



City of Haverhill Massachusetts

Budget Plan July 1, 2026 to June 30, 2027

Mayor Melinda E. Barrett

Mayor's Budget Message

The City of Haverhill is home to nearly 70,000 residents. Whether you've called Haverhill home your whole life or you're new to the city, you deserve quality public services and amenities. It is my goal to deliver those to you and make Haverhill a great community to live, work, and visit. A sound fiscal budget that invests in public safety, health, education, community and economic development, and infrastructure is the vehicle to achieve that goal. I have worked diligently with the City Auditor and budget team to put forth a budget that is fiscally responsible, meets the operational needs of the city, and maintains city services at the standard residents have come to expect.



Mayor, Melinda E. Barrett
City of Haverhill, Massachusetts



Council Members



Timothy J. Jordan
Council President



John A. Michitson
Council Vice President



Colin LePage
Councilor At-Large



Thomas J. Sullivan
Councilor At-Large



Council Members



Ralph T. Basiliere
Councilor Ward 1



Daniel R. Diodati
Councilor Ward 2



Devan Ferreira
Councilor Ward 3



Melissa J. Lewandowski
Councilor Ward 4



Shaun P. Toohey
Councilor Ward 5



Michael S. McGonagle
Councilor Ward 6



Catherine P. Rogers
Councilor Ward 7





City Hall of Haverhill

Located 28 miles north of Boston along the Merrimack River, Haverhill is one of the state's largest and most geographically diverse communities, with farming areas, dense urban neighborhoods, multiple commercial and residential villages, and a bustling downtown featuring celebrated restaurant and arts districts. The city is one of the oldest historic communities in the state. Established in 1640 as Pentucket, Haverhill was incorporated as a city in 1870. Although originally settled as farmland, the city evolved into a major industrial center through the establishment of saw and grist mills in the late 17th century, tanneries and boat yards in the early 18th century and shoe manufacturing, its leading industry for 180 years. Currently, computer technology and research industries thrive within Haverhill's seven industrial parks, business districts, and newly rehabilitated central business district.



Click the page number
below to skip directly to
the section

Mayor's Budget Message	2
Budget Calendar	13
2027 Budget Goals	15
Long-Term Strategic Goals	16
Fiscal Reserves	17
Outstanding Debt	21
Net School Spending	26
Capital Planning	28
2027 Revenue Estimates	48
2027 Revenue Summary	64
10-Year Revenue Forecast	67

Table of Contents

10-Year Appropriation Forecast	69
2027 Budget Requests	72
2027 Budget Challenges	73
2027 Budget in Brief	76
2027 Estimated Tax Bill Impact	79
General Fund Budgets	80
City Council	81
Mayor's Office	84
Constituent Services	87
Finance Division	91
Auditor's Office	92



Click the page number
below to skip directly to
the section

Treasurer's & Collector's Office	96
Assessor's Office	101
Purchasing	105
Building Maintenance	109
Legal	112
Human Resources	117
Information Technology	121
City Clerk	126
Economic Development & Planning	131
Police Department	135
Fire Department	143

Table of Contents

Regional Schools	150
School Department	152
Highway Department	153
Outdoor Lighting	159
Parking	160
Parks	162
Public Works Administration	165
Refuse	167
Snow & Ice Removal	169
Street Marking	170
Vehicle Maintenance	171



Click the page number
below to skip directly to
the section

Inspectional Services	173
Public Health	180
Senior Center	182
Veterans Services	184
Citizens Center	187
Recreation Department	190
Stadium	193
Library	195
Debt Service	200
State Assessments	209
Employee Benefits	211
Liability, Overlay & Reserves	213

Table of Contents

Organizational Chart	216
Position Summary	217
Fund Accounting	218
Budget Policies	221
Financial Reserve Policies	227
Glossary	231





2027 Budget

An illustration of the trends, forecasts, policies and strategic goals shaping the 2027 budget



Mayor's BUDGET TEAM

When Mayor Barrett took office, she established a “Budget Team” comprising members from both the City Council and the School Committee. This initiative, new to the city, aimed to create a budgeting process that is collaborative, transparent, and impactful, taking into account both long- and short-term objectives while optimizing resource use.

- Budget Team Members -

Inspectional Services Director Richard MacDonald

Mayor Melinda Barrett

City Councilor John Michitson

Chief of Staff Christine Lindberg

City Councilor Colin LePage

Chief Financial Officer Angel Perkins

School Committee Member Thomas Grannemann

Deputy Auditor Lesley Paolucci

Budget Phases



Revenue Projections

The Mayor and the Budget Team convene to evaluate current revenues, explore potential new revenue streams, and forecast estimated revenue for the upcoming fiscal year.

January



Budget Directives

The Mayor provides budget directives to department heads for the purpose of developing and submitting their operating and capital budget requests.

January



Budget Review

Mayor & Budget Team meet with departments to review budget requests and determine priorities. Revenue estimates are updated and the maximum available budget is determined.

February

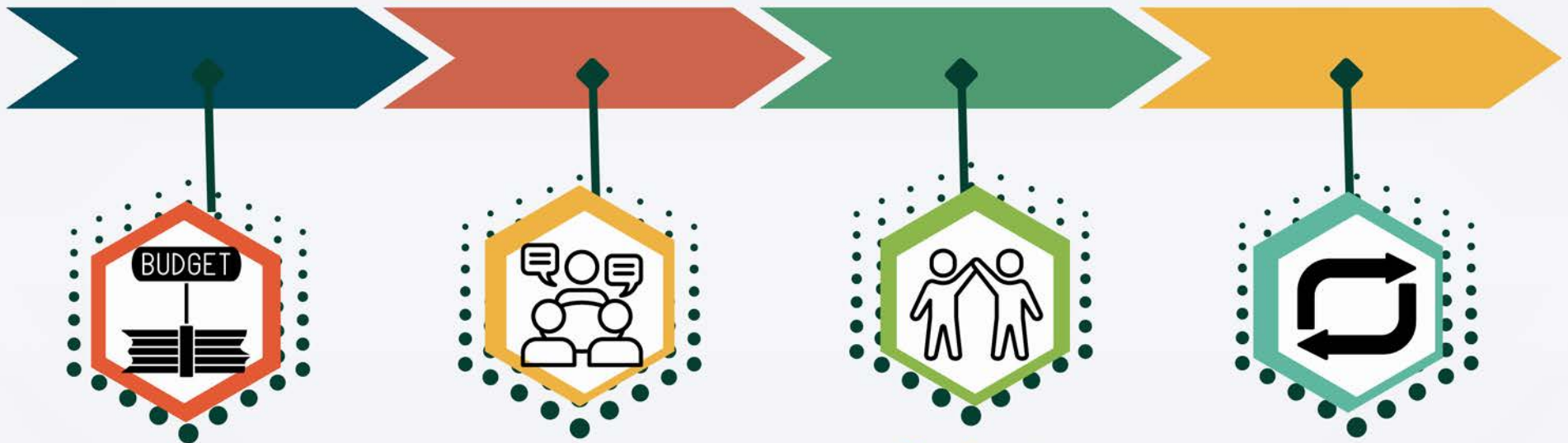


State Budget

The State budget process begins in January and is typically finalized in July. The Governor's Office and the Legislature work together to pass a fiscally responsible budget each year.

January-July

Budget Phases



Mayor's Budget

The Mayor's final budget is submitted to the City Council. The council then has 45 days to either approve, reduce, or reject the Mayor's operating budget.

May

City Council Budget Hearings

The City Council conducts public budget hearings, reviewing the proposed budget presented by the Mayor with each city department.

May/June

Budget Adoption

City Council votes to adopt a budget by June 30th. If a budget is not adopted, the Mayor may submit a "continuing appropriation budget" on a month-to-month basis for a period not to exceed three months.

June

Budget Implementation

The Auditor's Office enters the new operating budget into the ledger and initiates regular monitoring and reporting of revenues, expenditures, and compliance issues.

July-June

Budget Calendar

Finance prepared revenue projections, high-level budget estimates, identified budget pressures, compiled capital requests, and assessed debt capacity.

1/15/26

Department budget requests, narratives and KPIs due.

2/6/26

The budget team met with departments to discuss, rank, and prioritize all capital requests by utilizing standardized ranking criteria.

4/2/26

1/9/26

Mayor distributed budget directives to departments.

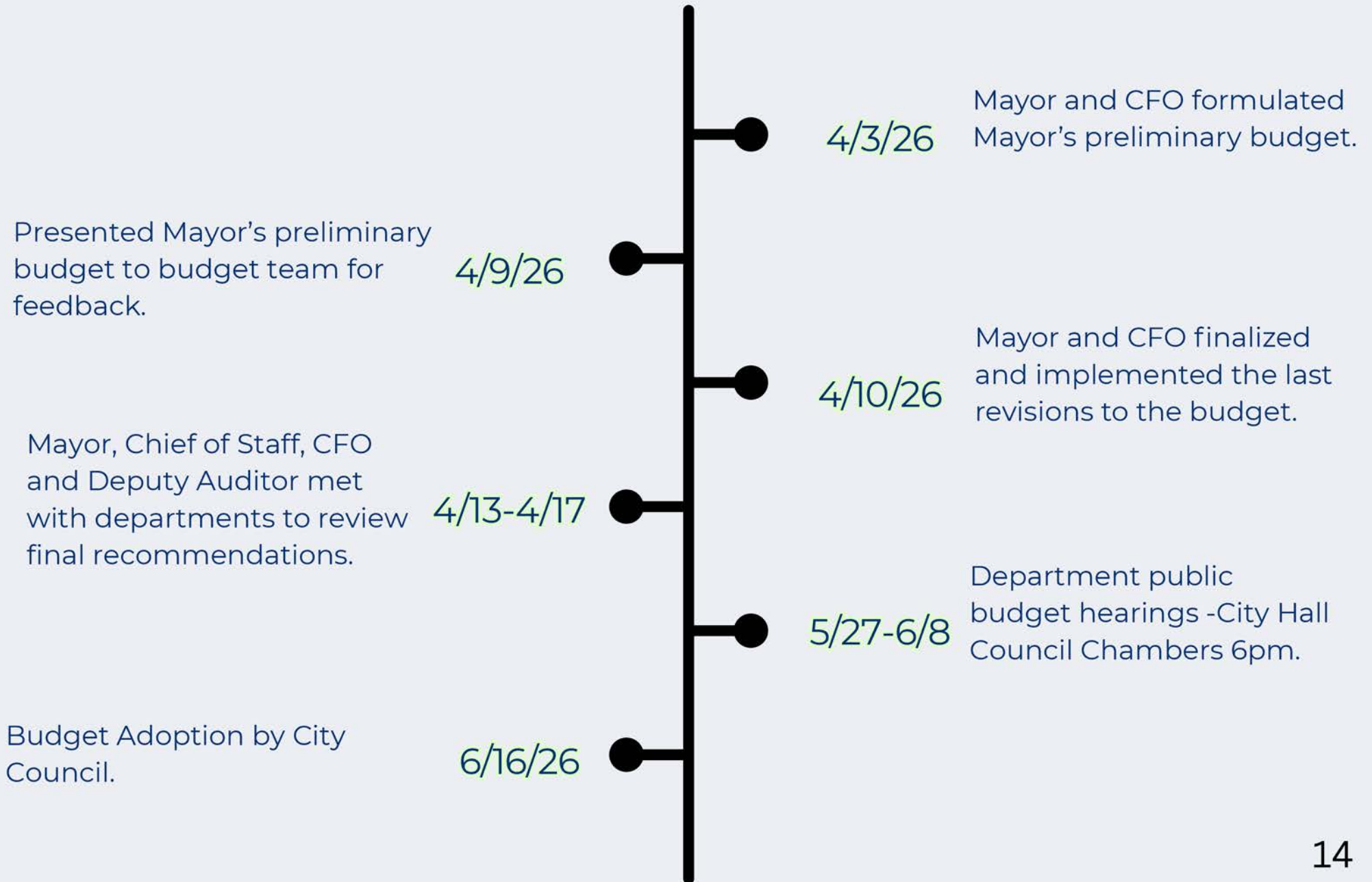
2/5/26

The budget team evaluated revenue and appropriation forecasts, offering insights into high-priority requirements.

2/23-3/13

Mayor, CFO and Deputy Auditor met with each department to review requests, priorities and KPIs.

Budget Calendar



Mayor's 2027 BUDGETARY GOALS

The preliminary framework guiding the budget directives for 2027 includes the following initiatives:

- Strive to limit the property tax bill increase to 3.3% in order to reduce the impact on taxpayers.
- Maintain an excess levy of 1.6% of the total available levy to serve as a budgetary reserve, as well as set aside savings for future capital projects.
- Decrease the city's historical reliance on free cash to subsidize the operating budget in order to build a more structurally stable budget and adhere to the city's internal financial policies.
- Develop a long-term, stable budget using a 10-year projection model as a tool to ensure that current budget decisions and initiatives will be supported by future revenue growth.

Long-Term Perspective **STRATEGIC GOALS**

The long-term strategic goals influencing the 2027 budget process include the following:

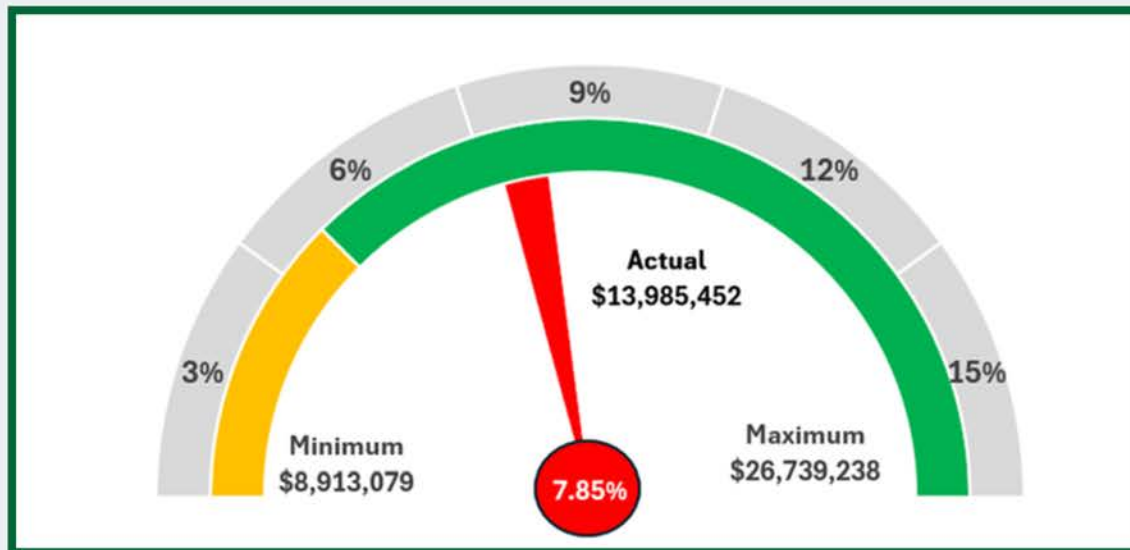
- Ensure long-range forecasts will maintain reserves in accordance with internal policies.
- Ensure that debt ratios will comply with state statutes and the city's financial policies.
- Continue to meet or exceed the statutory net school spending requirements.
- Allocate funding for maintenance of capital equipment, buildings, and infrastructure.
- Plan for long-range capital projects such as a Fire Station, JG Whittier Middle School, and Whittier Technical High School.

FISCAL RESERVES

The city will monitor reserves to ensure they are adequate and sustainable for future fiscal years, while meeting or exceeding the city's financial policy benchmarks, Department of Revenue recommendations, bond rating agency standards, and aligning with GFOA best practices.

City Reserve Policy #1: The City shall maintain an undesignated fund balance between 5% and 15% of general fund revenues, less debt exclusion and Ch. 70.

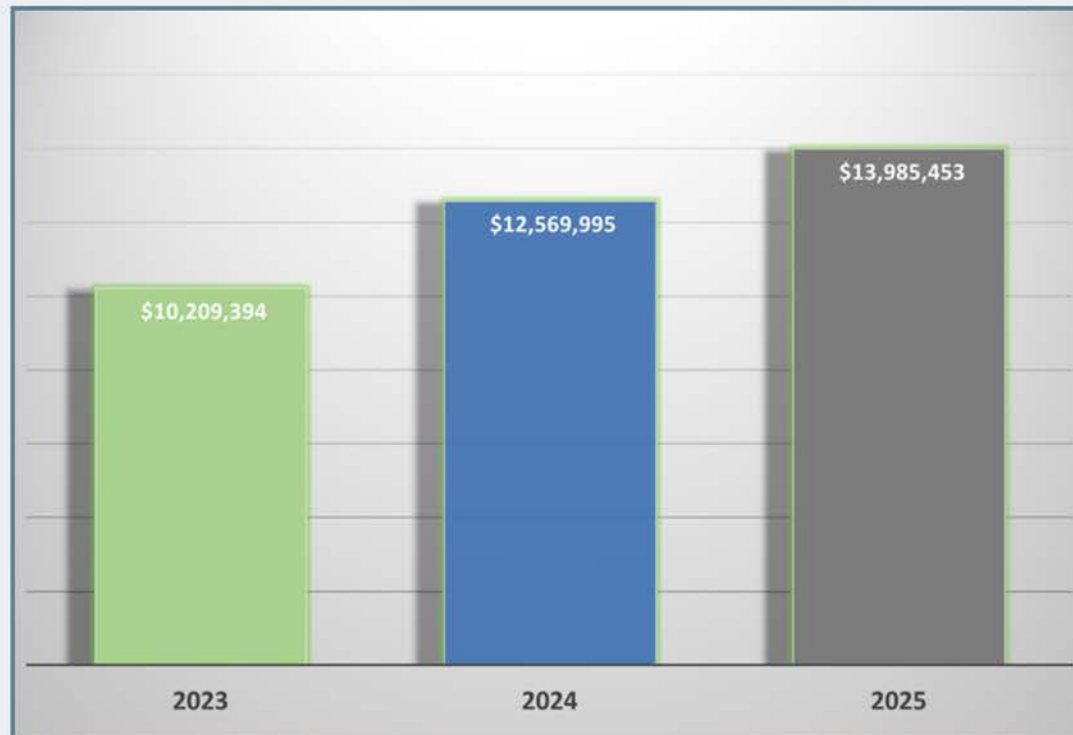
Results: The city's undesignated fund balance as of June 30, 2025, was \$13,985,452 or 7.85% of general fund revenue. This is up from June 2024, which was \$12,569,995 or 7.36%.



FUND BALANCE

Fund balance is the net position of a governmental fund (assets minus liabilities), representing the accumulated difference between revenues and expenditures over time. It measures available financial resources, acting as a "net worth" or savings account for governments to pay bills, maintain cash flow, and ensure financial stability.

