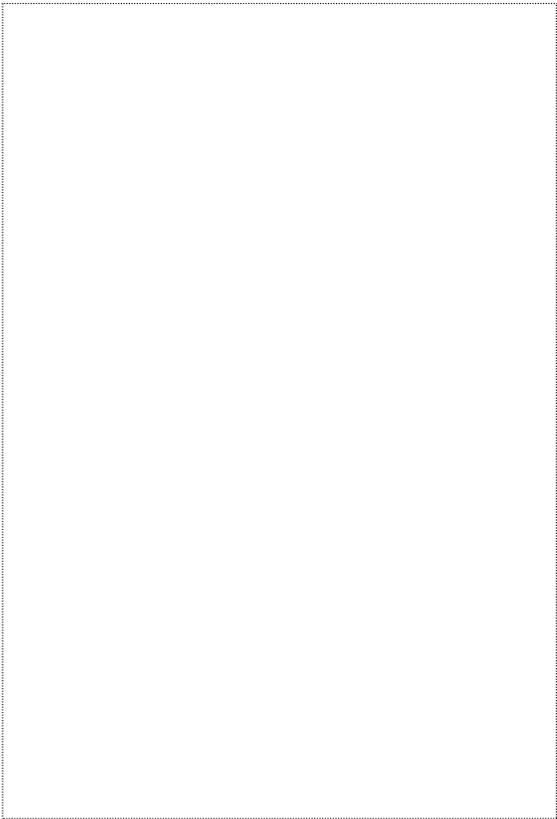
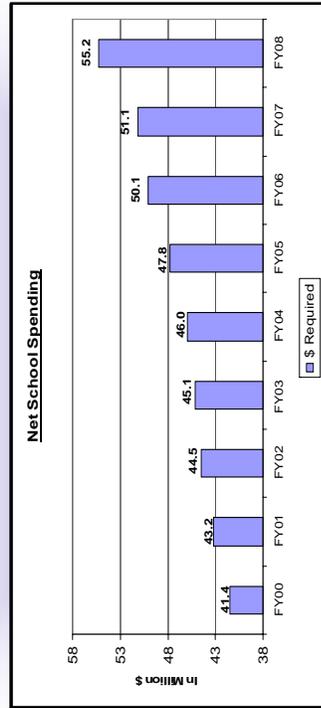
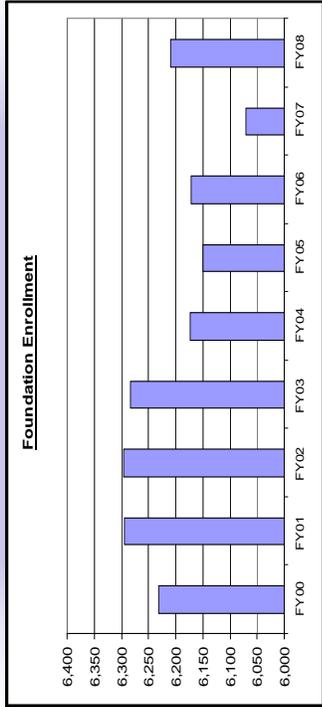
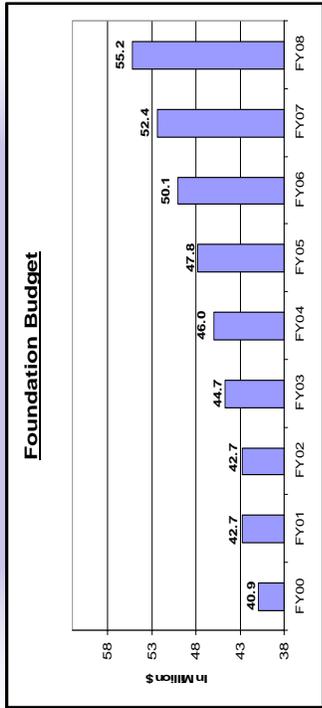
Prior Year Accomplishments

- Restructured our schools and implemented a full day Kindergarten program.
- Implemented a Gifted & Talented Program at the elementary level

Activity	Measures of Quantity/
FY 07 Foundation Enrollment	6,065 Students
FY 07 Foundation Budget	\$52,422,058
FY 2007 Circuit Breaker Reimbursement	\$2,063,783
FY 2008 Initial Circuit Breaker	\$1,983,938
Chapter 70 Aid FY07	\$ 33,951,319
Required Local Contribution	\$ 18,470,739
Net School Spending	\$ 52,422,058
Schools: Elementary	6 Schools (incl. Lincoln)
Middle	
Secondary	3 Schools
Per Pupil Expenditure: FY07 Regular	\$8,889 per Student
Net School Spending: FY08	
Salaries	\$33,698,769
Expenses	\$21,516,213
Non Net School Spending FY08	
Transportation	\$3,186,169
Debt Service	\$3,553,085
FY08 Preliminary School Choice Receiving Tuitions	\$ 822,620
Sending Tuitions	\$1,147,437
FY08 Preliminary Charter School Sending Tuitions	\$497,180
Assessment Reimbursement	\$130,664

F.Y. 2008 Selected Program Objectives

- Develop and maintain a comprehensive Curriculum Plan
- Design and prepare to implement a Gifted & Talented Program at the Middle School level



High School

Selected Activity Highlights

Mission Statement

Leominster High School is a student-centered community of lifelong learners charged with the challenge of promoting excellence through intellectual, social, emotional and physical development in a safe and secure environment. Students are encouraged and supported by the consistent efforts of the home, school and community in this continual pursuit of excellence.

In fostering quality, we advocate that students think and communicate effectively; that they contribute positively to society; that they develop the skills to work both individually and cooperatively; that they accept responsibility for self and others and that they respect differences among people of diverse cultures and lifestyles.

While we embrace the concept of membership in an ever-changing global village, we balance this with a deep commit-

ment to the rich tradition of the Leominster Community. As a microcosm of this changing society, Leominster High School is impacted by ongoing technological advancements, the changing career arena, education reform, cultural diversification and social change. We respond by implementing a variety of teaching strategies which address diverse learning styles and interdisciplinary learning; by teaching the skills necessary to succeed in the workplace; by providing systematic expansion of computer literacy; by furnishing opportunities for a greater global consciousness; and by cultivating in students sound attitudes towards physical and mental health, and effective decision-making.

Our great challenge-- to help all +students gain the personal and academic strengths necessary to live rewarding lives in the midst

Activity	Measures of Quantity/Quality
Student Population	1848 Students
Population by Grade: Gr. 9 Gr. 10 Gr. 11	450 Students 491 Students 457 Students
Full-Time Teachers	159 including 31 CTE Teachers
New Teachers	13 New Teachers
% Participation in S.A.T.'s 2007	64%
# of Graduates (in 2007)	397
Dropout Rate	2006— 2.3%
# of Classes offered # of AP Classes Offered	259 including CTE classes 13 Classes
Tech Ratio	4.8 Students/computer

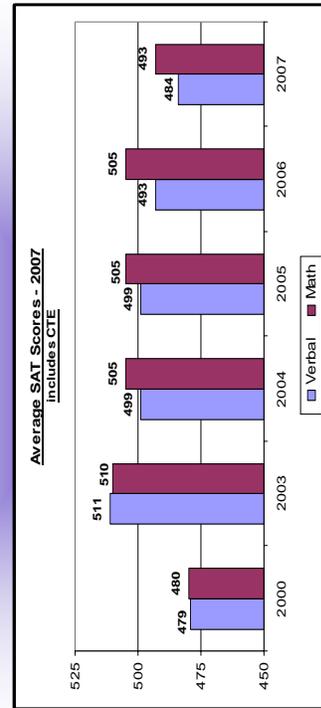
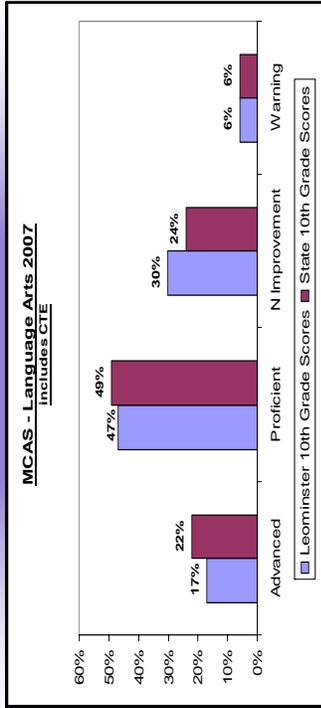
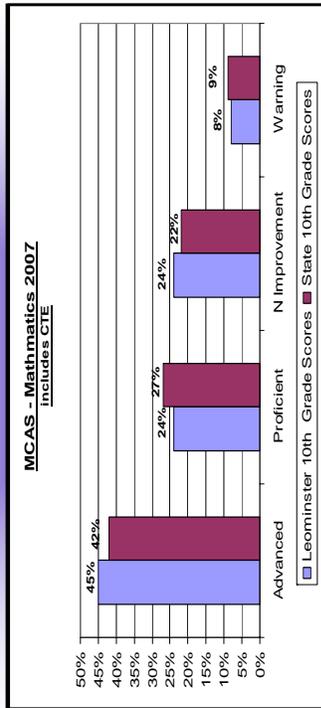
Management Scorecard

Prior Year Accomplishments

- Creation of new small learning community system consisting of House Blue, House White, and Center for Technical Education.
- Nearly 900 students took the PSAT exam through a school funded initiative.
- Awarded a three-year federal Small Learning Communities grant in co-operation with Wachusett High School
- School-wide development of curriculum power standards within every subject area.

F.Y. 2008 Selected Program Objectives

- Leominster High School has initiated a school-wide Literacy Program which includes direct professional support for teachers through a Literacy coach and direct services to students through school day tutoring.
- After receiving a \$10,000 grant from the SCORE program and D.A.'s office, LHS has started a Peer Mediation Program.
- Application for financial support from Massachusetts School Building Authority to begin building renovation.
- On-going development of content specific benchmark assessments.



Adequate Yearly Progress

Leominster High School

Performance and improvement rating for Massachusetts public schools and districts are issued every two years. Ratings are based on aggregate student performance on the MCAS (Massachusetts Comprehensive System) tests. Performance is measured using a Composite Performance Index (CPI), a measure of the distribution of student performance relative to attaining Proficiency.

Ratings are used to track schools' progress toward meeting the goal of all students achieving Proficiency in English Language Arts and Mathematics. We are working to achieve this goal by 2014-2015.

School Year:	2000	2001	2002	2003	2004	2005	2006	2007
English Language Arts:	YES	NO						
Mathematics:	YES	NO						
All Subgroups:	YES							
All Subgroups:	YES							

Center for Technical Education

Selected Activity Highlights

Mission Statement

The Center for Technical Education at Leominster High School is dedicated to the development of competent, caring, and productive students prepared for a diverse and challenging society through high standards, quality teaching, and instructional technology. We strive to maintain a safe and supportive environment for students and to provide the opportunity to promote excellence in their academic, occupational, personal, and social development, while preparing students for life-long learning.

Activity	Measures of Quantity/Quality
Number of Students Served	649 Students
Population by Program: C.T.E. Engineering	649 Students
Full-Time Teachers Other Staff	30 Teachers
# of New Teachers	4 New Teachers
Professional Development Hours	75/ hrs per teacher
# of Classes offered: Chapter 74 Vocational Engineering, Elective	12 Classes 1 Class
# of Graduates	See LHS
Dropout Rate	See LHS
Tech Ratio	5.2 Students/computer

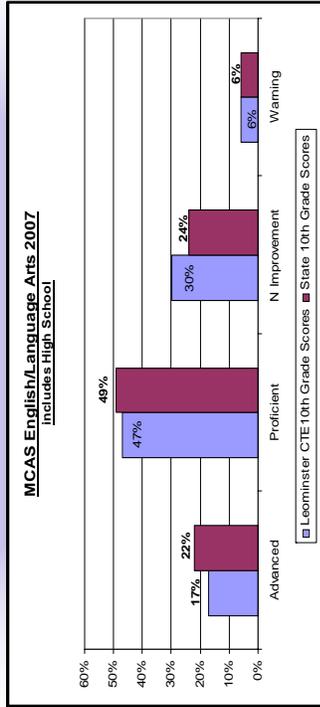
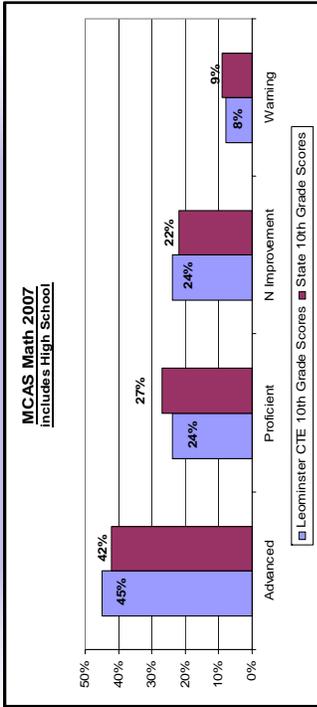
Management Scorecard

Prior Year Accomplishments

- Obtained third party accreditation for all CTE programs
- Partnered with Habitat for Humanity on the house building project for SY07

F.Y. 2008 Selected Program Objectives

- Have a successful New England Association of Schools & Colleges mid cycle visit
- Fully integrate the small learning communities structure in the technology environment



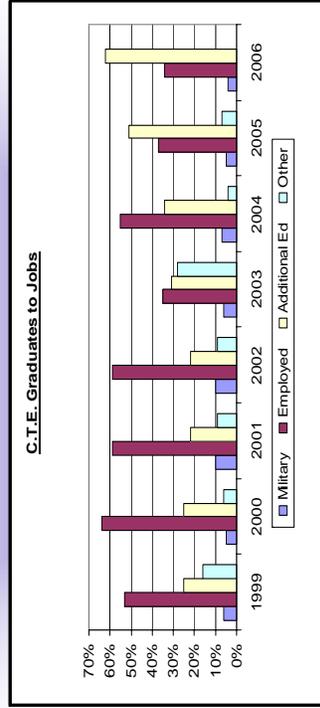
INDICATOR 4

School Year:	1999	2000	2001	2002	2003	2004	2005	2006	2007
English Language Arts:	YES								
Mathematics:	YES								
All Subgroups:	YES								
All Subgroups:	YES								

Leominster Center for Technical Education

Performance and improvement rating for Massachusetts public schools and districts are based on the results of the Massachusetts Comprehensive Assessment System (MCAS) tests. Performance is measured using a Composite Performance Index (CPI), a measure of the distribution of student performance relative to statewide proficiency.

Ratings are used to track schools' progress toward meeting the goal of all students achieving Proficiency in English Language Arts and Mathematics. We are working to achieve this goal by 2013-2014.



Bennett School

Selected Activity Highlights

Mission Statement

The Bennett School is structured to provide developmentally appropriate learning environments for all young children in conjunction with each topic and priority of the Leominster Public School Curriculum Frameworks. It is our belief that when young students are provided opportunities to be engaged in active learning, exploration, and the excitement of discovery, foundations for life-long learning are established. At the Bennett School, each child will encounter positive adults who will guide and facilitate healthy growth and development during their early school years.

Activity	Measures of Quantity/Quality
# of Full-Time Teachers	13 Teachers
# of Students: Pre-Kindergarten Kindergarten	161 Students 86 Students
Average Class Size: Pre-Kindergarten Kindergarten	17.9/class 21.5/class
Students per computer	12.0 Students/computer
New Teachers	2 New Teachers
Professional Development Hours	75 hours/Teacher

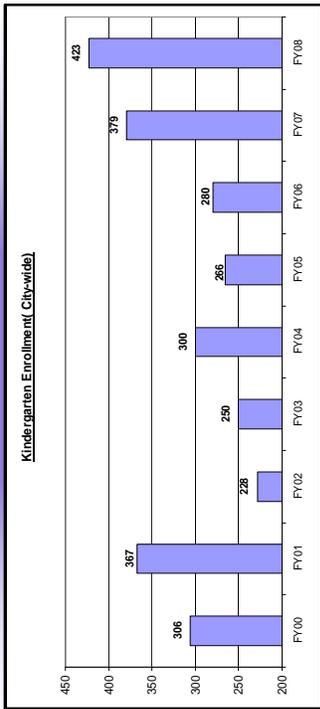
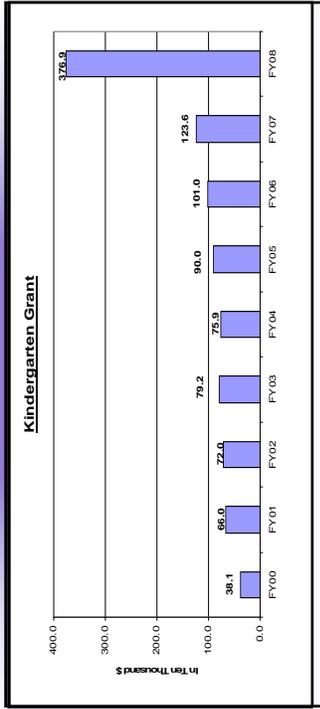
Management Scorecard

Prior Year Accomplishments

- Completed Beautification Project
- Set up classrooms for full day Kindergarten

F.Y. 2008 Selected Program Objectives

- Improve the Bennett School Facility
- Establish new curriculum for full day Kindergarten



Fallbrook School

Selected Activity Highlights

Mission Statement

Fall Brook School, through its partnership with families and community, is committed to challenging each child to develop his or her unique potential.

Each child shall be provided with a safe, welcoming and innovative environment that fosters its educational, social, emotional and physical development.

The Fall Brook community shall strive to make the school a place where every individual experiences a sense of belonging, and the feeling of being valued and treated fairly by all.

Activity	Measures of Quantity/Quality
# of Full-Time Teachers	38 Teachers
# of Students	569 Students
Average Class Size	
Gr. 1	21 Students/class
Gr. 2	22 Students/class
Gr. 3	22 Students/class
Gr. 4	22 Students/class
Technology Ratio's	3.3 Students/computer
Population by Grade:	
Gr. 1	150 Students
Gr. 2	130 Students
Gr. 3	132 Students
Gr. 4	157 Students
Professional Development Hours	75 hours/teacher

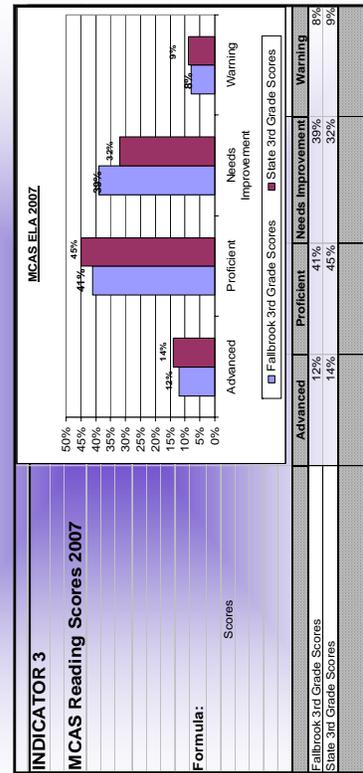
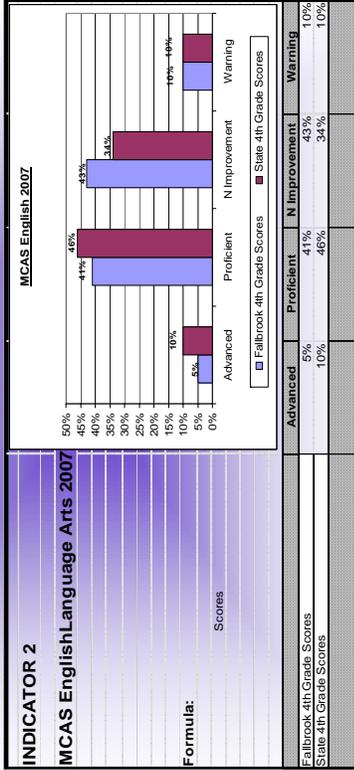
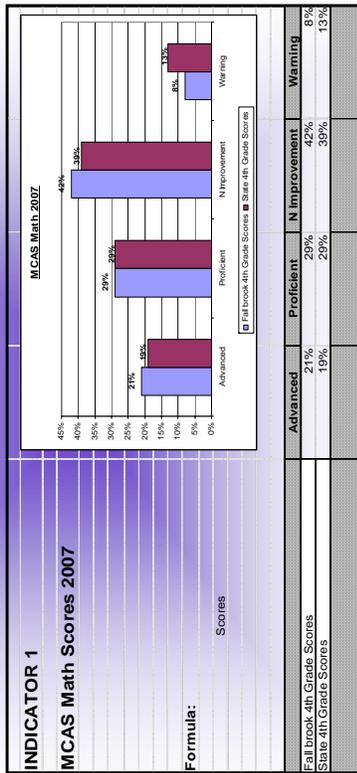
Management Scorecard

Prior Year Accomplishments

- Established a new text based math program

F.Y. 2008 Selected Program Objectives

- Implement new curriculum for math program
- Establish MCAS Performance Improvement Targets



INDICATOR 4

Adequate Yearly Progress

Formula:

Fallbrook School

Performance and improvement rating for Massachusetts public schools and districts are issued every two years. Ratings are based on aggregate student performance on the MCAS (Massachusetts Comprehensive System) tests. Performance is measured using a Composite Performance Index (CPI), a measure of the distribution of student performance relative to attaining Proficiency.

Ratings are used to track schools' progress toward meeting the goal of all students achieving Proficiency in English Language Arts and Mathematics. We are working to achieve this goal by 2013-2014.

School Year:	1999	2000	2001	2002	2003	2004	2005	2006	2007
English Language Arts:									
Adequate	YES	NO							
All Subgroups:	-	-	-	-	NO	NO	NO	NO	NO
All Subgroups:	YES								
All Subgroups:	YES	-	-	-	YES	YES	YES	YES	NO

Johnny Appleseed School

General Funds

Education

Fiscal year 2008

Selected Activity Highlights

Mission Statement

The mission of the Johnny Appleseed School is to provide all of our students with a secure, caring, respectful, and student centered environment that will maximize their ability to learn. The faculty, staff, students and parent community are devoted to academic excellence and cultivation of individual strengths and talents in a supportive environment where individual differences and respect for the rights of others guide school and community behavior.

Activity	Measures of
# of Full-Time Teachers	56 Teachers
Average Class size:	
K-	21 Students/class
Gr. 1-	18 Students/class
Gr. 2-	22 Students/class
Gr. 3-	22 Students/class
Gr. 4-	23 Students/class
# of Students 688	
Population by Grade:	
K-41	41 Students
Gr. 1-	110 Students
Gr. 2-	123 Students
Gr. 3-	134 Students
Gr. 4-	137 Students
Gr. 5-	133 Students
Technology Ratio's	5.5 Students/computer
# of New Teachers	2 New Teachers
Professional Development Hours	75 hours/ Teacher

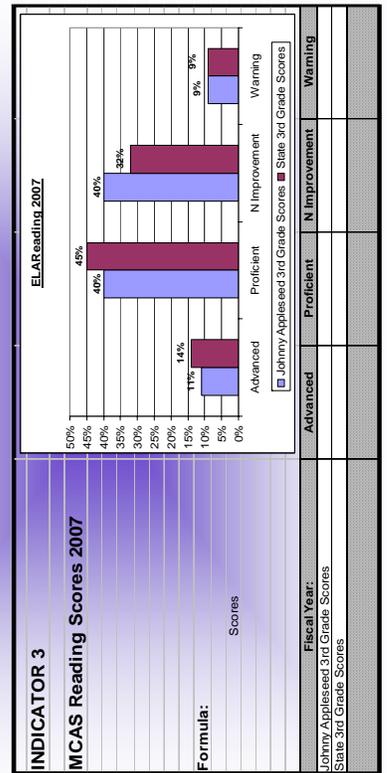
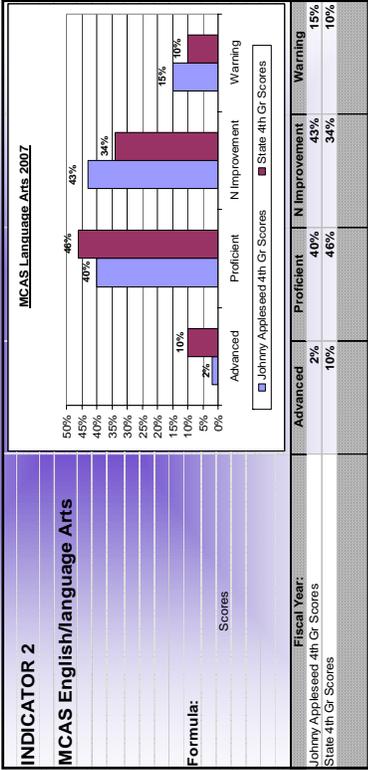
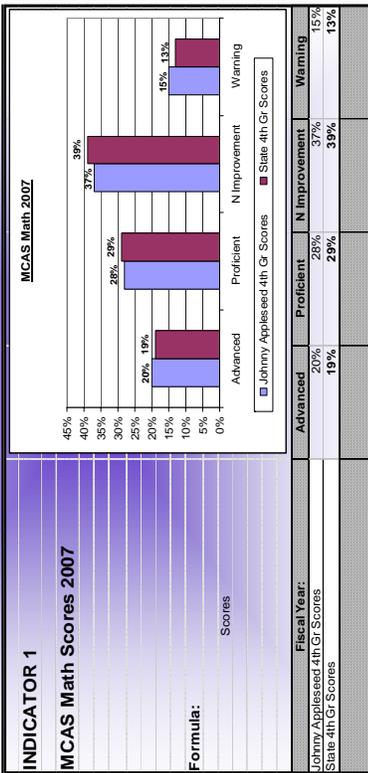
Management Scorecard

Prior Year Accomplishments

- Adequate Yearly Progress in grades 3 & 4 MCAS tests in 3 out of four categories
- New front entrance with sidewalk, wall and fence installed

F.Y. 2008 Selected Program Goals:

- Focus efforts to strengthen the safety of the learning environments of JA
- Raise student achievement in English language arts
- To improve academic achievement in math for all students
- Successful implementation of full day kindergarten and grade 5
- Successful implementation of the Investigations 2 math series in grades K & 3



INDICATOR 4

Adequate Yearly Progress

Formula:

Performance and improvement rating for Massachusetts public schools and districts are issued every two years. Ratings are based on aggregate student performance on the MCAS Massachusetts Comprehensive System Tests. Performance is measured using a Composite Proficiency Index (CPI), a measure of the distribution of student performance relative to attaining Proficiency.

Ratings are used to track schools' progress toward meeting the goal of all students achieving Proficiency in English Language Arts and Mathematics. We are working to achieve this goal by 2013-2014.

School Year:	1999	2000	2001	2002	2003	2004	2005	2006	2007
English Language Arts:									
Aggregate	yes	yes	yes	yes	yes	yes	no	no	no
AI Subgroups	-	-	-	-	no	no	no	no	no
Mathematics:									
Aggregate	yes								
AI Subgroups	-	-	-	-	yes	yes	yes	yes	yes

Johnny Applesseed School

Northwest School

Mission Statement

The Northwest School community strives to provide each child with a safe and stimulating academic learning environment.

Our goal is to encourage academic, social and emotional growth in our students through added emphasis on literacy, integrated technology, improved mathematical reasoning capabilities and increased communication skills.

We endeavor to instill social responsibility and a respectful appreciation of individual differences and cultural diversity.

Parents are encouraged to join our efforts and take on an active role to sustain Northwest School as a vital learning community of lifelong learners.

Management Scorecard

Prior Year Accomplishments

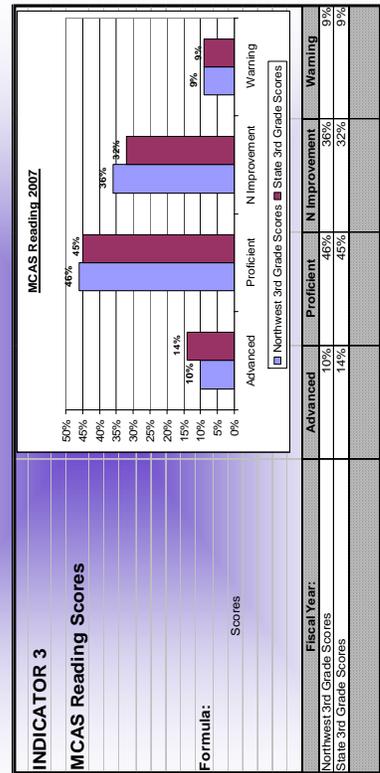
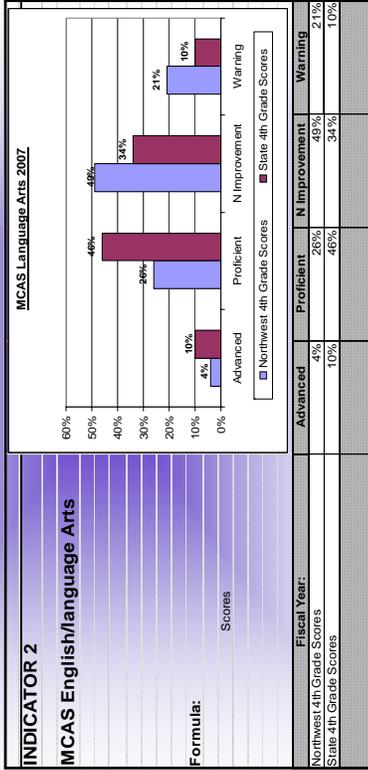
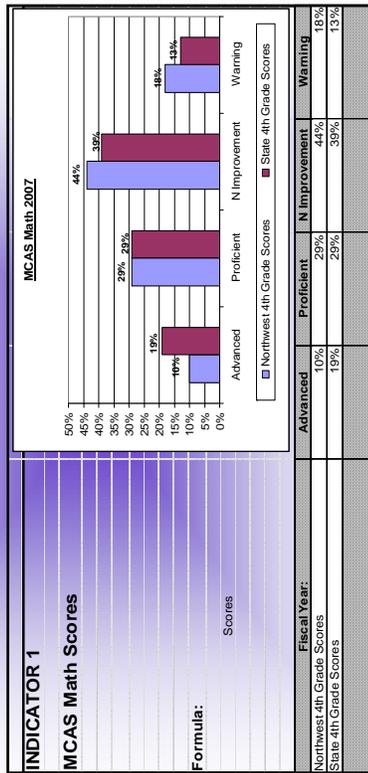
- Developed and implemented a process for administration of math pre and post testing for grades 1-4.
- Purchased and installed a math software program for a specified weekly amount of time for all students grades 1-4 to provide skill support and remediation.
- Held MCAS test informational sessions for parents and students, focusing on questions types, corresponding rubrics and point allotments for various levels of performance.

Selected Activity Highlights

Activity	Measures of Quantity/
# of Full-Time Teachers (includes specialists)	40 Teachers
# of Students	608 Students
Average Class Size:	
K	20 Students/class
Gr. 1	21 Students/class
Gr. 2	22 Students/class
Gr. 3	20 Students/class
Gr. 4	21 Students/class
Population by Grade:	
K	39 (1/2 time)
Gr. 1	171 Students
Gr. 2	153 Students
Gr. 3	140 Students
Gr. 4	144 Students
Technology Ratio's	5.7 Students/computer
New Teachers	8 New Teachers
Professional Development Hours	75 Hours/Teacher

F.Y. 2008 Selected Program Objectives

- Establish MCAS Improvement Targets
- Implement strategies to meet Improvement Targets



INDICATOR 4

Adequate Yearly Progress

Northwest School

Performance and improvement rating for Massachusetts public schools and districts are issued every two years. Ratings are based on aggregate student performance on the MCAS (Massachusetts Comprehensive System) tests. Performance is measured using a Composite Performance Index (CPI), a measure of the distribution of student performance relative to attaining Proficiency.

Ratings are used to track schools' progress toward meeting the goal of all students achieving Proficiency in English Language Arts and Mathematics. We are working to achieve this goal by 2013-2014.

School Year:	2000	2001	2002	2003	2004	2005	2006	2007
English Language Arts:								
Aggregate	YES	YES	YES	YES	YES	NO	NO	YES
All Subgroups	-	-	-	-	NO	NO	NO	NO
Mathematics:								
Aggregate	YES	YES	YES	YES	YES	NO	NO	YES
All Subgroups	-	-	-	-	YES	YES	NO	YES

Priest Street School

Selected Activity Highlights

Mission Statement

As Priest Street School continues toward conversion into a kindergarten center, we realize that this may be each child's first experience with public education. We strive to make this transition as smooth as possible. In addition, we are concerned with providing a quality education for our youngest public school population in Leominster. Toward this end, we are committed to maintaining the highest professional standards, understanding that children's educational growth and development at five and six years of age is dynamic and profound.

Activity	Measures of Quantity/Quality
# of Full-Time Teachers	14 Teachers
# of Students: Pre-K Kindergarten	12 Students 254 Students
Average Class Size: Kindergarten	20 students/class
# of New Teachers	1 New Teacher
Technology Ratio	16.5 Students/computer
Professional Development Hours	75 hours/Teacher

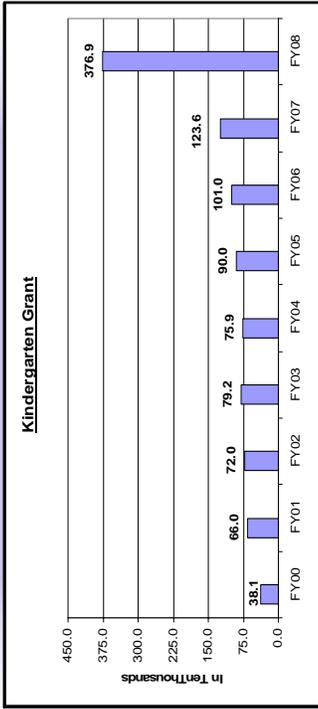
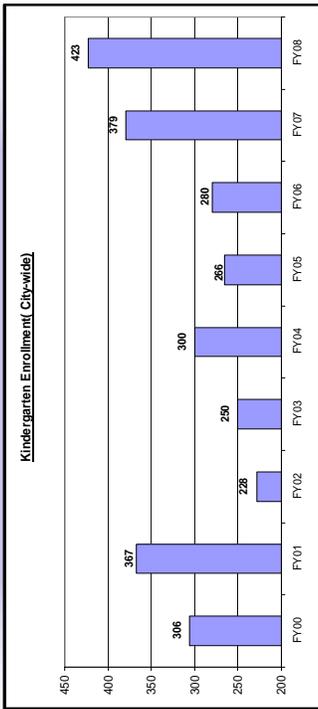
Management Scorecard

Prior Year Accomplishments

- Implemented plan and redistricted for all day Kindergarten in FY08
- Increased technology and purchased a copier.

F.Y. 2008 Selected Program Objectives

- Design and build the new teacher's center and conference room
- Fully develop the full day KG curriculum



Samoset School

Selected Activity Highlights

Mission Statement

The mission of the Samoset School is to create an environment that provides developmentally appropriate learning opportunities for our middle school aged students that encourages academic, social and physical growth.

Activity	Measures of Quantity/Quality
# of Full-Time Teachers	40 Teachers
# of Students	636 Students
Average Class Size:	
Gr. 5	23 Students/class
Gr. 6	24 Students/class
Gr. 7	24 Students/class
Gr. 8	24 Students/class
Population by Grade:	
Gr. 5	162 Students
Gr. 6	165 Students
Gr. 7	166 Students
Technology Ratio's	3.4 Students/computer
# of New Teachers	9 New Teachers
Professional Development Hours	75 Hours/Teacher

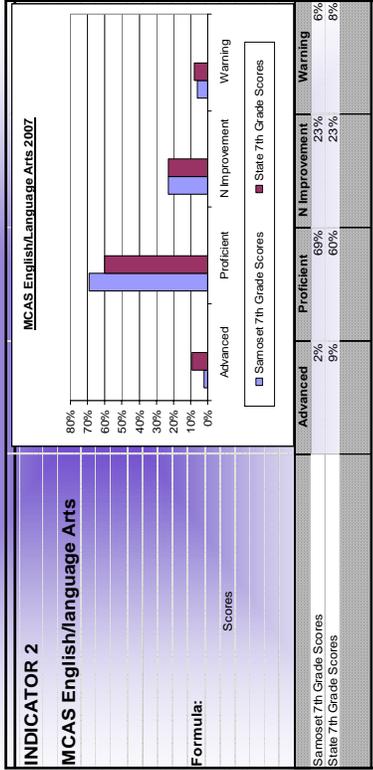
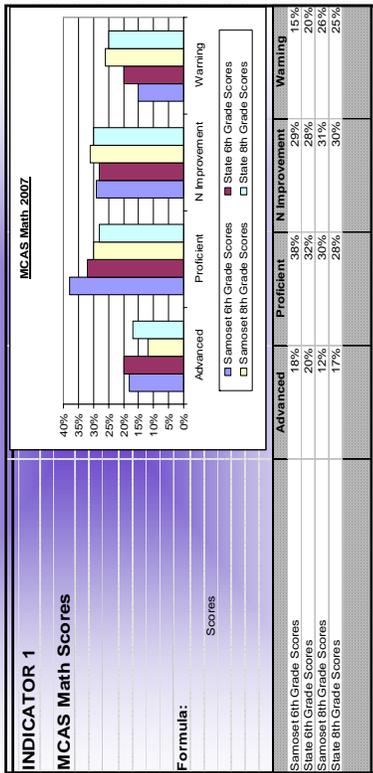
Management Scorecard

Prior Year Accomplishments

- Replace old English Language Arts text sets
- Purchase additional instructional equipment (cameras, In-Focus projectors, scanners and printers)

F.Y. 2008 Selected Program Objectives

- Purchase additional Lexia reading program software for classroom support
- Establish the infrastructure to support the Lincoln Pre-school @ Samoset



INDICATOR 3

Adequate Yearly Progress

Formula:

Samoset School

Performance and improvement rating for Massachusetts public schools and districts are issued every two years. Ratings are based on aggregate student performance on the MCAS (Massachusetts Comprehensive System) tests. Performance is measured using a Composite Performance Index (CPI), a measure of the distribution of student performance relative to attaining Proficiency.

Ratings are used to track schools' progress toward meeting the goal of all students achieving Proficiency in English Language Arts and Mathematics. We are working to achieve this goal by 2013-2014.

School Year:	1999	2000	2001	2002	2003	2004	2005	2006	2007
English Language Arts:									
Aggregate	YES	NO							
All Subgroups	-	-	-	NO	YES	YES	YES	YES	NO
Mathematics:									
Aggregate	YES								
All Subgroups	-	-	-	NO	NO	YES	YES	YES	YES

Southeast School

Selected Activity Highlights

Mission Statement

Our mission is to provide a secure, stimulating environment that inspires each student to obtain intellectual growth consistent with their ability and to pursue the development of good character and citizenship.

Activity	Measures of Quantity/Quality
# of Students	
Average Class Size:	
Gr. 5	
Gr. 6	
Gr. 7	
Gr. 8	
Population by Grade:	
Gr. 5	
Gr. 6	
Gr. 7	
Gr. 8	
Students per Computer	
# of New Teachers	
Professional Development Hours	75 Hours/Teacher
Teachers	

Management Scorecard

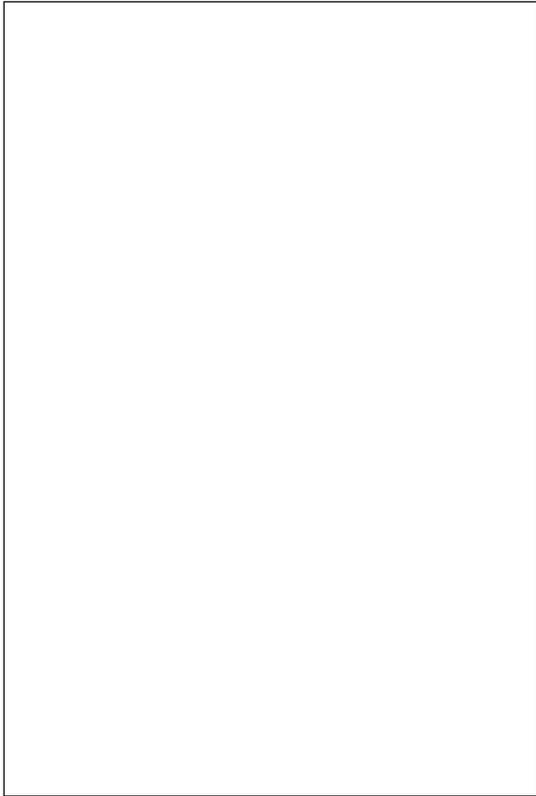
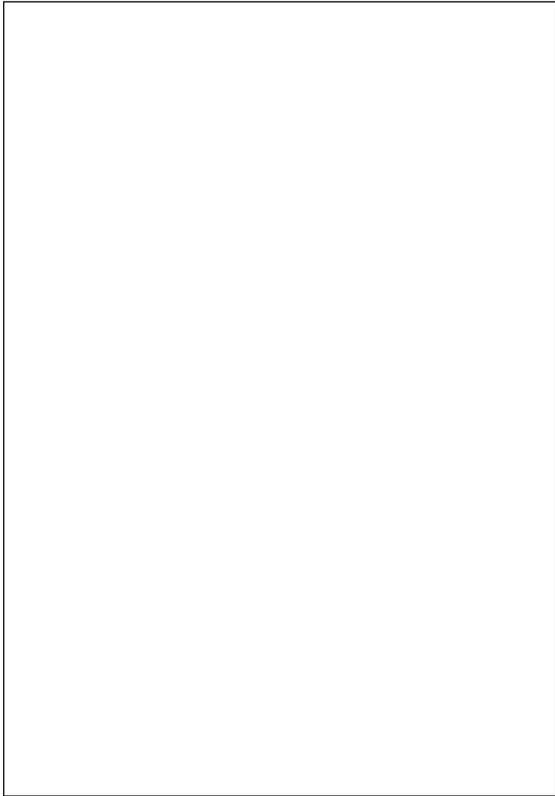
Prior Year Accomplishments

-

F.Y. 2008 Selected Program Objectives

- Purchase new Math textbook series
- Purchase additional instructional equipment (cameras, projectors and printers)

Students reassigned to other Schools. No data for this year at DOE.



Skyview School

General Funds

Education

Fiscal year 2008

Selected Activity Highlights

Mission Statement

Skyview Middle School provides developmentally appropriate academic, social, and individual opportunities for excellence. Our school is safe and fosters an environment of mutual respect. Our school culture encourages a strong sense of family, citizenship, and high academic standards.

Activity	Measures of Quantity/Quality
# of Teachers	41 Teachers
# of Students	674 Students
Average Class Size:	
Gr. 5	24 Students/class
Gr. 6	23 Students/class
Gr. 7	23 Students/class
Gr. 8	22 Students/class
Population by Grade:	
Gr. 5	167 Students
Gr. 6	164 Students
Gr. 7	187 Students
Gr. 8	156 Students
Students per Computer	2.1 Students/computer
# of New Teachers	3 New Teachers
Professional Development Hours	75 Hours/Teacher

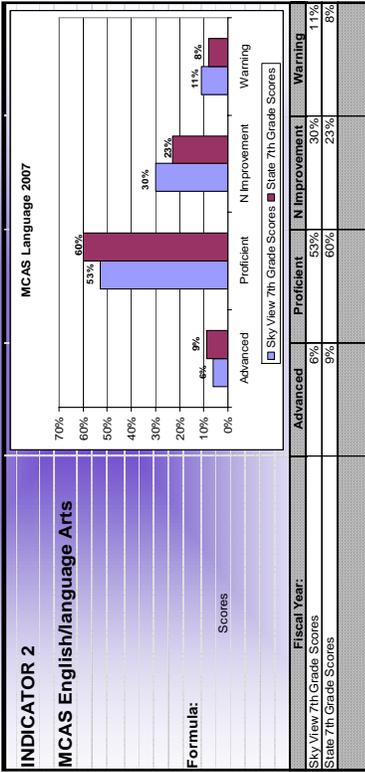
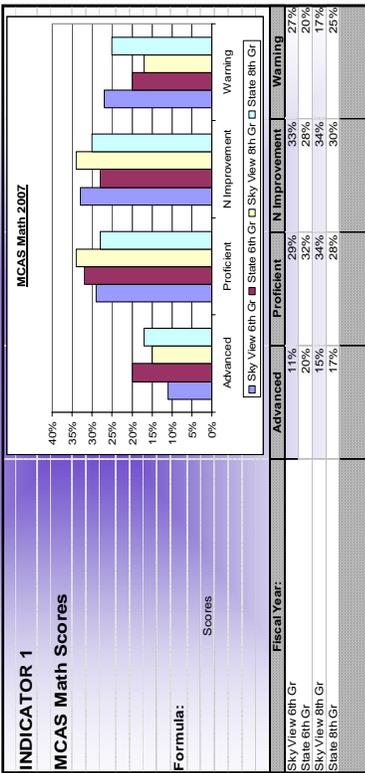
Management Scorecard

Prior Year Accomplishments

- Expanded the "Distance Learning" Program
- Completed the project to improve the acoustical aspects of the school cafeteria

F.Y. 2008 Selected Program Objectives

- Install security camera system
- Improve the playing fields at the school
-



INDICATOR 4

Adequate Yearly Progress

Formula:

Scores

Sky View Middle School

Performance and improvement rating for Massachusetts public schools and districts are issued every two years. Ratings are based on aggregate student performance on the MCAS (Massachusetts Comprehensive System) tests. Performance is measured using a Composite Performance Index (CPI), a measure of the distribution of student performance relative to attaining Proficiency.

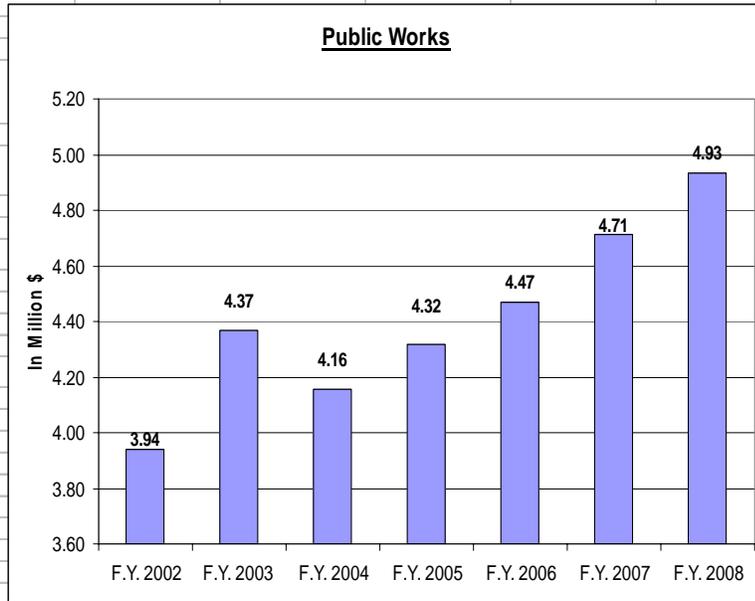
Ratings are used to track schools' progress toward meeting the goal of all students achieving Proficiency in English Language Arts and Mathematics. We are working to achieve this goal by 2013-2014.

School Year	2000	2001	2002	2003	2004	2005	2006	2007
English Language Arts:								
Aggregate					YES	YES	YES	YES
All Subgroups					YES	YES	YES	YES
Mathematics:								
Aggregate					NO	NO	YES	YES
All Subgroups					NO	NO	YES	YES

PUBLIC WORKS

General Fund Budget:

Public Works:

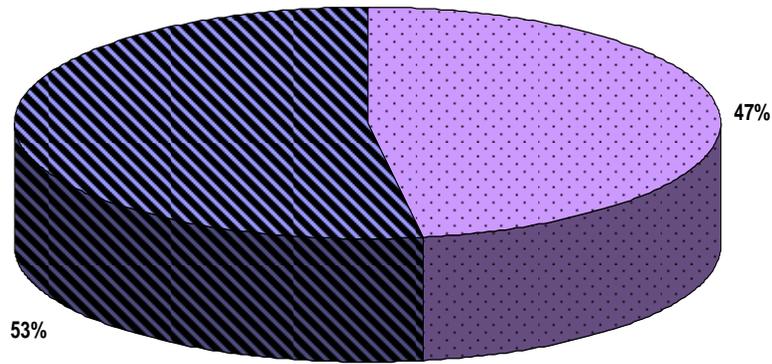


Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Highway and Streets	2,061,665	2,090,508	1,946,114	1,902,661	1,992,326	2,232,884	2,343,760
Waste Collection and Disposal	1,878,380	2,275,600	2,211,394	2,412,400	2,477,136	2,478,400	2,590,527
Total	3,940,045	4,366,108	4,157,508	4,315,061	4,469,462	4,711,284	4,934,286

Budget Notes

- * Funding for union contract settlements.
- * Funding provided for non-union increase.
- * Street Lighting funding increase of \$50,000.
- * Refuse collection and disposal expense increase of \$112,127.

Public Works



■ Highway and Streets
 ■ Waste Collection and Disposal

Public Works :	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
HIGHWAY AND STREETS:							
Public Works Salary & Wages	137,346	136,108	127,314	125,838	136,981	139,990	154,716
Public Works Expenses	179,000	170,050	165,065	165,065	169,565	235,800	239,500
Public Works Labor - Regular	774,092	802,417	719,093	675,269	708,650	735,261	807,438
Public Works Labor - Overtime	40,000	36,000	32,400	32,400	32,400	40,000	42,000
Public Works Capital Outlay Expenses	0	0	0	0	0	0	0
Snow & Ice - Overtime	75,000	75,000	75,000	75,000	75,000	100,000	100,000
Snow & Ice Expenses	249,024	249,024	249,024	249,024	249,024	300,000	300,000
Street Lighting Expenses	365,000	346,750	346,750	346,750	360,000	410,000	410,000
Other Highways & Streets:							
- Sidewalks & Curbing Expenses	22,000	19,800	15,840	15,840	15,840	15,840	15,840
- Street Marking Expenses	10,000	9,000	7,200	7,200	7,200	15,000	15,000
- Street Signs & Fences Expenses	15,000	13,500	10,800	10,800	10,800	10,800	10,800
- Sanitation & Drainage Expenses	0	0	0	0	0	10,000	10,000
- Landfill Expenses	36,000	71,250	67,000	67,000	90,000	78,012	89,160
- Cemetery Salary & Wages	136,453	143,010	115,748	117,595	121,646	122,200	129,226
- Cemetery Expenses	19,750	15,900	12,720	12,720	12,720	16,980	16,980
- Cemetery Overtime	3,000	2,700	2,160	2,160	2,500	3,000	3,100
WASTE COLLECTION AND DISPOSAL:							
Sanitation - Street Cleaning	38,000	300,400	27,400	27,400	27,400	27,400	27,400
Refuse and Garbage Collection Expenses	1,878,380	2,245,200	2,183,994	2,385,000	2,449,736	2,451,000	2,563,127
Refuse and Garbage Disposal (Transfer Station)	0	0	0	0	0	0	0
Total	3,978,045	4,636,108	4,157,508	4,315,061	4,469,462	4,711,284	4,934,286

Public Works

Selected Activity Highlights

Mission Statement

The Public Works Department has the mission to maintain the City of Leominster's water, sewer, and street systems for the protection of public safety and improvement of their quality of life. We will strive to adequately maintain the street infrastructure for safe and efficient movement of people, goods and services to enhance the economic vitality and livability of the city as measured by the PCI rating.

- City-Wide Projects

The Public Works Department will strive to accomplish this mission through the following key programs:

- Highway Department
- Vehicle Maintenance
- Administrative

Activity	Measures of Quantity/Quality
Street Resurfacing: # of City Street Miles:	6.4 Miles
Highway State Aid State Aid \$	100% Reimbursement \$1,315,676
Budget	\$1.516 Million
Vehicle Maintenance: Highway Other	371 services 327 services
MA Highway Projects: # of Projects \$ amount	Two \$1.516 million
Street Sweeping	200 miles of street swept by June 15th. Completed June 3rd.
Catch Basin Cleaning	4080
City-Wide Project: New sidewalks # of feet	6715 linear feet
Road Opening Permits	107

Management Scorecard

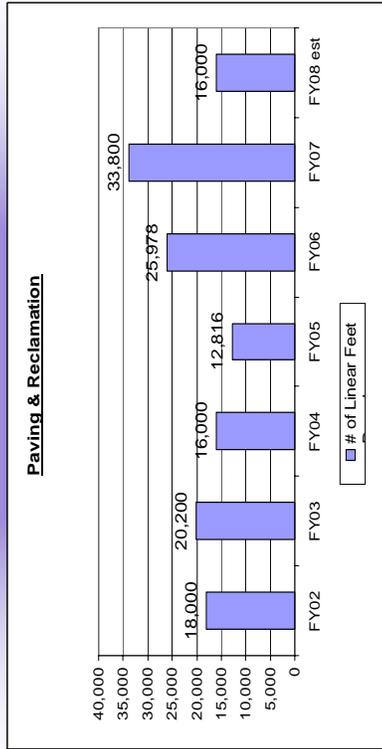
Prior Year Accomplishments

- Completed Orchard Hill Park Drive Roadway, Sidewalks and Plantings.
- Completed \$1.516 City Paving Program & PWED Project.
- Completed Street Sweeping Program 6-15-07.

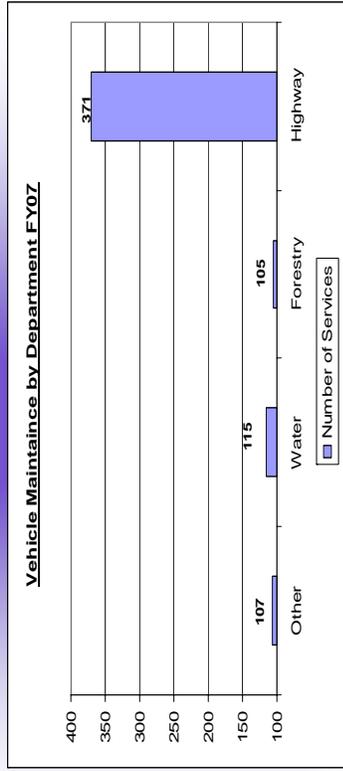
F.Y. 2008 Selected Program Objectives

- Project Re-Walk on Central Street East
- Late Summer Paving—Complete by September 1st.
- Street Sweeping Program
- MA Highway Projects:
 - Complete Whitney Street Bridge Project
 - Complete Mechanic Street Bridge Project
 - Rehabilitate Route 13 Bridge
 - Traffic Signals Central Street @ Willard

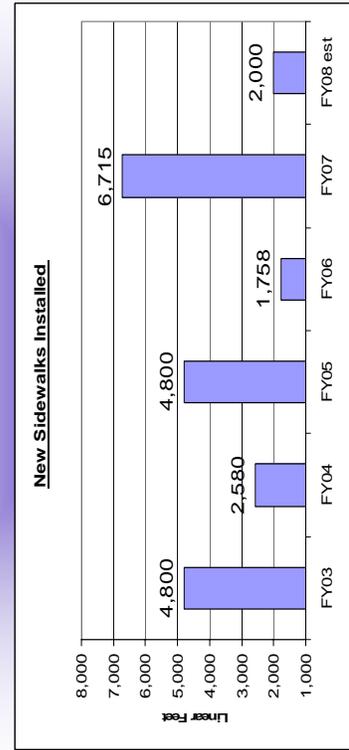
Paving and Reclamation consists of Pioneer Park and Sewer Trunk Lines.
See streets listed on program highlights : 13,000 linear feet



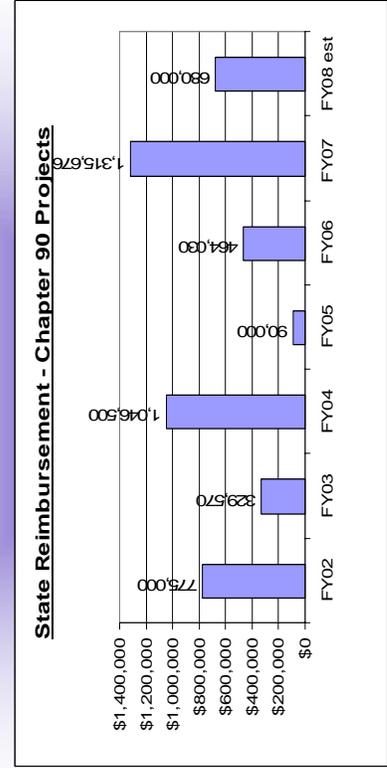
The Maintenance Staff provides major, minor and preventative maintenance for all of the DPW vehicles.
They also provide for repairs and lubrication for the Health,, Wire, Police and Recreation Departments, as well as the Emergency Management Agency.
The DPW hopes to purchase software that will let us track the depreciation of these vehicles. Currently, the department has a paper card on each vehicle showing its history of maintenance.



The DPW tries to install granite curbing and concrete sidewalk whenever possible..



The Engineering Department expedites paperwork for the timely reimbursement of vehicle purchases, drain and roadway projects paid for by Chapter 90 funding with the Mass Highway Department..



Snow & Ice

Selected Activity Highlights

Mission Statement

The Snow and Ice Department, in the Public Works Division of the City of Leominster, has the mission to ensure the safety of city residents and the general public by the removal of, or treatment of, snow and ice from the roadways and sidewalks during the winter months.

The Snow and Ice Division will strive to accomplish this mission through the following key activities:

- Snow Plowing
- Salt and Sanding Operations
- Sidewalk Plowing

Activity	Measures of Quantity/Quality
Inches of Snowfall	40 inches
Plowable Storms	6 storms
Salt & Sanding	19
Salt Delivered	1850 tons
Sand Delivered	1900 tons
Miles of Sidewalks	30 miles
# of Plowing Routes	63
Total Additional Appropriations	\$200,000
# of contractor routes	37

Management Scorecard

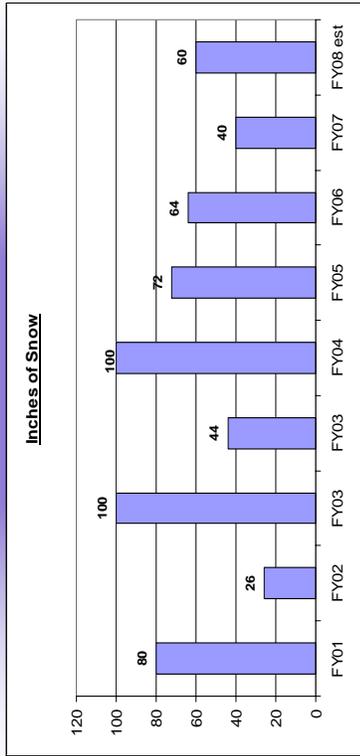
Prior Year Accomplishments

Purchased two new 6-wheel dump trucks with stainless steel Sanders, one pickup and one small dump truck with plows.

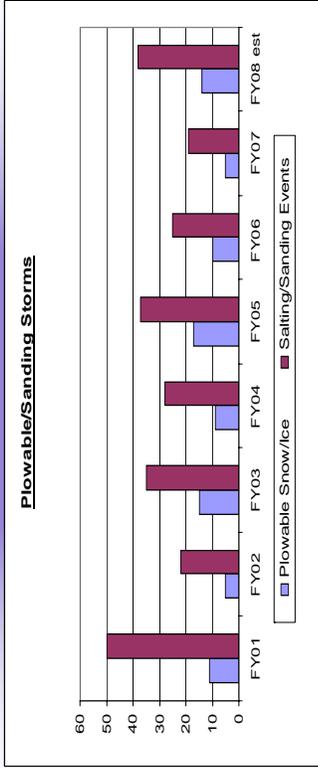
F.Y. 2008 Selected Program Objectives

- To purchase one stainless steel sander
- To develop quality measurement system for each route
- To replace 2 plows and one pickup truck.
- Storm pre-treatment

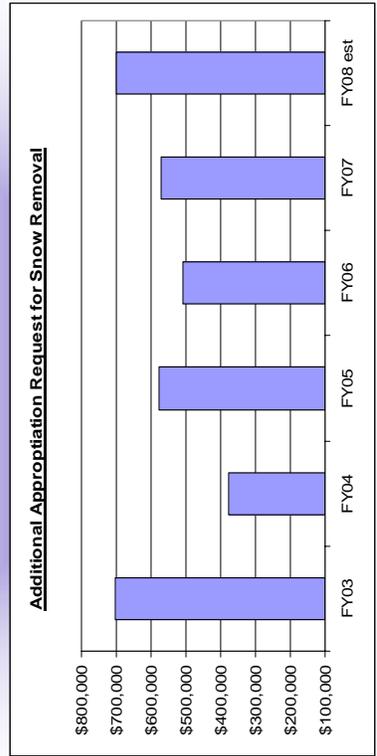
The DPW treats roads with a combination of salt and sand. We are on the road as soon as precipitation begins. The main roads are done first and then semi-main streets followed by side streets. Our use of calcium chloride to pre-wet the mix keeps roadways from freezing over.



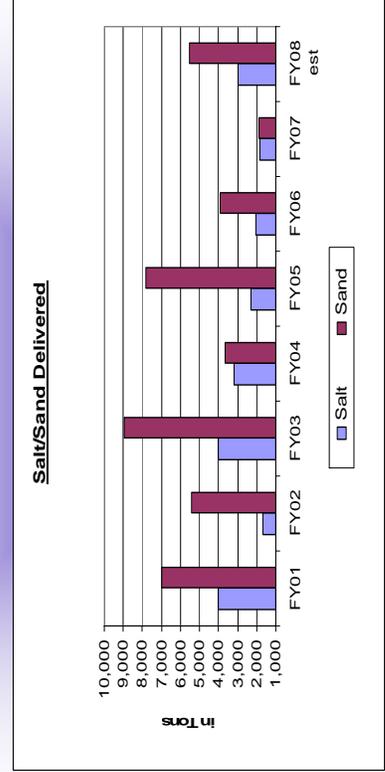
The Department of Public Works has revised it's emergency response procedures when responding to winter snowfall. Our policy is to plow when snowfall reaches 2 inches or more. Today's mobile society expects roadways to be plowed instantaneously and are on the road as soon as the snow stops falling.



Additional funding is normally needed if we experience a typical New England winter.



The DPW responds to winter precipitation which might make roads slippery and threatens safe travel. We treat the roadways with a combination of salt, sand and calcium chloride.



Street Lighting

Selected Activity Highlights

Mission Statement

The Street Lighting Department, in the Public Works Division of the City of Leominster, has the mission to provide for the safety of the residents and the public in general by maintaining all of the street lighting and traffic signals throughout the City of Leominster.

The Street Lighting Department will strive to accomplish this mission through the following key programs:

- Street Light Division
- Traffic Light and Signal Division

Activity	Measures of Quantity/Quality
Street Lights	3058
Annual Lighting Cost	\$428,389.62
Annual Repair Cost	\$6,000
# of Traffic Light Intersections	46
Average Annual Cost of Street Lights	\$85.60
# of Street Lights Added	Three
Cost per Intersection	\$840 per year
# of Intersections Installed	Seven
# of Intersections Planned	One

Management Scorecard

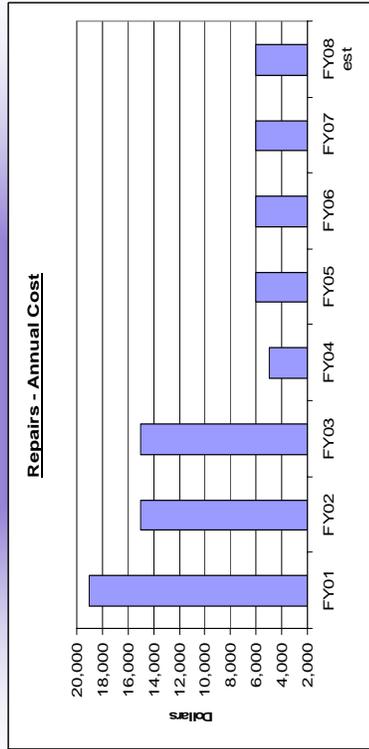
Prior Year Accomplishments

Installed new Traffic Lights at Route 117 (Wal-Mart) Mall and at Viscoloid Avenue at Lancaster Street and New Lancaster Road at Willard Street. Traffic light at Mechanic Street bridge.

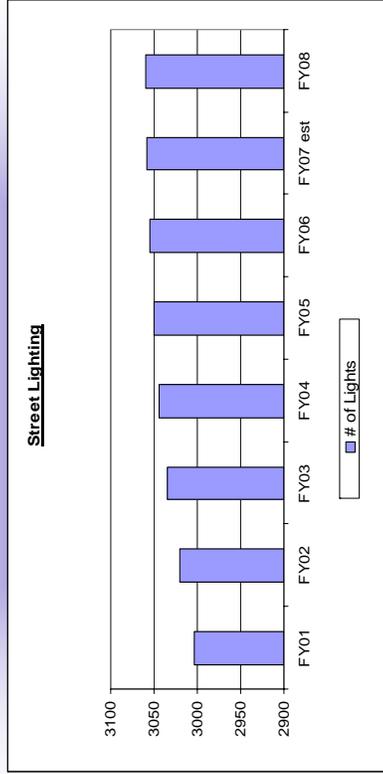
F.Y. 2008 Selected Program Objectives

- To coordinate lights along Route 13
- To install 2 new School Zone Signs with speed monitoring
- Install Traffic Signals on Central Street @ Willard Street.

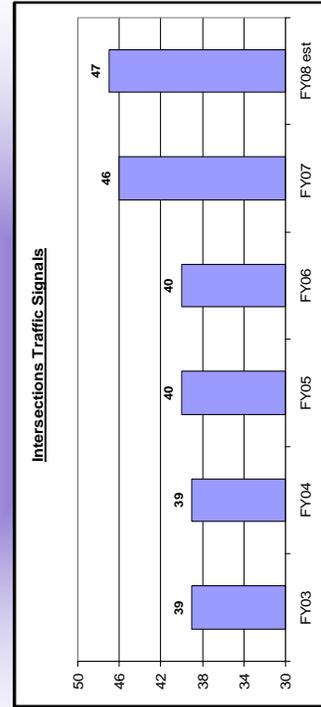
Oversee budget line item for Wire Department to provide payment and bid services for timely repair and maintenance of traffic lights at intersections.



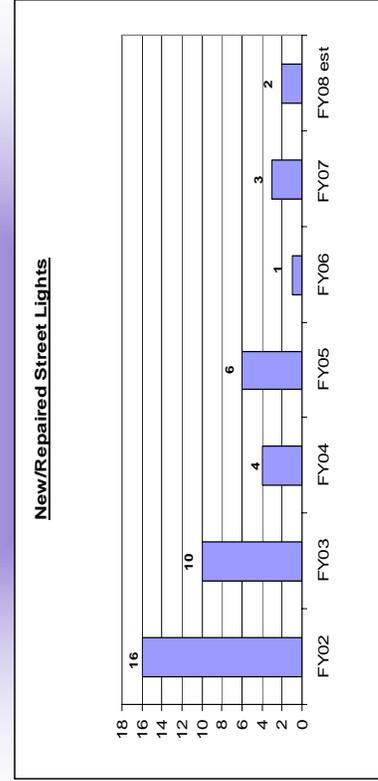
Timely payment of billing for street lights and traffic lights. Timely response to Mayor and City Council regarding recommendations for proposed streetlights.



This chart shows the number of City-maintained intersections with traffic signals.



Coordinate timely installation of street lights approved by the Mayor and City Council.



Sidewalks & Curbing

Selected Activity Highlights

Mission Statement

The Sidewalks & Curbing Department, in the Public Works Division of the City of Leominster, has the mission to enhance the safety of city residents and the general public by constructing, reconstructing, and maintaining asphalt roadways and sidewalks.

The Sidewalk and Curbing Division will strive to accomplish this mission through the following key programs:

- Potholes
- Water Ditches
- Curbs

Activity	Measures of Quantity/Quality
Hot Mix Asphalt	2886 tons
Cold patch	58 tons
Stone	276
Concrete Mixes	550
New Sidewalks	3805 linear feet
Sidewalk Replacement	620 linear feet
Curbing Installed - Granite	3650 linear feet
Curbing Installed - Other	3805 linear feet
Potholes Fixed	4467

Management Scorecard

Prior Year Accomplishments:

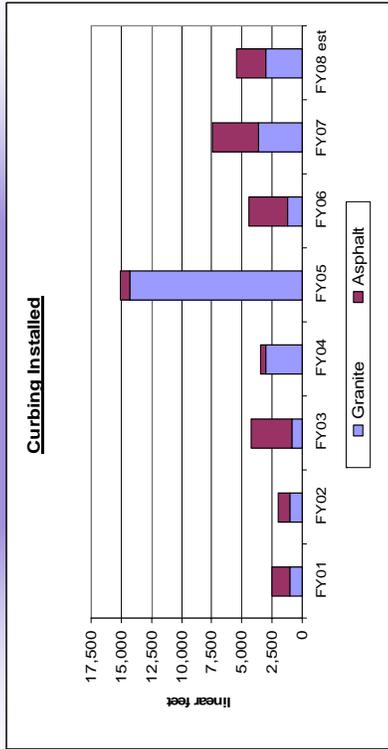
Old Mill Road from Wal-Mart
 New Lancaster Road from Wal-Mart to Willard Street
 New Lancaster Road in front of Lowe's
 Lancaster Street @ Viscoloid Avenue
 Mill Street Fence

F.Y. 2008 Selected Program Objectives

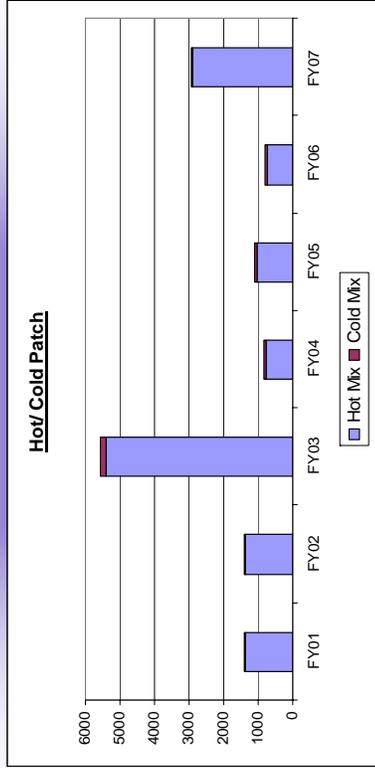
Sidewalk areas to be done:

- Citywide various locations-if funding is available
- Central Street South Project, east side
- Mill Street/Evergreen Cemetery Project
- Union @ Manchester Street.
- Pleasant Street Sidewalk, Eugene Street to Lisa Drive

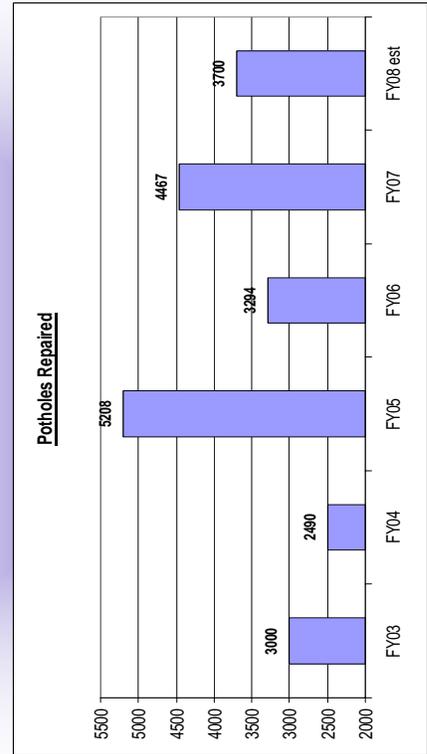
These figures show the linear feet of both granite and asphalt curbing that is installed during the year. Our policy is to use straight faced granite curbing whenever it is practical.