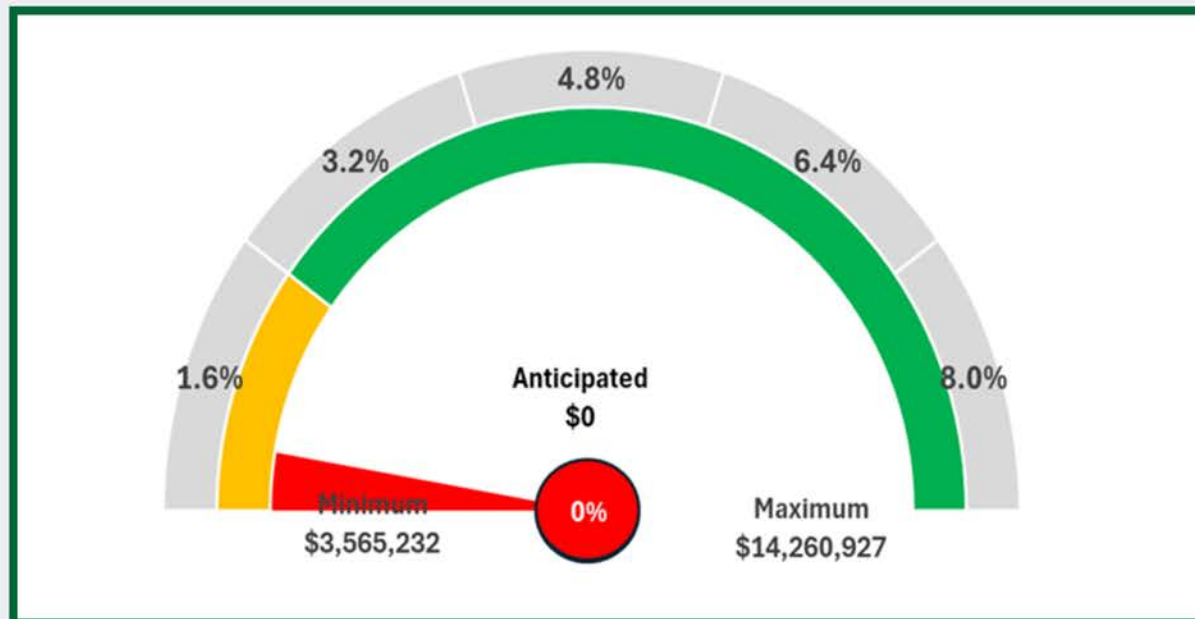
	2023	2024	2025
Beginning Fund Balance	\$ 12,429,870	\$ 10,209,394	\$ 12,569,995
Net Reserve for Encumbrances	\$ 97,098	\$ (617,924)	\$ (3,738,924)
Plus Fiscal Year Revenue	\$ 231,470,272	\$ 244,738,056	\$ 262,614,748
Less Fiscal Year Expenditures	\$ (233,787,846)	\$ (241,759,531)	\$ (257,460,366)
Ending Fund Balance	\$ 10,209,394	\$ 12,569,995	\$ 13,985,453



FREE CASH

City Reserve Policy #3: The amount to be held in free cash shall not be less than 2% or more than 8% of general fund revenues, less debt exclusion and Ch. 70.

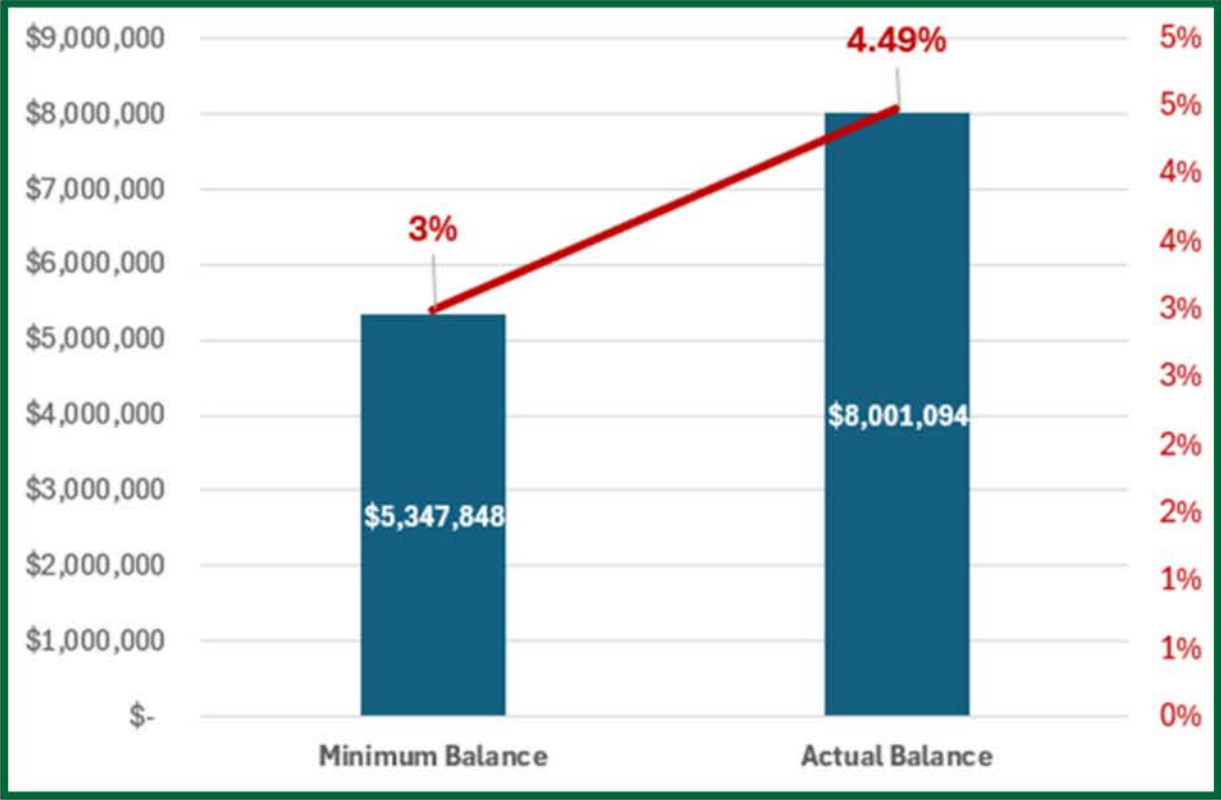
Results: The city is projected to have a free cash balance of \$0 at the end of fiscal year 2026, largely due to exceptionally high snow removal costs that exceeded \$4.6 million during the past winter. This winter was the coldest and snowiest the area has experienced since 2014-2015. In light of these unprecedented expenses, the Mayor and the city's Emergency Management Director have requested financial assistance from the Commonwealth. This year's free cash balance marks a significant decrease from the city's balance at the end of fiscal year 2025, which was \$2,578,279, reflecting a decline of 1.51%.



STABILIZATION RESERVE

City Reserve Policy #4: The city shall maintain a Stabilization Reserve Fund of at least 3% of general fund revenue, less debt exclusion and Chapter 70.

Results: The city's stabilization fund is \$8,001,094 or 4.49% of general fund revenue, not including Chapter 70 and debt exclusions. This is up from fiscal 2025 which had a balance of \$7,533,248 or 4.41%.

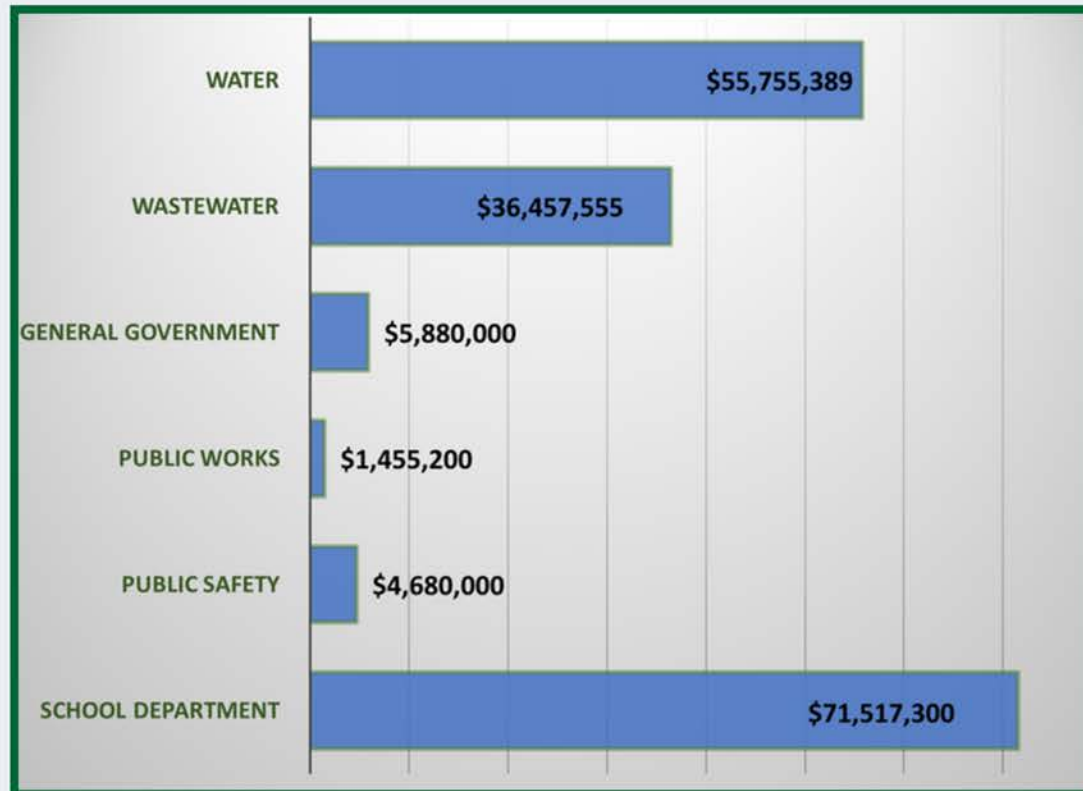


LONG TERM DEBT

The city will evaluate debt limits per state statute and the city's debt policies.

City Debt Policy #1: In accordance with MGL c.58 s.10c, debt shall not exceed 5% of the city's equalized valuation.

Results: The city's total outstanding debt at the conclusion of 2027 will be 1.5% of the city's equalized valuation. This translates into **\$175,745,444** in outstanding bonds.



Long Term Debt

ANNUAL DEBT PAYMENTS

City Debt Policy #2a: Annual general fund debt service payments shall not exceed 4% of net general fund operating revenue.

Results: Debt service has remained well below the city’s 4% benchmark, with 2027 debt payments expected to continue at 3.1% of general fund revenue. Going forward, the city’s current debt payments will decline by 2–3% annually until 2044, when the first Consentino School construction bond retires.

The city recently issued \$20,470,000 in tax-exempt general obligation debt with a true interest cost (TIC) of 3.34%, supported by the city’s AA bond rating, which was recently reaffirmed by S&P Global. The debt financed the replacement turf field at the stadium, improvements to the drainage on Locke Street, upgrades to two water booster pumping stations, and engineering costs for constructing a new drinking water source. This new debt is included in the debt payment listed below and in the total outstanding debt shown on the previous page.

	2023	2024	2025	2026	2027
General Fund Revenue	\$ 231,786,682	\$ 248,636,640	\$ 262,190,091	\$ 277,121,624	\$ 285,272,159
Annual Debt Payments	\$ 5,819,489	\$ 4,437,422	\$ 4,354,994	\$ 8,500,192	\$ 8,834,819
Debt Payments as % of Revenue	2.5%	1.8%	1.7%	3.1%	3.1%

Bond Rating

The city's bond rating was reaffirmed with "AA"

"Haverhill's creditworthiness is characterized by the city's stable local economy, along with robust budgeting practices and long-term planning that we believe are generally stronger than those of similarly rated state peers and will continue to support balanced operations despite pressures from unfunded retirement liabilities. Although available reserves are below those of similarly rated peers, the city has maintained them at consistent levels over the past few years. Nevertheless, we believe Haverhill's reserves and large pension and other postemployment benefit (OPEB) liabilities remain an upward limiting factor for the rating."

The rating further reflects our view of Haverhill's:

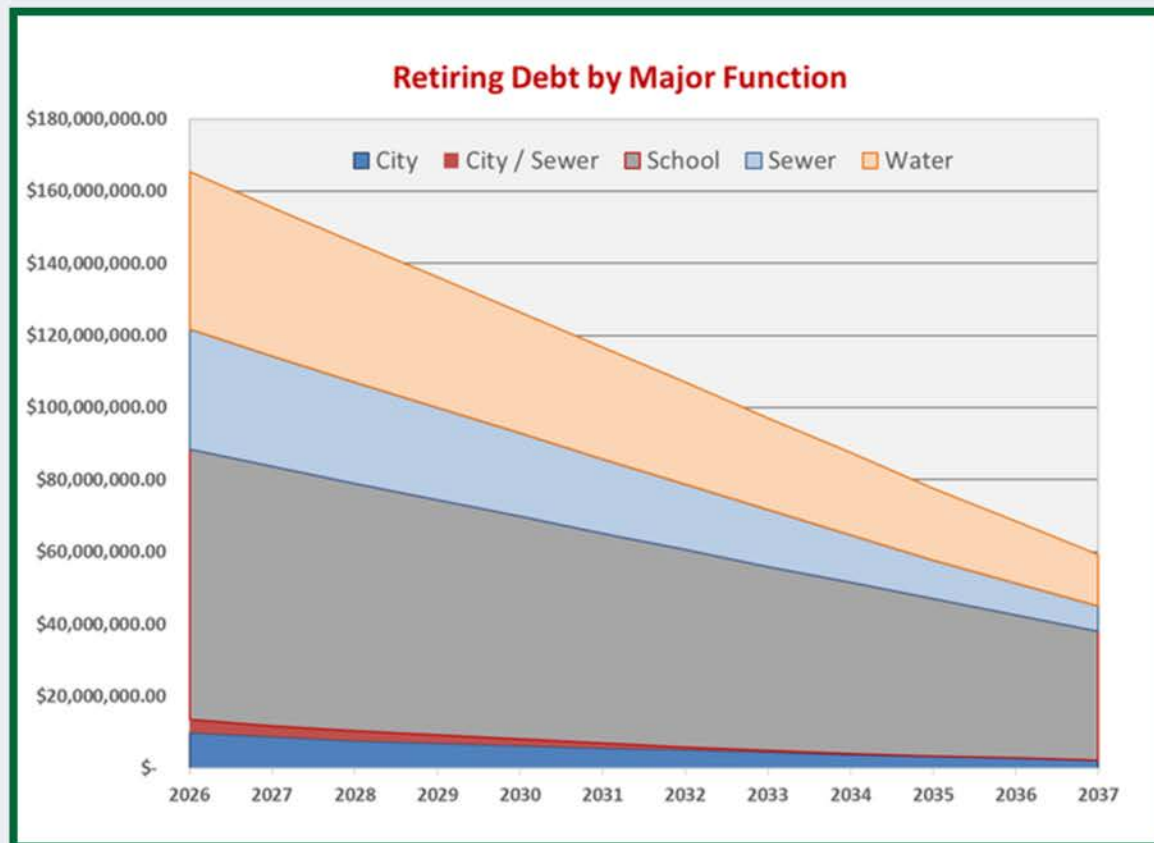
"Stable local economy, characterized by income indicators that are above the national level but below those of Essex County, although we expect the city's economic growth will continue. The local economy will likely continue to expand, along with the tax base. In addition to local economic opportunities, residents have access to the broader Boston metropolitan statistical area."

"Comprehensive budgeting practices and planning that include conservative budgeting assumptions, monthly budget-to-actuals reporting, a five-year capital improvement plan, and long-range revenue and expenditure forecasting, as well as a formal reserve and debt management policy."

RETIRING DEBT

City Debt Policy #2b: 65% of all debt shall retire at the end of 10 years.

Results: The city is not currently on track to achieve this financial benchmark. At the end of 10 years, the city will have retired 59% of its current outstanding debt. However, because borrowing costs have declined significantly over the past several years, extending debt over longer periods has become less costly. In addition, while this approach differs from the philosophy of rapidly declining debt, aligning the repayment period with the useful life of the asset is considered a prudent fiscal practice.



DEBT COMPARISON TO STATE AVERAGE

Haverhill's debt per capita has historically remained below the state average. It increased in 2026 with the addition of the Consentino debt. As of now, the state's 2026 average has not been reported in the DLS databank; therefore, the chart below uses an estimate.



NET SCHOOL SPENDING

Net School Spending (NSS) in Massachusetts is the minimum legal, annual funding level for school districts, established by the state's Chapter 70 program to ensure an adequate education. It comprises state Chapter 70 aid and required local property tax contributions, acting as a mandatory floor—not a ceiling—for school budgets.

“Long-term budget projections indicate that the city will continue to exceed Net School Spending Requirements by several million dollars annually.”

Chapter 70 state funding has increased in recent years due to the implementation of the Student Opportunity Act (SOA), which significantly revised the state formula to better address student needs by increasing funding for low-income students, English Language Learners, special education, and other high-need areas. Haverhill's Chapter 70 funding has increased from \$63.3M in 2021 to a proposed \$96.4M in 2027.

The City's direct contribution to the School Department has been budgeted to increase by 2.5% annually, consistent with the rate used for all city departments. This is lower than the desired budgetary increase and reflects budget pressure from revenue estimates that are not keeping pace with inflation, as well as high health insurance, energy, and operating costs.

The City's Indirect Contribution to the School Department has increased on average 7.2% per year from 2024 to 2026, rising from \$32.7M in 2024 to \$37.4M in 2026. Indirect Contributions include employee benefits, administrative support, snow removal, and facility usage at City Hall.

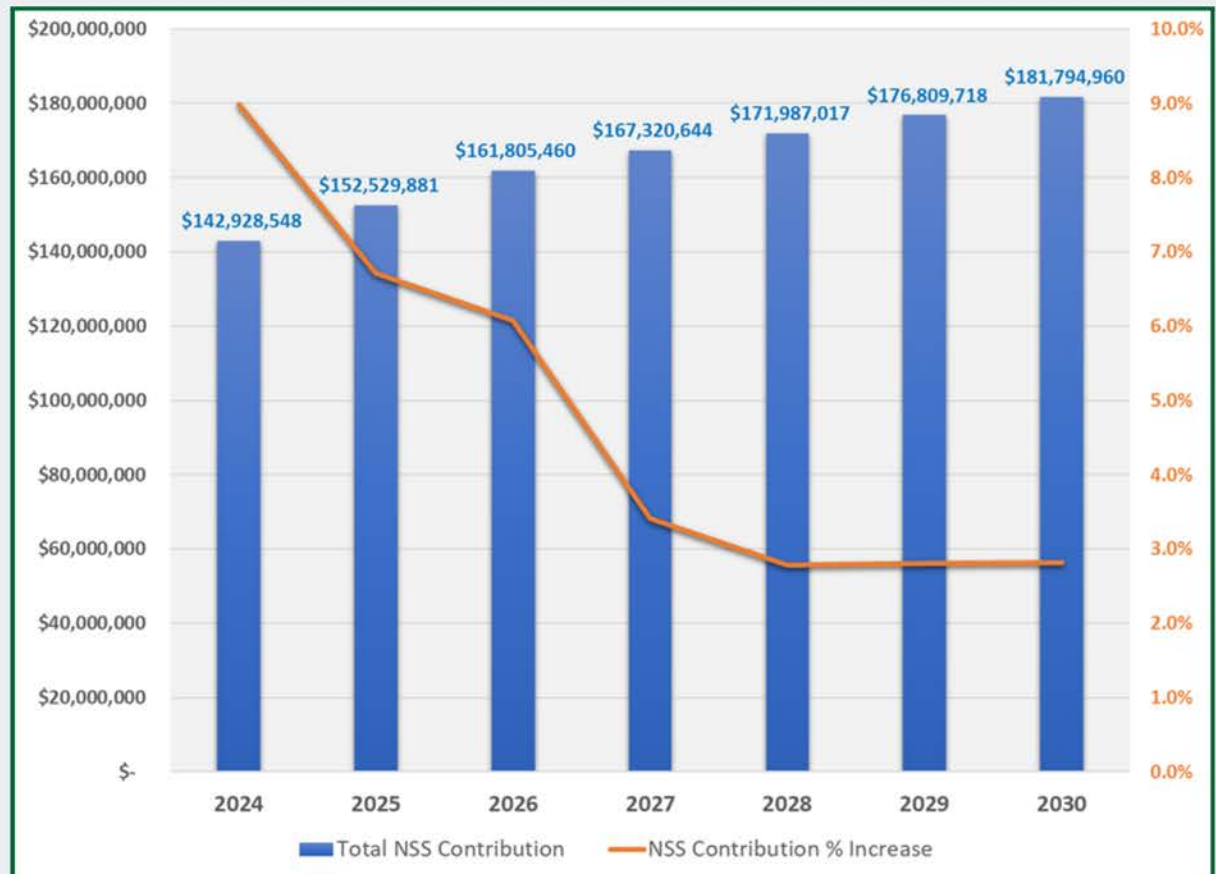
“It is important to note that Indirect costs do not include debt service payments made by the General Fund, which will total \$5,865,903 in 2027 and represent outstanding School Department debt of \$71,517,300.”