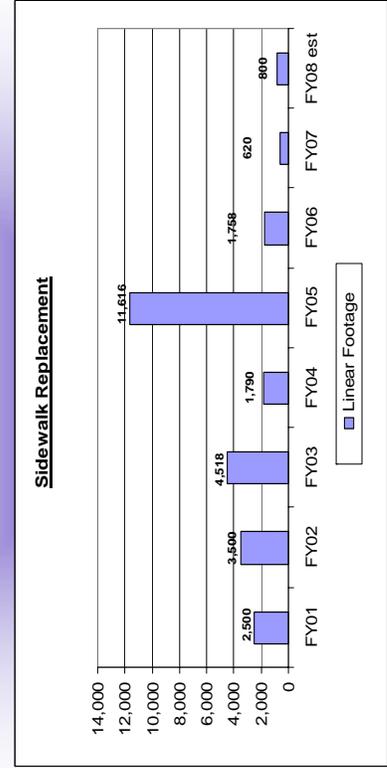
These figures show the tonnage of hot mix asphalt and cold patch used to patch potholes on City streets on a year round basis. Cold patch is a temporary material for winter use that usually has to be replaced in the spring by hot mix asphalt.



Accurate record keeping allows us to track streets that need paving.



Program Re-Walk was created to facilitate the many residents who are using walking as a source of exercise. Our policy is to install concrete sidewalks whenever possible. Install 1500 linear feet of asphalt sidewalk and replace 1000 linear of asphalt curbing per construction season.



Street Signs, Fences & Marking

Selected Activity Highlights

Mission Statement

The Street Signs, Fences & Marking Department, in the Public Works Division of the City of Leominster, has the mission to promote easier and safer traveling through the City by maintaining and replacing signs and traffic control devices. We also help to beautify the City of Leominster through the replacement and repair of city owned fences. We also paint city street lines and crosswalks.

The Street Sign & Fences Department will strive to accomplish this mission through the following activities:

- Street & Traffic Signs
- Fence Repair
- Center Line Painting

Activity	Measures of Quantity/Quality
Center Lines	168,960 painted 14,148 thermosplastic
Edgelines	0
Crosswalks	60
White Stop Bars	85
Downtown Parking T's	150 7 thermoplastic
Fence Repair/Replacement	1000
Street Signs	143
Stop Signs	27 new signs 45 recycled signs
% of Crosswalks painted by August 1st	80% due to wet spring

Management Scorecard

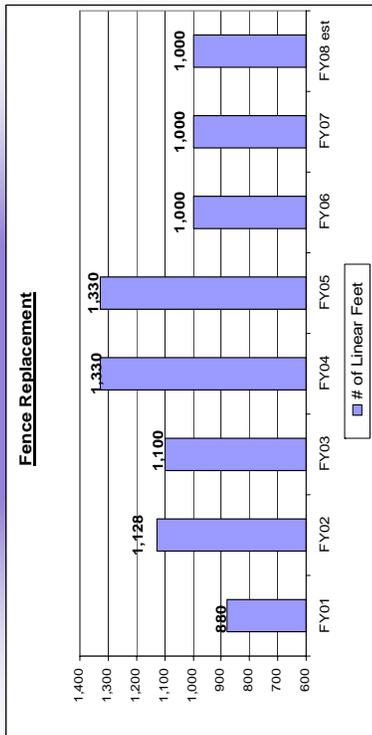
Prior Year Accomplishments

- Painted 168,960 feet of Center Lines
- 14,148 feet of thermosplastic line.
- Painted all Cross Walks
- Painted all Stop Bars & Parking markings
- Installed two new Pet Waste Units

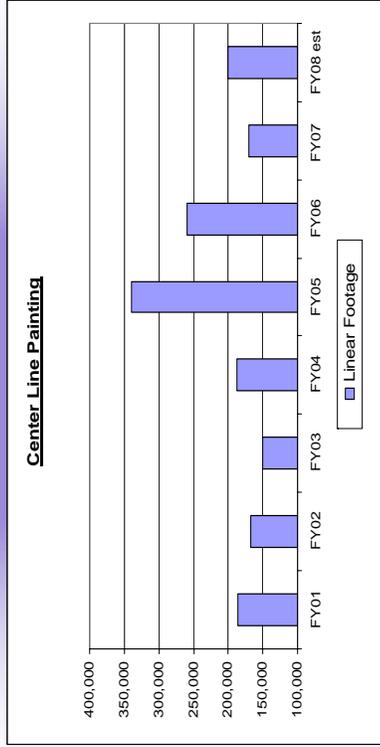
F.Y. 2008 Selected Program Objectives

- To install 15,000 feet of thermoplastic paint
- To replace 100 of street signs to new type. (502)
- To inventory fencing for which DPW is responsible
- To install two new Pet Waste Units

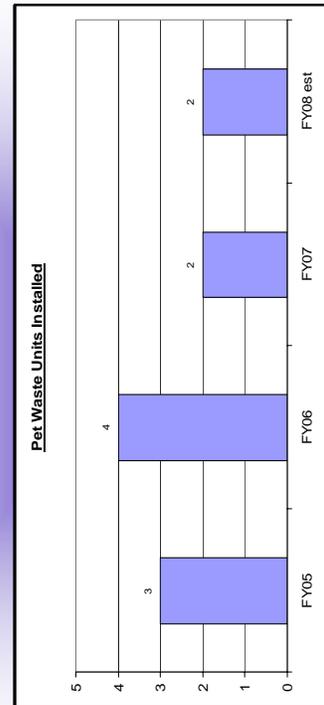
The Public Works Department replaces all types of fence including chain link, post and rail and guard rail as needed and budgeted.



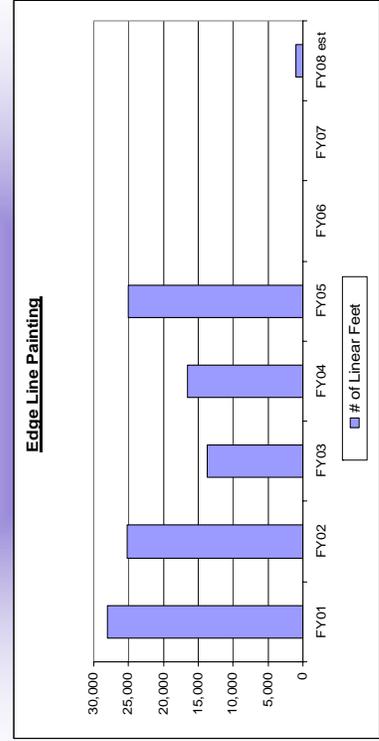
Repaint all main roads with single white edge lines each summer.



Pet Waste Units are being installed to meet EPA Storm Water regulations.



Repaint all single yellow and double yellow centerlines each summer.



Cemetery

General Fund

Public Works

Fiscal year 2008

Selected Activity Highlights

Mission Statement

The Cemetery Department is primarily responsible to provide the City of Leominster with an adequate number of properly maintained burial plots. We will strive to provide sympathetic service to family members and funeral directors during the entire burial process.

The Cemetery Department will strive to accomplish this mission through the following key activities:

- Administrative
- Internment
- Maintenance
- Renovation Projects
- Trust Funds

Activity	Measures of Quantity/Quality
# of Burials	109
# of Vault Services	65
Sq ft of Perpetual Care Maintained	62 acres
Lots Added	-0- 400 Spring 2008
Chapel Services	5 total
Collections	\$63,715
Trust Fund Earnings	\$135,633
Lots Available to Purchase	937
Chapel Fees	\$240 Funerals, Weddings & 1 Concert.

Management Scorecard

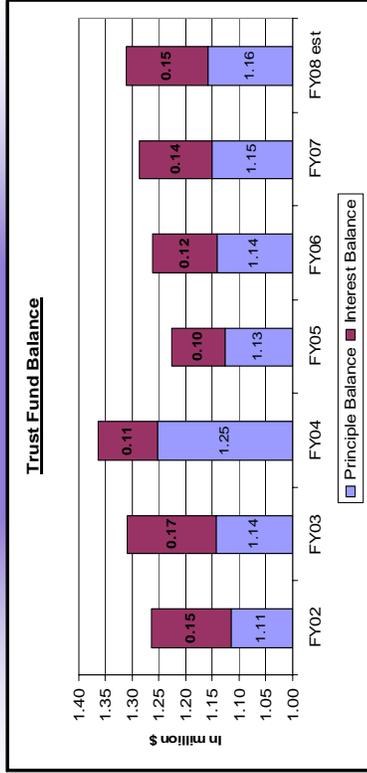
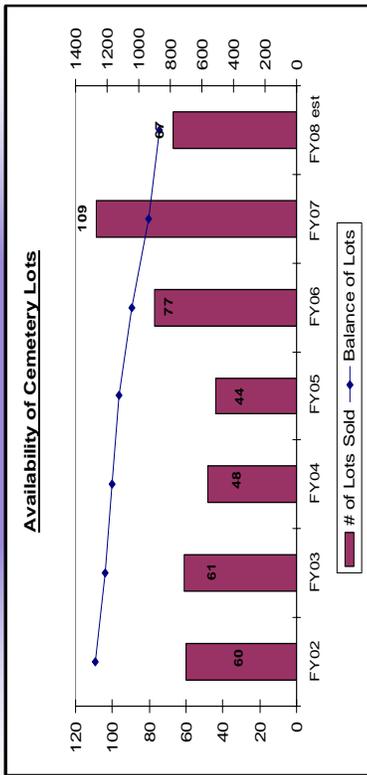
Prior Year Accomplishments:

Completed Eagle Scout Project for new Veterans Memorial area with flags from all Branches of the Armed Forces.
 Began expansion to add 400 lots.

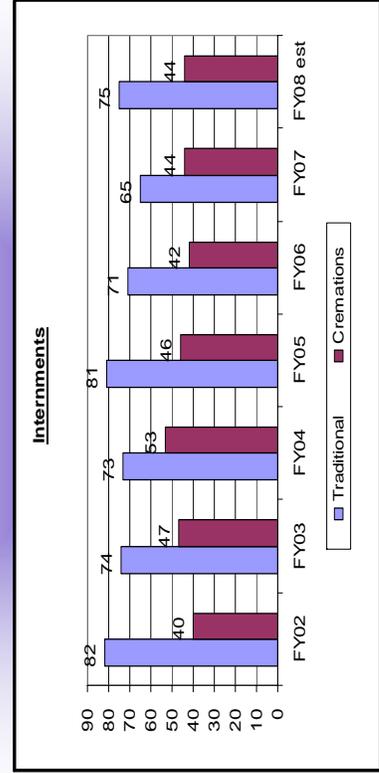
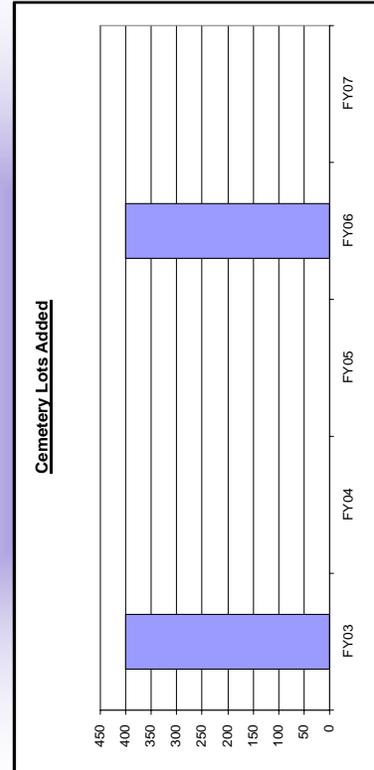
F.Y. 2008 Selected Program Objectives

- To continue Haws Memorial Chapel Renovations: restore stained glass windows
- To continue cemetery expansion
- Investigate Columbarium for cremations
- To purchase a computer for record keeping

Investment income is appropriated to offset labor expenses and other cemetery improvement. Purchase of lots and perpetual care of the lot increases the principle balance available to be invested.



Each burial requires advance preparation of the lot and someone to be there on the day of the burial for closure.



Sanitation & Cleaning

Selected Activity Highlights

Mission Statement

The Street Cleaning Department, in the Public Works Division of the City of Leominster, has the mission to maintain a neat and clean appearance of the parks, streets, and sidewalks in the city through cleaning and upkeep.

The Street Cleaning Department will strive to accomplish this goal through the following key activities:

- Street Sweeping
- Leaf Collection
- Downtown Cleanup

Activity	Measures of Quantity/Quality
Downtown Cleanup	10 curb miles of sidewalks & streets done twice per week
Street Sweeping	198 miles
Catch Basin Cleaning	
# Installed, Repaired	27 replaced
# in Need of Repair	39 rebuilt
Street Sweeping Contract Hours	147
% Cleaned by June 1st	100%
Downtown Cleanup	Trash Picked Up Daily Streets Swept Weekly
Sidewalks	620 feet repaired
# of Complaints after June 1st	To be determined Estimate: 20-30
Budget for contract rental sweeper	\$14,700

Management Scorecard

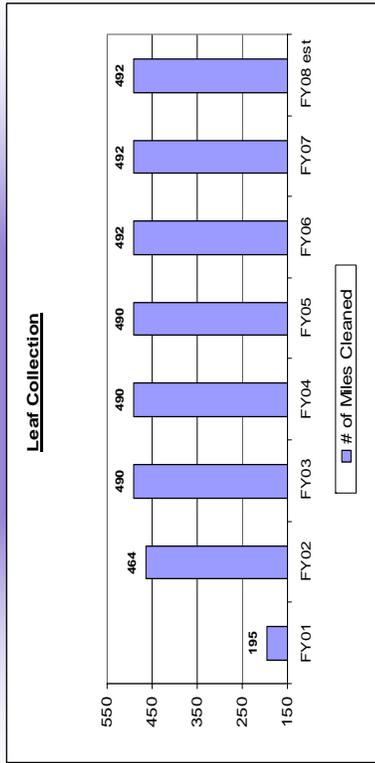
Prior Year Accomplishments:

Used existing Street Sweeper to vacuum leaves from Common and Doyle Field.

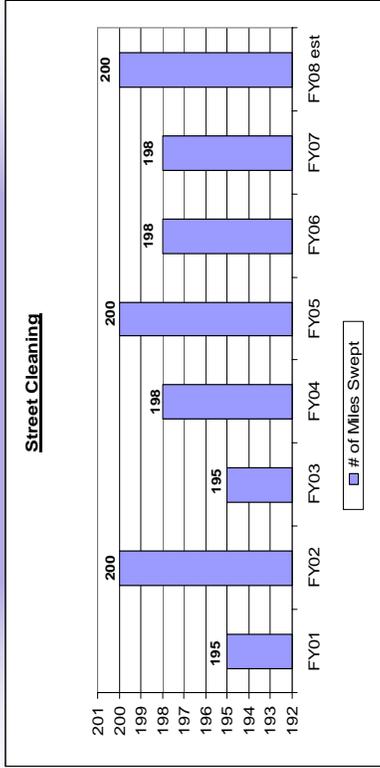
F.Y. 2008 Selected Program Objectives

- Continue catch basin repair program (approximately 246 repaired)
- Continue Boston Hood Catch Basin Program
- Monitor quality of cleaning through inspections
- Log complaints and resolutions

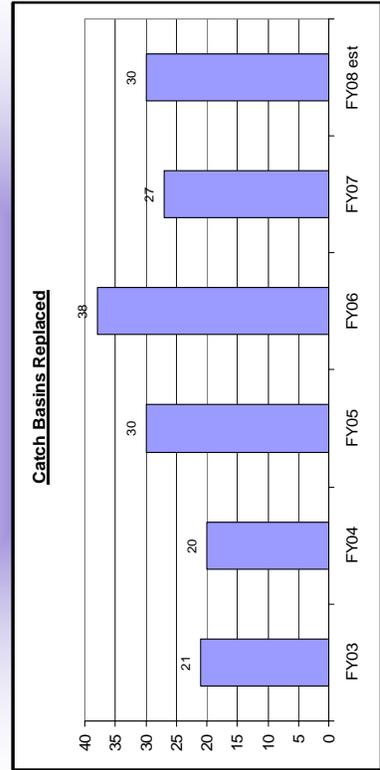
The City of Leominster provides an 8 week curbside leaf/yard waste collection in Spring & Fall of each year.



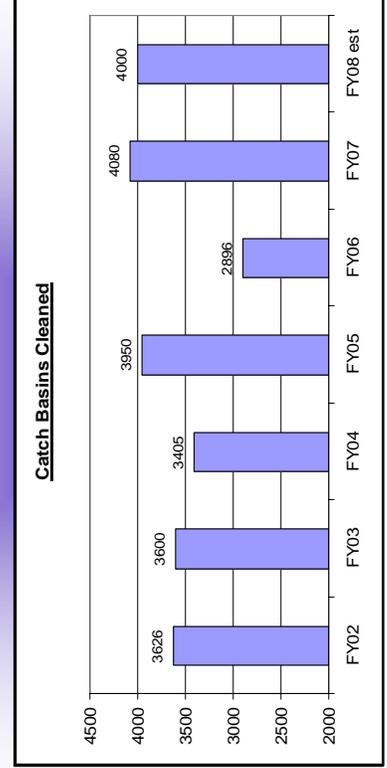
Two thirds of the street cleaning is done by DPW staff. Contractors do the balance along with complaint resolution.



Leominster DPW staff is aggressively trying to maintain our drainage system.



The Street Cleaning Department has repaired 80 catch basins and installed 26 new catch basins. There are 30 catch basins in the City that are in need of repair.



Recycling

Selected Activity Highlights

Mission Statement

The Leominster Department of Public Works administers the City-wide Recycling Program with the Leominster Board of Health

The goal of the program is to comply with the State of Massachusetts' goal of recycling 46% of the waste stream.

Selected activities to accomplish this goal are:

- Curbside collection
- Used paint and oil collection
- Drop off recycling area
- DEP grants
- HHHW collections
- Electronic Equipment collection

Activity	Measures of Quantity/Quality
Curbside Collection: Single Stream Collection	1,480.69 tons
Leaf collection (Spring & Fall) Christmas tree collection	1,072.21 N/A
Used paint drop off	1,928 Units
Used oil drop off	1,203.5 Gallons
Transfer station drop off: Commingled Paper	10.93 tons 26 tons
Transfer Station drop off White goods- metal Freon recovery	18 16
Transfer station drop off Compost	1,340.43 tons
Transfer station drop off: Batteries TV's & CRT's	0 13
Household hazardous waste collection	4 times a year

Management Scorecard

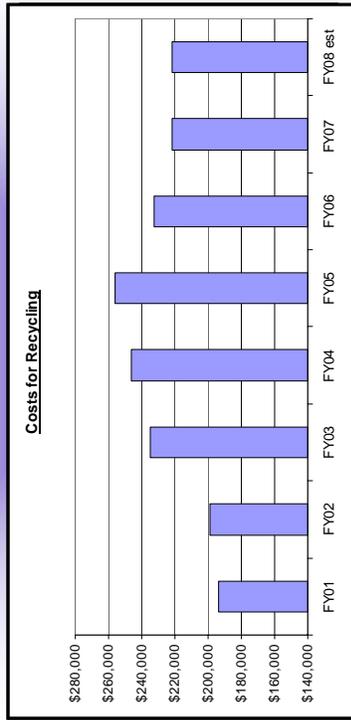
Prior Year Accomplishments

- Instituted Single Stream Recycling Program
- Initiated recycling for some condominiums
- Established electronic recycling program with East Coast Electronic Recycling

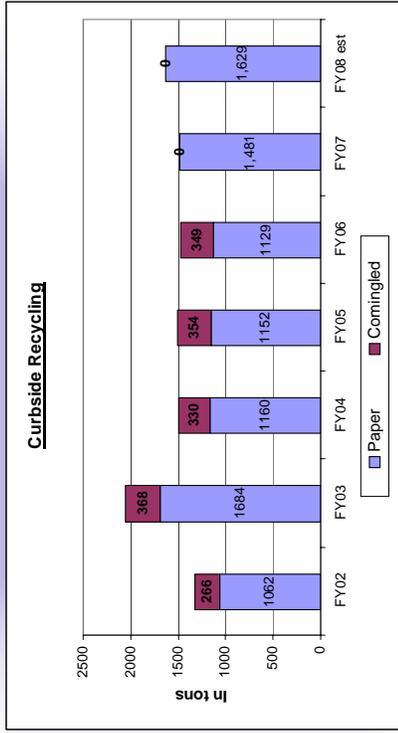
F.Y. 2008 Selected Program Objectives

- Provide drop off locations for white goods at
- Participate in DEP programs
- Provide four household hazardous waste collection days

This chart shows the cost of the city-wide recycling program. Curbside recycling is done on a bi-weekly basis. Single stream recycling collected include glass, metal, plastic, cardboard and paper. No need to separate. The City also has a separate collection for leaves and yard waste in the fall and in the spring.



The numbers in the chart show the actual tonnage collected at the curbside through our municipal recycling pickup. The City has been eligible for DEP grants due to the successful nature of our program. As noted the numbers have gone up each year.



Refuse Disposal

Selected Activity Highlights

Mission Statement

To provide refuse disposal services at the levels agreed upon by the Mayor and the City Council as reflected in the budget appropriation

Activity	Measures of Quality
# of \$10 Units	45
# of \$20 Units	47
# of \$25 Units	1
# of \$3 Units	4
# tons-Transfer Station	MSW 125.11 tons C&D 113.17 tons
# tons-Curbside Pickup	13,247.99
# tons-Recycling Program	1,480.69
Yard Waste Pickup	16 Weeks
Cost per Ton	
Curbside Pickup	146.90 per ton
Transfer Station	91.00 per ton
Recycling Program	221,899.00 Flat Fee

Management Scorecard

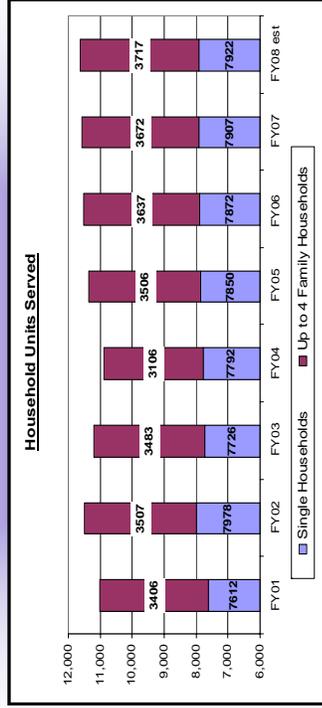
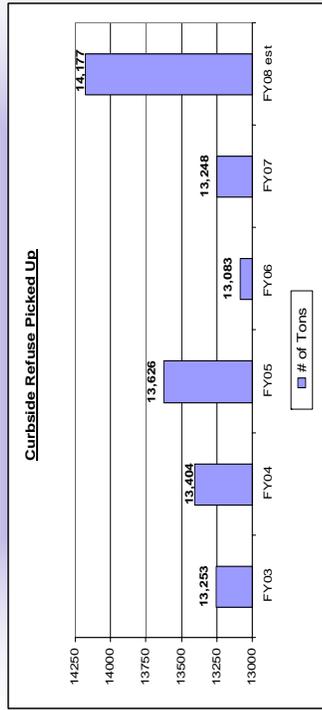
Prior Year Accomplishments

Drop-off at the Waste Management transfer Station

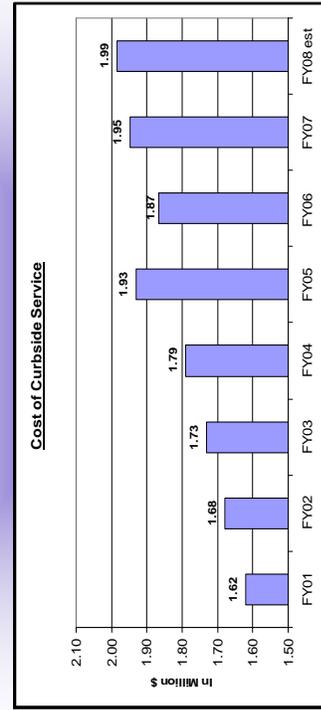
F.Y. 2008 Selected Program Objectives

Continue to improve efficiency.

Annual tonnage of Municipal Solid Waste picked up at the curb.



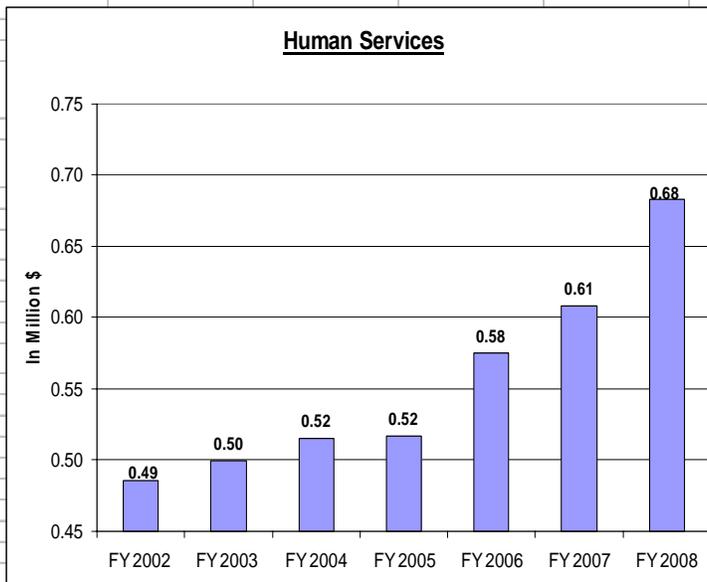
Annual cost for curbside collection



HUMAN SERVICES

General Fund Budget:

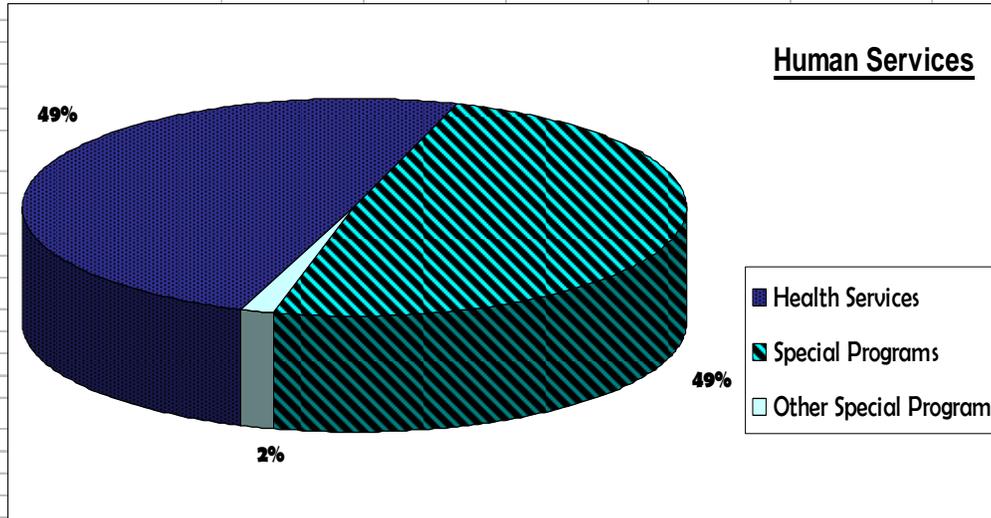
Human Services



Fiscal Year:	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Health Services	247,910.00	257,919.00	270,654.00	266,306.00	290,118.00	306,637.00	337,299.00
Special Programs	224,473.00	230,012.50	240,118.00	238,067.00	273,187.26	281,971.00	333,877.00
Other Special Programs	13,000.00	12,000.00	4,700.00	12,200.00	12,200.00	19,700.00	12,200.00
Total	485,383.00	499,931.50	515,472.00	516,573.00	575,505.26	608,308.00	683,376.00

Budget Notes

- * Veteran's benefits funding increased by \$30,000 (35%)
- * Health Expenses include formerly CDBG inspector expenses now paid for by the City.
- * Non-Union step increases funding provided.
- * Council on Aging expense funding increased by 15% (\$2,775)



Human Services:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
HEALTH SERVICES:							
Health Department Salary & Wages	234,070.00	245,369.00	259,359.00	255,011.00	277,518.00	284,537.00	313,349.00
Health Department Expenses	13,840.00	12,550.00	11,295.00	11,295.00	12,600.00	22,100.00	23,950.00
Health Department Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL PROGRAMS:							
Council on Aging Salary & Wages	76,962.00	80,027.00	85,917.00	87,062.00	97,710.00	96,018.00	104,512.00
Council on Aging Expenses	16,358.00	16,358.00	16,358.00	16,358.00	19,998.76	25,000.00	28,775.00
Council on Aging Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Veterans Services Salary & Wages	59,953.00	59,427.50	63,643.00	60,447.00	60,833.50	77,253.00	86,890.00
Veterans Services Expenses	74,200.00	74,200.00	74,200.00	74,200.00	84,200.00	83,700.00	113,700.00
OTHER SPECIAL PROGRAMS:							
Senior Tax Relief Program	10,000.00	9,000.00	2,500.00	10,000.00	10,000.00	17,500.00	10,000.00
Montachusett Home Care	2,000.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Care of Veterans Graves Salary & Wages	800.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Care of Veterans Graves Expenses	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Total	488,383.00	499,931.50	515,472.00	516,573.00	565,060.26	608,308.00	683,376.00

HEALTH DEPARTMENT

General Funds

Human Services

Fiscal year 2008

Selected Activity Highlights

Mission Statement

The Health Department, under Massachusetts General Laws, the City of Leominster Ordinances, and local administrative practices is primarily responsible for protecting and improving the public health and well-being of the residents of Leominster by providing a clean, aesthetically pleasing, safe and healthy environment in which to live.

The Health Department will strive to accomplish this mission through the following key activities:

- Administration
- Inspection Services
- Environmental
- Health/Medical Services

Activity	Measures of Quantity/Quality
Top 3 leading causes of death	Vascular/Heart: 53% Cancer 22% Respiratory 25%
Solid Waste Disposal: Rubbish complaints Recycling Complaints	480 200
Title V Inspections Septic plans reviewed Construction permits issued	22 10 10
Regional septage treatment at Waste water treatment plant	1,140,650 gallons
# of housing inspections # of violations	1,939 2,452
# food establishment inspections # of critical violations # of re-inspections	439 554 191
# of confirmed food borne illness #of reportable diseases	0 144
Medical/Health: # providers served # of vaccines distributed	26 30,905
Immunization clinics held # of persons immunized	51 455

Management Scorecard

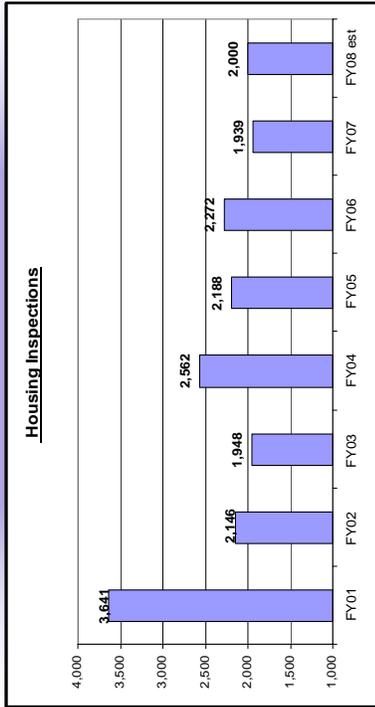
Accomplishments

- Increased public health information to residents and distributed state provided disease information to all schools.

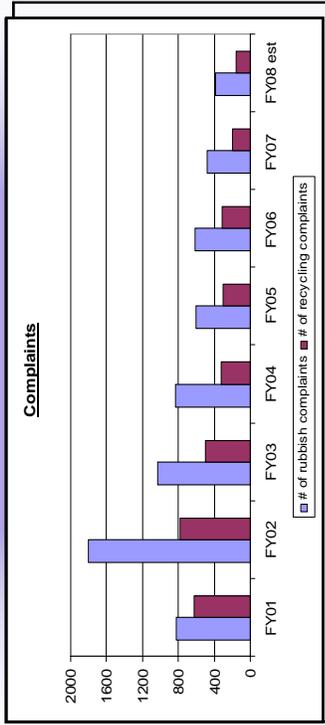
F.Y. 2008 Selected Program Objectives

- Reducing # of rubbish/recycling complaints.
- Coordinate operations and maintenance procedures for Landfill
- Increase staff training for emergency preparedness

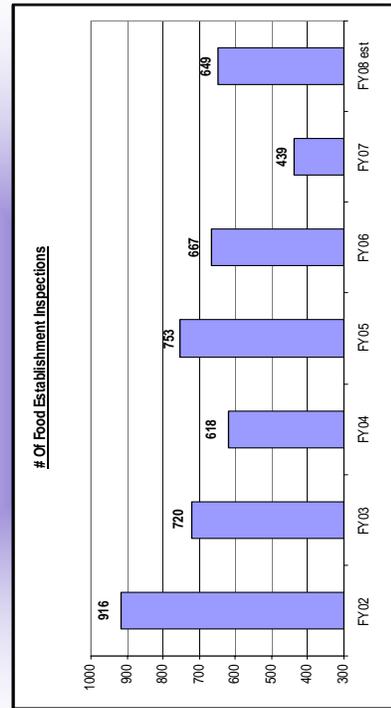
Houses inspected in core area: 1221, Outside core area: 718,
 Violations: 2452, Trash Inspections: 481, Lead paint abatements: 19,
 Ordered asbestos abatements : 8, Total asbestos abatements: 27,
 Civil/Criminal Court Actions: 67 Civil Court Actions, 15 Criminal Court actions.



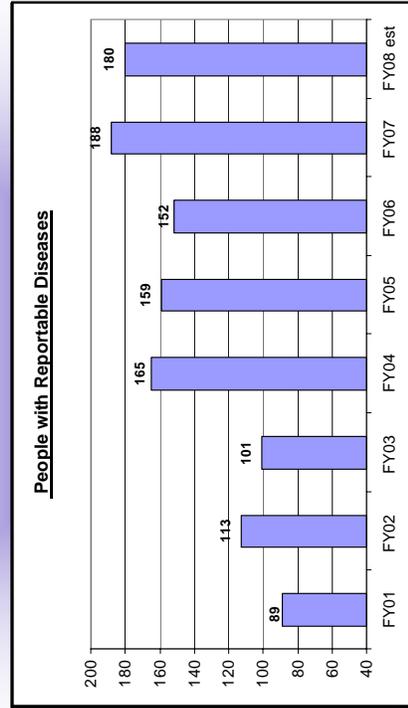
The Health Department continues to improve customer service by managing
 The interaction between the collection contractor and the citizens.



The Food Protection Program, strives to ensure a safe and wholesome food
 supply in the Commonwealth of MA. The Program accomplishes this objec-
 tive by: developing regulations, policies, and interpretations; conducting
 routine inspections; participating in cooperation enforcement actions such
 as embargoes, administrative sanctions, and civil or criminal penalties.



Information regarding communicable diseases for Leominster residents is
 obtained from the local Infection Control Department, the State Department
 of Public Health, and HMO's. Our public health nurses monitor identified
 communicable diseases to prevent further spreading of the illnesses.



Council on Aging

Selected

Activity

Mission Statement

The Council on Aging, under Massachusetts General Laws, the City of Leominster Ordinances and local administrative practices is primarily responsible for enhancing the quality of life of senior citizens.

- OPERATIONS-SENIOR CENTER
- TRANSPORTATION ADMINISTRATION
- NUTRITION ADMINISTRATION
- HEALTH AND WELLNESS PROGRAMS ADMINISTRATION
- RECREATION & SOCIAL PROGRAMS
- CULTURAL PROGRAMS
- SENIOR TAX RELIEF PROGRAM

By initiating continuous quality improvement efforts in these program areas, we will strive to create and manage a dynamic Council on Aging team and have policy that promotes professional, highest quality programs for the City's elders and ensures equal access to all 10,000 elders for services, programs and resources. This will allow for a more clear focusing of the department upon the obtainment of strategic goals and objectives over a multi-year period which address the needs of

Department Scorecard

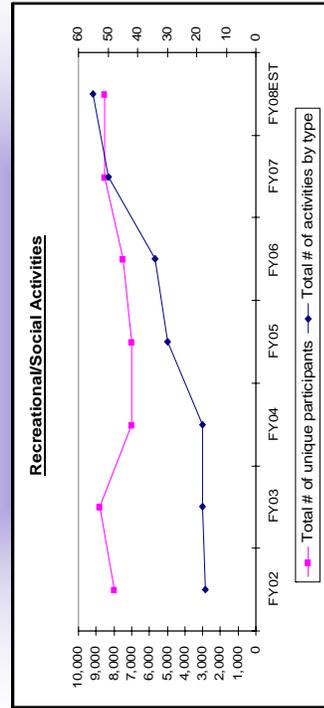
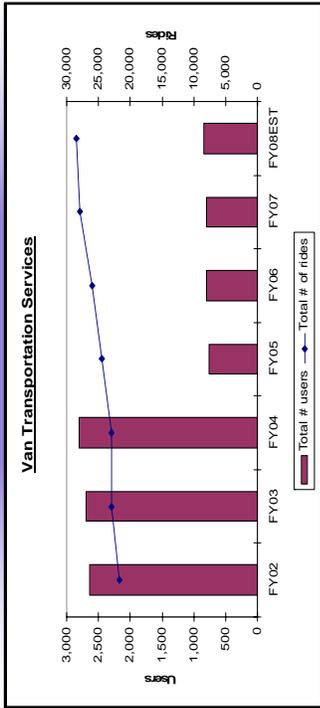
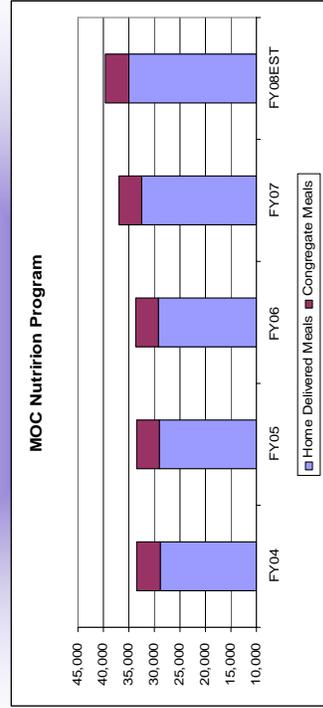
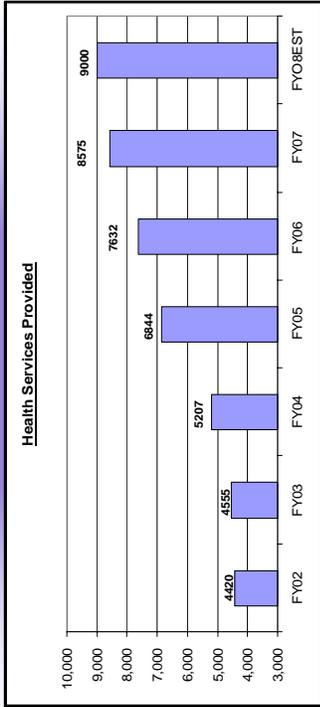
Activity	Measures of Quantity/Quality
Administration-Operations	8,500 individual seniors served 1,200 non-elders served 2FT,1PT,200 Vols.
Van Transportation	20,992rides/ 300 indiv. riders M.A.R.T./C.O.A.
Nutrition Program	Congregate: 4,931meals/ 58 "registered" participating elders 358 Home delivered: 32,496 to 255 persons
Human Service Programs	14,985 health/wellness services / 8,500 seniors served
Recreation & Socialization	25,325 units of service 50 different activities offered
Cultural Programs	COA participation 4,487 dupl./ und.# 1000
Budgets	\$ 133,287.
Senior Tax Relief Budget	\$17,500.

Prior Year Accomplishments

- ◆ Increased programs and activities options for all seniors
- ◆ Increased wellness activities for seniors and guests
- ◆ Expanded speakers bureau for pertinent topics for client
- ◆ Continued to expand computer classes/usage for seniors all with internet accessibility

FY 2008 Selected Program Objectives

- * Increase usage of senior center activities & programs
- Utilize the revised program evaluation for
- Increase health and wellness informational seminars
- Expand speakers bureau to address quality of life issues.
- Expand intergenerational programs
- Expand computer usage of seniors
- Encourage volunteerism



Veterans

Selected Activity

UPDATE

Mission Statement

To provide services and benefits to eligible Veterans and their families in a timely manner in compliance with Massachusetts General Laws (Ch. 115); and further, represents and advocates for Veterans and family members with the U.S. Government and private agencies, Veteran service organizations and the public, to maximize utilization of available resources.

The department strives for quality improvement, diversified problem solving, cost effective case management and proactive community participation through:

- Managing an office that puts Veterans first.
- Maintaining a high level of professional case management by providing flexible services and programs.

A sample of services provided are:

- Emergency Benefit Case Management
- Burials for Indigent Veterans
- VA Compensation & Pension Matters
- Educational and Vocational Benefits
- VA Health Care Applications
- Project 2000 Memorial Bricks (Carter Park)
- Homeless Shelter
- State Bonus Program
- Property Tax Abatement for Disabled Veterans
- Obtain Copies of Discharge Records/Awards
- Massachusetts Veterans' Memorial Cemeteries
- Veterans' License Plates
- Public Housing
- Veteran Grave Registrations

Activity	Measures
FY 07	
Emergency Benefit Cases: Ch 115	36
Emergency Benefits Paid Out: Ch 115	\$112,563.00
Total Authorized to be Reimbursed to Leominster: Ch 115	\$ 83,876.00
Burials for 5 Indigent Veteran	10,000.00
Federal Veteran Affairs Compensation/Pension (Annual)	Report comes out in FY 09
Federal Veteran Affairs Dependent DIC Awards (Annual)	Report comes out in FY 09
MA State Annuities for widows and disabled Veterans 74@\$2,000	\$ 148,000
Scheduled MART Rides for Veterans/Widows	356
MA Welcome Home Bonus	22
Project 2000 Veterans Memorial Bricks in Carter Park	250
VA Health Care Applications	50
MA Memorial Veterans Cemetery (Winchendon)	36

MANAGEMENT SCORECARD

Prior Year Accomplishments

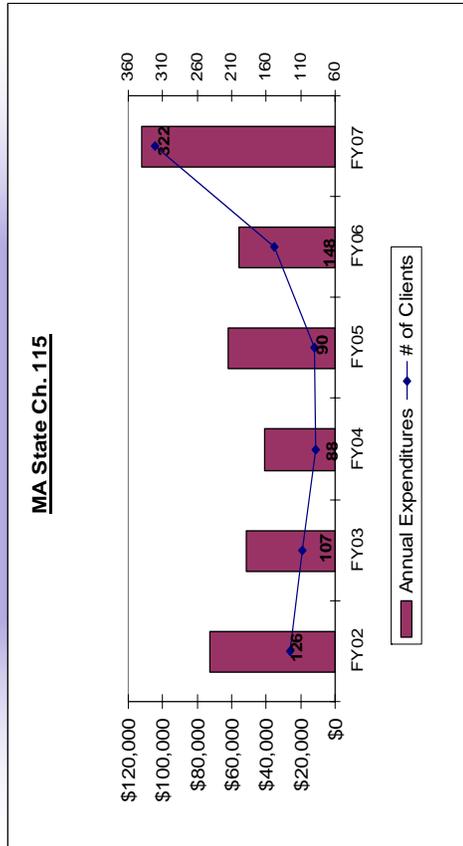
- Provided outreach for Winchendon Memorial Veterans Cemetery
- Made improvements to the Veterans Center (new restrooms, removed/replaced oil tanks)
- Expanded /improved ceremonies for Memorial Day and Veterans Day
- Created a Database of all Leominster Veterans/Widows
- Dedicated new Streets in honor of our Veterans
- Continued to provide accurate and timely services to Veterans and their family's

F.Y. 2008

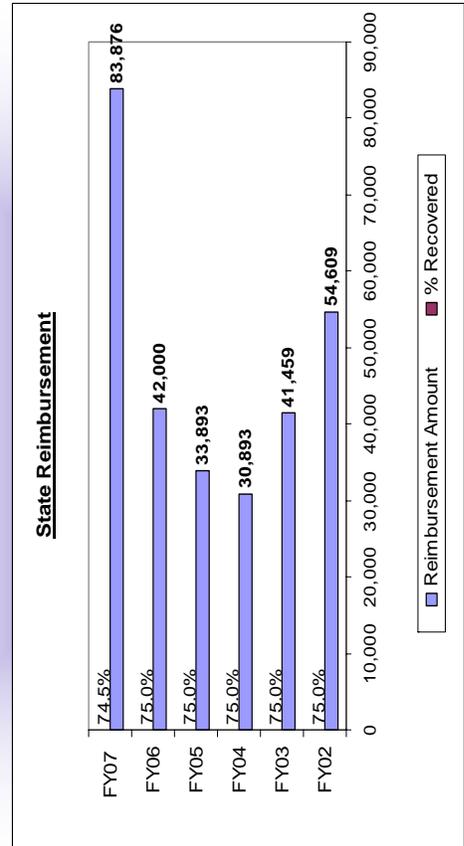
SELECTED PROGRAM OBJECTIVES

- Create a WWII and Korea n War Memorial
- Publish on the Web Site a complete listing of all of Leominster's War monuments and memorials.
- Refurbish down stairs restrooms at the Veteran Center using the CTE program
- Maximize State Veteran Benefits reimbursement
- Work with state officials to pass legislation for free fees for returning Veterans

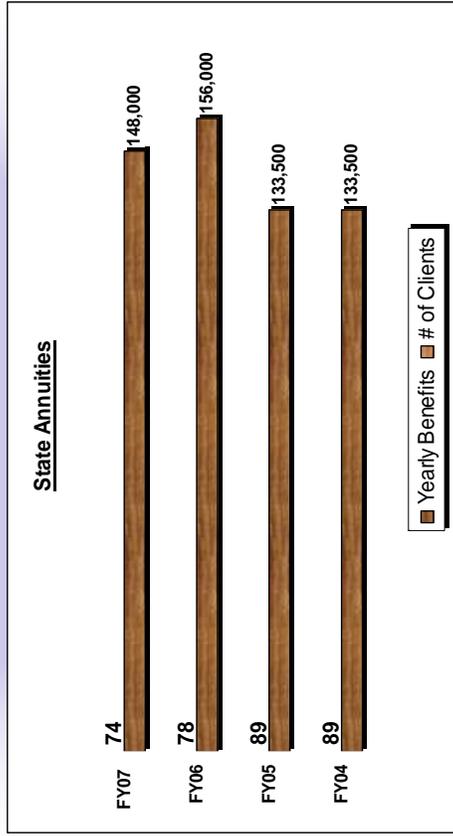
Emergency Benefits: The Commonwealth of Massachusetts mandates (MGL Ch. 115) that, as part of our mission, we provide an emergency financial assistance program for veterans and dependants in need. The monthly amount budgeted for a veteran, spouse, and two children has continued to rise in an effort to meet the minimal needs of wartime veterans.



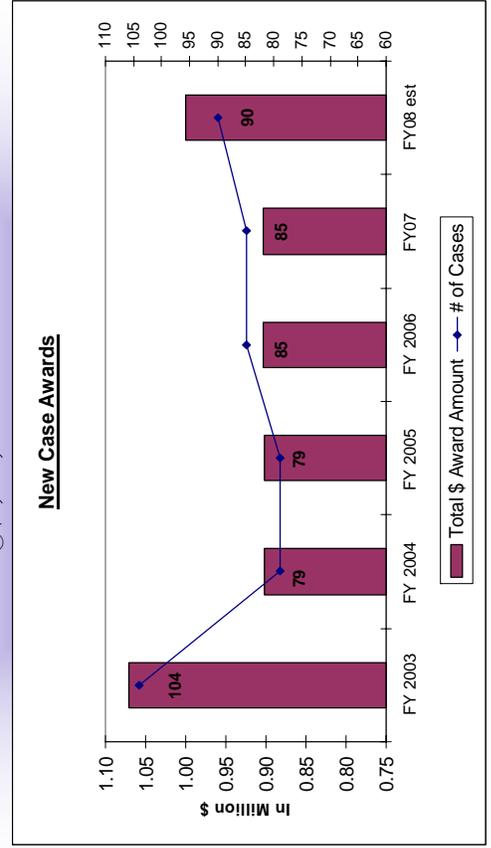
State Reimbursement: The Commonwealth will reimburse the city at a rate of 75% of the total authorized expenditures for emergency benefits. It is the goal of the Leominster Veteran's Services to maintain the highest level of authorized reimbursements.



State Annuity: is for 100% disabled veterans or the widows of 100% disabled veterans.



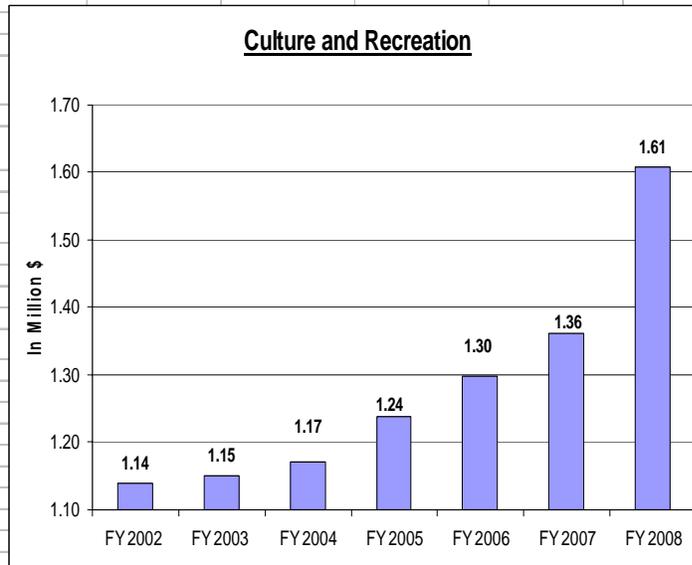
Each year the Department represents veterans and their families with claims for VA Compensation. In FY06 the total Veteran's awards are: 456 Veteran's Awards @ \$283,663 per month (\$3,779,292 annual) 87 Beneficiary awards @ \$65,566 (\$812,250 annual) 553 Total annual Vets awards @ \$4,344,178



CULTURE AND RECREATION

General Fund Budget:

Culture & Recreation

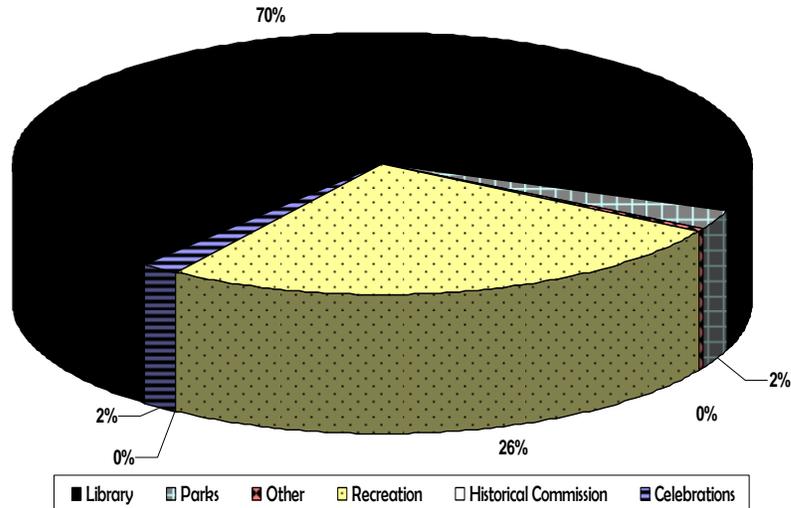


Fiscal Year:	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Library	801,645	808,385	831,126	852,557	886,866	912,318	1,123,911
Recreation	287,018	295,421	298,331	344,186	368,504	385,414	414,986
Parks	26,660	24,644	23,574	23,574	23,574	35,525	37,025
Historical Commission	2,000	1,800	2,000	2,000	2,500	2,835	3,000
Celebrations	16,000	15,550	11,145	11,145	12,000	20,000	25,500
Other	6,000	5,400	5,050	5,050	5,050	5,050	4,750
Total	1,139,323	1,151,200	1,171,226	1,238,512	1,298,494	1,361,142	1,609,172

Budget Notes

- * Step increases provided for non-union employees.
- * Library part-time and Sunday hours funding increased by \$57,000
- * Library expense funding increased by \$87,270.

Culture and Recreation



Culture & Recreation:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
LIBRARY:							
Library Salary & Wages	635,070	637,399	658,174	669,635	698,269	707,513	831,836
Library Expenses	166,575	170,985	172,952	182,922	188,597	204,805	292,075
Library Capital Expense	0	0	0	0	0	0	0
RECREATION:							
Recreation Salary & Wages	260,018	271,121	276,461	318,316	339,269	352,769	378,486
Recreation Expenses	27,000	24,300	21,870	25,870	29,235	32,645	36,500
Recreation Capital Outlay	0	0	0	0	0	0	0
PARKS:							
Doyle Field Commission Salary & Wages	6,500	6,500	6,500	6,500	6,500	6,500	8,000
Doyle Field Commission Expenses	18,110	16,299	15,299	15,299	15,299	27,250	27,250
Park Maintenance Expenses	2,050	1,845	1,775	1,775	1,775	1,775	1,775
HISTORICAL COMMISSION:							
Historical Commission Expenses	2,000	1,800	2,000	2,000	2,500	2,835	3,000
Historical Commission Capital Outlay	0	0	0	0	0	0	0
CELEBRATIONS:							
Christmas Decorations	11,500	11,500	7,500	7,500	7,500	15,000	21,000
Memorial and Veterans Day Celebration	4,500	4,050	3,645	3,645	4,500	5,000	4,500
OTHER:							
Municipal Entertainment Expenses	4,500	4,050	4,000	4,000	4,000	4,000	3,700
Fish & Game Liberation Expenses	1,500	1,350	1,050	1,050	1,050	1,050	1,050
Total	1,139,323	1,151,199	1,171,226	1,238,512	1,298,494	1,361,142	1,609,172

Library

City of Leominster

General Fund

Fiscal Year
2008

Selected

Culture & Recreation

Activity

Mission Statement

The Leominster Public Library is a service organization which provides free information in various formats to residents of Leominster and the surrounding communities. The purpose of the public library is to provide those library materials, information, programs, and services which are most wanted by the residents of the service area; to provide convenient access to needed materials and information; and to actively work to make community members and organizations aware of the resources and services provided by the Leominster Public Library.

KEY PROGRAMS

- ◆ Administration
- ◆ Adult Services
- ◆ Children's Services
- ◆ Technical Services
- ◆ Young Adult Services
- ◆ Physical Plant/Equipment

FY07 Accomplishments

OPENED NEWLY EXPANDED & RENOVATED LIBRARY

- ◆ Worked with the general contractor, architect, project manager, and City appointed Building Committee to complete construction of the expanded library facility.
- ◆ Worked with Fundraising Steering Committee to continue to raise \$1.2M for the new library's furniture, fixtures, and equipment.
- ◆ Planned and executed move from temporary location to newly expanded and renovated library.
- ◆ Planned and executed public dedication of new library attended by over 500 people.
- ◆ Regularly updated the construction link on the library's web page to keep the public informed of the progress of the construction project.
- ◆ Continually promoted the library's temporary location, the library's closing for the move and reopening of the new facility, and the library's collection, programs, and services.
- ◆ Submitted required reports to the MA Board of Library Commissioners for the construction grant and state aid.
- ◆ Partnered with Project Apples (Leominster Partnership for Children) to offer monthly Family Fun Nights.
- ◆ Actively participated in the city-wide literacy initiative—Pathways to Family Success.

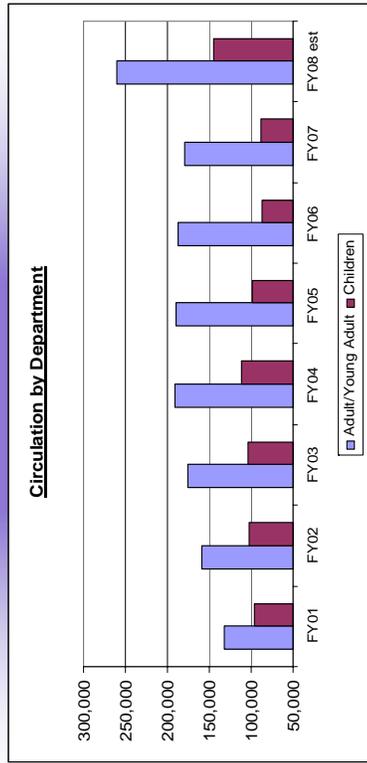
Activity	Measures of Quantity/Quality
Annual hours of service	2,781
# of Leominster borrowers	23,481
Circulation	267,713
Reference questions	19,964
Patrons using the library annually	117,920 (no count available after 4/16/07)
Programs	302
Program attendance	9,619 attendees
Public computer use—annually	20,800 hours
Interlibrary loans	19,554 (received from) 23,970 (provided to)
Public meeting room use	452 meetings
Holdings	120,126

The library offered full service in its temporary location—Crossroads Office Park, 690 Mechanic Street from July 1, 2006 through April 15, 2007. Library service was suspended for 8 weeks to enable the library to move back to its newly expanded and renovated facility. The library held a public dedication attended by over 500 people on Sunday, June 10th, and opened for regularly scheduled hours of service the following day.

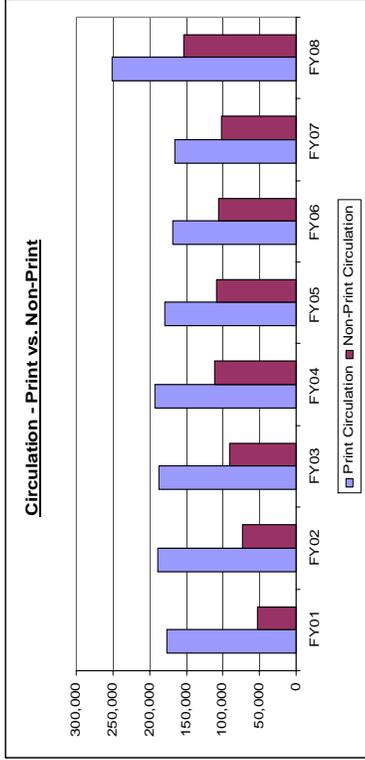
F.Y. 2008 Selected Program Objectives

- ◆ Plan and execute ceremony and program to celebrate the dedication of the Dr. Martin T. Feldman Children's Room.
- ◆ Work with the general contractor and sub-contractors to finalize project punch list.
- ◆ Submit final reports to the MA Board of Library Commissioners for the library's construction grant.
- ◆ Continue to work on developing budget to adequately reflect the needs of the newly expanded and renovated library.
- ◆ Introduce wireless Internet access in the adult area of the library.
- ◆ Develop Meeting Room Use and Public Bulletin Board policies.
- ◆ Install media in library's main community room.
- ◆ Develop new job description and hire a Maintenance/Custodial worker.
- ◆ Participate in downtown events such as the Johnny Appleseed Festival and the holiday stroll.

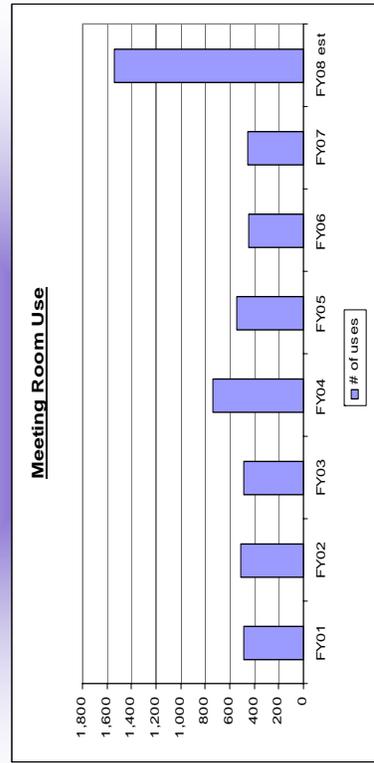
Circulation declined only slightly more than 2% from the previous fiscal year, in spite of the fact that the library was closed for eight weeks to move from its temporary location to the newly expanded and renovated library. However, the library was incredibly busy for the final two weeks of the fiscal year 2007, after reopening on June 11th. Based on the first quarter of FY08, circulation is projected to increase overall by 50%. The circulation of young adult material is showing the most significant area of growth.



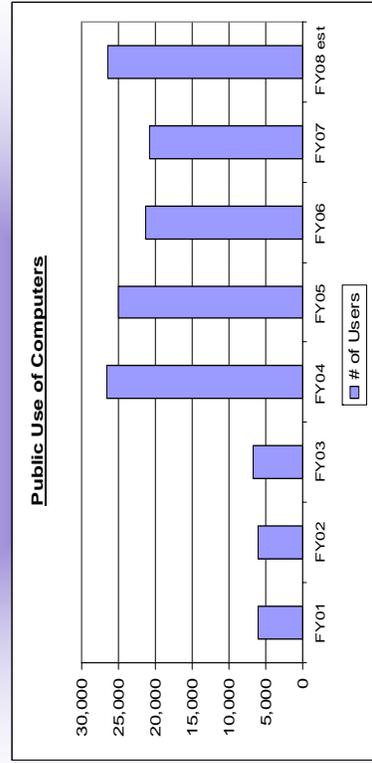
The overall circulation of non-print material is being driven by the growing variety of material in non-traditional formats. The library currently offers its patrons books-on-tape, books-on-CD, downloadable audio-books, electronic books, DVDs, videocassettes, downloadable videos, musical compact discs, CDROMS, and museum passes.



The library's only meeting room in its temporary location was used, for the over 300 programs offered annually by the library to residents of all ages, as well as by a wide-variety of community groups and organizations. With additional meeting rooms and small group study rooms, the library will now be able to better meet the ever-growing requests by community groups and organizations for public meeting space.



Eleven (11) public Internet computers are available for either 1 hour or 15 minute use in age appropriate areas of the library. Computer use will continue to rise with the increased number of computers made available to the public. The library hopes to add additional computers in this fiscal year.



RECREATION DEPARTMENT

Selected Activity Highlights

Mission Statement

To provide a wide variety of recreational programs and opportunities that are cost effective and that enhance the quality of life for Leominster youth and adult residents while providing a safe and healthy community environment in which to live through the provisions of recreational programs and facilities.

commissions, volunteer, and community resources as a means to enhance recreation while building stronger partnerships.

- Address Open Space Plan goals and objectives
- Address facility needs
- To maintain safety and improved appearances at:
 - Fields
 - Playground areas
 - General Park areas
 - Recreation Buildings

GOALS:

- To continue providing a wide variety of recreational opportunities for all Leominster residents year round.
- To fully utilize boards,

Activity	Measures of Quantity/Quality
Youth & Teen Playground	767 Participants
Youth Basketball	628 Participants
Swim Lesson Program	543 Participants
Youth Sport Instruction	809 Participants
Adult Trips	100 Participants
Adult Fitness Activities	432 Participants
Administration	120 Employees 120 Volunteers Over 100 Programs Coordinated
Maintenance	103 Acres Maintained 25 Acres Mowed 10 Sites Trash & Litter Collected
Documentation/Reporting	50,000 Brochures & Flyers Distributed 4 Grants & 10 Documents

Management Scorecard

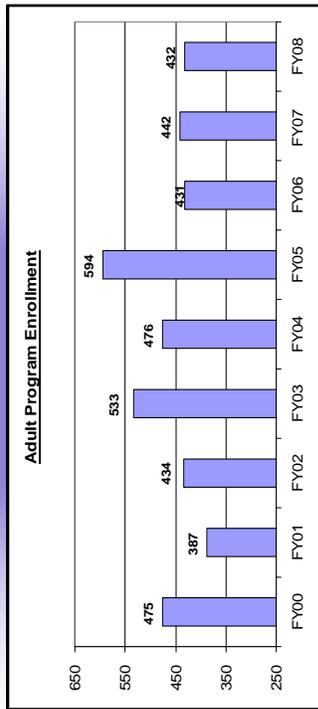
Prior Year Accomplishments

- Replaced the ice rink liner
- Took complete control of State Pool Expenses
- Conducted a study of city fields and field needs
- Applied for a Trails Grant
- 604 b Grant awarded to assess Colburn Pond
- Developed a plan to renovate two school fields

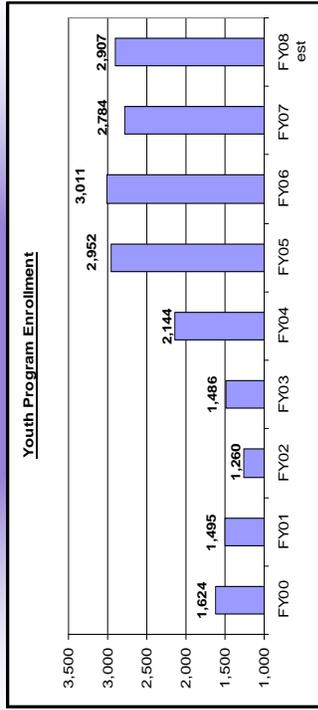
FY 2008 Selected Program Objectives

- Apply for a grant to resurface and light Doyle Field Tennis Courts
- Renovate Fallbrook Field
- Work with the Adult Men's Softball Association to make improvements at Fournier Field
- Expand fall special events
- Improve two hiking trails
- Complete Barrett Park Master Plan
- Install playground at Barrett Park
- Increase extended day summer hours

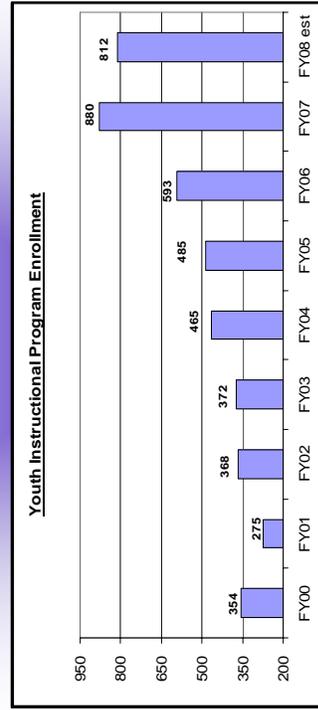
Adult Trips Adult Fitness Programs Crafts
 Hiking Snow Shoeing Cross Country Skiing



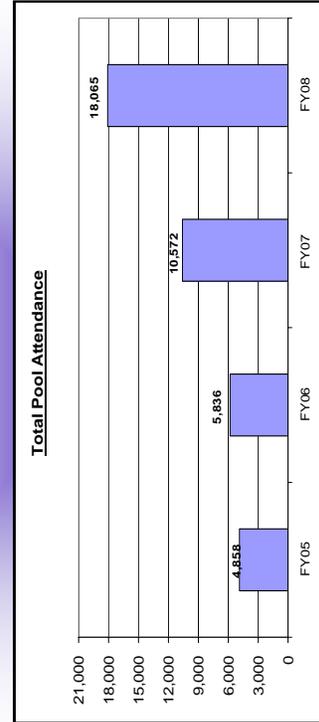
Preschool Summer Program Playground Program Teen Program
 Intermediate Summer Program Summer Extended Day Swim Program
 Babysitting Program North Pole Calling Sportsman
 Flag Football League Youth Basketball League



Lacrosse Basketball Field Hockey Tennis Golf
 Archery Bowling Clay Target Cooking Crafts
 Science Workshops Cake Decorating



For the past three years, the Recreation Department worked with the State Department of Conservation and Recreation to operate the Leominster State Pool. The Recreation Department hired staff, offered swim lessons, offered family season passes, managed and maintained the facility.



Parks

Selected Activity Highlights

Mission Statement

The Parks Department in the Public Works Division of the City of Leominster has a mission to maintain and care for the parks, common areas, islands, and the city parking garage within the city boundaries in order to achieve safe and aesthetic common areas for residents and the general public.

The Parks Department strives to achieve their mission through the following key activity areas:

- City Parks
- Common Areas & Islands
- Parking Garage
- Doyle Field

Activity	Measures of Quantity/Quality
Grass Mowing	Weekly or as needed
Fertilizing	3 times per year
Bark Mulching	Once Annually 140 cubic yards
Leaf Raking	Annually by Nov. 15th \$74,970
Weeding, Seeding, Aerating, & Fertilizing	Twice yearly on Athletic Fields
Watering Evelyn Hachey, Common, & Doyle Field	Bi-weekly or as necessary including Merriam Avenue, Evergreen Cemetery & Carter
Parks Maintained	7
Common Area's Maintained	10
Fields: Doyle Field Complex Baseball, Soccer & Football	See Above (weekly)

Management Scorecard

Prior Year Accomplishments

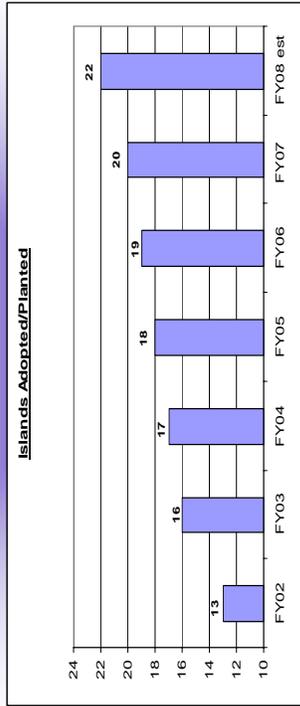
Added Planter urns on Central Street @ Litchfield and Library.
Installed new trees on Route 13 and at Orchard Hill Park Drive.

F.Y. 2008 Selected Program Objectives

- Maintain Grove Avenue Parking lot & Planter
- Maintain new planters for Rotary Club program
- Continue Tree Plantings.
- Add Planting areas near Central Square.

Several years ago the City of Leominster, through the Mayor's Office started an Adopt-an-Island programs by planting traffic islands in and around major city intersections.

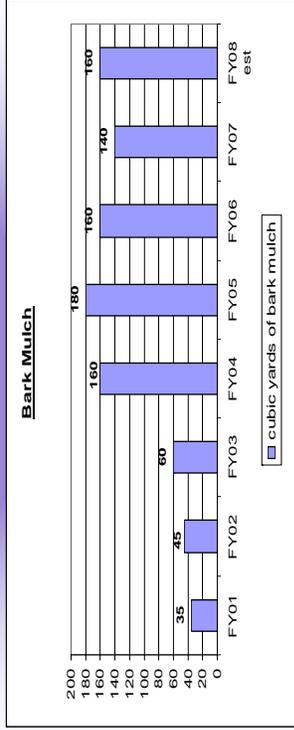
Yearly goal is to add 1-2 planting areas per year to this program.



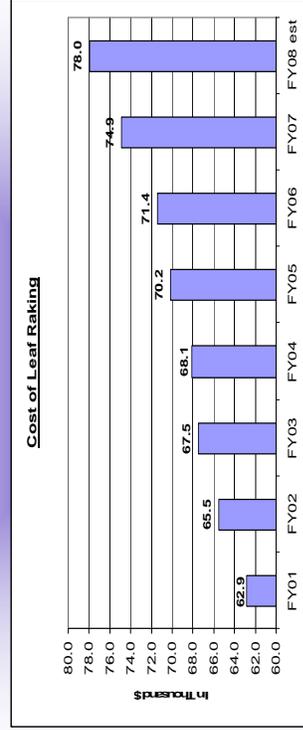
Each year the Forestry and Cemetery

Department staff endeavors to spread bark mulch in publicly maintained parks and planting areas.

We also strive to add 1 or 2 additional planted areas each year.



Leaf raking in Carter Park, Pine Grove Cemetery, Evergreen Cemetery and the downtown Common is a daunting task. Each year we try to lower or maintain the cost of this program and to get it done more quickly and effectively.



Historical Commission

Selected Activity Highlights

Mission Statement

The Mission of the Leominster Historical Commission is to act as an advisor to the Mayor, City Council members, City Departments, employees and the citizens of Leominster.