HISTORICAL & PROJECTED NET SCHOOL SPENDING

Net School Spending	2024	2025	2026	2027	2028	2029	2030
Chapter 70	\$ 82,633,811	\$ 87,968,052	\$ 94,219,635	\$ 96,427,042	\$ 98,355,583	\$ 100,322,694	\$ 102,329,148
City Direct Contribution	\$ 36,548,274	\$ 38,616,610	\$ 39,582,025	\$ 40,571,576	\$ 41,585,865	\$ 42,625,512	\$ 43,691,150
City Indirect Contribution	\$ 32,723,674	\$ 33,937,540	\$ 37,442,505	\$ 40,694,090	\$ 42,728,795	\$ 44,865,234	\$ 47,108,496
Less Transportation	\$ (7,600,000)	\$ (6,646,810)	\$ (8,651,163)	\$ (9,429,767)	\$ (9,712,660)	\$ (10,004,040)	\$ (10,304,161)
Less Charter Tuition Reimbursment	\$ (1,377,211)	\$ (1,345,511)	\$ (787,542)	\$ (942,297)	\$ (970,566)	\$ (999,683)	\$ (1,029,673)
Total NSS Contribution	\$ 142,928,548	\$ 152,529,881	\$ 161,805,460	\$ 167,320,644	\$ 171,987,017	\$ 176,809,718	\$ 181,794,960
Required Net School Spending	\$ 132,551,888	\$ 140,785,594	\$ 149,713,125	\$ 154,969,204	\$ 161,167,972	\$ 167,614,691	\$ 174,319,279
Over / (Under) NSS	\$ 10,376,660	\$ 11,744,287	\$ 12,092,335	\$ 12,351,440	\$ 10,819,045	\$ 9,195,027	\$ 7,475,681

Projection assumes the following annual increases:

- Chapter 70 - 2%
- City Direct Contribution - 2.5%
- City Indirect Contribution - 5%
- Transportation - 3%
- Charter Tuition - 3%
- Required NSS - 4%



CAPITAL PLANNING

The city keeps a continuous inventory of all capital requirements to effectively connect grant opportunities with its needs and to plan for long-term budgeting and strategic objectives. These requests are reviewed annually during the budgeting cycle, allowing for the allocation of funds for:

- Borrowing costs for projects exceeding \$250,000
- Direct purchases using available funds for projects under \$250,000

Department heads are required to submit a written capital request that details the project and includes a cost estimate. The Mayor's budget team assesses these requests in collaboration with each department, fostering discussion and enhancing project understanding.

In making final funding recommendations to the Mayor, the budget team considers:

- The urgency of the project as determined by the department head and the Mayor
- Any implications for public safety
- Any legal obligations associated with project completion
- The financial impact on the city

5-YEAR CAPITAL REQUESTS BY CATEGORY

5-Year Capital Requests	2027	2028	2029	2030	2031	Grand Total
Buildings & Building Improvements	\$ 3,560,656	\$ 125,002,000	\$ 1,270,000	\$ 6,045,000	\$ 3,995,000	\$ 139,872,656
Computer Equipment	\$ 70,000	\$ 133,870	\$ 184,124		\$ 160,972	\$ 548,966
Computer Software	\$ 495,146		\$ 308,994			\$ 804,140
Equipment	\$ 3,904,998	\$ 780,713	\$ 1,630,000	\$ 445,000	\$ 365,000	\$ 7,125,711
Infrastructure	\$ 8,697,500	\$ 3,411,500	\$ 1,913,042	\$ 1,871,232	\$ 1,928,315	\$ 17,821,589
Land & Land Improvements	\$ 66,320	\$ 130,000	\$ 200,000	\$ 75,000	\$ 225,000	\$ 696,320
Planning & Design			\$ 575,000			\$ 575,000
Software	\$ 50,000					\$ 50,000
Vehicles	\$ 375,000	\$ 2,849,570	\$ 2,355,000	\$ 475,000	\$ 355,000	\$ 6,409,570
Grand Total	\$ 17,219,620	\$ 132,307,653	\$ 8,436,160	\$ 8,911,232	\$ 7,029,287	\$ 173,903,952

The city's current five-year capital requests exceed \$173 million, primarily focusing on building maintenance and construction projects, including JG Whittier Middle School and a new fire station. To help alleviate the financial burden of the JG Whittier project, the city is applying for grant funding from the MSBA (Massachusetts School Building Authority), similar to the support previously obtained for Hunking and Consentino.

Significant infrastructure requirements also encompass the removal and reconstruction of the Little River Dam, with total costs anticipated to surpass \$9.5 million. The city has already secured a \$5 million grant and is actively pursuing additional funding to cover a portion of the remaining expenses.

Additionally, the city faces \$7 million in unfunded road improvement needs over the next five years. The estimated allotment for 2027 from the state's Chapter 90 program is \$2,346,230. Chapter 90 offers annual, formula-based reimbursement funding to municipalities in Massachusetts for local transportation infrastructure enhancements, including road reconstruction, sidewalk repairs, and traffic signal upgrades.

BUILDING IMPROVEMENTS

	2027	2028	2029	2030	2031
Buildings & Building Improvements					
Animal Shelter - Police		\$ 1,725,000			
Boilers at High School Schematic Design		\$ 100,000			
Bradford Elementary HVAC		\$ 1,000,000			
Bradford Elementary Roof			\$ 300,000		
City Hall Auditorium Air Conditioning				\$ 750,000	
City Hall Auditorium Balcony Railings			\$ 275,000		
City Hall Elevator Rehabilitation	\$ 130,000				
City Hall Heating Circulation & Controls		\$ 770,000			
City Hall Repairs & Maintenance		\$ 75,000		\$ 80,000	
City Hall Window Replacement					\$ 2,900,000
Elevator Repair - High School	\$ 200,000				
Elevator Repair: Pentucket Lake, Silver Hill, Golden Hill	\$ 525,000				
Fire Alarm - High School	\$ 800,000				
Fire Station		\$ 30,000,000			
Generators & Transfer Panels - School	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Golden Hill Roof - School	\$ 750,000				
Heating System Highway Garage	\$ 130,000				
Highway Administration Roof Replacement	\$ 50,000				
Highway Garage Roof Repairs	\$ 15,000				
Highway Yard Rehabilitation		\$ 300,000		\$ 20,000	
HVAC replacement for Indoor Skating Rink			\$ 300,000		
JGW / Tilton School Core Project		\$ 90,000,000			
Oil Tank Removals - School		\$ 100,000	\$ 100,000		
Park Barn Asbestos Removal and Floor and Stair Replacement - Highway	\$ 50,000				
Park Barn Rehabilitation - Highway	\$ 15,000	\$ 40,000	\$ 15,000	\$ 15,000	\$ 15,000

BUILDING IMPROVEMENTS CONTINUED & COMPUTER EQUIPMENT

	2027	2028	2029	2030	2031
Parking Lot Repairs - School		\$ 100,000	\$ 100,000	\$ 100,000	
Pentucket Lake Roof - School		\$ 300,000			
Police Locker Rooms					\$ 1,000,000
Police Water Heater		\$ 12,000			
Powder House Renovations - Community Development		\$ 100,000			
School Ceiling Refurbishments		\$ 100,000	\$ 100,000		
Silver Hill Roof - School	\$ 815,656				
Stadium Restrooms		\$ 200,000			
Winnekenni Castle Repairs & Restorations - CONSTRUCTION				\$ 5,000,000	
Buildings & Building Improvements Total	\$ 3,560,656	\$ 125,002,000	\$ 1,270,000	\$ 6,045,000	\$ 3,995,000
Computer Equipment					
Backup System Redundancy - IT			\$ 25,972		
Core Network Overhaul - IT		\$ 103,870			
DPW Internet Resilience - IT		\$ 30,000			
Fire Station Internet Resilience- IT	\$ 45,000				
Firewall Upgrade - IT			\$ 57,940		
Legacy Wiring Clean Up - IT	\$ 25,000				
Remote Location Fiber Upgrade - IT					\$ 160,972
Server Hardware Refresh - IT			\$ 56,972		
Server Room Upgrade - IT			\$ 43,240		
Computer Equipment Total	\$ 70,000	\$ 133,870	\$ 184,124		\$ 160,972

COMPUTER SOFTWARE & CAPITAL EQUIPMENT

	2027	2028	2029	2030	2031
Computer Software					
Archival Inventory and Digitization - City Clerk	\$ 160,000				
CMMS Computerized Maintenance Management System - Highway	\$ 50,000				
Dispatch & Records Software Update - Police			\$ 308,994		
Tax Collection Software - Treasurer	\$ 335,146				
Computer Software Total	\$ 545,146		\$ 308,994		
Equipment					
Airboat - Police		\$ 113,403			
Backhoe - Highway			\$ 170,000		
Batwing Attachment - Highway	\$ 50,000				
Crane CDL Grapple Truck - Highway					\$ 365,000
Front End Loader - Highway			\$ 375,000		
Gasboy Vehicle Fuel System - Highway	\$ 60,000				
Harbormaster Boat		\$ 252,310			
iPad & Phones - Inspectional Services		\$ 30,000			
Mini Excavator - Highway		\$ 130,000			
Parking Kiosks - Highway			\$ 500,000		
Radios - Fire	\$ 2,384,135				
Rubber Tired Excavator - Highway				\$ 220,000	
SCBA - Fire	\$ 1,290,863				
Skid Steer - Highway	\$ 120,000				
Street Sweeper - Highway			\$ 300,000		
Trackless Tractor - Highway		\$ 225,000	\$ 225,000	\$ 225,000	
Tractor - Highway			\$ 60,000		
Zero Turn Mower - Highway		\$ 30,000			
Equipment Total	\$ 3,904,998	\$ 780,713	\$ 1,630,000	\$ 445,000	\$ 365,000

INFRASTRUCTURE

	2027	2028	2029	2030	2031
Infrastructure					
Brandy Brow East Meadow River Culvert - Highway	\$ 65,000				
Bridge CIP Update - Highway	\$ 50,000				
Forest Street Bridge Replacement - Engineering		\$ 287,500			
Intersection Improvements- Kingsbury/Chadwick/Willow - Highway		\$ 600,000			
Kenoza Ave Improvements - Highway	\$ 200,000				
Kingsbury Ave/Chadwick/Willow Intersection Improvements - Engineering		\$ 600,000			
Little River Dam Removal - Highway	\$ 4,500,000				
Miscellaneous Traffic Safety - Highway	\$ 50,000		\$ 50,000		\$ 50,000
Parking Lot Paving at Citizens Center	\$ 60,000				
Parking Lot Repairs - Stadium	\$ 100,000				
Parking Lots - Elliott Place - Highway				\$ 15,450	
Parking Lots - Essex St - Highway				\$ 29,500	
Parking Lots - Locke Street - Highway					\$ 78,315
Parking Lots - Phoenix Row - Highway		\$ 61,000			
Parking Lots - River Front Promenade - Highway				\$ 26,282	
Parking Lots - Washington Square - Highway			\$ 63,042		
Sidewalks - Annual Repair & Replace - Highway	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Stormwater Assessment at DPW Facility and adjacent property on Downing	\$ 17,500				
Street Lights - Highway	\$ 55,000				
Supplemental Paving - Highway	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
W. Lowell Ave Bridge Replacement - Design - Engineering		\$ 63,000			
Washington Square - Improvements and Construction - Highway	\$ 1,800,000				
Infrastructure Total	\$ 8,697,500	\$ 3,411,500	\$ 1,913,042	\$ 1,871,232	\$ 1,928,315

LAND IMPROVEMENTS & PLANNING AND DESIGN

	2027	2028	2029	2030	2031
Land & Land Improvements					
Cooling Corridors Street Tree Planting - Highway	\$ 7,500				
Puglielli Field Improvements - Highway		\$ 50,000	\$ 200,000	\$ 50,000	\$ 200,000
Railroad Square Garage Brownfields Closure - Community Development		\$ 55,000			
Shade Trees for Parks - Highway	\$ 25,000	\$ 25,000		\$ 25,000	\$ 25,000
Whittier Birthplace Trail Hub - Highway	\$ 33,820				
Land & Land Improvements Total	\$ 66,320	\$ 130,000	\$ 200,000	\$ 75,000	\$ 225,000
Planning & Design					
City Hall Auditorium Air Conditioning - PLANNING & DESIGN			\$ 75,000		
Winnekenni Castle Repairs & Restorations - PLANNING & DESIGN			\$ 500,000		
Planning & Design Total			\$ 575,000		

VEHICLES

	2027	2028	2029	2030	2031
Vehicles					
(1) 6 Wheel Dump Trucks with Sanders and Plows - Highway		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
10-Wheeler Plow Truck - Highway		\$ 250,000			
1-Ton Truck - Highway	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
2500 Pick-up Truck with Plow - Highway	\$ 90,000	\$ 90,000			
Chevrolet Tahoe C-2 - Fire		\$ 80,000			
Chevrolet Traverse C-4 - Fire		\$ 35,000			
Ford Escape - Inspectional Services		\$ 45,000			
Ford F550 Bucket FA-2 - Fire				\$ 120,000	
Incident Command Vehicle - Police		\$ 250,000			
Maintenance Vehicle - Recreation		\$ 55,000			
Pick-Up Truck - Police		\$ 57,000			
Pierce Ladder Truck - Fire			\$ 2,000,000		
Pierce Pumper - Fire		\$ 1,000,000			
Tanker - Fire		\$ 632,570			
Trash Truck - Highway	\$ 180,000				
Vehicles Total	\$ 375,000	\$ 2,849,570	\$ 2,355,000	\$ 475,000	\$ 355,000
Grand Total	\$ 17,219,620	\$ 132,307,653	\$ 8,436,160	\$ 8,911,232	\$ 7,029,287

2027 CAPITAL REQUESTS

Buildings & Building Improvements

Admin. Roof Replacement - Highway

Funds will be utilized to address on going issues with the roof at the DPW office at 500 Primrose St. They will be used to remove no longer used HVAC units and redo roof that is leaking and damaged to ensure the facility remains secure and protected from

Essential

\$ 50,000

City Hall Elevator Rehabilitation

The project would rehab and update the 50 year-old City Hall Elevator by replacing a number of major components, such as the master controller, door openers, fire recall, and associated fixtures. This rehabilitation project will ensure the long-term functionality and safe operation of the elevator, lower the potential for breakdowns and entrapments, and bring the aged unit into compliance with the current state building code.

High

\$ 130,000

Elevator Repair - High School

The District is requesting capital funding to modernize the elevator system at Haverhill High School. This elevator is in significantly worse condition than the units currently being addressed at Pentucket Lake, Silver Hill, and Golden Hill, and the existing control panels, operating systems, and supporting infrastructure have exceeded their useful life. Haverhill High School has experienced regular and intermittent elevator failures, including entrapments, which create serious safety concerns for students, staff, and visitors and disrupt daily building operations. Continued issues also put the building at risk of falling out of ADA compliance. Given the age and condition of this unit, the risk of further breakdowns is higher than at the other schools, making this a priority life-safety and accessibility investment that cannot be deferred.

Essential

\$ 200,000

Elevator Repair: Pentucket Lake, Silver Hill, Golden Hill

The School District is requesting capital funding to complete elevator modernization upgrades at Pentucket Lake, Silver Hill, and Golden Hill Schools. These elevators have aging control panels, operating systems, and related infrastructure that are no longer reliable and are approaching the end of their useful life. The work will include upgrades to the control systems, electrical components, safety features, and other modernization items needed to bring the units to current standards. These buildings have experienced regular elevator entrapments, creating ongoing safety concerns. Similar upgrades will be completed at Bradford and Nettle Schools over the summer. Funding these projects will address a critical life-safety need, ensure continued accessibility, and reduce the risk of continued failures in three heavily used school facilities.

Moderate

\$ 525,000

Fire Alarm - High School

The District is requesting approximately \$800,000 in capital funding to replace and modernize the fire alarm system at Haverhill High School. The existing system is outdated and has become increasingly unreliable due to aging equipment and wiring issues throughout the building. The main control panel is obsolete and nearing the end of its service life, making continued repairs an unsustainable approach. This project will require a full system replacement, including the panel, annunciators, strobes, and associated devices, along with necessary rewiring to support the upgraded system. Because these components function together, replacing only certain parts would not resolve the underlying problems.

Essential

\$ 800,000

Garage Roof Repairs - Highway

Funds will be utilized to address the ongoing issues with the roof at the DPW fleet garage. Specifically, they will be used to repair and patch areas that are damaged and leaking, ensuring that the facility remains secure and protected from the elements.

Essential

\$ 15,000

Generators & Transfer Panels - School	
<p>The District is requesting capital funding to add five emergency generators and transfer panels to the capital project list, including installations at the four elementary schools — Bradford, Pentucket Lake, Silver Hill, and Golden Hill — as well as at Nettle School. In recent years, we have experienced multiple generator failures. Each generator and transfer panel installation is estimated at approximately \$80,000. Given the overall cost, the District would plan to complete these upgrades on a phased basis, installing approximately one generator per year.</p>	
Moderate	\$ 80,000
Golden Hill Roof - School	
<p>The District is currently in the schematic design phase for a roof replacement project at Silver Hill School, and we have recently begun the same process for Golden Hill. Both roofs are past their useful life, and staff have been consistently chasing leaks and addressing ongoing water infiltration issues. Based on current estimates, the total cost of the Silver Hill roof project, after the MSBA reimbursement rate of approximately 76%, will be close to \$750,000. The initial schematic design budget was approved at \$300,000, and we anticipate spending roughly \$150,000, which will also be reimbursed at the same rate. The entire project will cost around \$3,000,000 prior to reimbursement.</p>	
Moderate	\$ 750,000
Heating System Highway Garage	
<p>Replacement of the aging heating system in the DPW garage. The existing system is over 25 years old and consists of ten industrial gas-fired heating units. Currently, only two of the ten units remain operational, as replacement parts for the others are no longer available. The proposed project includes the installation of a modern, energy-efficient heating system, along with new thermostats and blower units. The new system is expected to reduce energy consumption leading to a cost savings within the Highway operating budget over time. The City has been awarded \$27,000 through an Energy Efficiency and Conservation Block Grant (EECBG) to support this project.</p>	
High	\$ 130,000
Park Barn Asbestos Removal and Floor and Stair Replacement - Highway	
<p>Removal of asbestos insulation and replacement of failing floor and unsafe stairs.</p>	
High	\$ 50,000

Park Barn Rehabilitation - Highway

Annual capital funding for the maintenance and restoration of the Park's Barn building . This includes necessary improvements such as replacing the siding, windows, and doors, as well as addressing various other repairs to ensure the building remains safe and functional.

Essential

\$ 15,000

Silver Hill Roof - School

Total project cost \$3.5 million. City portion \$650,000. This has gone through schematic design

Essential

\$ 815,656

Computer Equipment

Fire Station Internet Resilience- IT

Provide backup internet connectivity to fire stations.

Low

\$ 45,000

Legacy Wiring Clean Up - IT

Remove old wiring and equipment from decades of upgrades.

High

\$ 25,000

Computer Software

Archival Inventory and Digitization - City Clerk

The City Clerk's Office aims to inventory and digitize all records housed in the City Clerk's section of the City Archives. Our records date back to Haverhill's founding in the mid-1600s. Many documents are quite fragile and at risk of deterioration. Digitization will preserve these historical records, improve public access, and streamline our ability to fulfill research requests without lengthy archive searches. Most importantly, it offers a far more cost-effective preservation method than restoring each document or book individually. I have no preference on timing, but the sooner the better for the sake of the records. I do plan to apply for grants, as well, as there are several opportunities for nationwide historical preservation programs.

Moderate

\$ 160,000

Tax Collection Software - Treasurer

The current Tax Collection software is outdated, and no further upgrades are available. This request is to upgrade to OpenGov which is a cloud based product. This would allow users to access the system in real time. This system would be accessible to residents, vendors and mortgage companies to lookup tax data information.

Moderate

\$ 335,146

Equipment

Batwing Attachment - Highway

This attachment will expand the unit's functionality by enabling efficient mowing of large municipal properties, roadway shoulders, parks, and other public spaces. Allowing for year-round use of Trackless tractor outside of sidewalk snow removal.

High

\$ 50,000

Gasboy Vehicle Fuel System - Highway

The existing system is nearing the end of its useful life and poses a risk of operational disruption. Replacement is necessary to maintain reliable and efficient service.

High

\$ 60,000

Radios - Fire

We respectfully request approval for a capital budget allocation to replace the Fire Department's radio communications system. The current radios have exceeded their service life, are no longer supported by the manufacturer, and replacement parts and batteries have become increasingly difficult and costly to obtain. This project would include upgrading all vehicle-mounted and portable radios, as well as the dispatching system at the stations. Modernizing this system will improve reliability, enhance firefighter safety, and ensure full interoperability with the Police Department and neighboring communities, which is critical to effective coordination and compliance with the community's emergency management plan.

High

\$ 2,384,135

SCBA - Fire

The fire department respectfully submits this capital budget request in the amount of \$1,290,863.00 for the replacement of our current SCBA units. The existing equipment is reaching the end of its service life, and the costs associated with maintenance and repairs continues to rise. Replacing the fleet at this time will ensure that firefighters have reliable, modern respiratory protection that meets current safety standards. This request is also driven by the departments ongoing growth and planned new apparatus in the coming year. New SCBA units now will support operational expansion, maintain uniformity of equipment across all front line vehicles, and reduce long term expenses by avoiding piecemeal or emergency replacements. Upgrading now is both cost effective and strategically advantageous for both operational readiness and the health and safety of our firefighters.

Essential

\$ 1,290,863

Skid Steer - Highway2

A skid steer with an asphalt milling attachment to enhance operational versatility and efficiency. Its compact size and specialized attachment allow year-round use for asphalt milling, snow removal, landscaping, material handling, and small construction projects. This reduces reliance on contractors, improves response times, and supports cost-effective, in-house infrastructure maintenance.

Moderate

\$ 120,000

Infrastructure

Brandy Brow East Meadow River Culvert - Highway

Project replaces the existing, failing culvert with a structure that can accommodate larger storm flows, provides better protection against erosion and scour, reduces resident vulnerability to changing climatic conditions, and improves access across the East Meadow River for pedestrians and emergency personnel over the culvert. City applied for \$1,000,000 in MassDOT grant funding in early 2026. No match required. City plans to apply for up to \$650,000 in MassDER Culvert Replacement funding in March 2026. There is a 10% match requirement. 2024 project estimate attached. Maximize in-kind DPW services to reduce/eliminate local capital requirement.

Moderate

\$ 65,000

Bridge CIP Update - Highway	
Update Haverhill's Bridge Capital Improvement Program, including inspections, prioritization of repairs, and planning for rehabilitation or replacement projects, to ensure safety, extend asset life, and maintain a resilient transportation network.	
Moderate	\$ 50,000
Kenoza Ave Improvements - Highway	
Complete Streets improvements on Kenoza Avenue, including pedestrian and bicycle facilities, to strengthen neighborhood accessibility; \$500K grant supported.	
Moderate	\$ 200,000
Little River Dam Removal - Highway	
The Little River Dam Removal Project will remove an obsolete dam and restore the river corridor to improve public safety, climate resilience, and environmental function. Work is expected to include dam removal, sediment management (as needed), riverbank stabilization, and site restoration. The project will reduce long-term dam failure risk and downstream impacts, improve flood resilience and river hydraulics, restore aquatic habitat and fish passage, and advance City goals for climate adaptation, infrastructure resilience, environmental restoration, and economic development. The estimated project cost is \$9.5 million. City currently has \$5 million in grant money leaving a funding gap of \$4.5 million at this time.	
Moderate	\$ 4,500,000
Miscellaneous Traffic Safety - Highway	
Request of \$50K to address urgent, unplanned traffic safety needs such as signage, pavement markings, signal repairs, and temporary traffic control measures necessary to protect public safety.	
Moderate	\$ 50,000
Parking Lot Paving at Citizens Center	
The Citizens Parking Lot, installed in 1978, is showing signs of age with persistent potholes and visible cracking throughout the year. This estimate is based on similar projects, such as Plug Pond.	
Essential	\$ 60,000

Parking Lot Repairs - Stadium	
City has \$50,000 Earmark but total project cost is estimated at \$100,000.	
High	\$ 100,000
Sidewalks - Annual Repair & Replace - Highway	
This annual budget allocation will enable the department to remediate all non-compliant curb ramps and poor condition sidewalks over the next 30 years per engineering consultant.	
Low	\$ 1,100,000
Stormwater Assessment at DPW Facility and adjacent property on Downing Ave	
Assessment, identification, and characterization of stormwater nonpoint source pollution (NPS) impacts. Contract a firm to 1) survey the DPW facility and our adjacent property south of Downing Av, including a delineation of the surrounding wetland systems, topography, related drainage systems 2) design stormwater best management practices to improve quality of water discharged to Little River, 3) prepare an Operations and Maintenance Plan for the facility, and 4) install BMP improvements as funding allows.	
Moderate	\$ 17,500
Street Lights - Highway	
Funds will be used to install new streetlights that have been requested by residents once they have met approval. Approval process includes a roadway safety and feasibility review to ensure that the light is required, and installation is possible at a reasonable cost compared to other requested streetlights.	
Moderate	\$ 55,000
Supplemental Paving - Highway	
These funds ensure the safety and longevity of our city's roadways, it is crucial to secure funding that will help us maintain the Road Surface Rating (RSR). This investment will not only preserve the quality of our streets but also enable us to make improvements to the City's infrastructure, ultimately benefiting all members of the community.	
Essential	\$ 700,000

Washington Square - Improvements and Construction - Highway	
Construction costs for improvements in the Washington Square area.	
Moderate	\$ 1,800,000
Land & Land Improvements	
Cooling Corridors Street Tree Planting - Highway	
Street tree planting provides multiple benefits, including improved air quality, reduced urban heat, better stormwater management, enhanced neighborhood appearance, and increased biodiversity. Trees also offer shade, lower energy costs, and contribute to the overall health and well-being of residents. Targeted neighborhoods are Zins Park/Katsaros Dr and Cogwell/Hunking. DPW will provide in-kind services to periodically inspect new tree plantings for watering, maintenance, and replacement, as needed.	
Moderate	\$ 7,500
Shade Trees for Parks - Highway	
The request is to replace and plant new shade trees in public parks, thereby improving user comfort, mitigating heat, and enhancing long-term park sustainability. The investment supports public health, climate resilience, and asset preservation.	
Low	\$ 25,000
Whittier Birthplace Trail Hub - Highway	
Mass Trails Grant Application Filed 02-02-2026. Project will create an essential connection between three trail systems: Brandy Brow Forest, Meadow Brook Conservation Area, and Winnekenni Park Conservation Area trails, while promoting access to some of the region's most significant historical and cultural viewing natural sites. By linking these trails, the project will enhance outdoor recreation, celebrate the area's natural beauty, and honor its agricultural heritage. Having been selected as an alternate project in 2025, the City anticipates funding in the current grant round.	
High	\$ 33,820

Software

CMMS Computerized Maintenance Management System - Highway

Implement a computerized maintenance management system (CMMS) for the Highway Division to improve tracking, scheduling, and reporting of maintenance activities, enhancing operational efficiency and asset management.

Moderate

\$ 50,000

Vehicles

1-Ton Truck - Highway

Replacement of an aging one-ton truck that is no longer expected to pass state inspection. This vehicle is critical to daily operations, including material transport and is vital during winter operations, particularly for snow removal efforts that ensure roads remain safe and clear for traffic.

Essential

\$ 105,000

2500 Pick-up Truck with Plow - Highway

This vehicle is necessary to respond to emergencies, inspect active work sites, oversee infrastructure projects, and coordinate daily field operations throughout the City. The addition of this vehicle will strengthen winter storm response capabilities, improve operational flexibility, and enhance public safety. It will also support long-term fleet management objectives by ensuring that supervisory staff have reliable, appropriately equipped transportation to effectively perform their duties in all weather conditions.

Moderate

\$ 90,000

Trash Truck - Highway

The existing truck, which was purchased as a used unit, has been decommissioned due to safety concerns and is no longer able to pass the mandated state inspection. The acquisition of a new truck will enable us to continue providing effective waste management services while ensuring compliance with safety regulations. Will allow us to expand our current public space trash barrel program and could save funds in future trash hauling contracts.

Essential

\$ 180,000

2027 CAPITAL FUNDING RECOMMENDATION

Due to budget limitations stemming from decreasing revenues and rising inflation, along with uncertainties at both government and global levels, the Mayor's budget team has put forward initial funding recommendations. However, the Mayor and CFO have suggested postponing final funding decisions, potentially until later in fiscal 2027. This delay would enable a reassessment of the economic climate and the exploration of viable, sustainable funding alternatives. It would also allow for the certification of the city's fiscal 2026 free cash and determine any excess available for capital projects.



PLAN FOR FUNDING MAJOR CAPITAL PROJECTS

The funding strategy for significant capital projects, such as JG Whittier Middle School and a Fire Station, involves reallocating part of the retiring pension assessment, which will be accessible in 2033. This reallocation will help cover the debt service payment obligations necessary to finance these initiatives.

The city is on track to fully fulfill its pension liability by 2032, which is eight years ahead of the statutory deadline set for 2040. Once the pension liability is met, the plan is to allocate a substantial portion of these funds to tackle the city's considerable Other Post-Employment Benefits (OPEB) liability, currently estimated at over \$300 million. Nevertheless, the city may also consider utilizing some of these funds for the previously mentioned capital projects. If funding for these projects is needed before 2033, a debt exclusion might be required.

What is OPEB?

OPEB liability represents the future financial commitments that employers, mainly government entities, have to provide non-pension post-employment benefits. These benefits primarily encompass retiree health insurance, dental coverage, and life insurance earned by employees.

2027 REVENUE PROJECTION

The city's practice, which is in accordance with the Massachusetts Department of Revenue (DOR) and the Government Finance Officers Association (GFOA), is to estimate revenue conservatively. This practice accomplishes three critical objectives as follows:

- It safeguards the budget against not meeting overly optimistic revenue estimates, which, if not achieved, would result in mid-year budget cuts and/or layoffs.
- It generates free cash, which the city has historically used as a source of reserves, to fund capital, to fund snow and ice removal expenses, to fund unforeseen emergency uses such as natural disasters (floods, storms, large snow events), and to partially subsidize the operating budget.
- It helps build a sustainable budget that has more resilience during periods of economic downturn.

DECLINE IN 2027 REVENUE

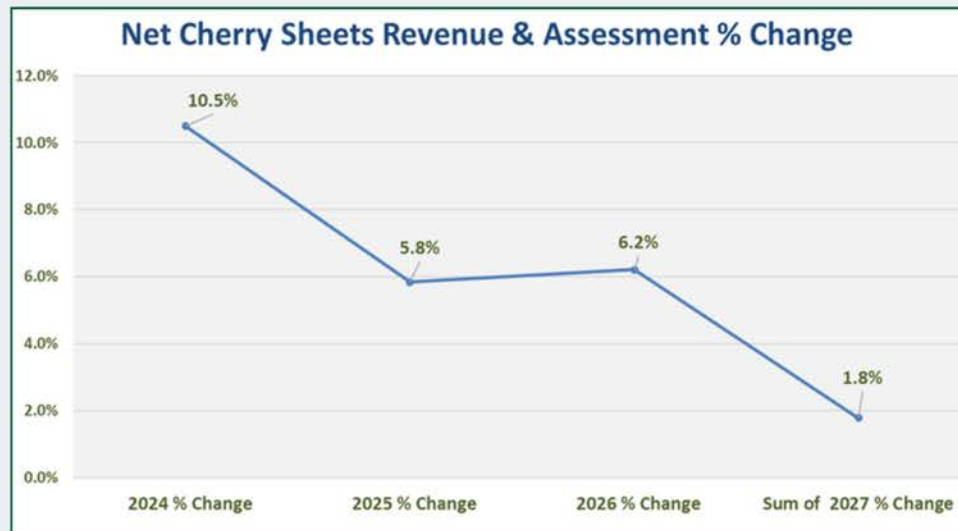
Through March 2026, the city experienced a steady decline in local revenue, including license and permit fees, departmental income, and investment returns, resulting in a **3.13% reduction** in local receipts compared to the previous year.

Additionally, the city expects to see a drop of over \$1 million in investment revenue in 2027 due to previously invested ARPA and Consentino borrowing proceeds. Permit fees have declined significantly because the major construction projects currently in progress were issued in earlier fiscal years. State aid has also fallen short of projections, with only a 2.3% increase in Chapter 70 funding, a \$4.5 million reduction from early estimates, and a disappointing 0.76% rise in Unrestricted General Government Aid, coupled with a 6.76% increase in state assessments (charges to the city).

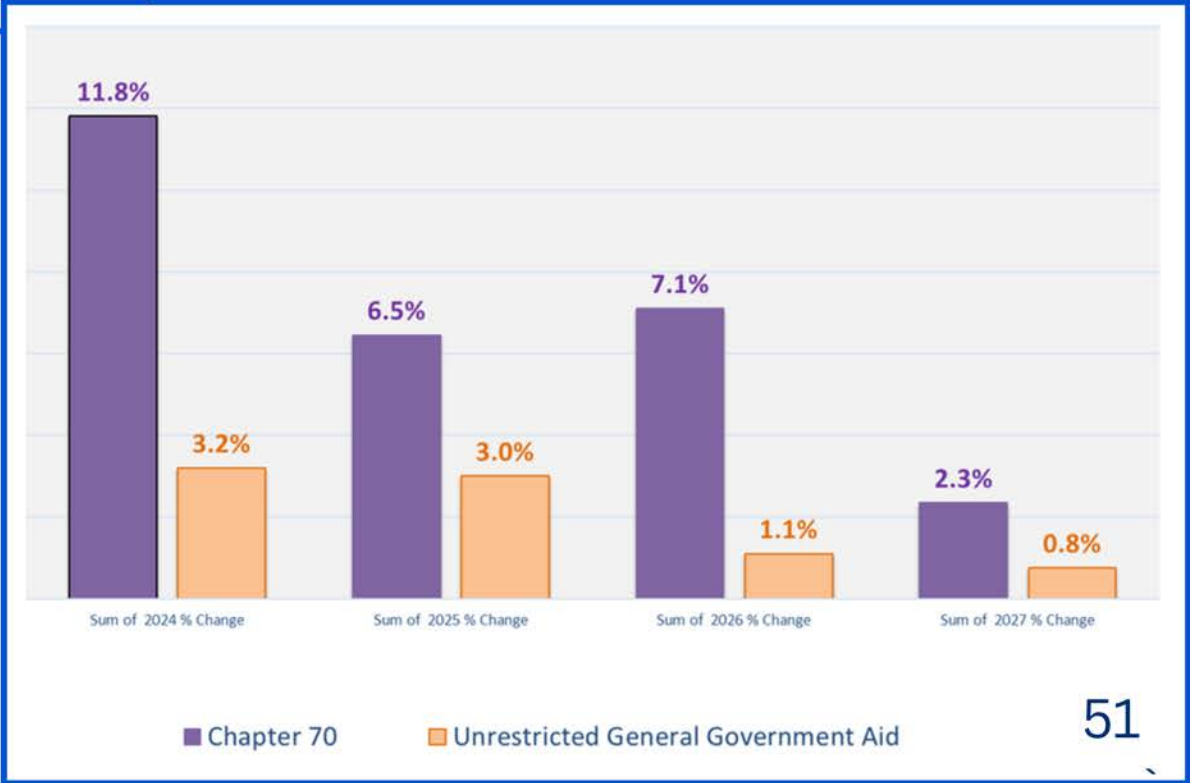
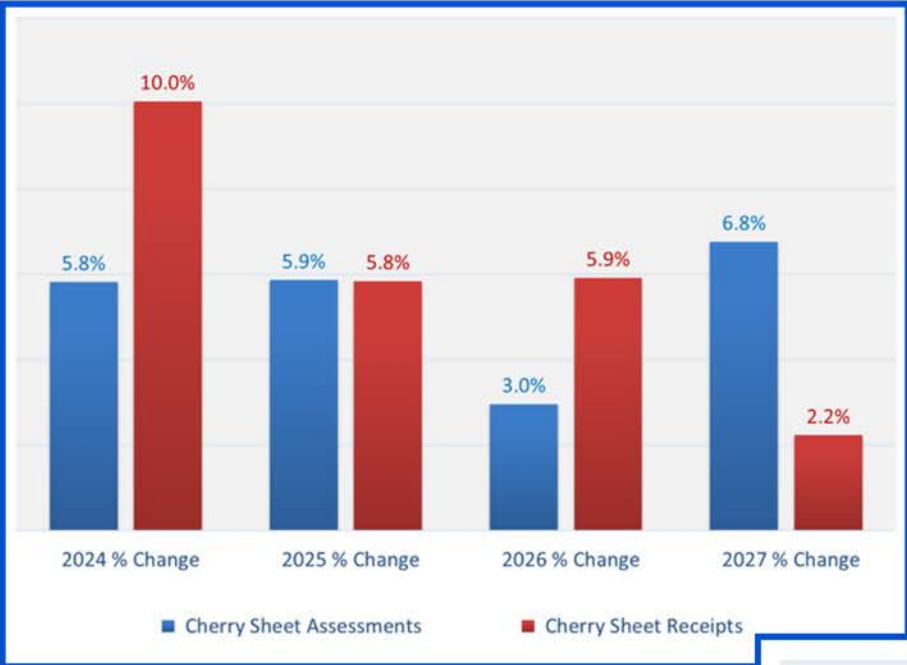
These lower-than-anticipated revenue estimates have intensified pressure on property taxes, necessitating the use of an additional \$1.1 million from the city's tax levy reserve. This action will diminish the excess reserve to just \$1.48 million. Budget forecasts indicate that this reserve may be nearly exhausted by 2028, assuming continued departmental increases of 2.5%, estimated employee benefits rising by 4.5%, and revenue increasing by 3.2%.