The Historical Commission will strive to accomplish this mission by volunteering our time and abilities to the following activities:

- Historical Data Collection
- National Register Nominations
- Watchdog Commission for current historical sites
- Office Space Acquisition
- Weekly Meetings
- Historic Preservation Survey & Plan
- Utilize Senior Citizens as office clerks

Activity	Measures of Quantity/Quality
Current Historical Sites	50
National Register Sites	26
# of Volunteers	10
Nominations /National Register (Pine Grove Cemetery)	A work in progress
# of Meetings	2 per week
# of Committees	5

Management Scorecard

Prior Year Accomplishments

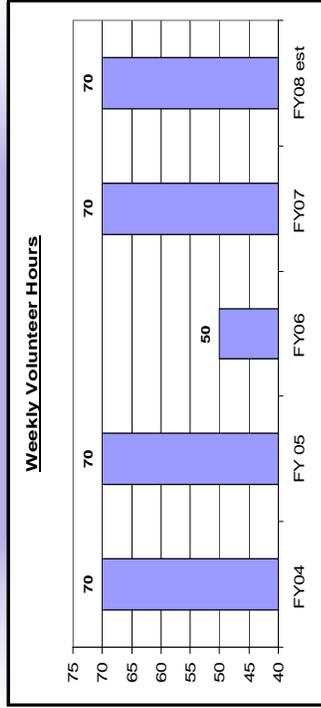
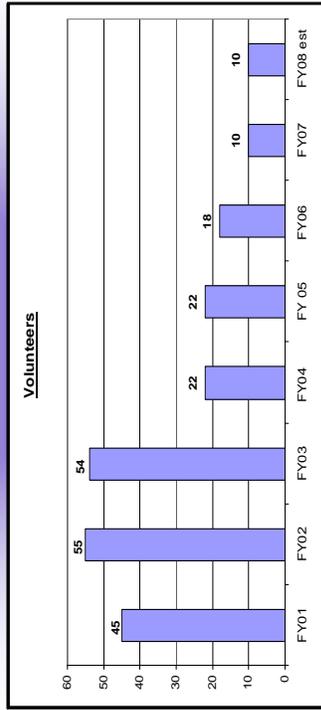
- Historic Photos of Downtown Leominster to State Senator and State Representative.
- Completion of Combing Through Leominster History book, by David Chester. Sales are still ongoing.

F.Y. 2008 Selected Program Objectives

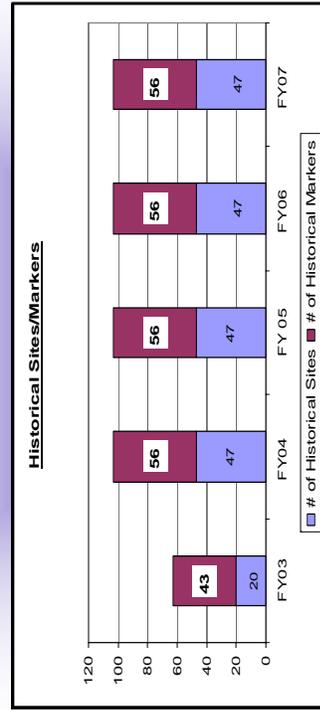
- Work with Mass Highway Dept : Great Bridge Rte 13 Leominster and bridge on Mechanic
- Place Pine Grove Cemetery on the National Register of Historic Places
- Request grant money from Massachusetts Historical Commission for restoration of Pine Grove Cemetery.
- Digitizing our glass negatives and photo prints.

Volunteers concentrate on the following tasks:

- Identify and work out details for Historic Plaques, & Bronze National Markers.
- Research data for City Properties.



An Historic Marker is a bronze / wooden sign. The Carter Park granite sign is one of Leoninster's major Historical Markers. An Historic Site is a landmark. Our major historical sites on the National Register of Historic Places include: Cluett Peabody & Co., Kendall Hall, Monument Square Historic District, Wachusett Shirt Co., Wellington Piano Case Co., Whitney & Co.



Celebrations

City of Leominster

General Fund

Decorations

Fiscal Yr 2008

Selected Activity Highlights

Mission Statement

The mission of the Mayor's Office and the oversight of celebrations in Leominster is to provide holiday spirit to the downtown area for citizens and the general public.

Downtown events are not only enjoyable but they are also beneficial to the merchants in the area to showcase what is available to residents directly in their community.

Activity	Measures of
Number of People who attended the tree lighting ceremony and chestnut roasting	500
Cost of Electricity for Monument Square	\$1,500.00

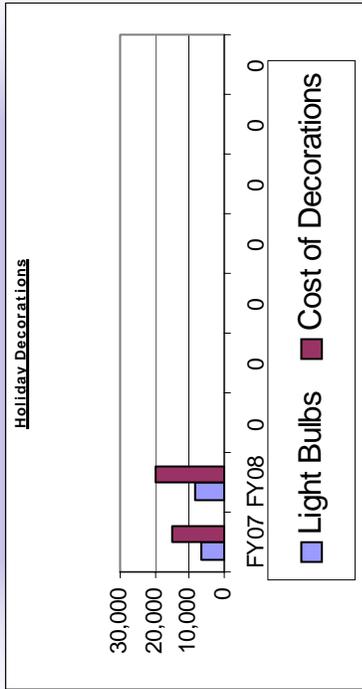
Prior Year Accomplishments

- Obtained an outside source to decorate Monument Square, Carter Park and City Hall.
- Organized additional functions during the holidays to promote community spirit such as the Holiday Stroll.

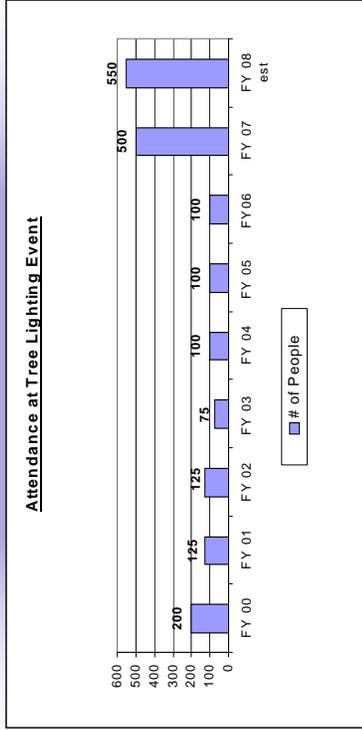
F.Y. 2008 Selected Program Objectives

- Increase decorated areas such as Washington Square

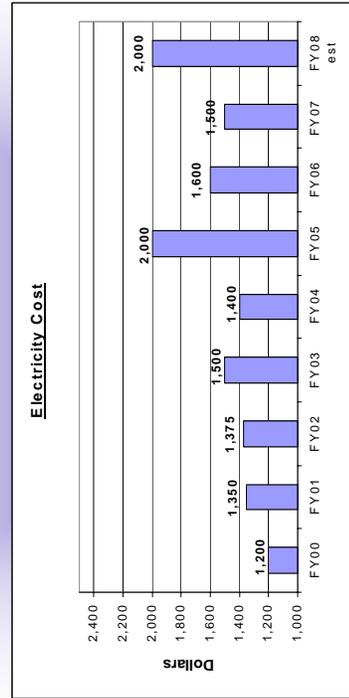
Beginning in FY 2007, the City contracted an outside company to install the holiday lights and decorations. The outcome was enjoyed by all.



The attendance was significant this year. We included chestnut roasting, Hayrides, Santa's annual visit to downtown and the traditional lighting.



The cost of electricity to light Monument Square for the holidays.



Each year the Mayor's office pays to have trout stocked in Barrett's Pond for the fishing derby that the Recreation Department hosts. This allows the children of our community to participate in a fishing derby at either a low cost or no cost.

This number remains consistent from year to year (1200) fish stocked).

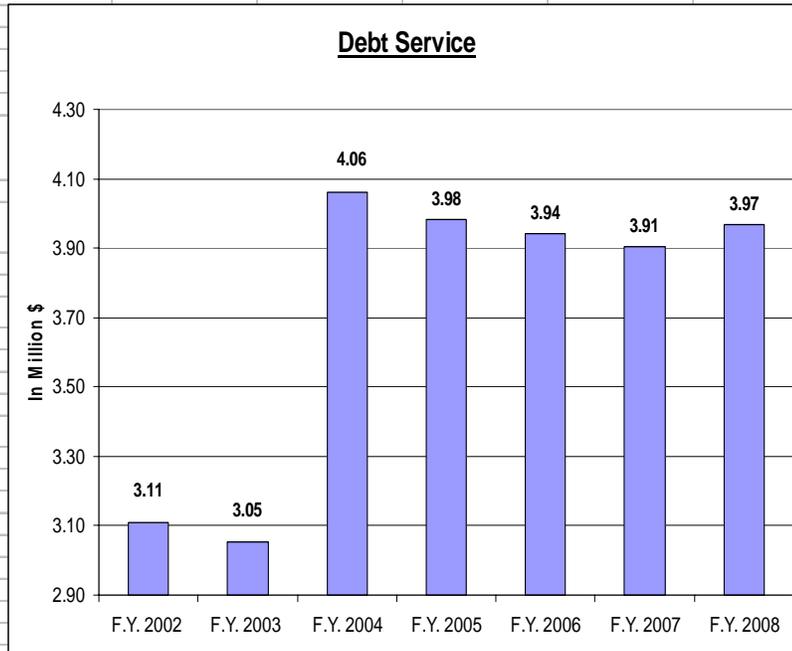
Each year the Mayor's office is responsible for paying the bill for the Leominster Sportsmen's Club to release the pheasants for hunting purposes.

This number remains consistent from year to year (25 pheasants stocked).

DEBT

General Fund Budget:

Debt Service

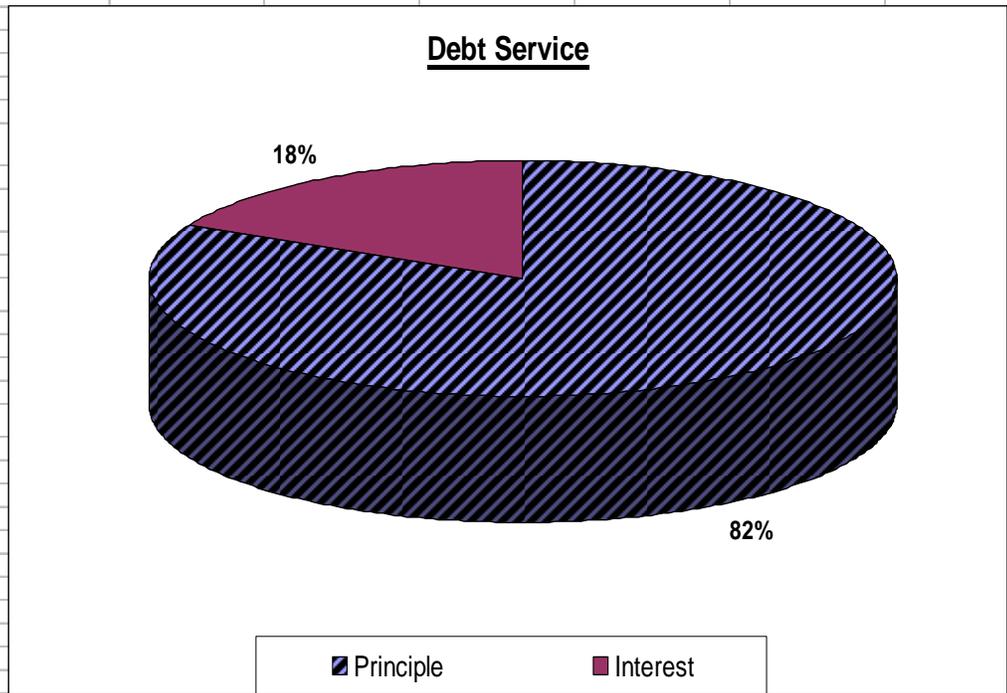


Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Principle	1,895,000	2,030,000	2,865,000	3,005,000	3,097,500	3,210,000	3,270,000
Interest	1,214,010	1,022,102	1,194,533	976,020	844,595	695,039	695,993
Total	3,109,010	3,052,102	4,059,533	3,981,020	3,942,095	3,905,039	3,965,993

Budget Notes

- *Continued scheduled principle payments of four existing outstanding loans
 - School Additions (Refunded) Level Payment Method
 - Public Buildings - Level Principle Payment Method
 - Samoset School - Level Principle Payment Method
 - Sky View Middle School - Level Principle Payment Method
- * Issue Bond Anticipation Notes (B.A.N.S.) related to the Library Project (\$8.8 million)
- * Increased Temporary Interest funding for Library Project (\$132,195)
- * Issue Bonds for Water Projects (\$1,158,000)
- * Issue Bonds for Sewer Projects (\$534,000)
- * Issue Bonds for Southeast School Plans (\$ 673,000)
- * Issue Bonds for Library Project (\$4,450,000 - 4/08)

Debt Service



Debt Service:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
PRINCIPLE:							
Maturing Debt:	1,895,000	2,030,000	2,865,000	3,005,000	5,617,500	3,210,000	3,270,000
School Additions			1,250,000	1,315,000	1,385,000	1,500,000	1,570,000
Public Buildings			225,000	295,000	290,000	290,000	290,000
Samoset School			640,000	645,000	635,000	625,000	615,000
Sky View Middle School			750,000	750,000	750,000	750,000	750,000
Southeast School					37,500	45,000	45,000
INTEREST:							
Interest Total:	1,214,010	1,022,102	1,194,553	976,020	624,012	695,039	695,993
Interest on Temporary Loan			25,098	6,981	6,002	59,186	191,371
School Additions			470,578	404,308	333,955	190,121	118,215
Public Buildings			129,048	61,331	53,955	44,950	36,250
Samoset School			292,330	255,900	230,100	203,906	177,657
Sky View Middle School			277,500	247,500	0	196,875	172,500
Total	3,109,010	3,052,102	7,841,606	3,981,020	6,241,512	3,905,039	3,965,993

DEBT SERVICE

Selected Activity Highlights

Mission Statement

The Debt Service Department, under Massachusetts General Laws, the City of Leominster Ordinances and local administrative practices is primarily responsible to account for and process all debt service payments and interest payments in a timely manner.

The Debt Service Department will strive to achieve these goals through the following key programs:

- **Debt**
- **Interest**

Activity	Measures of Quantity/Quality
School Additions - principle balance	\$3,195,000
Samoset - principle balance	\$4,085,000
Public Buildings - principle balance	\$1,160,000
Skyview principle balance	\$4,500,000
Authorized but unissued	\$17,776,000
School additions (net interest charge)	3.70%
Samoset (net interest charge)	4.2877%
Skyview	3.464%
Public Buildings (net interest charge)	3.089%
Temporary borrowings anticipated (Library)	\$8,970,000
Per Capita Debt	
27,824,648	\$666.00

MANAGEMENT SCORECARD

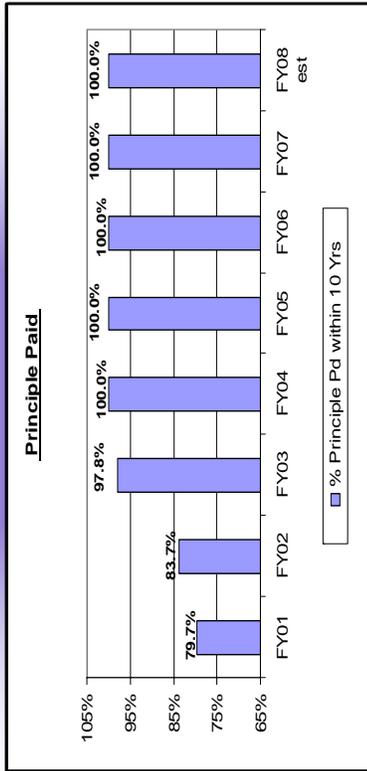
Prior Year Accomplishments

- Successful bond rate upgrade from A2 to A1
- 2 Conference call meetings with City finance officials and Moodys Investor Services
- Meetings with financial advisors on City bond dept for upcoming issues.

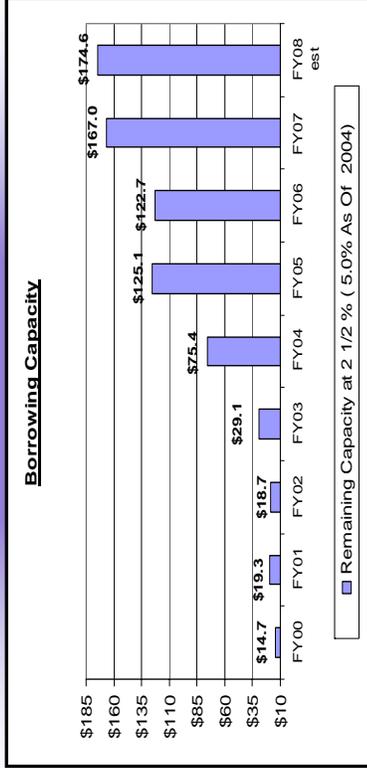
F.Y. 2008 Selected Program Objectives

- Prepare information for official statement for BAN / Bonds
- Continue to work with financial advisor to maintain city bond rating
- Ongoing review of outstanding loans and refinance when possible
- Prepare Annual Financial Disclosures for outstanding debt with financial advisors.
- Review debt strategy and effects of Municipal Partnership Act.

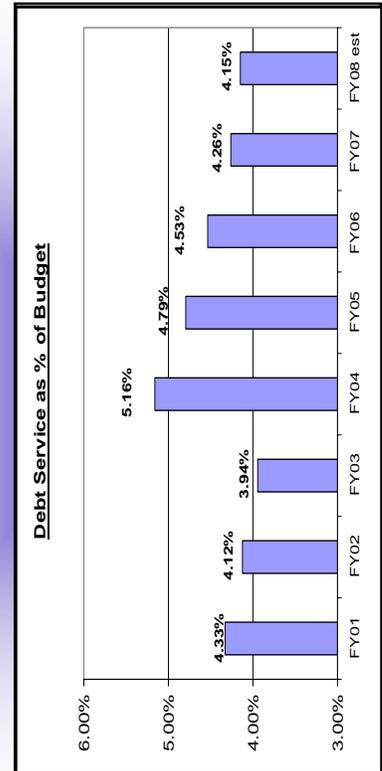
% of Principle paid within 10 years (of total outstanding): 100 %
 Total Principle Outstanding as of 7/1/07: \$12,940,000. (General Fund)
 Total Principal Paid FY07: \$3,165,000.



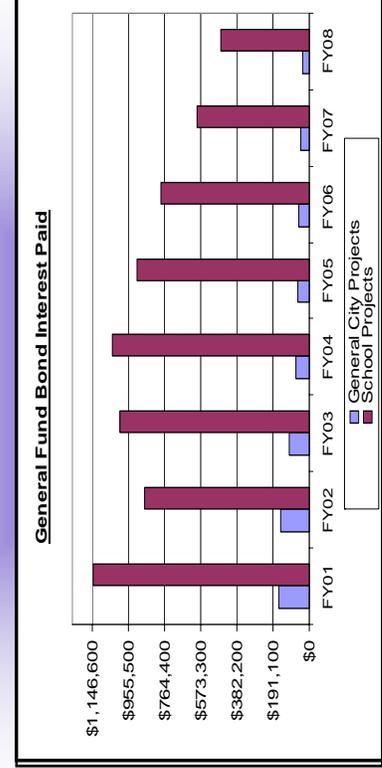
Equalized Valuation 6/30/07: \$3,983,376,300. Debt Limit: \$199,168,815.
 Net Debt Subject to Limit: \$32,193,200.
 Remaining Borrowing Capacity: \$174,553,176.



Budget Total: FY 07 \$91,705,650. Debt Service Total: \$3,905,039.
 FY 06 \$87,001,978. \$3,942,094.
 FY05 \$83,056,154. \$3,981,019.
 FY04 \$78,662,192. \$4,059,532.
 FY03 \$77,444,979. \$3,052,102.



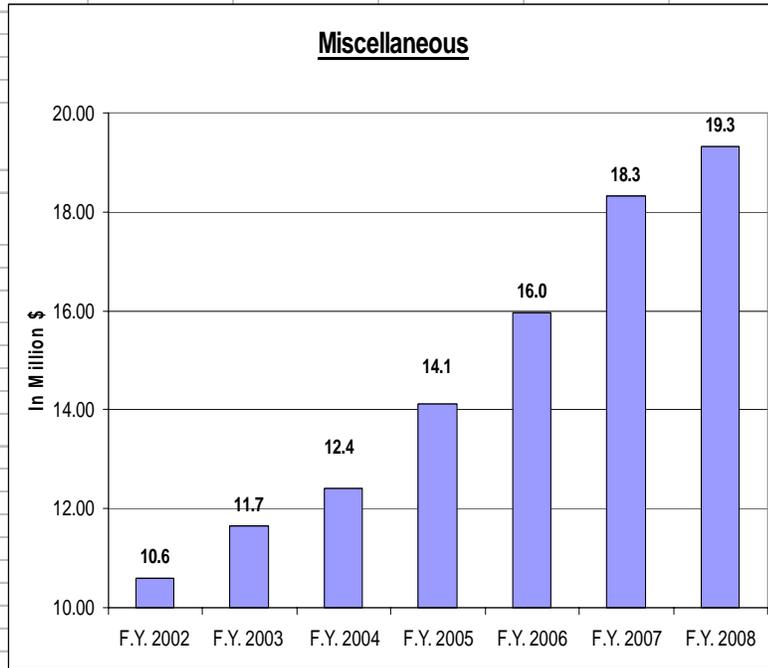
Interest Paid on City Projects in FY07: \$44,950.
 Interest Paid on School Projects in FY07: \$590,903.
 Total Debt Interest Paid in FY07: \$635,853.



MISCELLANEOUS

General Fund Budget:

Miscellaneous

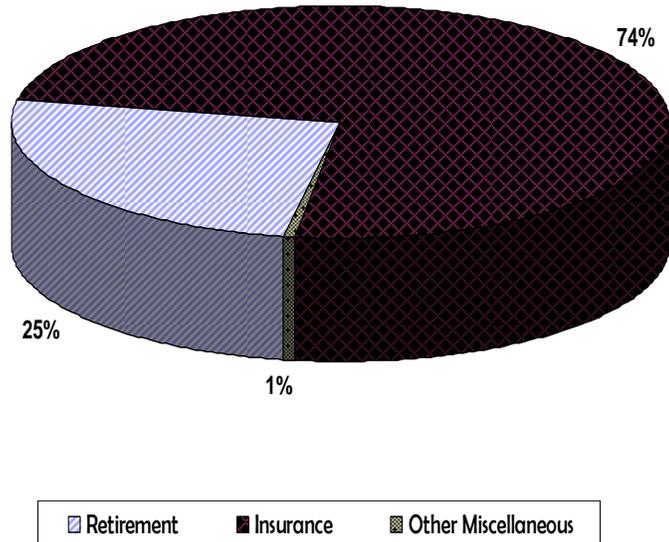


Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
Retirement	3,084,745	3,196,630	3,279,141	3,407,941	4,261,526	4,618,286	4,894,404
Insurance	7,321,943	8,075,300	9,024,800	10,228,600	11,606,788	13,597,350	14,331,418
Other Miscellaneous-Emergency Reserve	200,000	100,000	100,000	100,000	100,000	100,000	100,000
Miscellaneous - Non-Recurring	0	291,457	0	375,000	0	0	0
Total	10,606,688	11,663,387	12,403,941	14,111,541	15,968,314	18,315,636	19,325,821

Budget Notes

- * Actuarial calculated Pension Payment Increase
- * OPEB funding increased to \$250,000.

Miscellaneous



Miscellaneous:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
RETIREMENT:							
Contributory Retirement Expenses	3,060,645	3,172,130	3,268,813	3,397,191	4,250,426	4,607,000	4,883,118
Non-Contributory Retirement Expenses	24,100	24,500	10,328	10,750	11,100	11,286	11,286
INSURANCE:							
Insurance	421,000	486,800	486,800	486,800	542,125	620,000	650,000
Unemployment Insurance	45,000	40,500	190,500	178,500	150,000	170,000	170,000
Group Insurance	6,350,943	7,000,000	7,800,000	8,985,800	10,232,163	11,904,850	12,428,918
OPEB Contribution Expenses						120,000	250,000
Medicare Insurance	450,000	500,000	500,000	530,000	580,000	680,000	730,000
Police & Fire Indemnification Expenses	50,000	45,000	45,000	45,000	100,000	100,000	100,000
Damages, Persons & Properties Expenses	5,000	3,000	2,500	2,500	2,500	2,500	2,500
OTHER MISCELLANEOUS:							
Miscellaneous - Recurring	0	0	0	0	0	0	0
Miscellaneous - Non-Recurring	147,866	291,457	0	375,000	0	0	0
Emergency Reserve	200,000	100,000	100,000	100,000	100,000	100,000	100,000
Total	10,754,554	11,663,387	12,403,941	14,111,541	15,968,314	18,315,636	19,325,821

CONTRIBUTORY RETIREMENT

Selected Activity Highlights

Mission Statement

The mission of the Leominster Contributory Retirement System is to provide all eligible members and beneficiaries with retirement, disability and/or death benefits in accordance with Massachusetts General Laws

The System has a major goal of full funding of the Retire System by the year 2028

Activity	Measures of Quantity/Quality
Actuarial Accrued Liability as of 1/1/2007	\$111,752,445
Assets As of 12/31/06	\$88,606,344
Unfunded Pension Obligation As of 7/1/07	\$24,551,113
Active Employee Normal Cost FY 2008	\$1,128,889
Funding Amortization of Unfunded Actuarial Liability FY 2008	\$4,164,464
System Members CY 2007	638 active 92 inactive
Total Pension Payroll CY 2007	\$5,510,390
# of Group 1 Retirees	254
# of Group 2 & 4 Retirees (Public Safety)	113 367
Accidental Disability	\$996,014 (37)
Accidental Death Beneficiaries	\$176,682 (11)
Pensions Paid	\$4,337,693

Management Accomplishments

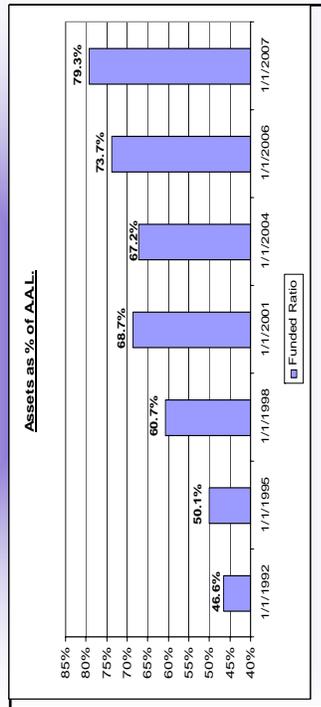
Prior Year Accomplishments

- Updated Actuarial Valuation dated 1/1/2007
- New amortization schedule adopted
- Increase allocation to PRIT CORE Account

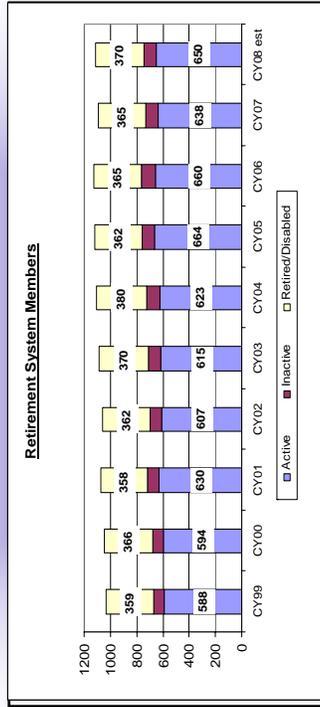
F.Y. 2008 Selected Program Objectives

- Quarterly investment management reviews
- Monthly board meetings
- Actuarial valuation update as of 1/1/08
- Adopt new funding schedule
- Diversify assets base by funding purchase of PRIT Core Account and Absolute Return Category.

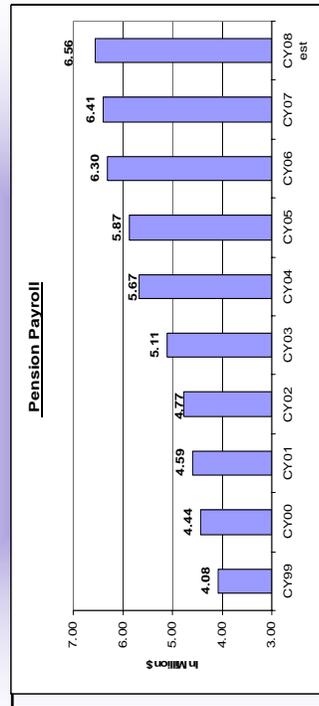
An actuarial valuation is conducted every three years. The total actuarial accrued liability for active, retired and inactive employees is calculated and measured against the system's assets. The goal is to be 100% funded.



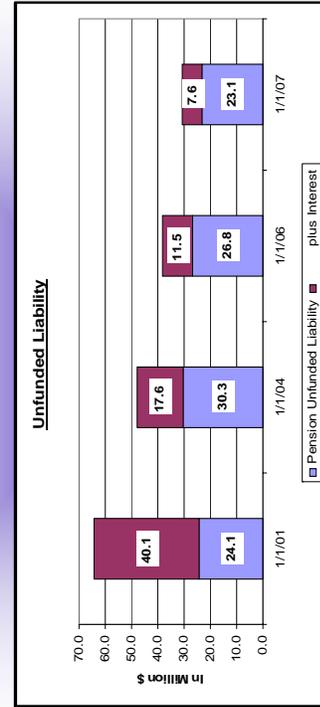
All employees who work 20 or more hours per week on a regular basis are eligible for membership in the system. Higher than normal employee hiring and turnover has led to an increase in total system enrollment.



There were 365 retired members as of 12/31/06. Approximately 19% of the payments are due to Accidental Disability and Accidental Death Benefits.



The Retirement Board has reduced the unfunded liability payback time period from the year 2028 to the year 2015. This will allow the City to aggressively fund the Other Post Employment Benefit (OPEB) unfunded liability in a more significant manner than most other communities.



INSURANCE

Selected Activity Highlights

Mission Statement

The Insurance Department, as a division of the Treasurer's Office has the mission to maintain adequate levels of insurance coverage and special coverage to protect city assets.

Activity	Measures of Quantity/Quality
# of Worker Compensation claims	39
# of Open Claims	5
# of Property/Liability claims	77
	7
Value of property insured	\$199,505,554
# of automobiles insured	278
Value of contents insured	\$16,954,950
# of Personal Liability cases outstanding	7
# of days lost to injury	173
Workers Compensation Stats	\$57,053
Paid Claims	\$41,892
Reserves	\$98,945
# of Safety Committee Meetings	6

MANAGEMENT SCORECARD

Prior Year Accomplishments

- Successful review and update of City policies for workers comp and property/liability insurance.
- Successful closing of several old workers comp claims.
- Successful completion of six safety committee meetings with: City, MIIA, AON, Health Alliance and School. Meetings run by risk advisor for the city.

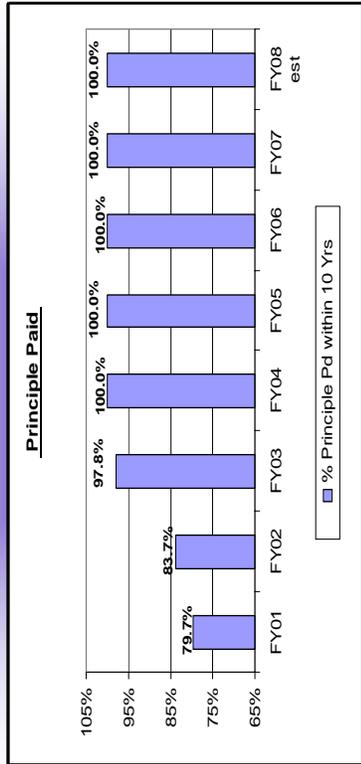
FY 2008 Selected Program Objectives

- Prepare RFP for insurance sources.
- Review city insurance policies and procedures with city insurance consultants.
- Work with MIIA attorney and AON workers comp to settle open claims.
- Quarterly review of Workers Comp. and Liability Insurance claims with safety committee. Remove reserves if closed.

% of Principle paid within 10 years (of total outstanding): 100 %

Total Principle Outstanding as of 7/1/07: \$12,940,000. (General Fund)

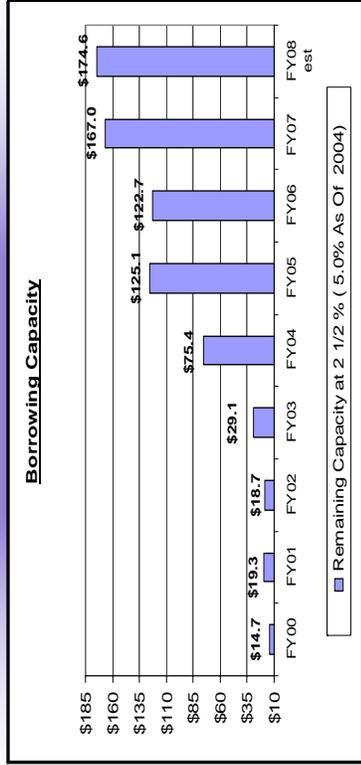
Total Principal Paid FY07: \$3,165,000.



Equalized Valuation 6/30/07: \$3,983,376,300. Debt Limit: \$199,168,815.

Net Debt Subject to Limit: \$32,193,200.

Remaining Borrowing Capacity: \$174,553,176.



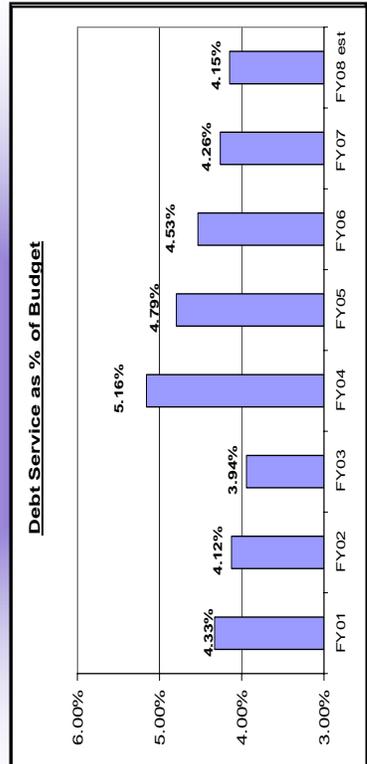
Budget Total: FY 07 \$91,705,650. Debt Service Total: \$3,905,039.

FY 06 \$87,001,978.

FY 05 \$83,056,154.

FY 04 \$78,662,192.

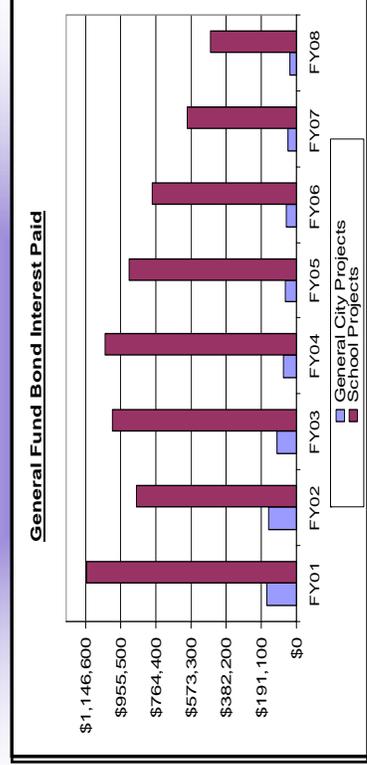
FY 03 \$77,444,979.



Interest Paid on City Projects in FY07: \$44,950.

Interest Paid on School Projects in FY07: \$590,903.

Total Debt Interest Paid in FY07: \$635,853.