HISTORICAL STATE AID & STATE ASSESSMENTS

	2023 Final Conference Committee	2024 FINAL Conference Committee	2024 % Change	2025 FINAL Conference Committee	2025 % Change	2026 FINAL Conference Committee	2026 % Change	2027 Governor's Budget	2027 House Budget	2027 % Change
Chapter 70	\$ 73,906,310	\$ 82,633,811	11.8%	\$ 87,968,052	6.5%	\$ 94,219,635	7.1%	\$ 96,427,042	\$ 96,427,042	2.3%
Charter Tuition Reimbursement	\$ 1,611,461	\$ 1,377,211	-14.5%	\$ 1,345,511	-2.3%	\$ 787,542	-41.5%	\$ 1,170,508	\$ 942,297	19.7%
Veterans Benefits	\$ 411,550	\$ 381,368	-7.3%	\$ 356,397	-6.5%	\$ 457,435	28.3%	\$ 409,676	\$ 407,089	-11.0%
Elderly & Veterans Exemptions	\$ 201,319	\$ 189,452	-5.9%	\$ 193,696	2.2%	\$ 333,805	72.3%	\$ 347,433	\$ 347,433	4.1%
State Owned Land	\$ 1,445	\$ 1,714	18.6%	\$ 1,754	2.3%	\$ 1,754	0.0%	\$ 1,799	\$ 1,794	2.3%
Unrestricted General Government Aid	\$ 11,385,053	\$ 11,749,375	3.2%	\$ 12,101,856	3.0%	\$ 12,234,976	1.1%	\$ 12,540,132	\$ 12,327,448	0.8%
Sub-Total Cherry Sheet Receipts	\$ 87,517,138	\$ 96,332,931	10.1%	\$ 101,967,266	5.8%	\$ 108,035,147	6.0%	\$ 110,896,590	\$ 110,453,103	2.2%
<i>OFFSET ITEMS: School Choice & Library</i>	<i>\$ 246,346</i>	<i>\$ 247,461</i>	<i>0.5%</i>	<i>\$ 253,042</i>	<i>2.3%</i>	<i>\$ 231,585</i>	<i>-8.5%</i>	<i>\$ 236,856</i>	<i>\$ 229,856</i>	<i>-0.7%</i>
Total Cherry Sheet Receipts	\$ 87,763,484	\$ 96,580,392	10.0%	\$ 102,220,308	5.8%	\$ 108,266,732	5.9%	\$ 111,133,446	\$ 110,682,959	2.2%
Assessments - SPECIAL EDUCATION	\$ (77,160)	\$ (48,662)	-36.9%	\$ (43,634)	-10.3%	\$ (38,054)	-12.8%	\$ (38,077)	\$ (38,531)	1.3%
Assessments - SCHOOL CHOICE SENDING	\$ (1,010,851)	\$ (986,813)	-2.4%	\$ (1,081,431)	9.6%	\$ (1,237,105)	14.4%	\$ (1,761,487)	\$ (1,398,390)	13.0%
Assessments - CHARTER SCHOOL	\$ (6,113,639)	\$ (6,651,955)	8.8%	\$ (7,027,626)	5.6%	\$ (7,119,904)	1.3%	\$ (7,645,932)	\$ (7,576,328)	6.4%
Assessments - AIR POLLUTION DISTRICTS	\$ (19,010)	\$ (19,743)	3.9%	\$ (20,202)	2.3%	\$ (21,072)	4.3%	\$ (19,979)	\$ (19,979)	-5.2%
Assessments - RMV NON-RENEWAL	\$ (126,140)	\$ (100,280)	-20.5%	\$ (124,500)	24.2%	\$ (124,500)	0.0%	\$ (130,180)	\$ (130,180)	4.6%
Assessments - MBTA	\$ (850,089)	\$ (871,341)	2.5%	\$ (893,125)	2.5%	\$ (919,762)	3.0%	\$ (942,755)	\$ (942,755)	2.5%
Assessments - MOSQUITO CONTROL	\$ (144,859)	\$ (148,317)	2.4%	\$ (153,875)	3.7%	\$ (160,649)	4.4%	\$ (165,272)	\$ (165,272)	2.9%
Total Cherry Sheet Assessments	\$ (8,341,748)	\$ (8,827,111)	5.8%	\$ (9,344,393)	5.9%	\$ (9,621,046)	3.0%	\$ (10,703,682)	\$ (10,271,435)	6.8%
TOTAL ESTIMATED CHERRY SHEET LESS OFFSETS & ASSESSMENTS	\$ 79,421,736	\$ 87,753,281	10.5%	\$ 92,875,915	5.8%	\$ 98,645,686	6.2%	\$ 100,429,764	\$ 100,411,524	1.8%



HISTORICAL COMPARISON OF STATE AID



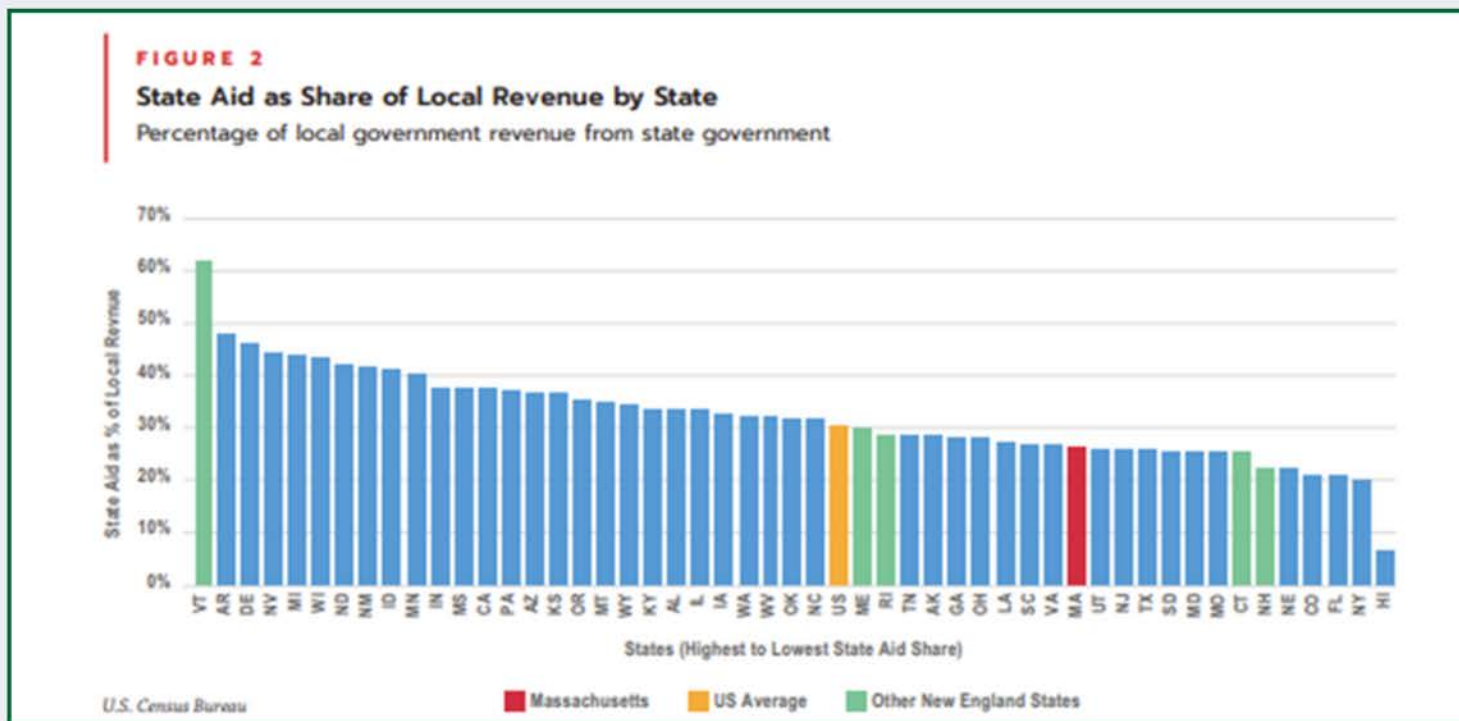
DECLINING STATE AID

In a recent article published by the Massachusetts Municipal Association, titled “A Perfect Storm: Cities and Towns Face Historic Fiscal Pressures,” MMA claims that nationwide, cities and towns receive about 31 percent of their revenue via state aid; in Massachusetts, it's 26 percent.

Virtually all municipalities in Massachusetts have seen similar dropoffs in unrestricted state support. Since 2002, when adjusted for inflation, UGGA has fallen 25 percent overall. A decade after the true trough of the great recession, UGGA support has stalled at a relatively low level — despite many years of strong state revenue growth and healthy economic conditions.

Between 2010 and 2022 (the most recent year available), real, inflation-adjusted spending on current operations in Massachusetts municipalities grew at just 0.6 percent per year, which is slower than the U.S. average for local spending growth. It's also vastly slower than the growth in real spending through the state budget, which has risen at roughly 2.8 percent per year.

mma.org/wp-content/uploads/2025/10/MMA-APerfectStorm-HistoricFiscalPressures-report-10.9.25.pdf



What is the Tax Levy & Prop 2^{1/2}

The property tax levy is the revenue a community can raise through [real and personal property taxes](#). In Massachusetts, municipal revenues support local spending for schools, public safety, and other public services, which are raised through the property tax levy, state aid, local receipts, and other sources. The property tax levy is the largest source of revenue for most cities and towns.

Proposition 2 ½ places constraints on the amount of levy a city or town can raise and on how much the levy can be increased from year to year. A community cannot levy more than 2.5 percent of the total full and fair cash value of all taxable real and personal property in the community. This is known as the [levy ceiling](#). A community's levy is also constrained in that it can only increase by a certain amount from year to year. This is known as the [levy limit](#). The levy limit will always be below, or at most, equal to the levy ceiling. [The levy limit may not exceed the levy ceiling.](#)

[Increases in the levy limit may result from the following:](#)

- Each year, a community's levy limit automatically increases by 2.5 percent over the previous year's levy limit. This does not require any action from local officials; the Department of Revenue calculates this increase automatically.
- A community can increase its levy limit each year to reflect new growth in the tax base. Assessors must submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate-setting process.
- A community can increase its levy limit by successfully voting an override. The amount of the override becomes part of the levy limit base.

Debt exclusions and capital outlay exclusions enable a community to permanently or temporarily increase its levy limit or levy ceiling. A 2/3 vote of the city council is needed to place an exclusion question on the ballot for community vote. A majority vote is then needed for the exclusion to pass.

Challenges of Prop 2 ½ with High Inflation

The 2.5 percent cap on annual property tax increases doesn't include any kind of adjustment for inflation. A 2.5 percent increase in tax receipts is a lot more manageable in a low-inflation environment, when costs are growing 1-2 percent per year, as they did through the 2010s. When costs grow over 3 percent per year, as they have since COVID, cities and towns are effectively obligated to cut real spending every year.

Proposition 2½ was intended to limit local spending, but real spending growth of 0.6 percent per year suggests the constraints may be too restrictive. This austere growth in spending has made it extremely difficult for cities and towns to attract staff, repair roads, and generally fund the essential services their residents demand.



Prop 2 ½ Calculation

- The calculation for the Prop. 2½ Levy Limit begins by taking the previous fiscal year's levy limit and applying a 2.5% increase. This amount serves as the Levy Base for the current fiscal year.
- Next, "New Growth" is incorporated into the levy base. "New Growth" refers to the increase in property tax revenue due to new construction, subdivisions, renovations, or previously exempt properties returning to the tax rolls. This allows municipalities to raise their levy limit beyond the standard 2.5%. It represents the additional tax capacity resulting from physical growth, separate from market-value increases from revaluations.
- Lastly, Debt Exclusions are added, and the total of the levy base, New Growth, and Debt Exclusion(s) establishes the Total Available Levy Limit that a city or town can tax up to in any given fiscal year.

Tax Levy Calculation	2026	2027	2028	2029	2030	2031
1. Prior Year Levy Limit	\$ 132,973,124	\$ 138,288,883	\$ 142,946,105	\$ 147,743,758	\$ 152,685,832	\$ 157,776,427
2. 2 1/2% Increase	\$ 3,324,328	\$ 3,457,222	\$ 3,573,653	\$ 3,693,594	\$ 3,817,146	\$ 3,944,411
3. Plus New Growth	\$ 1,991,431	\$ 1,200,000	\$ 1,224,000	\$ 1,248,480	\$ 1,273,450	\$ 1,298,919
4. Sub-Total Levy Limit	\$ 138,288,883	\$ 142,946,105	\$ 147,743,758	\$ 152,685,832	\$ 157,776,427	\$ 163,019,757
5. Plus Issued Debt Exclusion	\$ 4,640,402	\$ 4,644,131	\$ 4,635,006	\$ 4,644,411	\$ 4,645,206	\$ 4,642,494
5a. Plus Future Authorized Debt Exclusion Consentino Est Add'l \$10M						
	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
6. Total Available Levy	\$ 142,929,285	\$ 147,590,236	\$ 152,778,764	\$ 157,730,243	\$ 162,821,634	\$ 168,062,250
7. Levy Amount Used	\$ 140,340,389	\$ 146,107,374	\$ 150,928,917	\$ 155,909,572	\$ 160,898,678	\$ 166,047,436
8. Excess Levy Capacity	\$ 2,588,896	\$ 1,482,862	\$ 1,849,847	\$ 1,820,671	\$ 1,922,956	\$ 2,014,815
<i>Excess Levy as % of Available Levy</i>	<i>1.8%</i>	<i>1.0%</i>	<i>1.2%</i>	<i>1.2%</i>	<i>1.2%</i>	<i>1.2%</i>
<i>Annual Levy Use Increase</i>	<i>5.2%</i>	<i>4.1%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.2%</i>	<i>3.2%</i>

Illustration of Levy Limit Calculation and Usage

Local Revenue Receipts

Local revenue receipts are funds generated at the local level, aside from property taxes. Some of the most common types of local receipts include excise taxes, regulatory fees (such as fines, licenses, and permits), user fees (for services such as water, sewer, and garbage), departmental revenues, and investment income. Typically, local receipts are deposited into the community's general fund unless they are designated for specific departmental uses in accordance with state regulations.

Certain local receipts are mandated by law (for example, motor vehicle excise taxes, hunting licenses, and firearms permits), while others can be negotiated (such as investment income and payments in lieu of taxes). Additionally, some revenue sources are established through the adoption of local ordinances or bylaws. With user fees, a community can set charges that either partially or fully fund a particular service, and periodically reassess them to ensure an adequate revenue stream to support those services.



Local Excise Taxes

Motor vehicle excise tax represents the city's largest single source of local revenue. Up until February 2026, this category experienced a substantial year-over-year decline of over 22%. However, in March, there was a notable recovery as the majority of the city's motor vehicle excise tax was collected. Initially, revenue estimates suggested that this category would remain flat in 2027; however, following the results from March's collections, we felt confident enough to increase this estimate by 6.5%.

In addition to motor vehicle excise, the city has also implemented:

- A 3% cannabis excise tax
- A 0.75% meals tax
- A 6% room tax

Furthermore, per state regulations, there is a 1% boat excise tax, of which 50% of the annual revenue is allocated to the Waterways Revolving Fund. This fund can be utilized for harbor and waterway maintenance, infrastructure improvements, and enhancing boating safety.

	2023 Actual	2024 Actual	2024 % Change	2025 Actual	2025 % Change	2026 Projected	2027 Proposed	2027 % Change	2027 \$ Change
Excise									
Boat Excise	\$ 9,246	\$ 9,938	7.5%	\$ 6,991	-29.7%	\$ 8,497	\$ 6,900	-18.8%	\$ (1,597)
Cannabis Excise	\$ 1,143,086	\$ 1,180,917	3.3%	\$ 1,155,574	-2.1%	\$ 1,133,040	\$ 1,133,040	0.0%	\$ -
Farm Animal Excise	\$ 1,953	\$ 2,358	20.8%	\$ 1,506	-36.1%		\$ 1,500	0.0%	\$ 1,500
Hotel Room Tax	\$ 345,181	\$ 311,751	-9.7%	\$ 316,502	1.5%	\$ 309,979	\$ 310,000	0.0%	\$ 21
Meals Tax	\$ 1,279,635	\$ 1,292,616	1.0%	\$ 1,312,554	1.5%	\$ 1,259,948	\$ 1,300,000	3.2%	\$ 40,052
Motor Vehicle Excise	\$ 7,700,291	\$ 8,459,321	9.9%	\$ 9,308,339	10.0%	\$ 8,477,111	\$ 9,025,789	6.5%	\$ 548,678
Grand Total	\$ 10,479,391	\$ 11,256,901	7.4%	\$ 12,101,467	7.5%	\$ 11,188,575	\$ 11,777,229	5.3%	\$ 588,654



Other Local Receipts

A Payment in Lieu of Taxes (PILOT) is a contribution made by tax-exempt organizations or government entities to local governments to compensate for the loss of property tax revenue. These payments are generally voluntary or based on negotiated agreements, designed to help municipalities fund essential public services, including fire safety and infrastructure.

Waste Disposal Fee as a PILOT Agreement

One example of a PILOT agreement is the Waste Disposal Fee that the city has with Covanta. Currently, the city receives a rate of \$4.69 per ton of trash processed at the waste disposal facility. With an average monthly tonnage of 53,000, this results in approximately \$250,000 in monthly revenue for the city.

Bradford Solar NRG DG Haverhill Nautilus Solar
 Fondi Road Solar BWC Camp Brook Kearsarge Haverhill

Additional PILOT Agreements

	2023 Actual	2024 Actual	2024 % Change	2025 Actual	2025 % Change	2026 Projected	2027 Proposed	2027 % Change	2027 \$ Change
Penalties & Interest									
Penalties and Interest on Excise	\$ 92,246	\$ 105,194	14.0%	\$ 116,886	11.1%	\$ 105,194	\$ 105,000	-0.2%	\$ (194)
Penalties and Interest on Taxes	\$ 517,218	\$ 695,267	34.4%	\$ 626,663	-9.9%	\$ 637,167	\$ 637,000	0.0%	\$ (167)
PILOT									
Payment in Lieu of Taxes	\$ 16,348	\$ 16,348	0.0%	\$ 35,798	119.0%	\$ 35,798	\$ 281,555	686.5%	\$ 245,757
Waste Disposal Fee									
Waste Disposal Facility Payment	\$ 2,746,258	\$ 3,163,498	15.2%	\$ 3,083,604	-2.5%	\$ 2,978,566	\$ 3,023,244	1.5%	\$ 44,678
Grand Total	\$ 3,372,070	\$ 3,980,307	18.0%	\$ 3,862,951	-2.9%	\$ 3,756,725	\$ 4,046,799	7.7%	\$ 290,074

Fees

User fees are charges designed to partially or fully finance specific services and can be periodically evaluated to maintain a sufficient revenue stream for that service. A fee represents the cost levied on individuals who utilize or gain benefits from the service. Such fees may be implemented when a local government delivers a particular service (like a police detail), grants a permit or license, or provides a benefit, such as a recreational program.

	2023 Actual	2024 Actual	2024 % Change	2025 Actual	2025 % Change	2026 Projected	2027 Proposed	2027 % Change	2027 \$ Change
Fees									
Abandoned Property Fee	\$ 22,750	\$ 24,500	7.7%	\$ 19,275	-21.3%	\$ 10,000	\$ 10,000	0.0%	\$ -
Ambulance Fee	\$ 150,000	\$ 155,250	3.5%	\$ 160,684	3.5%	\$ 135,770	\$ 140,000	3.1%	\$ 4,230
Clerk Fees	\$ 68,883	\$ 77,035	11.8%	\$ 60,178	-21.9%	\$ 50,000	\$ 55,000	10.0%	\$ 5,000
Fire	\$ 73,465	\$ 63,440	-13.6%	\$ 56,308	-11.2%	\$ 46,000	\$ 50,000	8.7%	\$ 4,000
Fire Detail Admin. Fee	\$ 7,396	\$ 6,900	-6.7%	\$ 11,734	70.1%	\$ 8,000	\$ 10,000	25.0%	\$ 2,000
Planning & Appeals	\$ 40,981	\$ 11,585	-71.7%	\$ 14,600	26.0%	\$ 14,000	\$ 14,000	0.0%	\$ -
Police Detail Administration Fee	\$ 95,017	\$ 106,098	11.7%	\$ 129,193	21.8%	\$ 109,000	\$ 115,000	5.5%	\$ 6,000
Police Misc Fees	\$ 3,720	\$ 6,435	73.0%	\$ 4,215	-34.5%	\$ 4,200	\$ 4,200	0.0%	\$ -
Tax Collection Fees	\$ 665,771	\$ 666,186	0.1%	\$ 695,926	4.5%	\$ 585,000	\$ 600,000	2.6%	\$ 15,000
Waterway Fee	\$ 870	\$ 774	-11.0%	\$ 735	-5.0%	\$ 700	\$ 700	0.0%	\$ -
Grand Total	\$ 1,128,853	\$ 1,118,203	-0.9%	\$ 1,152,848	3.1%	\$ 962,670	\$ 998,900	3.8%	\$ 36,230

Department Revenue

Department revenue consists of funds received by local departments—such as police, public works, and town clerk—that do not come from property taxes, local aid, or specific state grants.

This year, the estimate for cable fees has been lowered for the segment of the franchise fee allocated to capital. This reduction will be deposited to the newly established Cable Public Access revolving fund, which was adopted by the City Council in 2026.

Medicaid reimbursement (also known as School-Based Medicaid Programs or School-Based Services (SBS) claiming) allows local governments to receive federal funds to offset costs for providing health-related services—such as nursing, therapy, and mental health care—to Medicaid-eligible students.

	2023 Actual	2024 Actual	2024 % Change	2025 Actual	2025 % Change	2026 Projected	2027 Proposed	2027 % Change	2027 \$ Change
Department Revenue									
Cable Fee	\$ 336,306	\$ 442,891	31.7%	\$ 530,751	19.8%	\$ 303,253	\$ 200,000	-34.0%	\$ (103,253)
Compost Revenues	\$ 23,544	\$ 23,319	-1.0%	\$ 20,028	-14.1%	\$ 20,000	\$ 20,000	0.0%	\$ -
Health Services	\$ 22,549	\$ 15,385	-31.8%	\$ 11,620	-24.5%	\$ 10,000	\$ 10,000	0.0%	\$ -
Recycling Revenue	\$ 26,814	\$ 53,266	98.6%	\$ 34,773	-34.7%	\$ 30,000	\$ 30,000	0.0%	\$ -
Refuse Charges	\$ 123,448	\$ 144,727	17.2%	\$ 165,328	14.2%	\$ 160,000	\$ 160,000	0.0%	\$ -
Sale of Trash Bags/Carts	\$ 139,473	\$ 137,608	-1.3%	\$ 137,002	-0.4%	\$ 135,000	\$ 135,000	0.0%	\$ -
Lease & Rental									
Lease & Rentals	\$ 191,513	\$ 225,058	17.5%	\$ 199,510	-11.4%	\$ 198,450	\$ 198,450	0.0%	\$ -
Medicaid									
School Medicaid	\$ 789,022	\$ 796,530	1.0%	\$ 1,014,469	27.4%	\$ 950,000	\$ 1,000,000	5.3%	\$ 50,000
Grand Total	\$ 1,652,669	\$ 1,838,782	11.3%	\$ 2,113,480	14.9%	\$ 1,806,703	\$ 1,753,450	-2.9%	\$ (53,253)

License & Permits

Licenses and permits serve as local receipts, reflecting fees imposed for the privilege of engaging in specific activities, such as construction, health services, and alcohol sales.

The city has experienced a significant year-over-year decline in licenses and permits, with a drop of over 27% as of March 2026, primarily due to a reduction in building permits. This decline is attributed to several large projects that were permitted in previous fiscal years. While the city remains active in issuing permits, the revenue decrease is largely a result of the scale of these ongoing projects.

	2023 Actual	2024 Actual	2024 % Change	2025 Actual	2025 % Change	2026 Projected	2027 Proposed	2027 % Change	2027 \$ Change
License & Permits									
Building Permits	\$ 2,902,224	\$ 1,606,758	-44.6%	\$ 1,784,220	11.0%	\$ 1,527,301	\$ 1,327,000	-13.1%	\$ (200,301)
Clerk-All Other Licenses	\$ 315,965	\$ 308,745	-2.3%	\$ 279,885	-9.3%	\$ 120,000	\$ 250,000	108.3%	\$ 130,000
Constable License Fee	\$ 1,285	\$ 900	-30.0%	\$ 821	-8.8%	\$ 680		-100.0%	\$ (680)
Fire	\$ 107,070	\$ 109,565	2.3%	\$ 108,353	-1.1%	\$ 80,000	\$ 90,000	12.5%	\$ 10,000
Gas	\$ 62,481	\$ 72,741	16.4%	\$ 59,910	-17.6%	\$ 50,000	\$ 50,000	0.0%	\$ -
Health Licenses	\$ 254,985	\$ 253,685	-0.5%	\$ 202,056	-20.4%	\$ 150,000	\$ 175,000	16.7%	\$ 25,000
Liquor License	\$ 95,529	\$ 96,740	1.3%	\$ 100,931	4.3%	\$ 80,931	\$ 90,000	11.2%	\$ 9,069
Marriage	\$ 18,050	\$ 24,071	33.4%	\$ 47,005	95.3%	\$ 40,000	\$ 42,000	5.0%	\$ 2,000
Plumbing	\$ 116,270	\$ 191,580	64.8%	\$ 83,140	-56.6%	\$ 75,000	\$ 95,000	26.7%	\$ 20,000
Sealer Weights & Measures	\$ 22,005	\$ 29,417	33.7%	\$ 16,300	-44.6%	\$ 16,000	\$ 16,000	0.0%	\$ -
Wire Inspector	\$ 202,515	\$ 348,283	72.0%	\$ 205,774	-40.9%	\$ 150,000	\$ 165,000	10.0%	\$ 15,000
Grand Total	\$ 4,098,379	\$ 3,042,484	-25.8%	\$ 2,888,395	-5.1%	\$ 2,289,912	\$ 2,300,000	0.4%	\$ 10,088

Fines & Investments

Parking meter revenue estimates have been increased due to an uptick in collections between March 2025 and 2026.

Investment income has been reduced as ARPA and borrowing proceeds will no longer be available for investment in 2027.

	2023 Actual	2024 Actual	2024 % Change	2025 Actual	2025 % Change	2026 Projected	2027 Proposed	2027 % Change	2027 \$ Change
Fines									
Court Fines	\$ 29,824	\$ 133,075	346.2%	\$ 183,522	37.9%	\$ 130,000	\$ 144,000	10.8%	\$ 14,000
Non Criminal Fines	\$ 3,860	\$ 5,130	32.9%	\$ 6,550	27.7%	\$ 6,550	\$ 5,000	-23.7%	\$ (1,550)
Parking Fines	\$ 248,148	\$ 241,899	-2.5%	\$ 263,531	8.9%	\$ 270,825	\$ 227,000	-16.2%	\$ (43,825)
Parking Meters	\$ 561,447	\$ 319,171	-43.2%	\$ 196,126	-38.6%	\$ 196,125	\$ 230,000	17.3%	\$ 33,875
Towing Fines	\$ 23,750	\$ 26,175	10.2%	\$ 24,775	-5.3%	\$ 24,775	\$ 19,000	-23.3%	\$ (5,775)
Investment									
Investment Income	\$ 1,606,088	\$ 3,222,599	100.6%	\$ 3,120,502	-3.2%	\$ 1,976,991	\$ 1,000,000	-49.4%	\$ (976,991)
Grand Total	\$ 2,473,117	\$ 3,948,049	59.6%	\$ 3,795,006	-3.9%	\$ 2,605,266	\$ 1,625,000	-37.6%	\$ (980,266)

Other Available Revenue

This revenue group comprises free cash used to support the operating budget, indirect receipts from Enterprise funds for administrative overhead reimbursement, and funding from the Hospital Trust fund, which subsidizes the Public Health department.

Since 2025, the city has made a concerted effort to reduce the annual allocation from free cash, aligning with the current administration's goal. By decreasing reliance on free cash (one-time funds) for recurring expenses, this strategy aims to foster a structurally sustainable operating budget.

In Massachusetts, Free Cash is a certified, unrestricted revenue source that represents unspent funds from the previous fiscal year's operations. It is calculated by the Department of Revenue's (DOR) Division of Local Services and is generated when actual revenues exceed budget estimates, and expenditures are lower than appropriations.

	2023 Actual	2024 Actual	2024 % Change	2025 Actual	2025 % Change	2026 Projected	2027 Proposed	2027 % Change
Other Available Revenue								
Free Cash (Budget Only)	\$ 6,508,915	\$ 6,193,120	-4.9%	\$ 5,300,000	-14.4%	\$ 5,200,000	\$ 5,150,000	-1.0%
Transfer From Enterprise	\$ 854,634	\$ 872,801	2.1%	\$ 890,257	2.0%	\$ 908,062	\$ 935,304	3.0%
Transfer from Trust & Agency	\$ 354,281	\$ -	-100.0%	\$ 100,000	0.0%	\$ 125,000	\$ 125,000	0.0%
Grand Total	\$ 7,717,830	\$ 7,065,921	-8.4%	\$ 6,290,257	-11.0%	\$ 6,233,062	\$ 6,210,304	-0.4%

Summary of General Fund Revenue

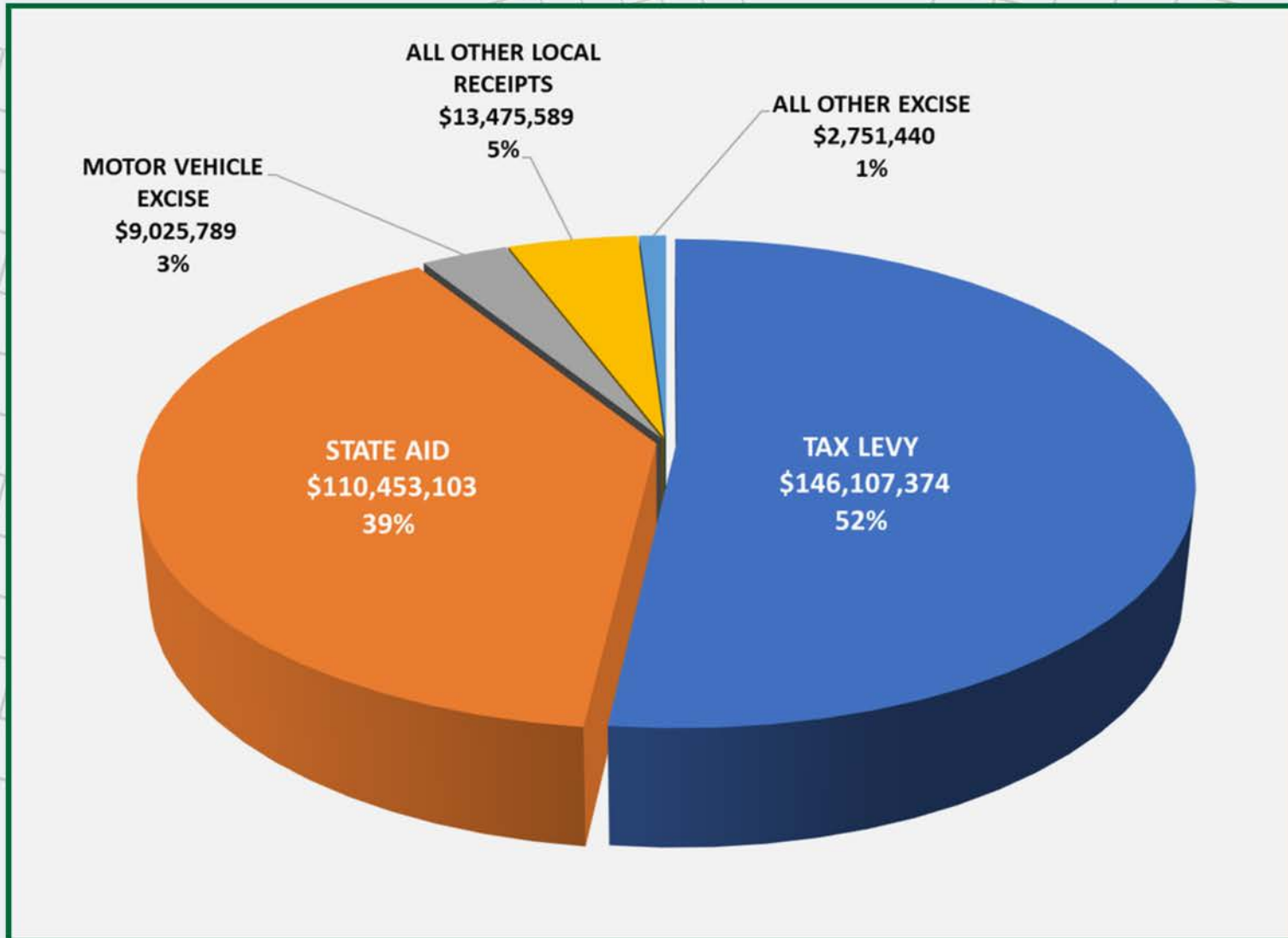
2.9% Increase

	2022 Actual	2023 Actual	2024 Actual	25 Actual	22 to 25 Average Annual %	2026 Adopted Budget	2027 Projected	2027 % Change	2027 \$ Change
7. Levy Amount Used	\$ 115,387,595	\$ 119,052,946	\$ 123,093,875	\$ 133,336,191	▶ 15.6%	\$ 140,340,389	\$ 146,107,374	▶ 4.1%	\$ 5,766,985
FEES	\$ 1,120,263	\$ 1,128,853	\$ 1,118,203	\$ 1,157,268	▶ 3.3%	\$ 962,670	\$ 998,900	▶ 3.8%	\$ 36,230
FINES & FORFEITS	\$ 738,716	\$ 867,029	\$ 725,450	\$ 674,504	▶ -8.7%	\$ 628,275	\$ 625,000	▶ -0.5%	\$ (3,275)
INVESTMENTS	\$ 282,915	\$ 1,606,088	\$ 3,222,599	\$ 3,120,502	▶ 1003.0%	\$ 1,976,991	\$ 1,000,000	▶ -49.4%	\$ (976,991)
LICENSE & PERMITS	\$ 3,678,439	\$ 4,098,379	\$ 3,042,484	\$ 2,888,395	▶ -21.5%	\$ 2,289,912	\$ 2,300,000	▶ 0.4%	\$ 10,088
MEDICAID REIMBURSEMENT	\$ 1,069,782	\$ 789,022	\$ 796,530	\$ 1,014,469	▶ -5.2%	\$ 950,000	\$ 1,000,000	▶ 5.3%	\$ 50,000
MISC REV	\$ 1,782,442	\$ 212,916	\$ 97,122	\$ 257,755	▶ -85.5%			▶ 0.0%	\$ -
Motor Vehicle Excise	\$ 7,620,870	\$ 7,700,291	\$ 8,459,321	\$ 9,308,339	▶ 22.1%	\$ 8,477,111	\$ 9,025,789	▶ 6.5%	\$ 548,678
OTHER AVAILABLE REVENUE	\$ 6,539,817	\$ 7,717,830	\$ 7,065,921	\$ 6,290,257	▶ -3.8%	\$ 6,233,062	\$ 6,210,304	▶ -0.4%	\$ (22,758)
OTHER DEPT REVENUE	\$ 707,963	\$ 672,134	\$ 817,194	\$ 899,501	▶ 27.1%	\$ 658,253	\$ 555,000	▶ -15.7%	\$ (103,253)
OTHER EXCISE	\$ 2,507,796	\$ 2,779,100	\$ 2,797,580	\$ 2,793,127	▶ 11.4%	\$ 2,711,464	\$ 2,751,440	▶ 1.5%	\$ 39,976
PENALTIES & INTEREST	\$ 473,484	\$ 609,464	\$ 800,461	\$ 743,548	▶ 57.0%	\$ 742,361	\$ 742,000	▶ 0.0%	\$ (361)
PILOT/WASTE DISPOSAL FEE	\$ 2,603,112	\$ 2,762,606	\$ 3,179,846	\$ 3,119,403	▶ 19.8%	\$ 3,014,364	\$ 3,304,799	▶ 9.6%	\$ 290,435
RENTALS	\$ 152,470	\$ 191,513	\$ 225,058	\$ 199,510	▶ 30.9%	\$ 198,450	\$ 198,450	▶ 0.0%	\$ -
STATE AID (CHERRY SHEET)	\$ 77,470,801	\$ 87,517,136	\$ 96,332,931	\$ 102,119,697	▶ 31.8%	\$ 108,035,147	\$ 110,453,103	▶ 2.2%	\$ 2,417,956
Grand Total	\$ 222,136,464	\$ 237,705,306	\$ 251,774,575	\$ 267,922,466	20.6%	\$ 277,218,449	\$ 285,272,159	2.9%	\$ 8,053,710



2027 General Fund Revenue Estimate

\$285,272,159



Revenue Forecast

"It is important to recognize that forecasting is more an art than an exact science. A simple, commonsense approach may be just as useful and accurate as an intricate, econometric model."

"Accuracy declines rapidly as you move beyond five years."

Massachusetts Department of Revenue, Division of Local Services, Annual Budget Best Practices, Revenue & Expenditure Forecasting



10-Year Revenue Projection (2027 to 2031)

Revenue	2027	2028	2029	2030	2031
1. TAX LEVY	\$ 146,107,374	\$ 150,928,917	\$ 155,909,572	\$ 160,898,678	\$ 166,047,436
2. MOTORVEHICLE EXCISE	\$ 9,025,789	\$ 9,116,047	\$ 9,298,367	\$ 9,577,319	\$ 9,960,411
3. OTHER EXCISE	\$ 2,751,440	\$ 2,820,226	\$ 2,904,833	\$ 3,006,502	\$ 3,126,762
4. PENALTIES & INTEREST	\$ 742,000	\$ 764,260	\$ 787,188	\$ 810,803	\$ 835,128
5. PILOT & WASTE DISPOSAL FEE	\$ 3,304,799	\$ 3,387,419	\$ 3,489,042	\$ 3,593,713	\$ 3,701,525
6. FEES	\$ 998,900	\$ 1,018,878	\$ 1,039,256	\$ 1,060,041	\$ 1,081,241
7. RENTALS	\$ 198,450	\$ 204,404	\$ 210,536	\$ 216,852	\$ 223,357
8. OTHER DEPT. REVENUE	\$ 555,000	\$ 568,875	\$ 583,097	\$ 597,674	\$ 612,616
9. MEDICAID REIMBURSEMENT	\$ 1,000,000	\$ 1,025,000	\$ 1,050,625	\$ 1,082,144	\$ 1,114,608
10. LICENSE & PERMITS	\$ 2,300,000	\$ 2,346,000	\$ 2,404,650	\$ 2,484,003	\$ 2,570,944
11. FINES & FORFEITS	\$ 625,000	\$ 643,750	\$ 663,063	\$ 682,954	\$ 703,443
12. INVESTMENTS	\$ 1,000,000	\$ 1,030,000	\$ 1,060,900	\$ 1,098,032	\$ 1,136,463
14. STATE AID (CHERRY SHEET) W/O CH. 70	\$ 14,026,061	\$ 14,376,713	\$ 14,736,130	\$ 15,163,478	\$ 15,603,219
15. CH 70 STATE AID	\$ 96,427,042	\$ 98,355,583	\$ 100,322,694	\$ 102,329,148	\$ 104,375,731
17. OTHER AVAILABLE REVENUE SOURCES	\$ 6,210,304	\$ 5,775,583	\$ 5,371,292	\$ 4,995,301	\$ 4,645,630
Grand Total	\$ 285,272,159	\$ 292,361,654	\$ 299,831,244	\$ 307,596,643	\$ 315,738,514
Annual % Increase	2.9%	2.5%	2.6%	2.6%	2.6%

The 10-Year Revenue Estimate includes the following



- Increases the annual tax levy by 3.3%
- Allocates 100% of Ch. 70 to the School
- Projects local receipts based on recent trends
- Reduce the amount of free cash used to 20%

10-Year Revenue Projection (2032 to 2036)

Revenue	2032	2033	2034	2035	2036
1. TAX LEVY	\$ 171,360,954	\$ 176,844,504	\$ 182,503,528	\$ 188,343,641	\$ 194,370,638
2. MOTORVEHICLE EXCISE	\$ 10,358,828	\$ 10,773,181	\$ 11,204,108	\$ 11,652,272	\$ 12,118,363
3. OTHER EXCISE	\$ 3,251,832	\$ 3,381,906	\$ 3,517,182	\$ 3,657,869	\$ 3,804,184
4. PENALTIES & INTEREST	\$ 860,181	\$ 885,987	\$ 912,566	\$ 939,943	\$ 968,142
5. PILOT & WASTE DISPOSAL FEE	\$ 3,812,570	\$ 3,926,948	\$ 4,044,756	\$ 4,166,099	\$ 4,291,082
6. FEES	\$ 1,102,866	\$ 1,124,924	\$ 1,147,422	\$ 1,170,371	\$ 1,193,778
7. RENTALS	\$ 230,058	\$ 236,960	\$ 244,068	\$ 251,391	\$ 258,932
8. OTHER DEPT. REVENUE	\$ 627,932	\$ 643,630	\$ 659,721	\$ 676,214	\$ 693,119
9. MEDICAID REIMBURSEMENT	\$ 1,148,046	\$ 1,182,488	\$ 1,217,962	\$ 1,254,501	\$ 1,292,136
10. LICENSE & PERMITS	\$ 2,660,927	\$ 2,727,450	\$ 2,795,636	\$ 2,865,527	\$ 2,937,165
11. FINES & FORFEITS	\$ 724,546	\$ 746,283	\$ 768,671	\$ 791,731	\$ 815,483
12. INVESTMENTS	\$ 1,176,239	\$ 1,217,407	\$ 1,260,016	\$ 1,304,117	\$ 1,349,761
14. STATE AID (CHERRY SHEET) W/O CH. 70	\$ 16,055,712	\$ 16,521,328	\$ 17,000,447	\$ 17,493,459	\$ 18,000,770
15. CH 70 STATE AID	\$ 106,463,246	\$ 108,592,511	\$ 110,764,361	\$ 112,979,648	\$ 115,239,241
17. OTHER AVAILABLE REVENUE SOURCES	\$ 4,320,436	\$ 4,018,006	\$ 3,736,745	\$ 3,475,173	\$ 3,231,911
Grand Total	\$ 324,154,374	\$ 332,823,510	\$ 341,777,191	\$ 351,021,957	\$ 360,564,705
Annual % Increase	2.7%	2.7%	2.7%	2.7%	2.7%

The 10-Year Revenue Estimate includes the following



- Increases the annual tax levy by 3.3%
- Allocates 100% of Ch. 70 to the School
- Projects local receipts based on recent trends
- Reduce the amount of free cash used to 20%

10-Year Appropriation Projection (2027 to 2031)

The anticipated general fund budget is founded on the following assumptions:

- Estimates actual and future costs for debt service according to the capital improvement plan.
- Includes a placeholder for debt service starting in 2033 for JG Whittier Middle School and a Fire Station.
- Reflects a 4.98% increase in employee benefits.
- Accounts for a 1% annual increase in the Overlay (reserve for real estate abatements and exemptions).
- Incorporates a 1.39% rise in State Assessments, which aligns with the historical average.
- Projects a 2.5% overall annual increase across all departments.
- Allocates 100% of Chapter 70 funds to the School Department.
- Plans for OPEB (Other Post Employment Benefits) funding starting in 2033 at \$15 million annually, utilizing savings from the pension assessment. As of June 30, 2024, the city's OPEB liability stood at \$307,805,511.