Group Insurance

Mission Statement

The Group Insurance Office under Massachusetts General Laws (Ch. 32 B) and other requirements, is primarily responsible to provide administrative and support services for the City of Leominster eligible active and retired employees and their dependents insurance coverage in the following areas:

- Medical Insurance
- Dental Insurance
- Life Insurance
- Insurance Administration

Management Accomplishments

Prior Year Accomplishments:

- Completed first OPEB Study

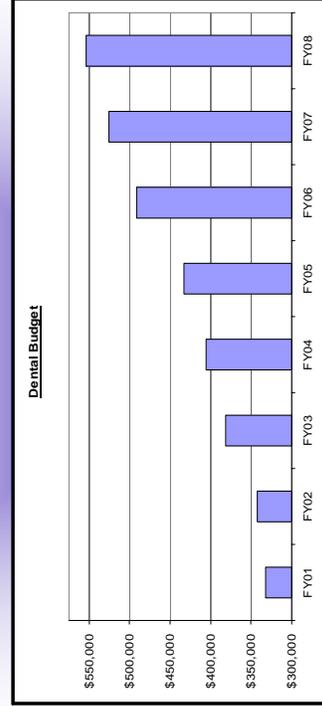
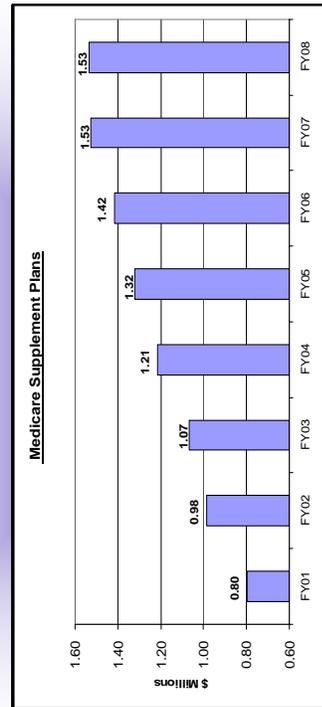
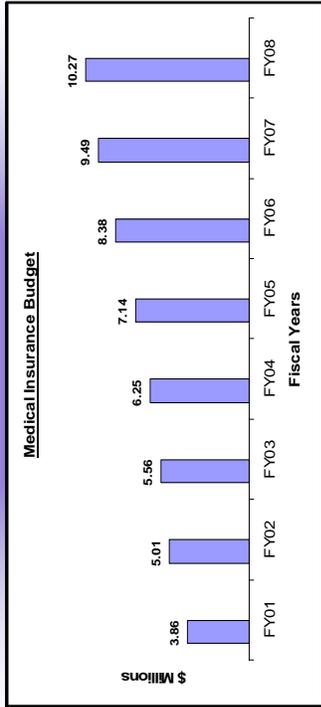
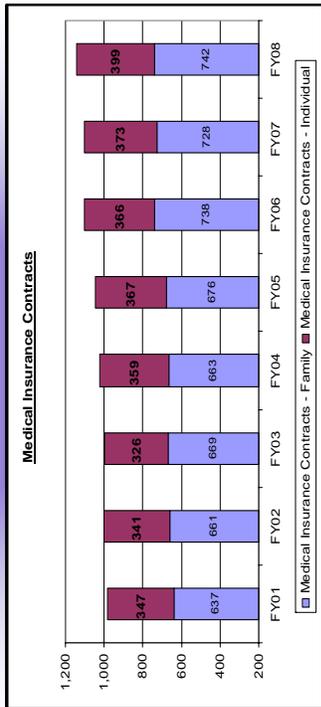
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Rate increases for:	
1. Network Blue	7.0%
2. Blue Choice	5.0%
3. Major Medical	2.5%
4. Master Health Plus	2.5%
Medicare Supplements:	
Medex	436
Medicare HMO Blue	36
Tufts Medicare Preferred	46
Life Insurance	
Basic	1,274
Dental Insurance:	
Individual	547
Family	887
Over-the-Counter	
Retirees	45
Cobra	14
H.M.O. Blue	
Individual	306
Family	641
Blue Choice	
Individual	73
Family	91
Retiree Health	
Dental	538
Life	559

Miscellaneous

F.Y. 2008 Selected Program Objectives

- To build new Over-the-Counter invoice billing program
- To complete 2nd OPEB Study



Federal Medicare

Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Medicare eligible city employees	313
# of Medicare eligible school employees	879
Payroll subject to Medicare	\$48,194,365
Average # of City employees	379
Average # of School employees	845
Total City / School Payroll	\$55,225,285
Total cost of payroll processing	\$46,117

Mission Statement

The Federal Medicare Department, under Massachusetts General Laws, the City of Leominster Ordinances and local administrative practices is primarily responsible for the processing of Federal Medicare deductions from payrolls and matching City payments as required by Internal Revenue Codes.

The Federal Medicare Department will strive to accomplish this mission through the following key activities:

- **Medicare Deductions**
- **Employee Matching**

MANAGEMENT SCORECARD

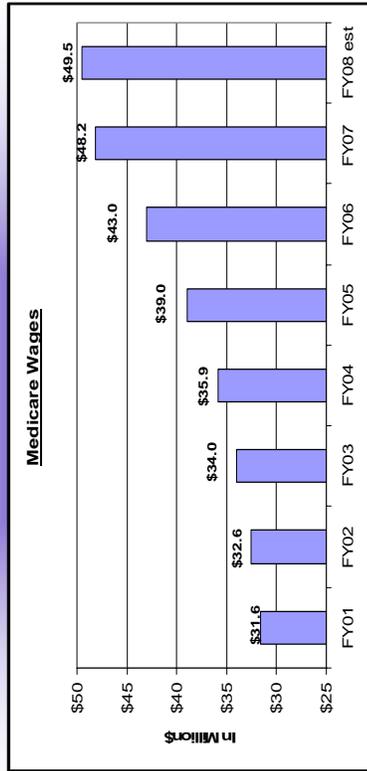
Prior Year Accomplishments

- Reconciled Quarterly 941 reports.
- Reported Quarterly Medicare amounts to I.R.S. on a timely basis.
- Reviewed and tracked Medicare budget and charges monthly.

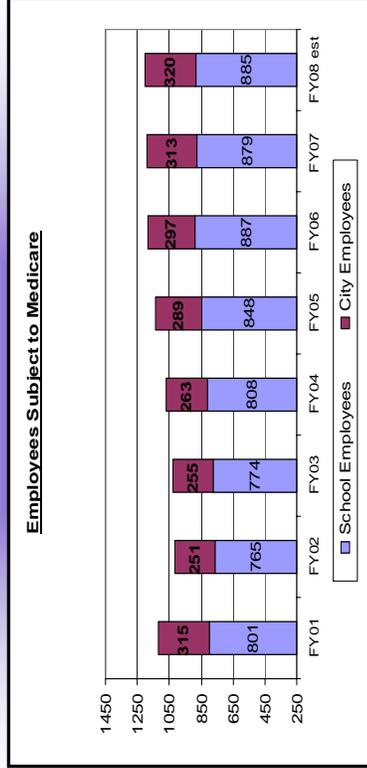
F.Y. 2008 Selected Program Objectives

- To pay 100% of deductions for Federal Medicare

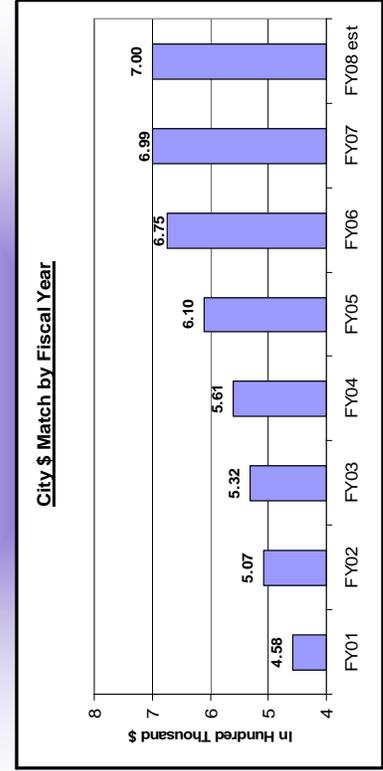
Employees hired after April 1, 1986 are subject to the 1.45% Federal Medicare Tax. The City must match this deduction.



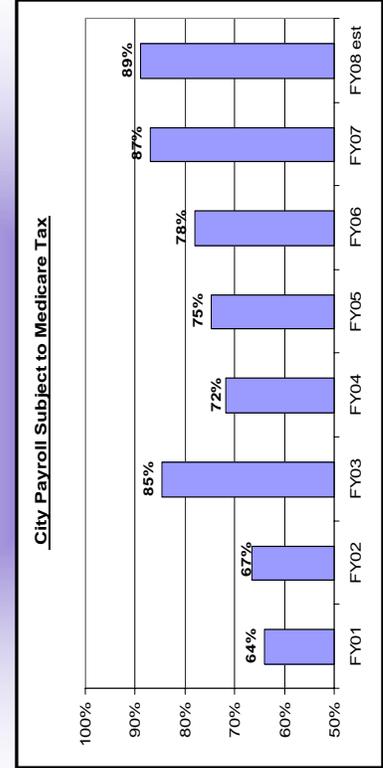
The number of City employees subject to Federal Medicare tax will increase over time due to employee turnover.



For Fiscal 2007 the City paid matching Medicare taxes of \$698,000. The rising amount due each year reflects the number of new hires subject to Medicare tax.



As wages increase and the number of new employees increases, the payroll total subject to Medicare tax will increase. The City pays a matching 1.45% of this amount.



Unemployment Compensation

Selected Activity Highlights

Mission Statement

To administer unemployment claims for City Departments.
 To assist with management related issues in such cases

Activity	Measures of Quantity/Quality
Claims Filed	70
Non- Protestable, Allowed Claims	50
Protestable Claims:	20
Claims denied	8
Claims Allowed	3
Claims Pending	0
Potential Liability	\$439,248
Liability avoided	\$94,347
Liability Remaining	\$344,902

Management Scorecard

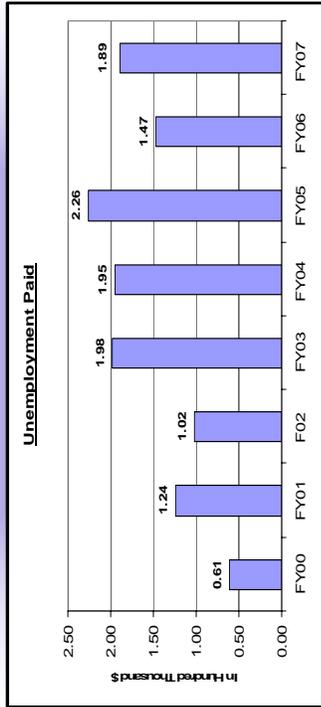
Prior Year Accomplishments

-

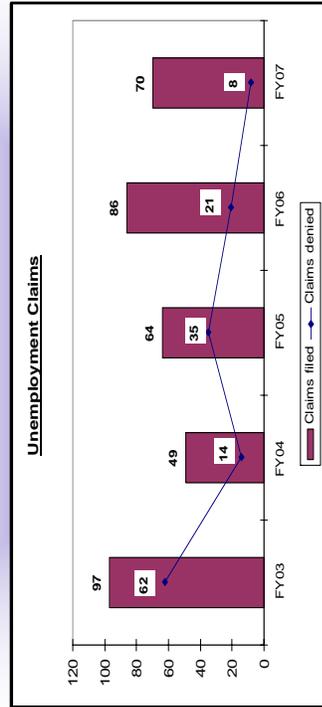
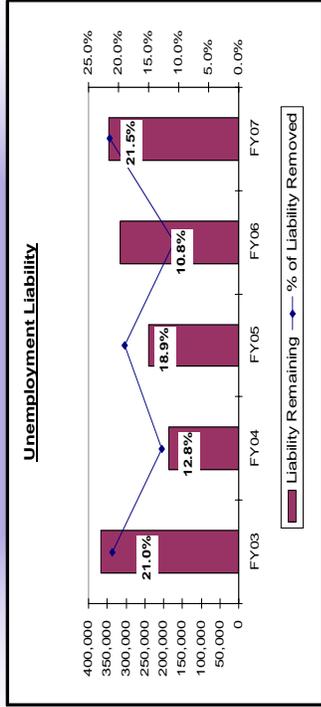
F.Y. 2008 Selected Program Objectives

- To review claims in allowable period to maintain protestable rights.

Well over 95% of cases are School Department related. Those teachers that are terminated in June are eligible to collect unemployment benefits until they are reasonably assured they will be hired in September.



Information provided by John Jay Associates, managements consultants specializing in unemployment benefits.



Emergency Reserve

General Government

Selected Activity Highlights

Activity	Measures of Quantity/Quality
Original Appropriation (FY08)	\$100,000
Conservation Commission Salary/Wages	\$20,000.00
Forestry Overtime	\$2,000.00
Highway Expenses	\$1,500.00
Planning Expenses	\$1,800.00
Highway Capital Outlay	\$23,500.00
Planning Board Study	\$40,500.00
Cemetery Salary/Wages	\$4,250.00

Mission Statement

To provide for extraordinary or unforeseen expenses for the operating budget. To provide for interim funding of other needs prior to the availability of a more appropriate funding source. Upon availability, such as "free cash" certification, such funds shall be replenished.

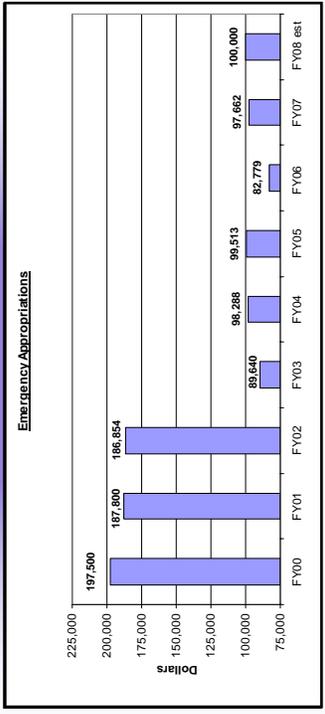
Management Accomplishments

Prior Year Accomplishments

-

F.Y. 2007 Selected Program Objectives

- Update budget line items funding to achieve structural balance in the General Fund Budget



Police & Fire Indemnification

General Fund

Insurance

Fiscal year 2008

Selected Activity Highlights

Miscellaneous

Mission Statement

The mission of Police and Fire Indemnification is to administer job related medical benefits for active and retired police and fire department personnel as required by Massachusetts General Law.

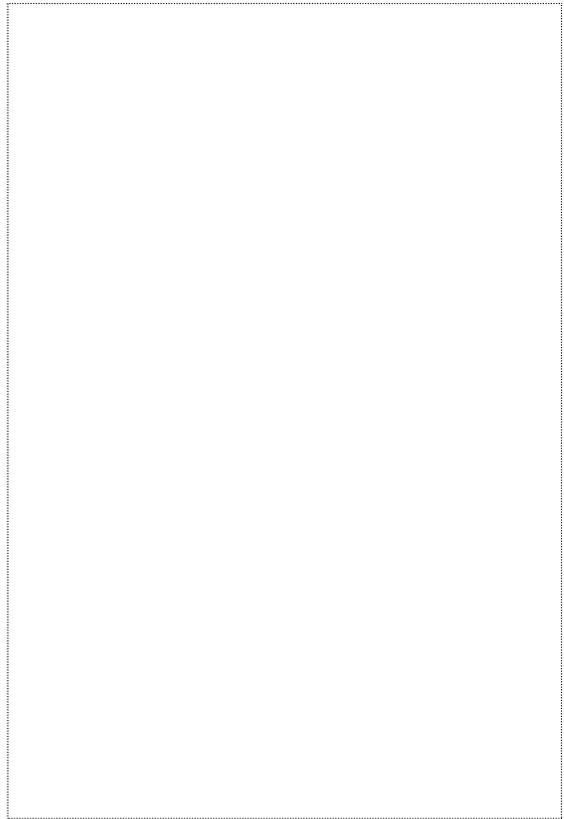
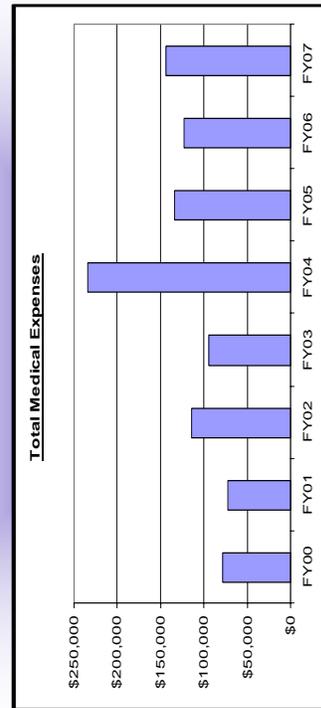
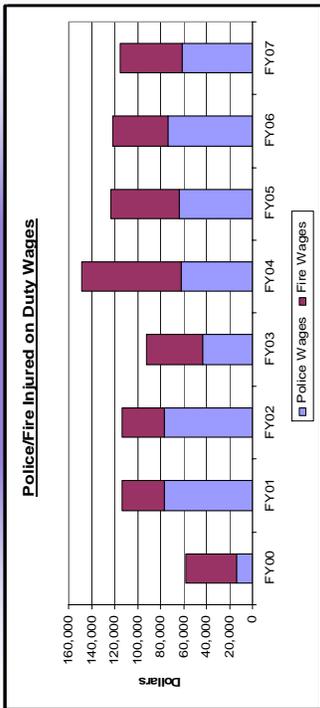
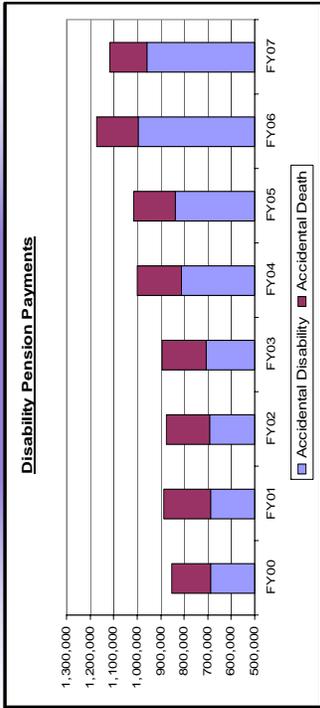
Activity	Measures of Quantity/Quality
Total Accidental Disability/Accidental Death Pension Payments (CY07)	\$1,117,569
# of Disability Pensions CY 2007 Accidental & Ordinary	42
# of days out	TBD
# of active employee claims—Fire	811
# of active employee claims—Police	813
Total Injured on Duty Payroll FY07 - Fire	\$53,773.35
Total Injured on Duty Payroll FY 2007 - Police	\$61517.45
# of disability pension CY 2006	37

Management Scorecard

Prior Year Accomplishments

F.Y. 2008 Selected Program Objectives

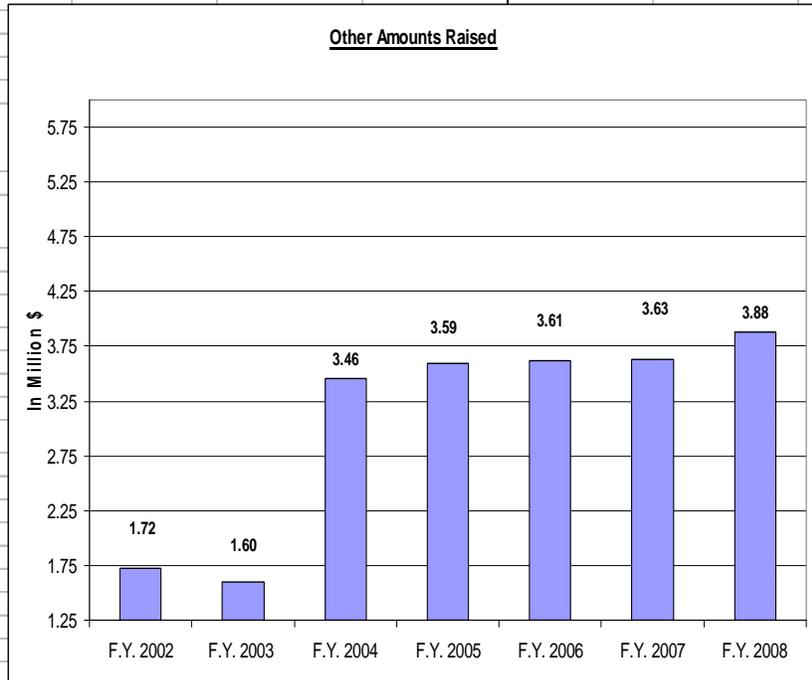
- To have 100 % of invoices reviewed by management firm.



OTHER AMOUNTS TO BE RAISED

General Fund Budget:

Other Amounts Raised



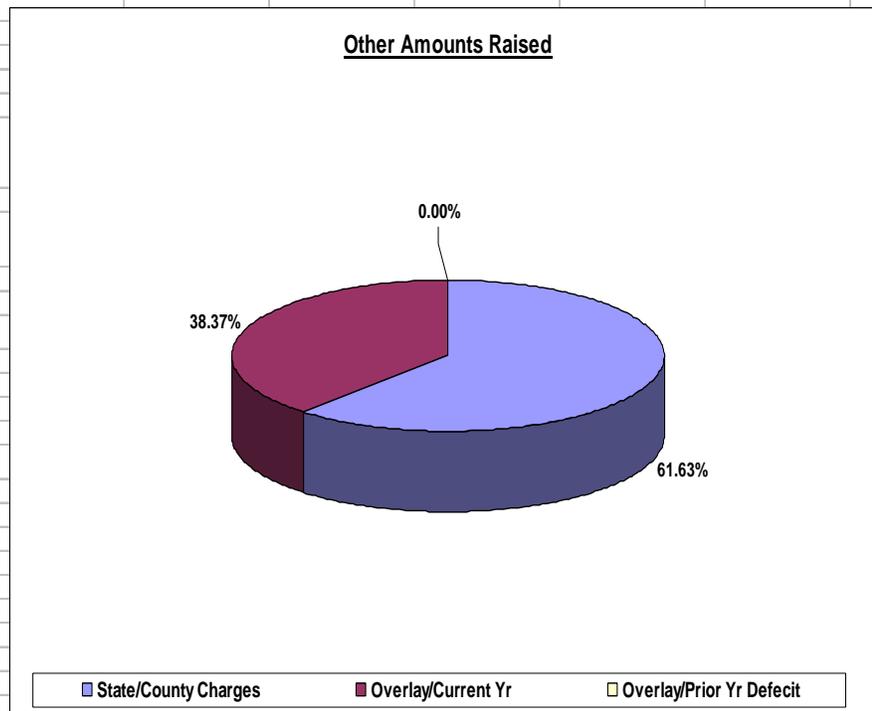
Fiscal Year:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
State & County Charges	595,300.00	604,093.00	2,357,202.00	2,321,064.00	2,298,813.00	2,237,759.00	2,477,918.00
Overlay - Current Year	1,118,414.66	999,429.23	1,099,995.87	1,273,221.49	1,315,221.00	1,393,071.59	1,402,638.04
Overlay - Prior Year Deficits	5,858.40	0.00	0.00	515.53	0.00	0.00	1,127.22
Total	1,719,573	1,603,522	3,457,198	3,594,801	3,614,034	3,630,831	3,881,683

Budget Notes

- * Overlay equals approximately 3 % of the Tax Levy.
- * County Tax payments are to payback deficit incurred when county government was ended.
- * Charter School Tuition Expense increase of \$74,586.
- * School Choice Tuition Expense increase of \$ 117,624.

General Fund Budget:

Other Amounts Raised



Miscellaneous:	F.Y. 2002	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008
State and County Assessments:							
Motor Vehicle Excise Tax Bill Release Fee	57,420.00	55,540.00	51,040.00	51,820.00	51,060.00	48,960.00	54,900.00
Central Mass. Air Pollution District	8,162.00	8,342.00	8,285.00	8,503.00	8,786.00	9,009.00	9,472.00
Special Education		25,103.00	31,112.00	13,896.00	4,548.00	4,899.00	24,565.00
Mosquito Control Assessment	34,914.00	43,277.00	44,269.00	44,365.00	48,836.00	65,368.00	67,687.00
County Tax	46,460.00	46,460.00	46,460.00	46,460.00	46,460.00	46,460.00	46,460.00
Regional Transit Assessment	423,241.00	425,371.00	437,309.00	447,992.00	461,389.00	470,481.00	490,222.00
School Choice Sending Tuition			1,357,703.00	1,224,127.00	1,197,564.00	1,057,629.00	1,175,253.00
Charter School Choice Sending Tuition			381,024.00	483,901.00	480,170.00	534,773.00	609,359.00
Overlay:							
Overlay - Current Year	1,118,414.66	999,429.23	1,099,989.87	1,273,221.49	1,315,221.00	1,393,071.59	1,402,638.04
Overlay - Prior Years	5,858.40			515.53		0.00	1,427.22
Total	1,694,470	1,603,522	3,457,192	3,594,801	3,614,034	3,630,651	3,881,983

Other Amounts Raised

Selected Activity Highlights

Mission Statement

State and County charges are not subject to appropriation. They must be raised along with the other budget expense revenue for the Fiscal Year.

School Choice and Charter School Tuitions are part of the School Department budget.

Activity	Measures of Quantity/Quality
Motor Vehicle Excise : Commitments FY07	\$3,750,739
Motor Vehicle Surcharge for Non-Renewal FY08 Cherry Sheet	\$54,900
Special Education	\$24,565
Central Mass Air Pollution District	\$9,472
Mosquito Control Assessment	\$67,687
School Choice Tuitions Charter School Tuitions	\$1,175,253 \$ 609,359
Regional Transit Assessment FY08	\$513,684
Regional transit riders: Regular Veteran's (to Worc, Boston)	147,162 2338
Overlay: Current	\$1,403,765.26

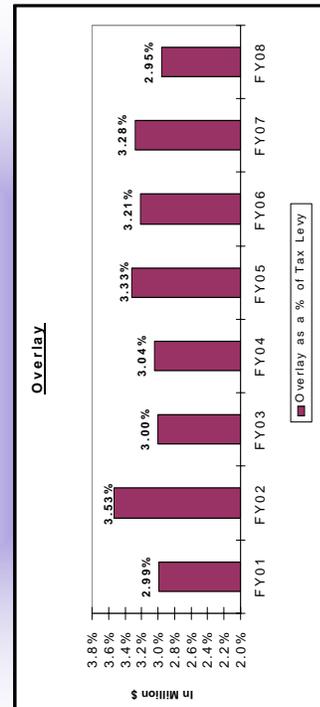
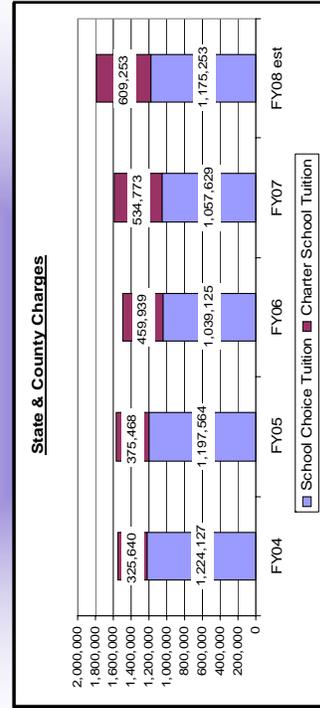
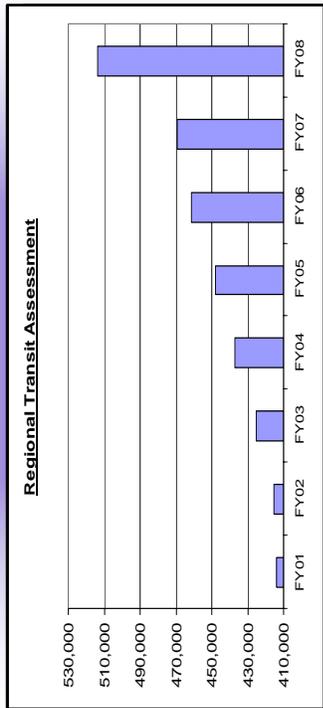
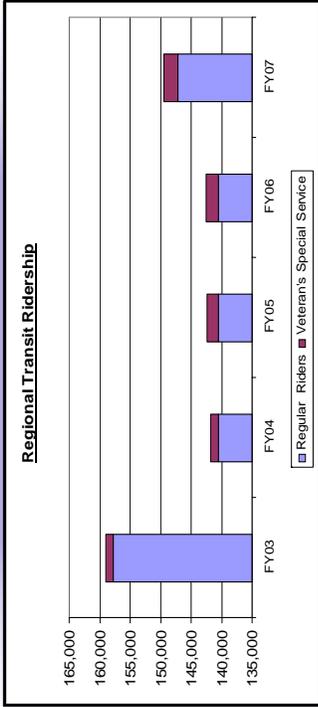
Management Scorecard

Prior Year Accomplishments

-

F.Y. 2008 Selected Program Objectives

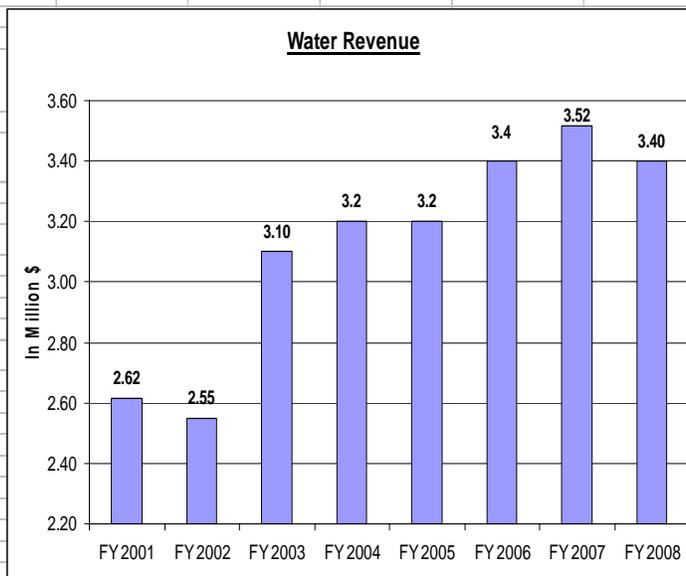
- School Choice Tuitions now part of Assessments.
- Charter School Tuitions now part of Assessments.



WATER OFFSET RECEIPT BUDGET

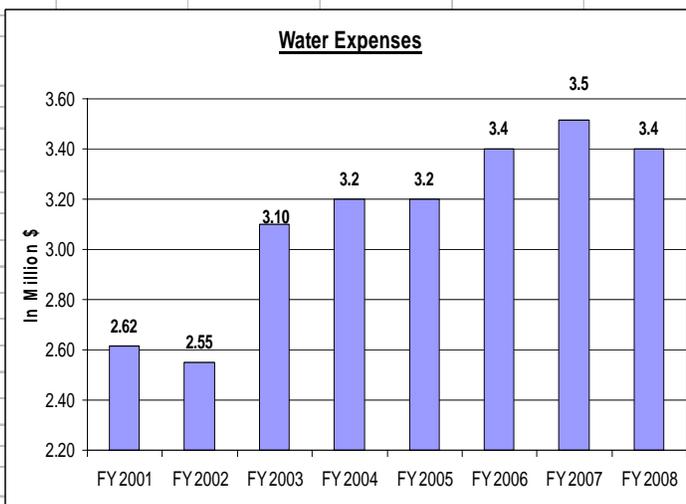
Water Dept Budget

Total Revenues



Fiscal Year:	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Current Collections - Water Rates	2,515,336	2,450,000	3,000,000	3,100,000	3,100,000	3,300,000	3,415,000	3,300,000
Liens Added to Taxes	0	0	0	0	0			
Penalties	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Services	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Total	2,615,336	2,550,000	3,100,000	3,200,000	3,200,000	3,400,000	3,515,000	3,400,000

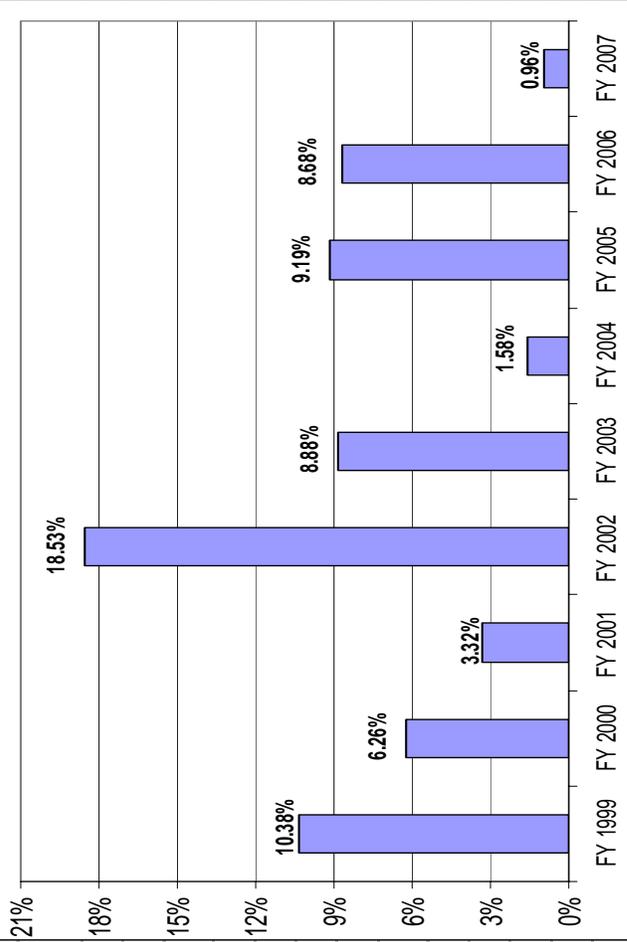
Total Expenses



Fiscal Year:	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Salary & Wages	164,064	213,292	222,837	255,001	255,516	276,296	228,571	214,476
Labor	431,000	479,148	488,720	516,059	550,088	589,472	579,943	568,409
Labor - Overtime	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Part-Time workers	220,080	35,000	40,000	35,000	40,000	40,000	40,000	40,000
Expenses	35,000	694,547	791,032	872,462	968,785	1,015,152	1,120,160	1,097,488
Support Services	667,978	392,231	482,079	559,392	589,169	652,000	721,000	716,600
Water Resources Assessment	576,198	75,000	75,000	75,000	75,000	75,000	60,000	40,000
Capital Outlays	75,000	362,334	696,612	573,088	378,217	121,712	102,862	30,000
Debt Service	366,016	218,447	223,719	233,998	263,225	550,369	582,465	613,027
Total	2,615,336	2,550,000	3,100,000	3,200,000	3,200,000	3,400,000	3,515,000	3,400,000

Water Surplus Revenues/Income

Surplus Revenues as a% of Income



Formula:

Excess revenues from user charges
Income from departmental related services

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Revenues from user chargers	2,742,669	2,713,323	2,647,817	3,096,342	3,384,074	3,427,513	3,423,192	3,653,104	3,404,489
Income from departmental related services	2,458,095	2,543,547	2,559,877	2,522,684	3,083,588	3,373,358	3,108,565	3,336,124	3,371,963
Surplus/(Deficit)	284,574	169,776	87,940	573,658	300,486	54,155	314,627	316,980	32,526
Surplus revenues from water as a % of									
Water Department expenditures	10.38%	6.26%	3.32%	18.53%	8.88%	1.58%	9.19%	8.68%	0.96%

Water

Selected Activity Highlights

Mission Statement

The Water Department, in the Public Works Division of the City of Leominster, has the mission to maintain a clean, adequate water supply for consumption and fire protection for the city. Water quality standards will meet or exceed the criteria established by the Massachusetts Department of Environmental Protection.