This projection leads to a \$583,787 budget shortfall in 2029, or 0.19% of the total budget, even if the city uses its entire excess levy reserve. This shortfall is expected to grow to \$2.7 million by 2032, or .82% of the anticipated total general fund budget.

It is crucial to understand that forecasting is more of an art than an exact science, with accuracy diminishing significantly beyond five years. Ultimately, this budget gap will need to be addressed through either increased revenue or reduced appropriations.

The administration aims to establish a sustainable operating budget that:

- Provides consistent services
- Maximizes available resources
- Focuses on achieving long-term goals, such as attracting and retaining high-quality staff, delivering exceptional services, and updating aging infrastructure.



2027-2031 Appropriation Projection

	2027	2028	2029	2030	2031
1. GENERAL GOVERNMENT	\$ 6,265,194	\$ 6,421,824	\$ 6,582,369	\$ 6,746,929	\$ 6,915,602
2. POLICE	\$ 17,501,996	\$ 17,939,546	\$ 18,388,035	\$ 18,847,735	\$ 19,318,929
3. FIRE	\$ 15,919,972	\$ 16,469,972	\$ 16,881,721	\$ 17,303,764	\$ 17,736,358
4. SCHOOL DEPARTMENT CITY CONTRIBUTION	\$ 40,571,576	\$ 41,585,865	\$ 42,625,512	\$ 43,691,150	\$ 44,783,428
5. SCHOOL DEPARTMENT CH 70	\$ 96,427,042	\$ 98,355,583	\$ 100,322,694	\$ 102,329,148	\$ 104,375,731
6. WHITTIER/ESSEX TECH & OTHER EDUCATION	\$ 10,159,836	\$ 10,566,229	\$ 10,988,879	\$ 11,428,434	\$ 11,885,571
7. PUBLIC WORKS	\$ 11,025,718	\$ 11,301,361	\$ 11,583,895	\$ 11,873,492	\$ 12,170,330
8. SNOW & ICE	\$ 1,210,000	\$ 1,210,000	\$ 1,210,000	\$ 1,210,000	\$ 1,210,000
9. LIBRARY	\$ 2,010,050	\$ 2,060,301	\$ 2,111,809	\$ 2,164,604	\$ 2,218,719
10. RECREATION	\$ 320,397	\$ 328,407	\$ 336,617	\$ 345,033	\$ 353,658
11. OTHER HUMAN SERVICES	\$ 2,805,878	\$ 2,876,025	\$ 2,947,926	\$ 3,021,624	\$ 3,097,164
12. DEBT SERVICE	\$ 8,349,024	\$ 8,798,657	\$ 8,444,908	\$ 8,317,749	\$ 8,207,658
13. NEW DEBT SERVICE (Fire Station/JG Whittier/Landfill)	\$ 485,795	\$ 495,683	\$ 495,760	\$ 495,839	\$ 495,920
14. EMPLOYEE BENEFITS	\$ 59,327,682	\$ 62,381,939	\$ 65,487,718	\$ 68,748,123	\$ 72,170,852
15. LIABILITY INSURANCE	\$ 1,381,899	\$ 1,423,356	\$ 1,466,056	\$ 1,510,038	\$ 1,555,339
16. STATE ASSESSMENTS & OFFSETS	\$ 10,271,435	\$ 10,672,021	\$ 11,088,230	\$ 11,520,671	\$ 11,969,977
17. OVERLAY	\$ 250,000	\$ 252,500	\$ 255,025	\$ 257,575	\$ 260,151
19. BUDGET RESERVE	\$ 988,666	\$ 1,003,496	\$ 1,018,548	\$ 1,033,827	\$ 1,049,334
Grand Total	\$ 285,272,159	\$ 294,142,765	\$ 302,235,702	\$ 310,845,734	\$ 319,774,722
Annual % Increase		3.1%	2.8%	2.8%	2.9%
Budget Surplus / (Deficit)	\$ (0)	\$ (1,781,111)	\$ (2,404,458)	\$ (3,249,092)	\$ (4,036,208)
Estimated Excess Levy	\$ 1,482,862	\$ 1,849,847	\$ 1,820,671	\$ 1,922,956	\$ 2,014,815
Adjusted Budget	\$ 1,482,862	\$ 68,736	\$ (583,787)	\$ (1,326,136)	\$ (2,021,394)

2032-2036 Appropriation Projection

	2032	2033	2034	2035	2036
1. GENERAL GOVERNMENT	\$ 7,088,492	\$ 7,265,704	\$ 7,447,347	\$ 7,633,531	\$ 7,824,369
2. POLICE	\$ 19,801,902	\$ 20,296,950	\$ 20,804,373	\$ 21,324,483	\$ 21,857,595
3. FIRE	\$ 18,179,767	\$ 18,634,262	\$ 19,100,118	\$ 19,577,621	\$ 20,067,062
4. SCHOOL DEPARTMENT CITY CONTRIBUTION	\$ 45,903,014	\$ 47,050,590	\$ 48,226,854	\$ 49,432,526	\$ 50,668,339
5. SCHOOL DEPARTMENT CH 70	\$ 106,463,246	\$ 108,592,511	\$ 110,764,361	\$ 112,979,648	\$ 115,239,241
6. WHITTIER/ESSEX TECH & OTHER EDUCATION	\$ 12,360,994	\$ 12,855,434	\$ 13,369,651	\$ 13,904,437	\$ 14,460,615
7. PUBLIC WORKS	\$ 12,474,588	\$ 12,786,453	\$ 13,106,114	\$ 13,433,767	\$ 13,769,611
8. SNOW & ICE	\$ 1,240,250	\$ 1,271,256	\$ 1,303,038	\$ 1,335,614	\$ 1,369,004
9. LIBRARY	\$ 2,274,187	\$ 2,331,042	\$ 2,389,318	\$ 2,449,051	\$ 2,510,277
10. RECREATION	\$ 362,500	\$ 371,562	\$ 380,851	\$ 390,373	\$ 400,132
11. OTHER HUMAN SERVICES	\$ 3,174,593	\$ 3,253,958	\$ 3,335,307	\$ 3,418,690	\$ 3,504,157
12. DEBT SERVICE	\$ 8,015,440	\$ 7,822,400	\$ 7,429,095	\$ 7,293,664	\$ 6,980,177
13. NEW DEBT SERVICE (Fire Station/JG Whittier/Landfill)	\$ 496,002	\$ 6,659,749	\$ 8,169,420	\$ 9,515,987	\$ 11,119,805
14. EMPLOYEE BENEFITS	\$ 75,763,987	\$ 54,536,011	\$ 57,251,169	\$ 60,101,505	\$ 63,093,749
15. LIABILITY INSURANCE	\$ 1,601,999	\$ 1,650,059	\$ 1,699,561	\$ 1,750,548	\$ 1,803,064
16. STATE ASSESSMENTS & OFFSETS	\$ 12,436,806	\$ 12,921,841	\$ 13,425,793	\$ 13,949,399	\$ 14,493,426
17. OVERLAY	\$ 262,753	\$ 265,380	\$ 268,034	\$ 270,714	\$ 273,421
18. FUND OPEB LIABILITY WITH RETIRED PENSION FUNDS		\$ 15,353,685	\$ 14,451,118	\$ 13,459,250	\$ 12,362,343
19. BUDGET RESERVE	\$ 1,065,074	\$ 1,081,050	\$ 1,097,266	\$ 1,113,725	\$ 1,130,431
Grand Total	\$ 328,965,594	\$ 334,999,897	\$ 344,018,788	\$ 353,334,531	\$ 362,926,817
Annual % Increase	2.9%	1.8%	2.7%	2.7%	2.7%
Budget Surplus / (Deficit)	\$ (4,811,220)	\$ (2,176,387)	\$ (2,241,598)	\$ (2,312,574)	\$ (2,362,111)
Estimated Excess Levy	\$ 2,104,313	\$ 2,176,387	\$ 2,241,597	\$ 2,312,574	\$ 2,362,111
Adjusted Budget	\$ (2,706,908)	\$ 0	\$ (0)	\$ 0	\$ 0

Summary Department Budget Requests

Due to budgetary constraints, not all requested items could be included in the 2027 operating budget. Some requests, such as Fire Department supplies and street voting lists, will be phased in over several years. Higher-priority needs, like the Police body camera implementation, were addressed first. The Police Department secured a \$250,000 state grant to offset implementation costs for this initiative. The operating budget supplements the grant by covering related staffing and video storage expenses. Additionally, the Mayor restructured the Public Works Department to improve operations and provide strategic oversight. Finally, the proposed budget includes step and COLA increases for non-union staff to ensure pay equity with collectively bargained employees.

	Budget Request	Amount Approved
Non-Union Step Increase	\$ 131,233.01	\$ 131,233.01
City Clerk Increase Street & Voting List	\$ 33,000.00	\$ 5,000.00
Fire Apparatus Repair & Supply Budget Increase	\$ 25,000.00	\$ 5,000.00
Restructure DPW	\$ 141,652.00	\$ 141,652.00
Library New Division Head	\$ 56,000.00	\$ -
Police Civilian Dispatch Supervisor	\$ 10,000.00	\$ 10,000.00
Fire Detail Officer Stipend	\$ 5,000.00	\$ 2,500.00
Police Body Camera Storage Software	\$ 115,000.00	\$ 115,000.00
Police BRU Clinician	\$ 85,000.00	\$ 42,500.00
Police Crisis Intervention Counselor	\$ 123,000.00	\$ 73,000.00
Police Evidence Tech.	\$ 36,230.00	\$ 36,230.00
FOIA Coordinator	\$ 1,768.00	\$ 1,768.00
Grand Total	\$ 762,883.01	\$ 563,883.01



Other Budget Reductions to Create a Balanced Budget

Preliminary Budget Goals for Fiscal 2027

The Mayor's initial budget objectives for fiscal 2027 encompassed several key components:

- A **3.3% property tax increase**.
- Absorption of the **first 50% reduction** from the Fire Department's Federal SAFER grant, with the second half needing to be absorbed in 2028 to avoid potential layoffs.
- Incorporation of the Police Department's **Crisis Intervention Counselor** and **BRU Clinician**, previously funded by Federal ARPA funds.
- Allocation of funds to maintain **level services** across the city.

Budgetary Challenges

The challenge was to meet these budget goals amidst rising inflation and declining state and federal revenues, all while minimizing the impact on local property taxes.

Some significant budgetary hurdles for 2027 included:

- A **7.35% increase** in the city's health insurance, totaling an additional **\$1.57 million**
- An **8.8% increase** in the Whittier Tech. assessment, amounting to **\$764,891**
- A **6.8% increase** in state assessments, constrained by only a **0.8% increase** in general government aid
- The city's Chapter 70 school funding from the state increased by only **2.34%**, while a **7.1% increase** had been expected, resulting in a **\$4.5 million shortfall**.

Collectively, city departments submitted budget requests totaling a **4.4% increase**, or **\$12.2 million**, over fiscal 2026. These requests surpassed the Mayor's target budget by **\$5.8 million**.

Budgetary Challenges Continued

During initial budget discussions, the Mayor and Department Heads reached an agreement to reduce the budget by **\$1.35 million**, which included:

- **\$647,000** from the Fire Department
- **\$100,000** from legal services
- **\$200,000** from Highway
- **\$24,000** in overtime
- **\$379,000** across all other city departments.

Despite these adjustments, the city remained significantly far from achieving a balanced budget. We undertook a comprehensive reassessment of revenues using actual figures up to March and meticulously analyzed departmental budgets line by line to identify potential savings. Ultimately, we recommend the following budget adjustments:

- Fund vacant positions at **50%**, reducing the budget by **\$275,000** (approximately **5.5 FTEs**)
- Cut Police overtime, repairs and maintenance, and computer supplies by **\$507,142**
- Reduce Fire overtime, supplies, and repairs and maintenance by **\$206,050**
- Decrease Highway equipment, overtime, and capital expenses by **\$254,467**
- Reduce General Government repairs and maintenance, office supplies, consulting, and training by **\$24,200**
- Reduce Human Services veterans payments, building maintenance, and office supplies by **\$44,300**
- Lower group insurance for anticipated vacancies and attrition by **\$509,859**
- Reduce salary and budget reserve by **\$890,000** (previously used to fund collective bargaining settlements and snow removal deficits)
- Reduce debt service by **\$90,479** due to bond issue with lower than estimated interest cost
- Increase motor vehicle excise revenue by **\$548,000** based on actual receipts through March 2026

Final Recommendations

The final recommendation to balance the 2027 operating budget involves utilizing a portion of the city's tax **levy reserve**. This option was carefully considered to prevent creating a structurally unbalanced budget or leaving unresolved issues for 2028. The city's projected excess levy for 2027, which represents the amount of funds that can be appropriated without a referendum, totals **\$2.6 million**. Using the entire excess levy would undoubtedly lead to a deficit for 2028, likely resulting in layoffs.

The **Mayor's budget proposal includes a year-over-year budget increase of 2.9%** and using an additional **\$1.1 million** from the city's levy reserve, leaving an excess tax levy of **\$1.5 million**. Utilizing this additional levy will increase the estimated tax bill by **4.1%**, or **\$244.97** for the average single-family home, based on the 2026 valuations and tax shift percentages. The tax bill increase for the average single-family home in 2026 was **4.6%**.

Major Budget Driver - Group Health Insurance

During the budget process, the Mayor, Human Resources Director, and the CFO met with the city's independent insurance advisor to discuss the city's group insurance plan, anticipated rate increases, and alternative options for managing health care costs. We learned that because the city has a poor loss ratio, meaning the GIC - Group Insurance Commission, has paid out more in claims in the recent reporting period than it has received in premiums, it is likely the city would not receive proposals from alternative health care carriers as it has not received proposals in the recent past. We were also informed that if the city were to withdraw from the GIC, it must wait three years to re-apply to the Commission, and upon reapplication the GIC is not required to accept the city's request for re-entry. However, if the city remains with the GIC, the GIC must renew the city's policy each year.

The GIC is a Massachusetts state agency that provides high-value health insurance and other benefits (like dental, vision, life, and disability insurance) to state employees, retirees, their families, and eligible municipal workers. The GIC is the biggest employer purchaser of health insurance in the state, and it uses this leverage to drive quality and affordability in the market. In addition to covering state employees, the GIC presently covers 11 cities, 27 towns, and 16 school districts. No municipal units left the GIC in fiscal 2026 and 11 new municipal units have joined for 2027.

2027 Budget in Brief

Department	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2022 to 2025 Average Annual % Change	FY26 Adopted Budget	2027 Department Request	2027 Dept Request % Change	2027 Recommended	2027 % Change	2027 \$ Change
Assessor's Office	\$ 376,247	\$ 526,086	\$ 486,765	\$ 423,171	4.2%	\$ 477,003	\$ 481,212	0.9%	\$ 481,162	0.9%	\$ 4,159
Building Inspections	\$ 275,367	\$ 342,915	\$ 266,887	\$ 398,713	▶ 14.9%	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -
Building Maintenance	\$ 324,366	\$ 374,841	\$ 364,192	\$ 339,847	1.6%	\$ 377,627	\$ 405,500	▶ 7.4%	\$ 399,500	▶ 5.8%	\$ 21,873
Citizens Center	\$ 444,024	\$ 492,169	\$ 479,461	\$ 461,452	1.3%	\$ 491,629	\$ 504,814	2.7%	\$ 486,432	-1.1%	\$ (5,197)
City Auditor's Office	\$ 447,517	\$ 485,132	\$ 477,870	\$ 500,322	3.9%	\$ 516,590	\$ 556,132	▶ 7.7%	\$ 554,851	▶ 7.4%	\$ 38,261
City Clerk	\$ 509,497	\$ 614,730	\$ 695,763	\$ 756,545	▶ 16.2%	\$ 766,146	\$ 756,962	-1.2%	\$ 766,962	0.1%	\$ 816
City Council	\$ 192,689	\$ 200,452	\$ 219,812	\$ 233,642	7.1%	\$ 242,379	\$ 244,776	1.0%	\$ 243,276	0.4%	\$ 897
Constituent Services	\$ 131,086	\$ 136,344	\$ 139,362	\$ 119,036	-3.1%	\$ 124,942	\$ 119,772	-4.1%	\$ 113,172	-9.4%	\$ (11,770)
Crossing Guards	\$ 95,000	\$ -	\$ -	\$ -	-33.3%	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -
Debt Services	\$ 7,631,997	\$ 6,428,069	\$ 5,179,894	\$ 5,651,600	-8.6%	\$ 9,491,018	\$ 8,925,298	-6.0%	\$ 8,834,819	-6.9%	\$ (656,199)
Economic Development	\$ 237,606	\$ 308,066	\$ 319,280	\$ 299,148	▶ 8.6%	\$ 347,678	\$ 459,545	▶ 32.2%	\$ 419,290	▶ 20.6%	\$ 71,612
Employee Benefits	\$ 44,826,993	\$ 48,003,300	\$ 50,414,874	\$ 51,985,424	5.3%	\$ 56,542,712	\$ 59,636,167	▶ 5.5%	\$ 59,327,682	▶ 4.9%	\$ 2,784,970
Fire Department	\$ 11,664,147	\$ 11,908,693	\$ 13,219,656	\$ 13,961,097	6.6%	\$ 14,796,906	\$ 16,833,880	▶ 13.8%	\$ 15,919,972	▶ 7.6%	\$ 1,123,066
Health & Inspections	\$ 544,437	\$ 667,389	\$ 802,897	\$ 780,653	▶ 14.5%	\$ 1,252,478	\$ 1,244,678	-0.6%	\$ 1,317,160	▶ 5.2%	\$ 64,682
Highway	\$ 1,509,422	\$ 1,312,788	\$ 2,763,855	\$ 1,819,781	6.9%	\$ 2,356,935	\$ 2,692,209	▶ 14.2%	\$ 1,940,000	-17.7%	\$ (416,935)
Human Resources	\$ 289,162	\$ 359,740	\$ 415,746	\$ 460,558	▶ 19.8%	\$ 465,954	\$ 478,355	2.7%	\$ 461,855	-0.9%	\$ (4,099)
Information Technology	\$ 678,104	\$ 909,422	\$ 934,158	\$ 869,706	▶ 9.4%	\$ 848,134	\$ 900,068	▶ 6.1%	\$ 902,909	▶ 6.5%	\$ 54,775
Legal Department	\$ 280,378	\$ 268,110	\$ 268,880	\$ 552,345	▶ 32.3%	\$ 582,818	\$ 583,754	0.2%	\$ 472,754	-18.9%	\$ (110,064)
Liability Insurance	\$ 826,840	\$ 923,131	\$ 1,130,741	\$ 1,241,709	▶ 16.7%	\$ 1,303,678	\$ 1,278,960	-1.9%	\$ 1,381,899	▶ 6.0%	\$ 78,221
Library	\$ 1,575,932	\$ 1,714,562	\$ 1,831,072	\$ 1,849,372	5.8%	\$ 1,959,447	\$ 2,022,271	▶ 3.2%	\$ 2,010,050	2.6%	\$ 50,603
Mayor's Office	\$ 395,020	\$ 427,663	\$ 469,827	\$ 565,381	▶ 14.4%	\$ 642,938	\$ 684,254	▶ 6.4%	\$ 652,754	1.5%	\$ 9,816