The Water Department will strive to accomplish this mission through the following key activities and programs:

- Water
- Meters
- Fire
- Administrative

Activity	Measures of Quantity/Quality
Water Usage	1,298,250,000 gallons
Water Main Replacement	6,860
Unused Capacity Yearly:	459.8 Million Gallons
Daily:	
Total Water Accounts	11,807
Meter Accounts	12,648
Average Daily Flow Rate	4.2 mil gal per day
Maximum Daily Flow Rate (CY04)	6.9 mil gal per day
Annual Billings	
Water	\$3,800,000
Sewer	\$2,816,577
Annual Collections	
Water	\$3,376,800
Sewer	\$2,790,600
Liens added to taxes in FY07	David L.
Water:	
Sewer:	

Management Scorecard

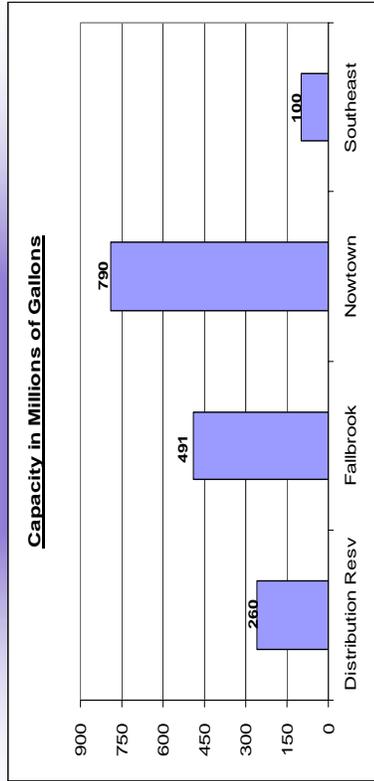
Prior Year Accomplishments

- Finished Simonds Pond and Goodfellow Pond DHM Project
- Completed pilot study of Distributing Reservoir
- Completed Manganese Project at Fallbrook Reservoir
- Installed Coagulant Pilot at Notown for THM Treatment

F.Y. 2008 Selected Program Objectives

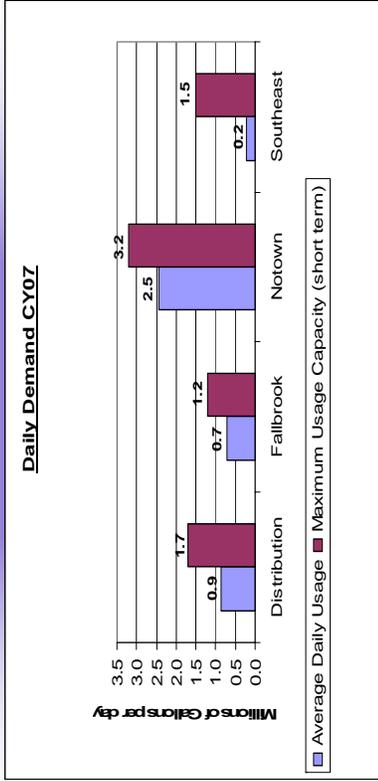
- Continue programs on Water System Study.
- Replace one mile of distribution pipe.
- Replace West Street water main from Lindell Avenue to Maple Avenue
- Implement water conservation awareness measures
- Complete Whalom Water Project
- Begin Morse Reservoir Dam replacement

The total water capacity is 1.25 billion gallons. The maximum usage capacity is 5.46 million gallons per day.
 The maximum the City can realistically use in a day is 5.66 million gallons per day.

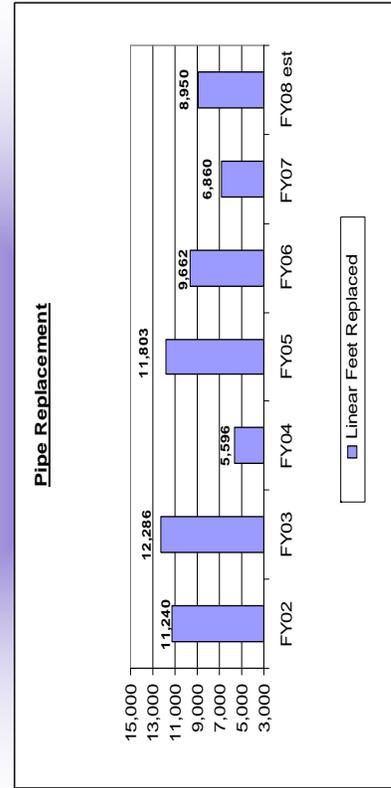


This chart shows the demand on each part of our water system. On a daily basis in CY07:

Distributing Reservoir: .9 mgd
 Notown Reservoir: 2.5 mgd
 Fall Brook Reservoir: .7 mgd
 Southeast Well Fields: .2 mgd
 (seasonal)



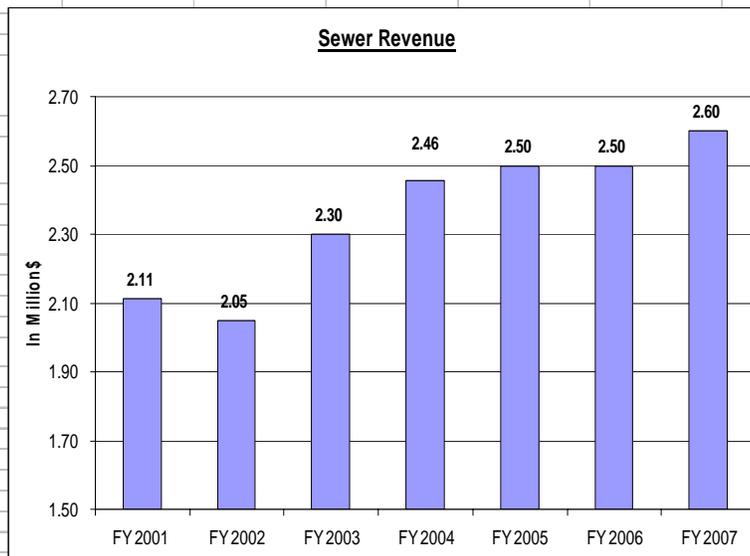
The City of Leonminster has 165 miles of pipe. Pipes have a life expectancy of 100 years. 1% per year needs to be replaced (1.6 miles) in order to stay current. In FY07, 1.29 miles of pipe were replaced (linear footage:6,860).



SEWER OFFSET RECEIPTS BUDGET

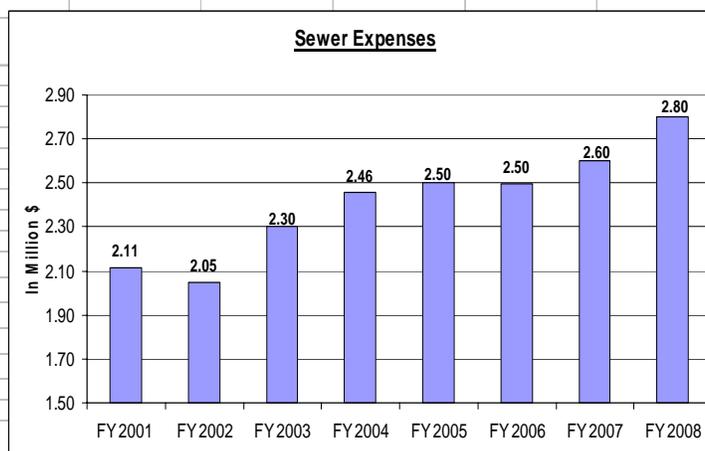
Sewer Dept Budget

Total Revenue:



Fiscal Year:	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Current Collections - Sewer Rates	2,038,546	2,000,000	2,250,000	2,406,340	2,450,000	2,448,000	2,550,000	2,797,000
Liens Added to Taxes								
Septage	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Services	25,000	20,000	20,000	20,000	20,000	20,000	20,000	
Sewer Betterment Assessments	25,000	5,000	5,000	5,000	5,000	5,000	5,000	1,000
Industrial Surcharges								
Sanitation Services								
Total	2,113,546	2,050,000	2,300,000	2,456,340	2,500,000	2,498,000	2,600,000	2,798,000

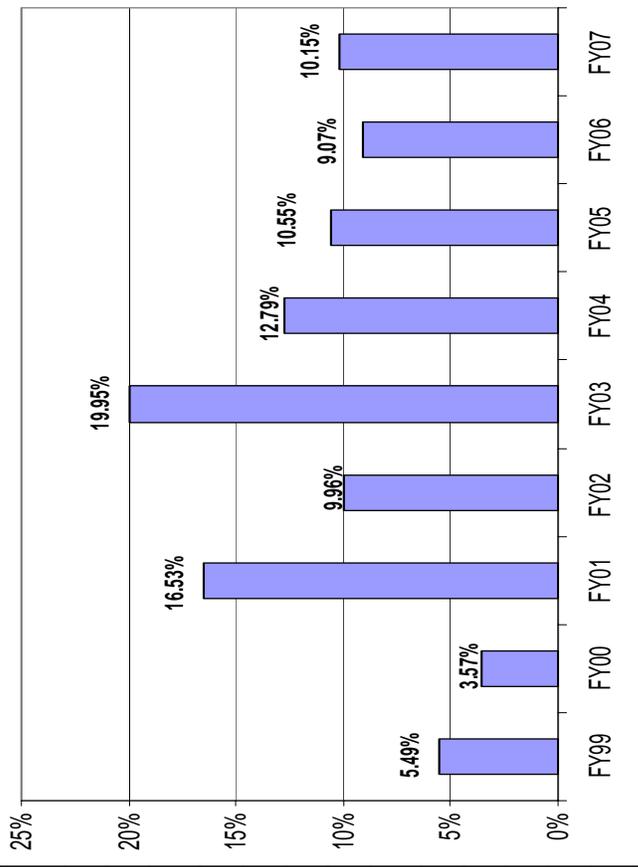
Total Expenses:



Fiscal Year:	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Salary & Wages	109,660.00	67,903.00	70,386.00	74,395.00	74,395.00	80,120.00	81,429.00	140,607.00
Labor	140,000.00	153,827.00	152,553.60	148,350.88	151,868.72	161,988.24	154,148.80	168,666.00
Labor - Overtime	40,000.00	30,000.00	30,000.00	40,000.00	30,000.00	30,000.00	33,000.00	40,000.00
Sewer Expenses	1,471,043.00	1,494,544.27	1,676,989.00	1,907,032.18	1,956,368.00	1,908,740.63	2,032,039.40	2,091,190.00
Sewer Capital Outlay	66,710.29	19,468.81	131,940.94	0.00	0.00	0.00	0.00	0.00
Sewer Debt Service	286,133.19	284,256.92	238,130.46	286,561.99	287,368.28	317,151.13	299,382.77	357,537.00
Total	2,113,546	2,050,000	2,300,000	2,456,340	2,500,000	2,498,000	2,600,000	2,798,000

Sewer Surplus Revenues/Income

Surplus Revenues as a % Of Income



Formula:

$$\frac{\text{Excess revenues from user charges}}{\text{Revenues from user charges}}$$

Fiscal Year:	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07
Revenues from user charges	2,213,073	2,161,759	2,114,391	2,392,025	2,557,303	2,515,177	2,508,298	2,448,000	2,845,724
Expenditures from services	2,091,604	2,084,528	1,764,847	1,798,237	2,047,059	2,193,594	2,243,736	2,225,892	2,556,987
Surplus/(Deficit)	121,469	77,231	349,544	238,130	510,244	321,583	264,562	222,108	288,736
Surplus revenues from sewer user charges as a percentage of expenditures for sewer department	5.49%	3.57%	16.53%	9.96%	19.95%	12.79%	10.55%	9.07%	10.15%

Sewer

Selected Activity Highlights

Mission Statement

The Sewer Department, in the Public Work's Division of the City of Leominster has the mission to provide a safe environment for the city. This is done by meeting or exceeding the Department of Environmental Protection Guidelines through the collecting and processing of household wastewater and industrial process water, and to provide sanitary processing of these materials.

The Sewer Department will strive to accomplish this mission through the following key activities:

- Collection
- Pretreatment
- Operations
- Administration

Activity	Measures of Quantity/Quality
I/I program participants	Unfunded
Betterment connections made	0
# of units on sewer	11,111
Manhole replacements	34
# of treatment plant days with excess flows	17
Insitupiping installed	0 linear feet
Sewer pipe installed	5,960 linear feet
Waste water treatment capacity use (%)	59.1%
# of new housing units added (includes Lunenburg)	70

Management Scorecard

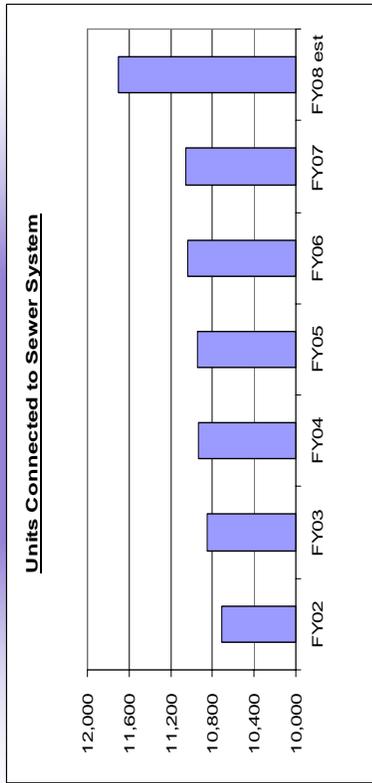
Prior Year Accomplishments

- Completed Rockwell Pond Project
- Completed combination manhole inventory
- Old Lancaster Street Sewer and pump station completed

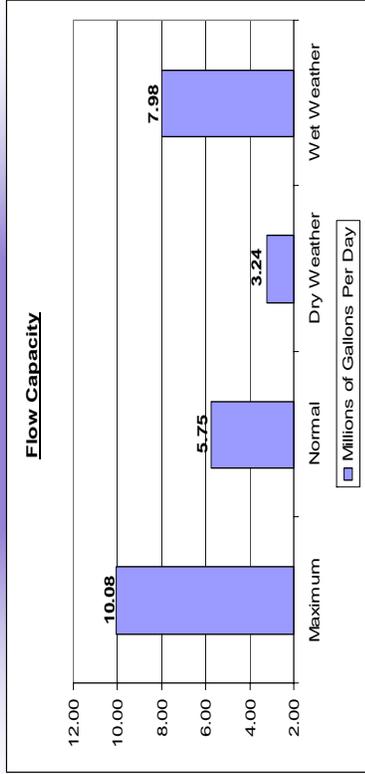
F.Y. 2008 Selected Program Objectives

- Collect on Betterment Projects (ongoing)
- Oversee Brooks Pond Pump Station installation.
- Complete Mall at Whitney Field trunk line
- Complete Phosphorus Study for EPA
- Finish ACO for MASS DEP
- Finish Wastewater Plant Capital Upgrade Evaluation

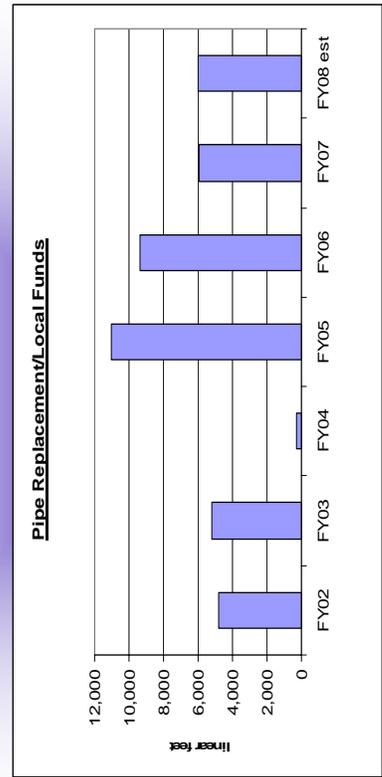
This chart shows the number of Units connected to the Sewer System



Treatment Plant capacity is 9.3 million gallons per day (mgd). We used 5 mgd in 2005. 63% of treatment plant capacity was used. 37% remained available. Selling of capacity to Lunenburg of 500,000 gallons per day will be phased in over 10 years. Average capacity is 5.21 mgd in normal weather & 7.16 mgd during wet weather. Average usage is 3.66mgd during dry weather and maximum usage of 9.47 mgd.



This chart shows the number of sewer pipes replaced in linear feet based on the local funds.



**COMMUNITY DEVELOPMENT BLOCK GRANT
BUDGET**

CDBG Summary

Selected Activity Highlights

Mission Statement

The main goal of the Community Development Block Grant (CDBG) is to improve the quality of life for all the City's citizens by providing for physical, economic, and public service projects that primarily revitalize the core areas of the City. The activities which support the attainment of this primary goal are in the following program areas:

- Code Enforcement
- Demolition
- Economic Development
- Historic Preservation
- Housing
- Public Services

Activity	Measures of Quantity/Quality
Battered Women's Resources "Second Chance Program"	(50) High School/Middle School Students
Beacon of Hope	(23) Mentally Challenged Adults
Mayor's Energy Assistance Program	(23) Low-income Families
Montachusett Home Care	(199) Elderly Residents
Multi-Service Center—For Your Health	(532) Elderly Residents
Multi-Service Center—Project	(17) low-moderate income youths
Montachusett Interfaith Hospitality Network	(56) Extremely-low income Individuals/Families
Spanish American Center	(197) Individuals
Boys & Girls Club	(217) Youths
Code Enforcement	(1,142) Households
Mayor's State Pool Fee As-	(24) Income Eligible Residents
Housing Rehabilitation	(8) Owner Occupied & (35) Rental Units
Veterans Hospice Homestead	(59) Income Eligible Veterans
Summer Youth Program	(6) Income Eligible Youths and (1) Supervisor

Budget and Staffing Summary Data

Prior Year Accomplishments

- Owner occupied housing rehabilitation projects by income level:

<u>Extreme Low</u>	<u>Low</u>	<u>Moderate</u>
5	0	3

- Rental housing units by income level:

<u>Extreme Low</u>	<u>Low</u>	<u>Moderate</u>
33	2	0

F.Y. 2008 Selected Program Objectives

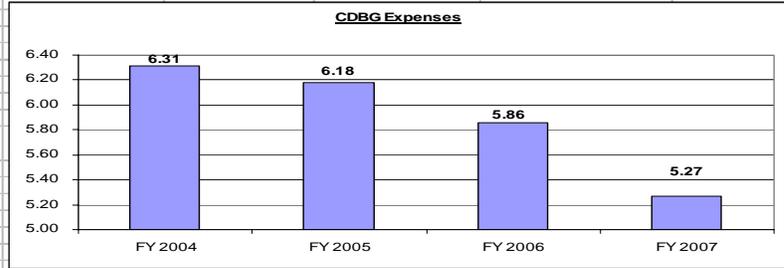
- Fiscal Year '08 CDBG focus is on the elderly residents of the City of Leominster and programs that could benefit that population. Increase affordable housing and promote "Fair Housing" within the city.

CDBG Budget

Total Revenues

Fiscal Year:	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Federal Letter of Credit	631,000	618,000	585,539	526,628	525,524
Housing Rehab Loan Payback					
Total	631,000	618,000	585,539	526,628	525,524

Total Expenses



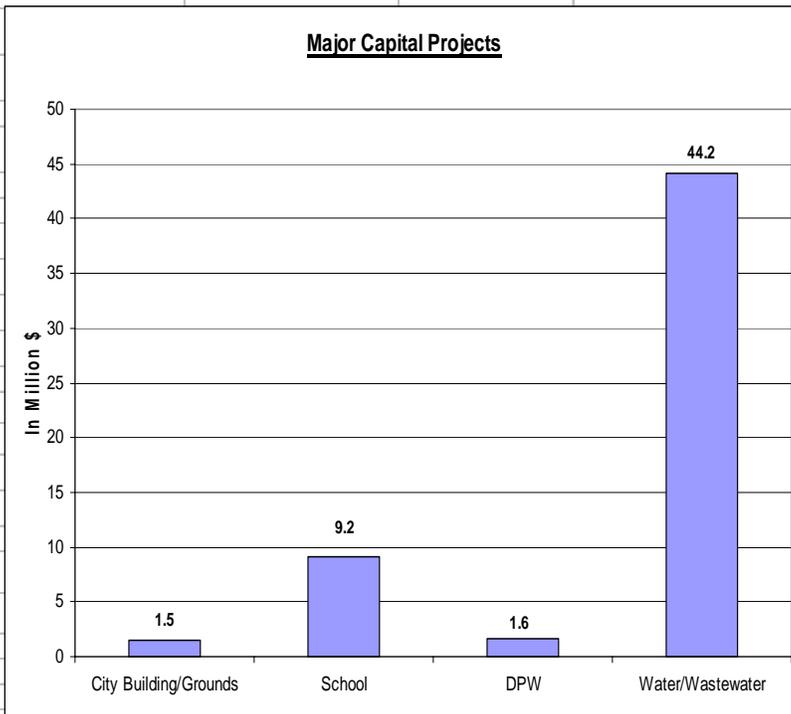
Fiscal Year:	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Planning & Administration					
Planning & Administration	126,200	123,600	117,108	105,325	105,105
Code Enforcement					
Code Enforcement	71,864	60,000	75,370	67,451	71,867
Economic Development					
Economic Development Coordinator	60,000	61,700	65,250	60,500	58,000
Mayor's Office of Business Assistance					
Store Front Improvement	27,936	27,936	37,480		
Twin Cities CDC - Business Assistance	1,000	1,000	2,000		
Housing Rehabilitation					
Housing Rehabilitation	229,350	219,000	200,000	189,452	190,724
Public Facilities					
City of Leominster - DPW - Pearl Street	21,000				
Core Area Playground Project		6,564	2,000	24,906	
Leominster DPW-Core Area Paving Project		26,500			
Leominster DPW - Mill St. Sidewalk Program					21,000
Demolition					
Public Service					
Battered Women Resources	6,980	5,000		10,000	4,800
Community Healthlink/Lipton Center	1,000	1,500	3,000		
Ginny's Helping Hand	2,200				
Brady's Educational Services		1,800			1,378
Beacon of Hope	10,600	10,950	4,500	10,381	10,500
Leominster Mayor's Office - Energy Assistance	1,000	1,500	2,000	3,800	4,000
City-Life Skills & Rental Sponsor					
City-Mayor's Office/Neighborhoods	1,725				
Eastside Neighborhood Programs					
Boy's & Girl's Club	13,400	10,000	6,500	6,600	3,000
Historic Preservation Plan					
Montachusett Addiction Council	3,200	3,350	3,800		2,700
Hmong Lao Foundation			3,000		3,600
Home Ownership Opportunity Program					
Housing Authority Programs	1,725	1,000	1,000		6,300
Housing Discrimination Project			1,631		
Leominster Recreation Department	700	600	700		700
Multi-Service Center, Inc	12,000	10,500	8,000	8,265	6,100
Leominster Police-Drug Suppression		1,900	7,000		
Police Drug Enforcement Advertisement			850		
Leominster Mayor's Office-Drug Traffickers	680	650			
Riverside Village Program					
Salvation Army Programs					
Sattelite Police Stations					
Sidewalk Improvements					
Spanish American Services	14,000	13,600	8,000	3,615	4,000
Summer Youth Program	12,440	12,400	12,400	12,500	12,500
Our Father's Table			2,500	3,798	
Taylor St Co - SAT Prep Program	2,000		3,300		
Veteran's Hospice Homestead	10,000	8,500	8,000	8,415	8,000
Mayor's Office - State Pool Fee		600	950	1,100	1,250
Montachusett Home Care		2,050	2,200	1,820	
Montachusett Interfaith Hospitality		5,800	7,000	8,700	10,000
Total	631,000	618,000	585,539	526,628	525,524

CAPITAL OUTLAY BUDGETS

Major Capital Projects for FY 2008

Formula:

Current Cost of Projects



	City Building/Grounds Improvements	School Projects	DPW Projects	Water/Wastewater Projects
Bond Proceeds				44,200,000
Intergovernmental Grants	1,036,235	6,140,000	1,300,000	
Local Funds	475,000	3,029,570	290,000	
State/Federal Awards				
Total Cost of Project	1,511,235	9,169,570	1,590,000	44,200,000

Management Discussion - City Building/Grounds

City Hall rear entrance:	\$50,000
City Hall/Kendall Hall Coupolas	\$250,000
Remaining Library Project Estimates	\$686,235.07
Doyle Field Tennis Courts	\$175,000
Orchard Hill Park/Conservation Development	\$350,000

Management Discussions - School Projects

High School Rehabilitation Project	\$7,407,570
High School Roof Repair	\$262,000
Multipurpose Athletic Field	\$1,500,000
Impact on operating costs:	
Undetermined at this time.	

Management Discussion: DPW Projects

Street Resurfacing	\$1,300,000
Rockwell Pond Improvement	
Plans	\$90,000
Construction	undetermined
DPW Trucks	\$200,000

Management Discussion - Water/Wastewater Projects

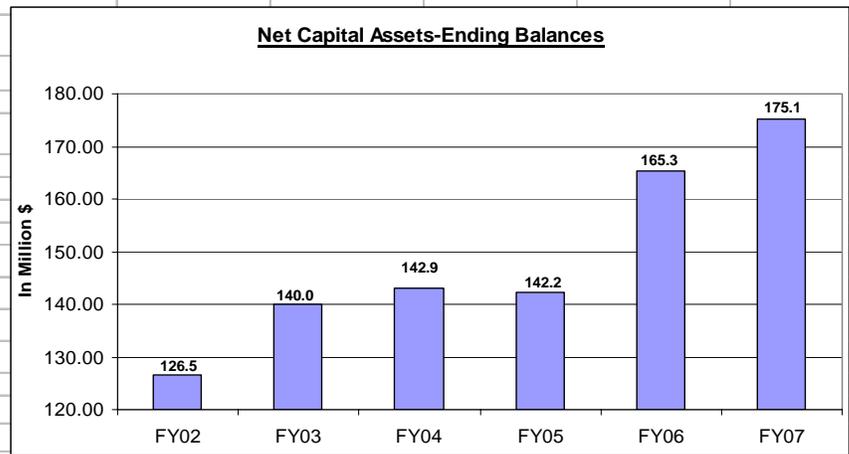
Water:	
Distributing Water Filtration Plant	\$10,200,000
Notown/Southeast Water treatment improvement	\$9,000,000
Sewer	
Facilities upgrade - entire plant (estimate)	\$25,000,000

Capital Outlay FY07 Governmental Activities				
	Beginning Balance (Restated)	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Buildings	77,761,709	0	(378,520)	77,383,189
Building and land improvements	15,576,609	1,621,480	0	17,198,089
Machinery, equipment, and furnishings	8,701,199	1,195,156	(265,078)	9,631,277
Infrastructure	23,876,545	7,712,215	0	31,588,760
Total capital assets being depreciated	125,916,062	10,528,851	(643,598)	135,801,315
Less accumulated depreciation for:				
Buildings	(29,520,377)	(1,691,588)	329,120	(30,882,845)
Building and land improvements	(5,016,041)	(665,718)	0	(5,681,759)
Machinery, equipment, and furnishings	(4,848,071)	(711,071)	231,531	(5,327,611)
Infrastructure	(7,852,504)	(1,093,456)	0	(8,945,960)
Total accumulated depreciation	(47,236,993)	(4,161,833)	560,651	(50,838,175)
Total capital assets being depreciated, net	78,679,069	6,367,018	(82,947)	84,963,140
Capital assets, not being depreciated				
Land	74,846,700	1,175,000	0	76,021,700
Construction in progress	11,765,016	6,540,197	(4,181,617)	14,123,596
Total capital assets, not being depreciated	86,611,716	7,715,197	(4,181,617)	90,145,296
Capital Assets, net	165,290,785	14,082,215	(4,264,564)	175,108,436

**Year End Capital Outlay
minus Depreciation**

Warning Trend:

Deferment of Capital Needs



	FY02	FY03	FY04	FY05	FY06	FY07
Capital assets, being depreciated:						
Buildings	53,871,489	53,871,489	77,789,009	77,761,709	77,761,709	77,383,189
Building and land improvements	13,557,389	13,770,969	13,922,644	14,417,551	15,576,609	17,198,089
Machinery, equipment, and furnishings	4,759,637	5,968,540	7,008,355	7,681,528	8,701,199	9,631,277
Infrastructure	0	1,290,558	2,326,103	2,463,249	23,876,545	31,588,760
Total capital assets being depreciated	72,188,515	74,901,556	101,046,111	102,324,037	125,916,062	135,801,315
Less accumulated depreciation for:						
Buildings	(22,978,279)	(24,161,547)	(25,924,704)	(27,725,921)	(29,520,377)	(30,882,845)
Building and land improvements	(2,610,466)	(3,201,528)	(3,594,123)	(4,404,394)	(5,016,041)	(5,681,759)
Machinery, equipment, and furnishings	(2,450,714)	(2,979,329)	(3,807,696)	(4,185,660)	(4,848,071)	(5,327,611)
Infrastructure	0	(11,473)	(42,082)	(83,577)	(7,852,504)	(8,945,960)
Total accumulated depreciation	(28,039,459)	(30,353,877)	(33,368,605)	(36,399,552)	(47,236,993)	(50,838,175)
Total capital assets being depreciated, net	44,149,056	44,547,679	67,677,506	65,924,485	78,679,069	84,963,140
Capital assets, not being depreciated						
Land	72,229,400	73,000,700	73,688,500	73,906,700	74,846,700	76,021,700
Construction in progress	10,077,877	22,440,104	1,565,913	2,395,310	11,765,016	14,123,596
Total capital assets, not being depreciated	82,307,277	95,440,804	75,254,413	76,302,010	86,611,716	90,145,296
Capital Assets, net	126,456,333	139,988,483	142,931,919	142,226,495	165,290,785	175,108,436

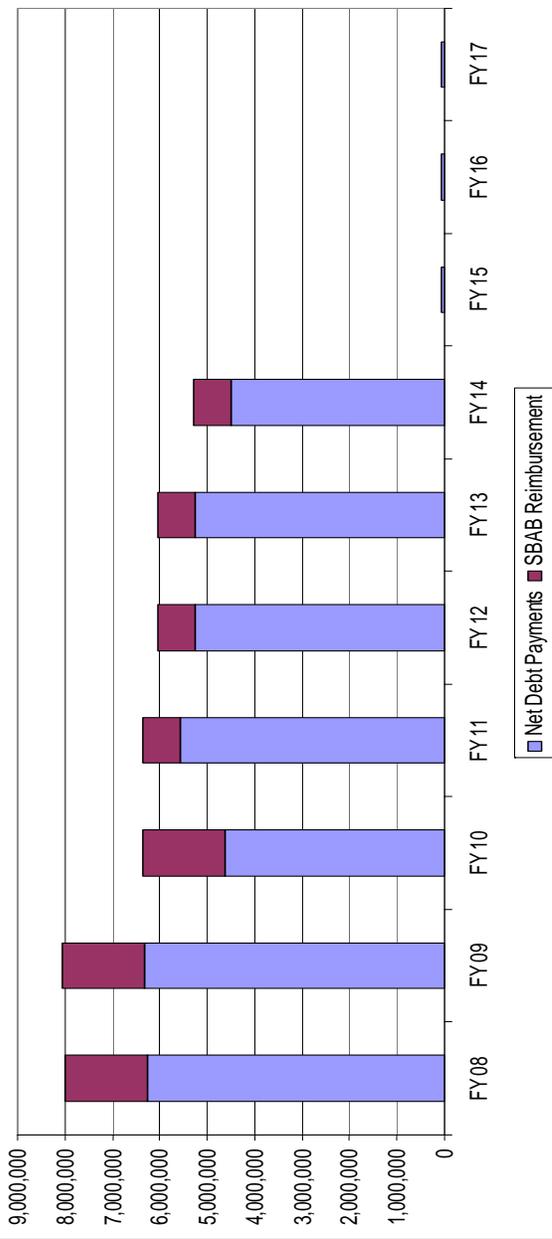
DEBT SERVICE

**General Fund
Debt Payment Schedules &**

Pension Unfunded Liability

Management Discussion:
The City has authorized a Library Expansion/Removation Project totaling 9.7 million dollars. The City currently plans to issue a permanent loan during F.Y. 2008.

City/School Debt Service

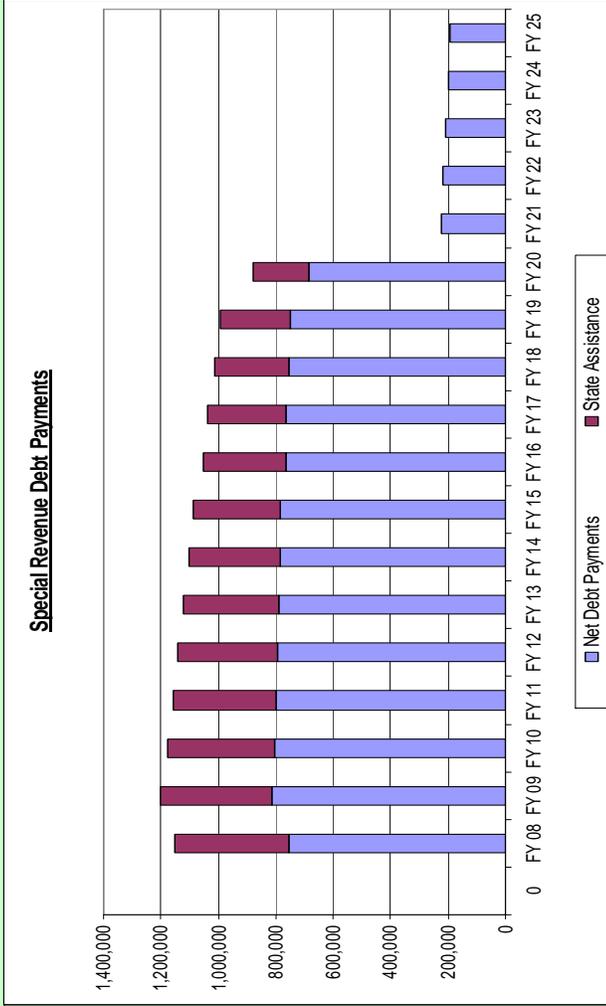


		City			School			Total				
Fiscal Year	Municipal Buildings Refunding	Unfunded Pension Liability	Other Post Employment Benefits Liability	All School Bonds	SBAB ASSIST	NET PAYMENTS	SBAB ASSIST	NET PAYMENTS	SBAB ASSIST	NET PAYMENTS		
	Principle	Interest	Total	Principle	Interest	Total	Principle	Interest	Total	Principle		
FY 08	280,000	36,250	326,250	2,533,532	1,630,932	4,164,464	0	562,773	3,497,773	1,735,533	6,252,954	
FY 09	290,000	26,825	316,825	2,814,922	1,422,400	4,237,322	0	3,048,000	3,502,670	1,735,533	6,321,284	
FY 10	290,000	16,313	306,313	3,120,202	1,191,293	4,311,495	0	1,415,000	3,27,038	1,735,527	4,624,319	
FY 11	290,000	5,438	295,438	3,451,306	935,640	4,386,946	0	1,405,000	259,260	1,664,260	5,568,934	
FY 12				3,810,323	653,395	4,463,718	0	1,395,000	189,410	1,584,410	777,710	5,270,418
FY 13				4,199,513	342,320	4,541,833	0	1,380,000	119,275	1,499,275	777,710	5,263,398
FY 14				4,621,315	0	4,621,315	0	615,000	48,955	663,955	777,710	4,507,560
FY 15							0	65,000	8,531	73,531	0	73,531
FY 16							0	65,000	3,656	68,656	0	68,656
FY 17							0	65,000	1,219	66,219	0	66,219
Totals	1,160,000	84,826	1,244,826	24,551,113	6,175,980	30,727,093	0	12,368,000	1,974,786	14,362,786	8,317,433	38,017,272

**Special Revenue Funds
Debt Payment Schedules**

General Obligation Bonds

Management Discussion:



Fiscal Year	Water Treatment Plant		Infiltration and Inflow Project		Harvard St. Interceptor Project		Water Improvement Project		WPAT		NET PAYMENTS
	Principle	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Subsidies	Total	
FY 08	201,634.00	167,263.66	170,584.00	111,298.02	128,375.95	48,491.35	176,867.30	190,000.00		322,763.76	395,532.58
FY 09	207,783.00	157,070.96	174,964.00	118,042.05	131,065.35	94,065.43	225,130.78	190,000.00		316,113.76	383,634.59
FY 10	214,698.00	145,980.83	179,323.00	109,349.92	134,404.99	87,693.18	222,098.17	185,000.00		304,463.76	804,501.24
FY 11	220,000.00	134,845.00	186,700.00	99,973.94	138,484.33	80,776.09	219,260.42	185,000.00		297,988.76	799,948.30
FY 12	230,000.00	123,451.25	188,800.00	90,276.76	143,120.05	73,584.18	216,704.23	185,000.00		291,282.50	794,676.00
FY 13	235,000.00	111,447.50	161,600.00	114,238.87	147,813.78	65,949.65	213,763.43	185,000.00		284,345.00	787,533.98
FY 14	245,000.00	98,906.25	201,500.00	73,006.57	148,751.58	58,035.50	206,787.08	185,000.00		277,407.50	783,116.15
FY 15	255,000.00	85,462.50	208,600.00	62,000.88	158,543.50	49,808.63	206,362.13	185,000.00		270,007.50	782,172.10
FY 16	260,000.00	71,625.00	210,800.00	50,916.25	159,335.23	41,496.13	200,831.36	185,000.00		260,757.50	764,323.44
FY 17	270,000.00	57,037.50	218,100.00	39,403.81	167,126.96	32,877.43	200,004.39	185,000.00		253,357.50	762,346.97
FY 18	280,000.00	41,225.00	225,500.00	27,196.25	168,918.68	23,749.87	193,688.55	185,000.00		245,957.50	753,569.83
FY 19	290,000.00	24,867.50	232,800.00	14,632.50	177,710.41	14,336.79	192,047.20	185,000.00		238,557.50	750,157.12
FY 20	300,000.00	8,250.00	150,000.00	4,125.00	180,502.13	4,763.81	185,265.94	185,000.00		231,157.50	682,965.59
FY 21								185,000.00		223,757.50	223,757.50
FY 22								185,000.00		216,172.50	216,172.50
FY 23								185,000.00		208,587.50	208,587.50
FY 24								185,000.00		200,817.50	200,817.50
FY 25								185,000.00		192,955.00	192,955.00
Totals	3,209,115	1,227,433	2,509,271	914,461	1,983,153	675,628	2,658,781	3,340,000	1,296,450	4,636,450	11,077,949

Legal Debt Margin Calculation

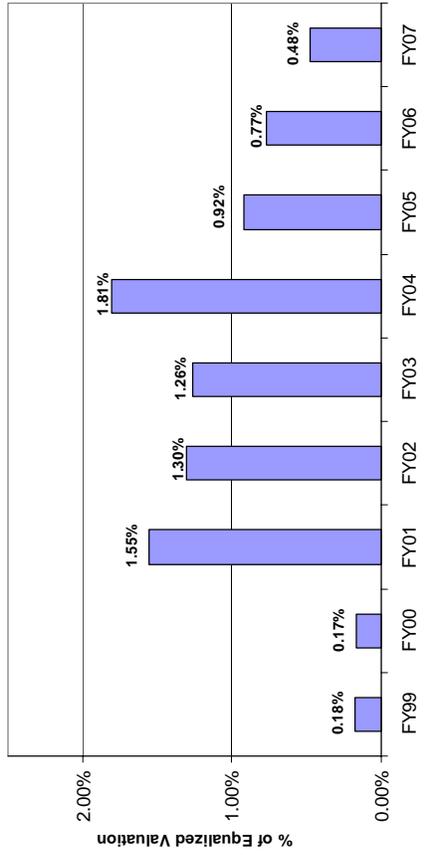
Warning Trend:

Diminished legal authority to issue debt.

Formula:

Debt subject to Legal Debt Limit
Equalized Valuation

Outstanding Debt Within Limit



	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07
Debt Information as of 6/30/xx									
Equalized Valuation	1,727,211,600	1,727,211,600	1,945,455,400	1,945,455,400	2,360,140,400	2,360,140,400	3,064,606,000	3,983,376,300	3,983,376,310
Debt Limit - 2.5 % of Equalized Valuation (5% effective FY 2004)	43,180,290	43,180,290	48,636,385	48,636,385	59,003,510	59,003,510	76,615,150	99,589,125	99,589,125
Total debt outstanding	25,810,700	33,698,217	31,436,110	28,381,497	34,627,619	31,234,119	31,485,680	27,824,648	23,981,539
Debt Authorized but not issued permanently			27,525,303	22,879,124	25,025,303	38,825,303	26,346,750	29,073,500	17,776,000
Less: Debt exempt from limit	22,780,700	30,848,217	28,776,110	25,921,497	29,797,619	27,449,119	29,745,680	26,374,648	22,821,539
Total debt subject to limit	3,030,000	2,850,000	30,185,303	25,339,124	29,855,303	42,610,303	28,086,750	30,523,500	18,936,000
Available Legal Debt Margin	40,150,290	40,330,290	18,451,082	23,297,261	29,148,207	75,396,717	125,143,550	168,645,315	180,232,815
Available Legal Debt Margin as % of Equalized Valuation	2.32%	2.33%	0.95%	1.20%	1.24%	3.19%	4.08%	4.23%	4.52%
Outstanding Debt Within Limit	0.18%	0.17%	1.55%	1.30%	1.26%	1.81%	0.92%	0.77%	0.48%

FY 2008 Debt Issuance Plans

Project	Amount	Debt and Burden Indicators:
1. Issue Bonds during November		
a.) Southeast School Plans	\$673,000	Bond Rating: A1
b.) Water System Improvements	\$1,158,000	Bond Anticipation Notes Rating: MIG1
c.) Watershed Protection Land Purchase	\$534,000	Debt per Capita: \$580.48
2. Temporary Bonds During November		% of Assessed Valuation: 0.61%
a.) Library Renovation/Expansion Project		% of Equalized Valuation: 0.60%
b.) Sewer System Improvements		Debt as a % of Income: 2.67%
3. Issue Bonds during May		(2000 Census)
a.) Library Renovation/Expansion Project	\$4,450,000	% of Debt paid within 10 Years: 85.5%
b.) Sewer System Improvements	\$1,577,000	(All Funds)
4. Issue Temporary Bonds during May		
a.) Library Renovation/Expansion Project	\$4,390,000	% of General Fund paid within 10 years: 100%

Status of Authorized and Issued Debt as of 6/30/2007

Action	Amount	FY08 Plans
1. Southeast School Project	\$17,200,000	to be rescinded
2. Doyle Field Renovations	\$250,000	to be rescinded
3. Water System Improvements	\$118,000	to be rescinded
4. Sewer System Improvements	\$23,000	to be rescinded
5. Conservation Land Purchase	\$185,000	
	\$17,776,000	

SUPPLEMENTAL DATA

City of Leominster Demographic Information

Population:

2000)	41,303
1990)	38,145
1980)	34,508
1970)	32,939
1960)	27,929

Median Age:

	<u>City</u>	<u>U.S.</u>
2000)	36.3	35.3
1990)	32.8	
1980)	30.7	

Age Composition (2000)

	<u>Number</u>	<u>%</u>
Under 5 Years	2,929	7.1
5 — 17 Years	8,479	20.5
18 — 64 Years	24,263	58.7
65 & Older Years	5,623	14.0

Population Density (per square mile):

2000)	1,430.3
1990)	1,320.9
1980)	1,195.0
1970)	1,140.7
1960)	967.2

Educational Attainment: (2000)

Less than High School	1,815
Some High School	3,351
High School Diploma	8,952
Some College	5,392
Associates Degree	2,188
Bachelor's Degree	3,891
Grad/Prof Degree	2,208
High School Grad Or Higher	81.4 %
BA/BS Degree Or Higher	21.9 %

Household Income (1999):

	<u>Households</u>	<u>Percent</u>
Less than \$10,000	1,515	9.2
\$10,000 — \$24,999	2,945	17.9
\$25,000 — \$49,999	4,682	28.4
\$50,000 — \$74,999	3,437	20.8
\$75,000 - \$99,999	2,084	12.6
\$100,000 +	<u>1,833</u>	<u>11.1</u>
Total	16,496	100.00
Median Household Income Massachusetts M.H.I.		\$ 44,893 \$ 50,502

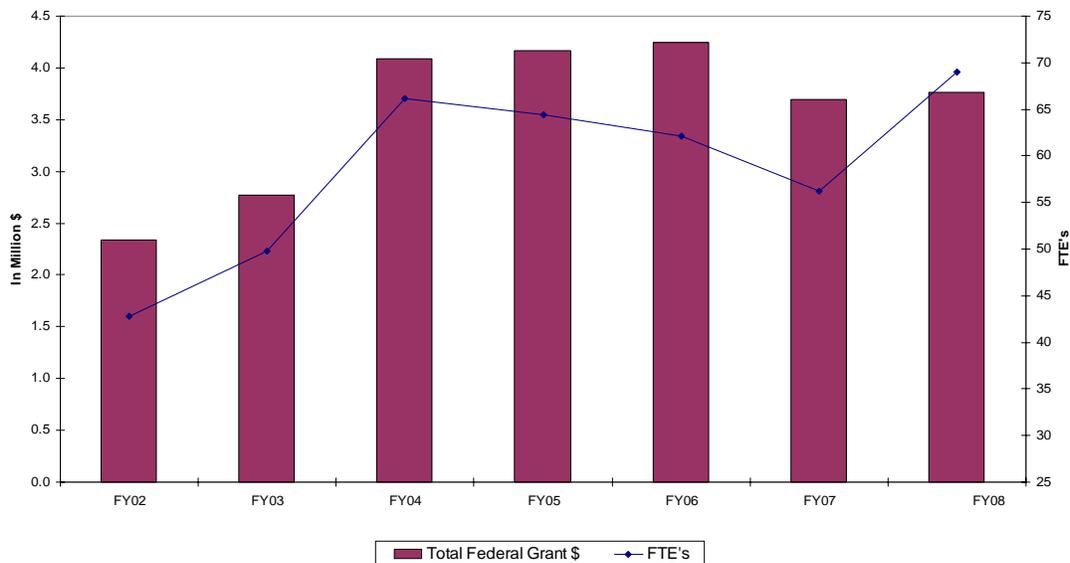
Family Income (2000):

	<u>Households</u>	<u>Percent</u>
Less than \$10,000	529	4.8
\$10,000 — \$24,999	1,583	14.4
\$25,000 — \$49,999	2,899	26.4
\$50,000 — \$74,999	2,628	23.9
\$75,000 - \$99,999	1,734	15.8
\$100,000 +	1,623	14.8
Total	10,966	100.00
Median Family Income Massachusetts M.F.I.		\$ 54,660 \$ 62,600
Per Capita Income (Leominster) Massachusetts Per Capita Income		\$ 21,769 \$ 37,704,
% below Poverty Level Massachusetts % below Poverty Level		9.5% 12.4%

Age Distribution of Housing Units (2000):

<u>Year Built</u>	<u>Number</u>	<u>Percent</u>
1990 to March 2000	1,786	10.5
1970 to 1989	5,050	29.6
1940 to 1969	5,138	30.2
1939 or Earlier	<u>5,052</u>	<u>29.7</u>
Total	17,026	100.0 %
Owner Occupied Units		10,230
Renter Occupied Units		6,790

Federal School Grants & FTE's



FY02		FY03		FY04		FY05		FY06		FY07		FY08	
\$	FTE's												
0	0.00	289,708	4.16	315,981	5.10	299,729	4.20	299,153	4.20	295,583	4.20	298,620	3.12
0	0.00	31,076	0.10	44,083	0.10	32,611	0.01	243,114	0.01	12,616	0.01	1,663	0.02
0	0.00	30,000	0.00										
				17,300		5,000				11,325			
0	0.00	55,074	0.50	84,321	0.50	129,334	0.50	138,037	3.60	124,660	3.30	150,033	1.50
				6,000		8,000							
				123,100		188,500	0.60	188,400	1.70	164,240	0.30	168,830	1.50
0	0.00	7,000	0.00		0.50	40,000	0.25	16,000	0.00	16,000			
952,740	18.00	1,133,321	17.40	1,334,775	20.10	1,507,819	22.20	1,579,673	17.80	1,568,972	22.30	1,586,137	24.34
	0.00	0	0.00	0	0.00								
						5,000							
53,860	1.50	52,833	1.50	52,547	1.50	52,141	1.50	51,658	1.50	50,000	1.50	51,650	1.50
	0.00	75,000	1.00	75,000	1.00	75,000	1.00	50,000	0.80				
						30,000		30,000		13,000		16,000	
64,640	0.00	64,849	0.00	47,632	0.00	33,133	0.00	15,000	0.00	15,000	0.00	36,634	
	0.00	3,500	0.00										
41,133	1.30	37,304	1.20	43,134	1.40	31,895	1.00	21,609	0.01	11,325	0.01	11,313	0.02
38,306	0.40	0	0.00	43,134	1.40								
731,771	16.10	886,018	21.90	1,528,425	32.10	1,340,151	29.63	1,217,385	29.40	1,112,642	21.50	1,179,810	23.18
19,656	0.00	0	0.00										
25,000	0.00	0	0.00										
26,497	0.02	36,947	0.16	42,386		37,595		36,072	0.01	34,397	0.01	31,645	0.01
												15,000	
	0.00	0	0.00	10,000									
59,450	1.50	59,450	1.50	78,914	2.00	72,123	2.00	72,199	2.00	76,607	2.00	85,633	2.00
50,000	0.00	0	0.00										
20,000	0.40	12,000	0.40	10,000	0.40								
						10,000	0.40						
	0.00	0	0.00										
	0.00	0	0.00										
	0.00	0	0.00			38,455	0.00	44,000	0.00	44,800			
	0.00	0	0.00										
18,000	0.00	0	0.00										
				57,144	0.10	58,300	0.10	50,677	0.10	15,000	0.10		
	0.00	0	0.00										
	0.00	0	0.00										
20,000	0.00	0	0.00										
30,000	0.00	0	0.00										
	0.00	0	0.00										
184,641	3.58	0	0.00										
				175,000		175,000	1.00	190,000	1.00	125,000	1.00	133,000	2.00
	42.8		49.8		66.2		64.4		62.1		56.2		59.2
2,335,694		2,774,080		4,088,876		4,169,786		4,242,977		3,691,167		3,765,968	

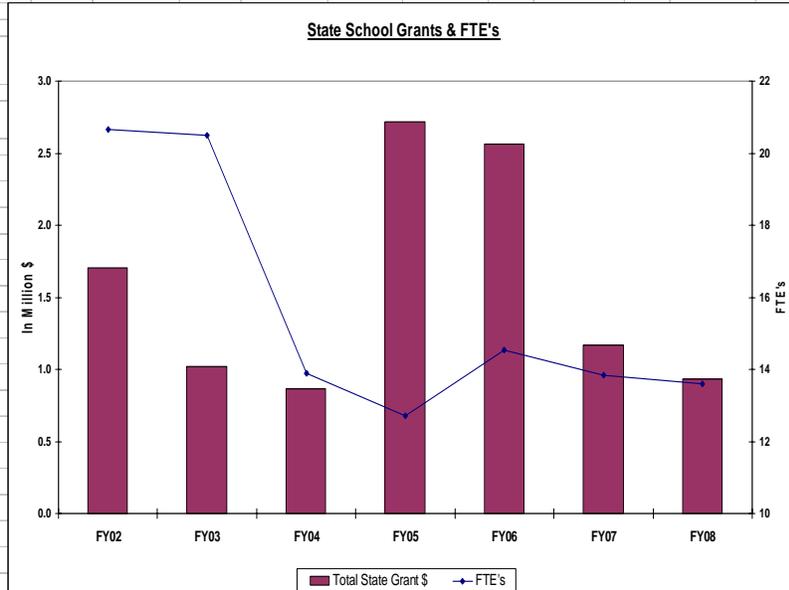
School Grants & FTE's

State Grant Amounts

Grants are received throughout the year. Grant amounts and FTE's are an estimate for that year's budget.

Note: Since not all grants support FTE's, grant \$ and FTE's can move in opposite directions.

State grants vary from year to year. Grant requirements may or may not allow FTE's. There is very little, if any, correlation between grant funds and FTE counts on the State level.



Fiscal Year End	FY02		FY03		FY04		FY05		FY06		FY07		FY08	
	\$	FTE's	\$	FTE's	\$	FTE's	\$	FTE's	\$	FTE's	\$	FTE's	\$	FTE's
Grants:														
123 SCORE														10,000
137 Content Institute							19,339	0	4,000	0	4,900	0		
151 Content Institute														
194 Safe Schools II											2,500	0		
222 Extended School Day									25,000	0				
226 Expanded Learning Planning														7,000
290-630-9-0051 Enhanced School Health	162,444	3.00	101,186	1.50	89,810	1.00	97,000	1.00	98,155	1.00	98,155	1.00	110,945	1.60
300 Summer Content Institute Math	0	0.00	20,000	0.00										
328 Summer Content Institute Math/Science	44,100	0.00	0	0.00										
349-094-2-0153-C Smoking Cessation	133,437	1.50	0	0.00										
368-094-2-0153-C PALMS State LEA	5,000	0.00	0	0.00										
378 Safe Schools/Gay & Lesbian Students	2,250	0.00	0	0.00										
382 Essential Learning	0	0.00	0	0.00										
391-101-2-0153-C Community Partnerships	484,114	4.90	395,321	6.50	340,365	6.20	340,365	6.20	340,365	6.20	312,147	3.30	288,922	4.50
409 Career Advancement	0	0.00	5,000	0.00										
536-025-2-0153-C School-Based Community Service	50,000	0.20	0	0.00										
569 Teacher Career Advancement	15,000	0.00	0	0.00										
574-066-2-0153-C Early Intervention Literacy	25,000	0.00	0	0.00	30,000		8,650		3,333	0.00				
596-010-2-0153-C Class 2003 Support	5,644	0.00	50,620	1.00										
596-031-2-0153-C Class 2003 Support/Summer	9,781	0.00	0	0.00										
619 Competitive Academic Support					24,030									
623 Tomorrow's Teachers	3,600	0.00	0	0.00										
625 Academic Support 4-8	116,830	0.00	0	0.00										
626 Project Success Summer	53,400	0.00	0	0.00										
627-065-2-0153-C High School Improvement	76,470	1.00	0	0.00										
632-181-2-0153-C Academic Support Services	11,000	0.00	180,390	2.10	42,300	1.00	59,742	0.00	34,190	0.00				
632 Academic Support/School Year	0	0.00	0	0.00							27,800			
639-003-2-0153-C K-5 literacy Support II	180,000	0.75	45,000	0.75										
641-034-2-0153-C Teen Dating Violence Prevention	7,450	0.00	0	0.00										
652-040-2-0153-C Class Size Reduction Program	147,404	3.80	142,263	3.40										
703 Parent Child Home Program	80,000	2.50	0	0.00	40,000	1.50	40,000	1.50	40,000	1.50	62,500	2.50	62,500	2.50
701-098-2-0153-C Kindergarten Enhancement Program	72,000	3.00	79,200	5.25	75,945	4.20	88,000	4.00	104,825	5.25	123,617	6.25	376,917	5.00
702 Transition to Kindergarten											255,000			
731 Joh Silber Reading							73,000	0.00	53,630	0.00	72,520		76,750	
Circuit Breaker Reimbursement					224,762		1,824,555		1,674,552					
Trusts:	0	0.00	0	0.00										
569-008-2-0153-C Ed. Quality T-CAP	15,000	0.00	0	0.00										
623-031-2-0153-C Future Teachers Clubs	3,600	0.00	0	0.00										
Private														
CES	0	0.00	0	0			187,500		187,500	0.60	210,000	0.80		
Full Time Equivalents		20.7		20.5		13.9		12.7		14.6		13.9		13.6
Total State Grant \$	1,703,524		1,018,980		867,212		2,718,812		2,565,550		1,169,139		933,034	

**City of Leominster, Massachusetts
Contributory Retirement System**

Schedule of Funding Progress and Employer Contributions

The following schedules are presented in accordance with the Governmental Accounting Standards Board Statement 25.

Schedule of Funding Progress:

	Actuarial Accrued Liability (AAL)- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll @	UAAL as a Percent- age of Covered Payroll [(b-a)/c]	
Actuarial Valuation Date	Actuarial Value of Assets (a)					
1/1/04	\$62,214	\$92,559	\$30,345	67.2%	\$20,658	147%
1/1/06	\$75,143	\$101,959	\$26,816	73.7%	\$22,109	121%
1/1/01	\$52,941	\$77,053	\$24,112	68.7%	\$18,178	133%
1/1/98	\$41,568	\$68,432	\$26,864	60.7%	\$15,254	176%
1/1/95	\$24,578	\$49,024	\$24,446	50.1%	\$11,638	210%
1/1/92	\$19,797	\$42,516	\$22,719	46.6%	\$10,700	212%

Information is only provided for those years in which an actuarial valuation or actuarial update was performed. Information prior to 1992 is not available.

Schedule of Employer Contributions (City share only):

Year Ended 30-Jun	Annual Required Contribution	Percentage Contributed
2000	\$2,817,657	100%
2001	\$2,950,183	100%
2002	\$3,060,645	100%
2003	\$3,332,948	100%
2004	\$3,555,376	100%
2005	\$6,686,988	100%
2006	\$4,648,322	100%
2007	\$4,983,069	100%
2008	\$5,133,116	100%

The information presented above was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	January 1, 2006
Actuarial cost method	Entry age, normal cost
Amortization method	Approxiamte level percent of payroll closed
Remaining amortization period	9 years
Asset valuation method	Market value adjusted by payables and receivables
Actuarial assumptions:	
Investment rate of return	8%
Projected salary increases	4.75%
Cost of living adjustments	To be funded by City

Leominster Retirement System

Funding Schedule

Fresh Start

<u>Fiscal Year</u>	<u>Normal Cost</u>	<u>Unfunded Liability</u>	<u>Funding Amortization of UAL</u>	<u>Schedule Contribution</u>
2008	1,187,171	26,479,188	3,945,945	5,133,116
2009	1,243,561	24,335,870	4,044,625	5,288,186
2010	1,302,630	21,914,545	4,145,740	5,448,370
2011	1,364,505	19,190,309	4,249,384	5,613,889
2012	1,429,319	16,136,199	4,355,618	5,784,937
2013	1,497,212	12,723,027	4,464,509	5,961,721
2014	1,568,329	8,919,200	4,576,122	6,144,451
2015	1,642,825	4,690,525	4,690,525	6,333,350
2016	1,720,859			1,720,859

Amortization of Unfunded Liability as of July 1, 2006

<u>Year</u>	<u>Type</u>	<u>Original Amort. Amount</u>	<u>Percentage Increasing</u>	<u>Original # of Years</u>	<u>Current Amort. Amount</u>	<u>Years Remaining</u>
2007	Fresh Start	3,478,732	2.50%	9	3,489,732	9

Notes on Amortization of Unfunded Liability

Year is the year the amortization base was established .

Type is the reason for the creation of the base. Examples are Gain(Loss) or Fresh Start.

Original Amortization Amount is the annual amortization amount when the base was established.

Percentage Increasing is the percentage that the Original Amortization Amount increases per year.

Original # of Years is the number of years over which the base is being amortized.

Current Amortization Amount is the amortization payment amount for this year.

Years Remaining is the number of years left to amortize the base.

GLOSSARY

Glossary of Budget Terms

Revenues

Property Taxes - Proposition 2 1/2 as amended limits the total tax levy to a minimum increase of 2 1/2 % over the prior year's levy limit plus an additional amount allowed for new construction in the City. Base is related to the prior year's actual property tax levy and levy limit. New Growth shows the taxes from new building in the City during the prior fiscal year. The growth figure is calculated using the prior year's tax rates. Additional amounts may be added for overrides through ballot votes and permanently increase the levy limit.

Additional Prop 2 1/2 Property Taxes - Proposition 2 1/2 allows communities, by ballot vote, to raise additional property taxes for specific purposes for a limited time. Property taxes can be raised to fund the debt service costs to these specific projects (less State reimbursement)

State Aid - Funds received from the State on the Cherry Sheet are based on a variety of formulas and the level of funding is determined each year by the State Legislature.

Chapter 70 - Chapter 70 School Aid is based upon a distribution formula adopted in 1994. In FY 2001, Leominster received as "Base Aid" its FY 2000 Chapter 70 amount plus "Minimum Aid" of an extra \$75 per pupil. The amount of money Leominster receives each year from the State depends on both how much is available for local aid and the distribution formula for those funds.

Education Offset Items - This program provides partial reimbursement for costs incurred in serving lunches to school children.

Education Reimbursements Transportation - Provides partial reimbursement for local expenditures for school transportation programs and costs for providing education to state wards.

Education Reimbursement, SBAB - State share of school construction costs. Leominster receives 69% reimbursement for debt services costs for school building projects.

General Government Offset Items - Chapter 78 funds for public libraries. The appropriation state grant of these funds is made by supplementary appropriation transfers.

General Government Distribution - Funds from a variety of programs including Police Career Incentive, Highway Funds, Leominster's share of Lottery proceeds, and State reimbursements for certain exemptions and State-owned land.

General Local Revenues

Motor Vehicle Excise - Limited by Proposition 2 1/2 to \$25 per \$1000 valuation, the revenue from this tax is directly related to the number and value of motor vehicles registered in Leominster.

Licenses - Included are fees from licenses granted by the City, fees collected for building permits and licenses granted by the Police and Fire Departments and Town Clerk. The majority of this revenue is directly related to the amount of construction in the City.

Penalties/Interest - Interest and penalty charges for late payment of taxes. As collection rates improve, Interest revenue declines.

Fines - Revenues from motor vehicle violations, court fines and parking tickets.

Special Assessments - Betterments for water and sewer assessments.

General Government - Fees for services provided by various city offices such as copies of public records, certificates of liens, tax title redemptions, etc.

Fees - Fees collected by various offices.

Investment Income - Revenue generated by the City Treasurer by investing City funds. This revenue is directly related to the level of cash balances and market interest rates.

Hotel/Motel Excise - Revenue from the 4% room tax occupancy tax.

Library - Miscellaneous library fees.

Cemetery - Internment fees collected by the Cemetery not reserved for perpetual care.

Miscellaneous - Reimbursements for Veteran's expenses.

Offset Local Receipts

Water - All capital, operating and indirect costs of Leominster's water system are covered by water revenues. Debt service for the water treatment plant is shown under Water Debt Service. Indirect costs for such things as health insurance for water department employees, billing and accounting, etc., are included in the budget.

Sewer - All Sewer capital, operating and indirect costs are covered by Sewer revenues. Debt service for sewer projects is shown under Debt Service.

Other Available Funds

Parking Meters - Revenues from parking meters are used to offset salary and parking related expenses.

Cemetery Perpetual Care Income/Sale of Lots Income - Perpetual Care interest income and income from the sale of lots is used to offset a portion of operating costs of the Cemetery.

Glossary of Budget Terms

Other Available Funds (continued)

Wetland Filing Fees - Funds reserved for use by the Conservation Commission to offset conservation and wetland protection costs.

Community Development Block Grant - Appropriated federal grant for various purposes to benefit specific targeted populations of the City

Free Cash

The State certifies a portion of a city's surplus revenues as legally available for spending by the City. This amount is known as Free Cash. Leominster has tried to maintain a Free Cash of 5% of the total amount to be raised as a reserve which can be tapped in case of emergency to provide enough cash in the bank to meet payrolls and pay the bills without having to borrow in anticipation of taxes and to make capital investments. The 5% goal is a widely accepted measure of good financial standing and a factor in Leominster's bond rating.

Stabilization Fund - A City Council vote is required to appropriate funds into the Stabilization Fund. Funds appropriated to the Stabilization Fund are held in reserve. A 2/3 City Council vote is also required to expend funds held in Stabilization. The City will strive for an amount equal to 5% of the total amount to be raised.

Expenditures

Appropriations - A legislative authorization for expenditures for specific purposes, for a specific amount.

Budget - An annual financial plan showing projected costs and revenue over a specific time period.

Capital Improvements - Projects, which are long-term assets such as roads, buildings, or landfills

Capital Investment Plan - The annually updated plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.) with estimated project costs, sources of funding, and timing of work over a five year period.

Capital Investment Funds - These funds hold the financial resources to be used for the acquisition and/or construction of major capital facilities, usually over \$25,000. Each year the City appropriates money for the work to be completed that fiscal year; Fund balances are designated for the completion of the projects over a period of years. Examples are fire station improvement, water lines, etc.

Capital Outlay

Vehicles, equipment, improvements, software, and furniture purchased by the City which individually amount to an expenditure of more than \$1000 and which have an expected life of more than one year.

Department - A major administrative division of the City which indicates overall management responsibility for an operation of a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

Debt Service - The payment of principal and interest on borrowed funds. Debt service for water and sewer projects is shown separately so that total water and sewer costs can be compared with revenues from water and sewer fees

Encumbrances - Commitments related to unperformed (executory) contracts for goods and services.

Final Budget - Term used to describe revenues and expenses for the Fiscal Year beginning July 1 as adopted by the City Council when the tax rate is approved by the Department of Revenue.

Fiscal Year - The time period beginning on July 1 of a calendar year and ending June 30 of the following calendar year. Budgeting is carried out on a fiscal year schedule. Fiscal Year 2001 refers to the fiscal year ending June 30, 2001.

Fixed Assets - Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full-Time Equivalent (F.T.E.) - A part-time position converted to the decimal equivalent of a full-time position based on 2,088 hours per year.

Function—A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad or major service (i.e. General Government, Public Safety, Education, Public Works, Human Services, Culture and Recreation, Debt Service, State and County Assessments).

Fund - An accounting entity comprised of a group of self balancing accounts.

Fund Balance—The difference between revenue and expenditures.

Objectives - Certain accomplishments a department head intends to achieve during a fiscal year.

Obligations

Retirement - Expenses for pensions for retired city and school employees (except teachers). The amount budgeted is determined by the Public Employees Retirement Administration, a state agency, and is based on the City's funding schedule. Budgeting and administration are the responsibility of the Retirement Board.

Glossary of Budget Terms

Obligations (continued)

Insurance - The combined costs of all insurance policies for both City and Schools and unemployment compensation. There are specific line items voted by the City Council for these purposes. Budgeting and administration are the responsibility of the Mayor.

Health Insurance - The City share of health insurance costs for all City and School employees and retirees. The level of benefits offered to City and School employees is set through collective bargaining.

State/County Assessments - Cherry Sheet charges for Leominster's share of the costs of Worcester County, the Regional Transit Authority, and other State assessments. These funds are not appropriated.

Overlay - An amount, which must be held in reserve for property tax abatements and exemptions. These funds are not appropriated. The City will strive for an amount equal to 3% of the levy.

Other Local Expenditures - Miscellaneous tax title expenses, court judgments, etc., which are added to the amount needed to be raised by the City when the tax rate is set. Revenue and overlay deficits appear in this line. Over expenditures for snow removal or debt service would also show up here. These funds are not appropriated by the City Council.

Offset Expenditures - Water and Sewer operating costs are totally funded with water and sewer user fees.

Operating Expenditures - Generally, all expenditures that do not meet the personal services and capital outlay classification criteria. These expenditures include, but are not limited to, professional services, supplies, insurance, etc.

Revenue Water/Sewer Offset Receipts Account -

A grouping of water/sewer department activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees or charges.

Personal Expenditures - The classification of all Salaries, wages, and fringe benefits expenditures. Fringe benefits include FICA, Retirement System (VRS), hospital and medical insurance, life insurance, workers compensation, clothing allowance, education assistance and other personal services.

Reserve - A portion of a fund that is restricted for a specific purpose and not available for appropriation except for that purpose

Other

Assessed Valuation - A value set on real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the amount a willing buyer would pay a willing seller on the open market (FFCV). Assessors must collect, record, and analyze information about the physical characteristics of the property and the real estate market to estimate the FFCV of all taxable properties in their communities.

Balance Sheet - A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Bond - A written promise to pay a specific sum of money, called the face value (par value) or principle amount, at a specified date in the future, called the maturity date, together with a periodic interest at a specified rate. The difference between a note and a bond is that the bond runs for a longer period of time.

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 - A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be "preliminary" — the financial plan presented to the town meeting, or city council, or "final" — the plan approved by that body. The budget should be separated into basic units, either by department, program, or service. Formatting the budget in this way helps local officials and citizens make policy decisions when allocating scarce resources. It is also important to include as much information as possible concerning the output or accomplishments expected of a given program or department during the year.

Cherry Sheet - 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 periods for certain program services. In addition, communities may receive "offset Items" that must be spent on specific programs. Cherry Sheet Assessments are

Glossary of Budget Terms

Cherry Sheet (continued) advanced 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.

Cherry Sheet Offset Items - Local aid accounts that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equity grants, school lunch grants, and public library grants.

Classification of the Tax Rate - In accordance with MGL Ch. 40 - 56, the selectmen or city council vote to determine tax rate options. Based on the residential factor adopted, a community may set as many as four different tax rates for residential property; open space; commercial; and industrial and personal property.

Consumer Price Index - The statistical measure of changes in the overall price level of consumer goods based on prices of goods and services bought by urban wage earners and clerical workers, including families and single persons. The index is often called the "cost of living index".

Debt Authorization - Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 s. 1, 2, 3, 4a, 6-15.

Debt Burden - The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is issued in reference to debt service costs as a percentage of the annual budget.

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 principle repayment and interest of any issue.

Education Reform Act of 1993 - An act that seek to remedy educational; funding inequities between local communities by providing adequate state funding over a seven year period (FY 1994 through FY 2000) for all local and regional school districts and by mandating equity based on a particular community's ability to pay. One of the Act's major goals was to improve student achievement.

Equalized Valuations (EQV's) - The Determination of an estimate of the FFCV of all property in the Commonwealth as of a certain taxable date. EQV's 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 s. 10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

Estimated Receipts - An estimate of state and local miscellaneous receipts based on the previous year's receipts that assessors deduct from the gross amount to be raised in order to arrive at the tax levy.

Excess and Deficiency - Also called the "surplus revenue" account, This is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is made based on the balance sheet that is submitted by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified Amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns.

Excess Levy Capacity - The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen of the city council must be informed of excess levy capacity and their acknowledgement must be submitted to the DOR when setting the rate.

Expenditure - The spending of money by municipalities for programs within their approved budget.

Fiscal Year - Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins on July 1 and ends on June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 200 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.

Full and Fair Cash Value (FFCV) - Fair cash value has been defined by the Judicial Supreme 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 a normal purchaser not under particular compulsion will pay at the time, and cannot exceed the sum the owner after a reasonable effort could obtain for his property. (continued on next page)

Glossary of Budget Terms

Full and Fair Cash Value (FFCV) (continued) A valuation limited to what the property is worth to the purchaser is not the market value. The fair cash value is the value the property would have 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)].

Full Measure and List – A revaluation of real estate that includes visiting as many properties as possible to re-inspect the interior and re-measure the exterior of each.

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.

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.

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 1/2 percent of the total full and fair cash value of all taxable property (MGL Ch. 59 s 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 1/2 percent of the prior year's tax levy plus new growth and any overrides. (MGL Ch 59 s 21C (f&g)).

Local Aid – Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most cherry Sheet aid programs are considered revenues of the municipality's or regional school district's general fund and may be spent for any purpose, subject to appropriation.

Local Receipts – Locally generated revenues, other than real and personal property taxes and enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Minimum Required Local Contribution – The minimum that a city or town must appropriate from property taxes and other local revenues for the support of the schools (Education Reform Act of 1993).

Municipal Revenue Growth Factor (MRGF) – An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 1/2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).

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, FY 2000 new growth is determined by multiplying the value of January 1, 1999 by the FY 1999 tax rate. Assessors must submit documentation of new growth to the BLA annually before setting the tax rate. Documentation should be retained for five years in the event of a BLA audit.

Objects of Expenditures - A classification of expenditures that is used for coding any department disbursement, such as "personal services", "expenses", or "capital outlay".

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

Other Amounts to be Raised (Tax Recapitulation Sheet) - Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.

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.