2027 Budget in Brief

Department	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2022 to 2025 Average Annual % Change	FY26 Adopted Budget	2027 Department Request	2027 Dept Request % Change	2027 Recommended	2027 % Change	2027 \$ Change
Other	\$ -	\$ -	\$ 429,191	\$ -	0.0%	\$ 250,000	\$ 250,000	0.0%	\$ 250,000	0.0%	\$ -
Other Education Funding	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%	\$ 15,000	\$ -	-100.0%	\$ -	-100.0%	\$ (15,000)
Outdoor Lighting	\$ 619,678	\$ 906,404	\$ 529,757	\$ 533,079	-4.7%	\$ 725,800	\$ 753,608	▶ 3.8%	\$ 753,608	▶ 3.8%	\$ 27,808
Parking	\$ 388,834	\$ 376,652	\$ 387,659	\$ 378,778	-0.9%	\$ 420,827	\$ 458,396	▶ 8.9%	\$ 448,396	▶ 6.6%	\$ 27,569
Parks Department	\$ 565,032	\$ 859,331	\$ 768,025	\$ 769,119	▶ 12.0%	\$ 917,484	\$ 944,062	▶ 2.9%	\$ 873,662	▶ -4.8%	\$ (43,822)
Pay As You Go Capital	\$ 2,854,406	\$ 1,147,414	\$ 307,000	\$ 1,263,942	-18.6%	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -
Police Department	\$ 13,442,447	\$ 14,579,748	\$ 14,880,673	\$ 15,710,437	5.6%	\$ 16,566,036	\$ 17,807,292	▶ 7.5%	\$ 17,501,996	▶ 5.6%	\$ 935,960
Public Health Department	\$ 27,905	\$ 140,004	\$ 293,440	\$ 277,428	▶ 298.1%	\$ 256,498	\$ 259,433	▶ 1.1%	\$ 261,291	▶ 1.9%	\$ 4,793
Public Works Administration	\$ 78,634	\$ 68,269	\$ 259,566	\$ 100,113	▶ 9.1%	\$ 104,411	\$ 104,411	0.0%	\$ 334,483	▶ 220.4%	\$ 230,072
Purchasing	\$ 115,559	\$ 123,080	\$ 118,029	\$ 117,242	0.5%	\$ 112,597	\$ 119,050	▶ 5.7%	\$ 117,682	▶ 4.5%	\$ 5,085
Recreation	\$ 221,182	\$ 224,865	\$ 270,340	\$ 292,066	▶ 10.7%	\$ 278,129	\$ 338,065	▶ 21.5%	\$ 320,397	▶ 15.2%	\$ 42,268
Refuse Collection	\$ 5,498,823	\$ 5,770,949	\$ 5,631,767	\$ 5,496,658	0.0%	\$ 6,203,993	\$ 6,406,758	▶ 3.3%	\$ 6,118,151	▶ -1.4%	\$ (85,842)
Regional Schools	\$ 9,291,965	\$ 9,198,351	\$ 9,280,537	\$ 9,231,406	-0.2%	\$ 9,368,383	\$ 10,294,945	▶ 9.9%	\$ 10,159,836	▶ 8.4%	\$ 791,453
Reserves	\$ -	\$ 954,493	\$ 1,399,942	\$ 146,605	0.0%	\$ 1,885,660	\$ 1,880,000	▶ -0.3%	\$ 988,666	▶ -47.6%	\$ (896,994)
School Department	\$ 98,653,821	\$ 108,824,269	\$ 119,182,085	\$ 126,584,662	▶ 9.4%	\$ 133,801,660	\$ 136,998,618	▶ 2.4%	\$ 136,998,618	▶ 2.4%	\$ 3,196,958
Senior Center	\$ 11,141	\$ 11,683	\$ 13,178	\$ 10,728	-1.2%	\$ 16,200	\$ 12,700	▶ -21.6%	\$ 14,500	▶ -10.5%	\$ (1,700)
Snow & Ice	\$ 2,384,147	\$ 2,557,646	\$ 1,424,741	\$ 2,210,076	-2.4%	\$ 1,210,000	\$ 1,210,000	0.0%	\$ 1,210,000	0.0%	\$ -
Stadium	\$ 14,258	\$ 14,443	\$ 58,019	\$ 54,326	▶ 93.7%	\$ 59,000	\$ 59,600	▶ 1.0%	\$ 61,600	▶ 4.4%	\$ 2,600
State Assessments	\$ 7,709,183	\$ 8,370,284	\$ 8,827,111	\$ 9,268,509	6.7%	\$ 9,524,222	\$ 10,703,682	▶ 12.4%	\$ 10,271,435	▶ 7.8%	\$ 747,213
Street Marking	\$ 87,293	\$ 112,483	\$ 131,741	\$ 114,633	▶ 10.4%	\$ 116,883	\$ 138,152	▶ 18.2%	\$ 200,000	▶ 71.1%	\$ 83,117
Treasurer & Collector	\$ 646,486	\$ 658,492	\$ 672,024	\$ 731,499	4.4%	\$ 720,508	\$ 712,428	▶ -1.1%	\$ 679,027	▶ -5.8%	\$ (41,481)
Vehicle Maintenance	\$ 205,691	\$ 280,070	\$ 232,676	\$ 266,900	▶ 9.9%	\$ 323,237	\$ 370,418	▶ 14.6%	\$ 357,418	▶ 10.6%	\$ 34,181
Veterans Services	\$ 636,399	\$ 587,179	\$ 620,485	\$ 583,178	-2.8%	\$ 673,545	\$ 696,895	▶ 3.5%	\$ 664,895	▶ -1.3%	\$ (8,650)
Grand Total	\$ 216,708,713	\$ 232,184,710	\$ 246,613,977	\$ 257,410,886	6.3%	\$ 277,137,084	\$ 289,327,120	4.4%	\$ 285,272,160	2.9%	\$ 8,135,075

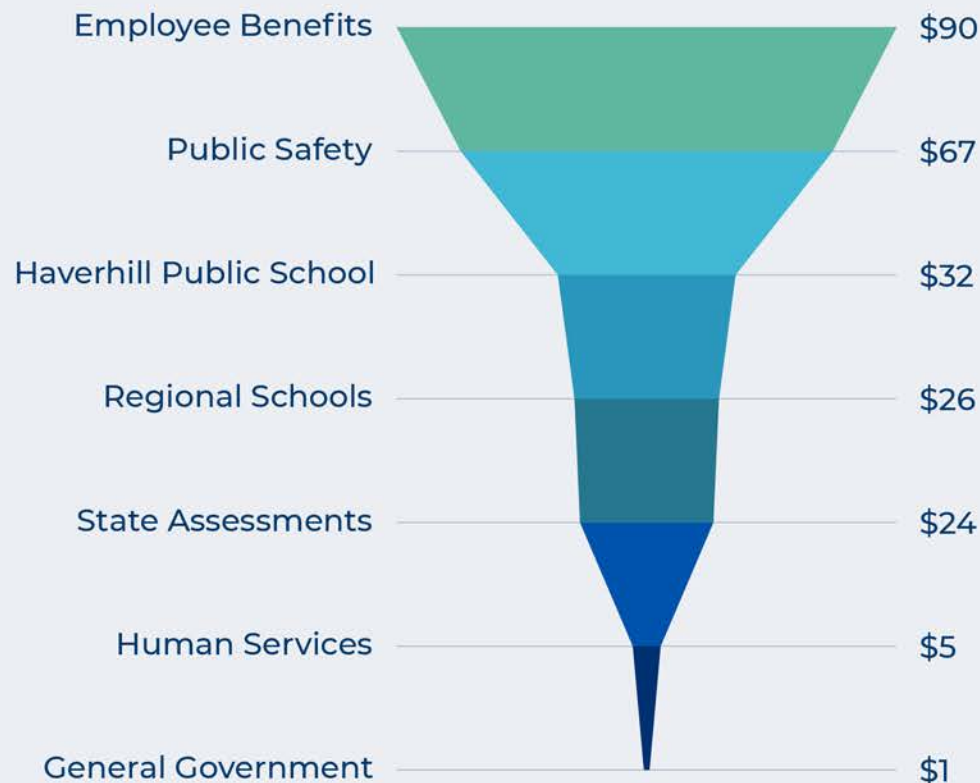


Appropriations	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 Budgeted	2027 Proposed
Budget Reserve	\$ -	\$ 954,492	\$ 1,399,942	\$ 1,500,000	\$ 1,885,660	\$ 988,666
Capital - Pay as you go	\$ 2,854,406	\$ 1,147,414	\$ 423,901	\$ -	\$ -	
Culture & Recreation	\$ 1,797,114	\$ 1,939,427	\$ 2,144,771	\$ 2,182,864	\$ 2,237,576	\$ 2,330,447
Debt Service - New						\$ 485,795
Debt Services	\$ 7,631,997	\$ 6,428,070	\$ 5,086,898	\$ 7,458,939	\$ 9,491,018	\$ 8,349,024
Education	\$ 107,945,786	\$ 118,037,620	\$ 128,652,548	\$ 135,792,980	\$ 143,170,043	\$ 147,158,454
Employee Benefits	\$ 44,826,993	\$ 48,003,300	\$ 50,855,674	\$ 52,496,896	\$ 56,514,045	\$ 59,327,682
General Government	\$ 4,623,716	\$ 5,396,263	\$ 5,696,167	\$ 6,151,551	\$ 6,225,314	\$ 6,265,194
Human Services	\$ 1,678,163	\$ 1,912,867	\$ 2,158,986	\$ 2,271,998	\$ 2,471,833	\$ 2,805,878
Other Insurance	\$ 826,840	\$ 923,131	\$ 945,801	\$ 1,155,703	\$ 1,303,678	\$ 1,381,899
Overlay			\$ 429,191	\$ 450,000	\$ 250,000	\$ 250,000
Public Safety	\$ 25,476,961	\$ 26,831,356	\$ 28,246,766	\$ 31,211,117	\$ 31,376,149	\$ 33,421,968
Public Works	\$ 11,337,554	\$ 12,243,387	\$ 12,181,438	\$ 12,275,730	\$ 12,672,086	\$ 12,235,718
State Assessments	\$ 7,709,183	\$ 8,370,284	\$ 8,827,111	\$ 9,242,313	\$ 9,621,046	\$ 10,271,435
Grand Total	\$ 216,708,713	\$ 232,187,611	\$ 247,049,194	\$ 262,190,091	\$ 277,218,448	\$ 285,272,159
Revenue	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 Budgeted	2027 Proposed
CH 70 STATE AID	\$ 64,982,436	\$ 73,906,310	\$ 82,633,811	\$ 87,968,052	\$ 94,219,635	\$ 96,427,042
FEES	\$ 1,120,263	\$ 1,128,853	\$ 1,118,203	\$ 1,157,268	\$ 962,670	\$ 998,900
FINES & FORFEITS	\$ 738,716	\$ 867,029	\$ 725,450	\$ 674,504	\$ 628,275	\$ 625,000
INVESTMENTS	\$ 282,915	\$ 1,606,088	\$ 3,222,599	\$ 3,120,502	\$ 1,976,991	\$ 1,000,000
LICENSE & PERMITS	\$ 3,678,439	\$ 4,098,379	\$ 3,042,484	\$ 2,888,395	\$ 2,289,912	\$ 2,300,000
MEDICAID REIMBURSEMENT	\$ 1,069,782	\$ 789,022	\$ 796,530	\$ 1,014,469	\$ 950,000	\$ 1,000,000
MISC. REVENUE	\$ 1,782,442	\$ 212,916	\$ 97,122	\$ -		
MOTOR VEHICLE EXCISE	\$ 7,620,870	\$ 7,700,291	\$ 8,459,321	\$ 9,308,339	\$ 8,477,111	\$ 9,025,789
OTHER AVAILABLE REVENUE SOURCES	\$ 6,539,817	\$ 7,717,830	\$ 7,065,921	\$ 6,290,257	\$ 6,233,062	\$ 6,210,304
OTHER DEPT. REVENUE	\$ 707,963	\$ 672,134	\$ 817,194	\$ 899,501	\$ 658,253	\$ 555,000
OTHER EXCISE	\$ 2,507,796	\$ 2,779,100	\$ 2,797,580	\$ 2,793,127	\$ 2,711,464	\$ 2,751,440
PENALTIES & INTEREST	\$ 473,484	\$ 609,464	\$ 800,461	\$ 743,548	\$ 742,361	\$ 742,000
PILOT & WASTE DISPOSAL FEE	\$ 2,603,112	\$ 2,762,606	\$ 3,179,846	\$ 3,119,403	\$ 3,014,364	\$ 3,304,799
RENTALS	\$ 152,470	\$ 191,513	\$ 225,058	\$ 199,510	\$ 198,450	\$ 198,450
STATE AID (CHERRY SHEET) W/O CH. 70	\$ 12,488,365	\$ 13,610,828	\$ 13,699,120	\$ 13,999,214	\$ 13,815,512	\$ 14,026,061
TAX LEVY	\$ 114,902,414	\$ 119,020,237	\$ 122,155,147	\$ 133,336,191	\$ 140,340,389	\$ 146,107,374
Grand Total	\$ 221,651,283	\$ 237,672,599	\$ 250,835,847	\$ 267,512,280	\$ 277,218,449	\$ 285,272,159
Budget Surplus (Deficit)	\$ 4,942,571	\$ 5,484,988	\$ 3,786,653	\$ 5,322,189	\$ 1	\$ (0)

\$245 Estimated Tax Bill Increase

Average Single Family Home Tax Bill

Home Value \$561,903



This is an estimate based on 2026 valuations. This amount may increase or decrease based on 2027 valuations to be certified by the Department of Revenue in September 2026.





General Fund Appropriations



City Council

City Councils act as the legislative branch in communities with a city form of government, as well as the policymaking body. City Council is a representative body, somewhat like a local version of Congress.

Powers and Responsibilities

- Approve, reduce or reject the budget proposal submitted by the chief executive (but cannot increase it)
- Authorize debt and placement of any Proposition 2½ question on the local ballot
- Pass local legislation, known as ordinances
- Consider the city's goals, major projects, infrastructure improvements, community growth, land use, finances and strategic planning.

Fiscal 2026 Accomplishments

The City Council has completed or performed the following:

- 5 special permit hearings
- 20 utility hearings
- Adopted 2026-2031 Haverhill Housing Production Plan
- Winter Parking Ordinance-one-year trial period to alleviate winter parking concerns by residents
- Approved updated solicitation ordinance
- Passed a Home Rule Petition that raises maximum civil service age to 40 years old for Police and Fire Departments
- Established 4 maintenance funds to support various city projects
- 5 home rule petitions, processing handicapped applications and serving the needs of the constituents.

Fiscal 2027 Goals

Provide clear, consistent leadership that supports the City's long-term goals and ensure timely review and action on ordinances, resolutions, and appointments



<https://www.haverhillma.gov/government/mayor-and-council/city-councilors/>



(978) 374 2328



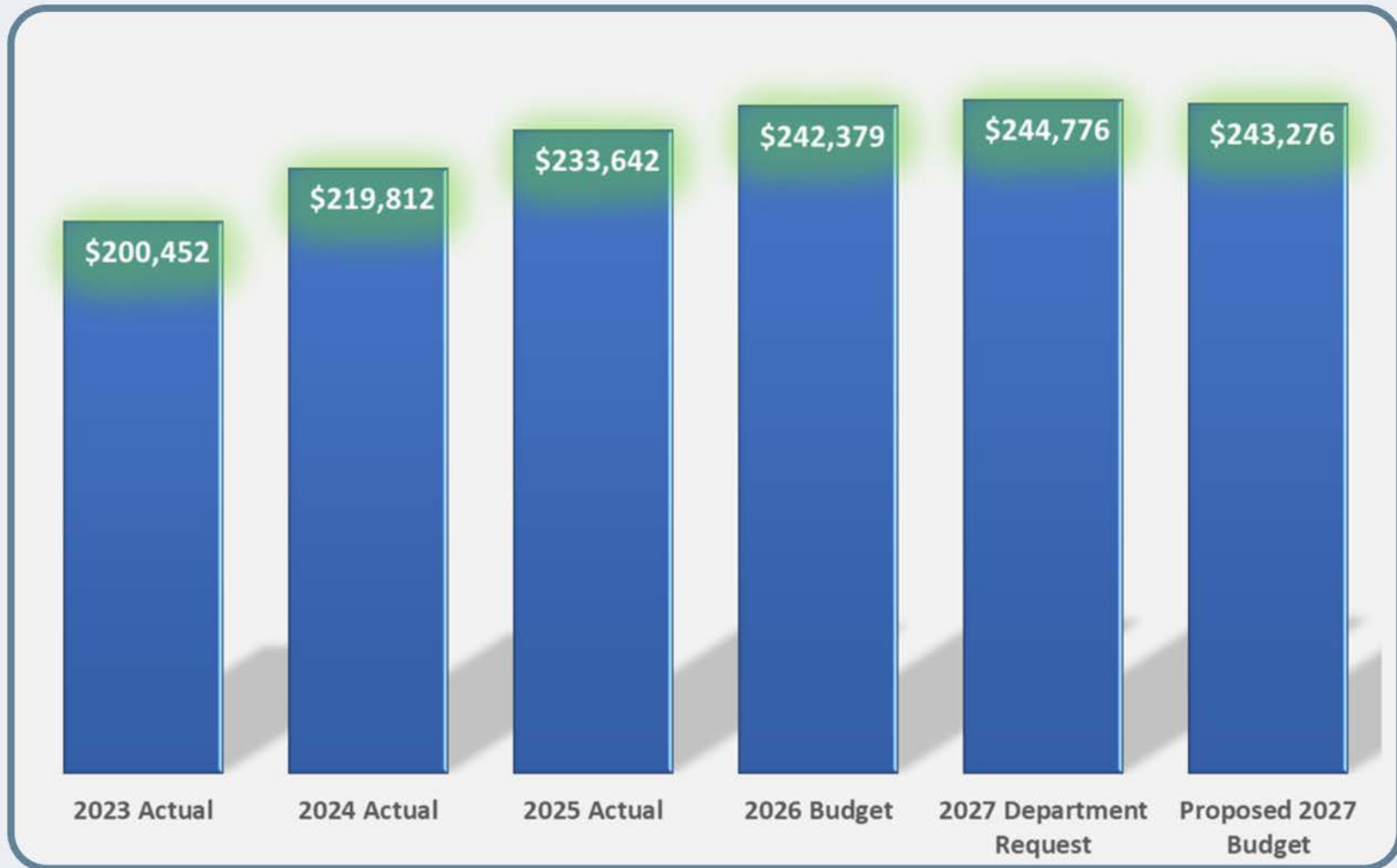
City Council

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
City Council									
5110: Council-Salaries & Wages	\$ 195,631	\$ 214,020	\$ 229,455	\$ 232,979	\$ 235,226	1.0%	\$ 235,226	1.0%	\$ 2,247
5151: Council-Longevity		\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,450	11.5%	\$ 1,450	11.5%	\$ 150
5240: Council- Repairs & Maint. Office Equipmer	\$ 1,345	\$ 1,522	\$ 2,029	\$ 4,000	\$ 4,000	0.0%	\$ 2,500	-37.5%	\$ (1,500)
5240: Council-Office Supplies	\$ 921	\$ 2,442	\$ 858	\$ 1,400	\$ 1,400	0.0%	\$ 1,400	0.0%	\$ -
5710: Council- Travel/Training	\$ 649	\$ -	\$ -	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
5783: Councilors Expense				\$ -	\$ -	0.0%	\$ -	0.0%	\$ -
5785: Council-Office Equipment	\$ 1,905	\$ 528	\$ -	\$ 1,200	\$ 1,200	0.0%	\$ 1,200	0.0%	\$ -
City Council Total	\$ 200,452	\$ 219,812	\$ 233,642	\$ 242,379	\$ 244,776	1.0%	\$ 243,276	0.4%	\$ 897

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Administrative Assistant	\$ 67,226	\$ 67,226	1	1	1	0
City Councilor	\$ 168,000	\$ 168,000	11	11	11	0
Grand Total	\$ 235,226	\$ 235,226	12	12	12	0



City Council





Mayor's Office

The Mayor's Office provides executive leadership to the city by directing, monitoring, and coordinating the work of all City departments. The Mayor's Office supports the mayor in executing her official duties and responsibilities and serves as a liaison between the mayor and the public.



Fiscal 2026 Accomplishments

Mayor Melinda E. Barrett has worked intently to encourage increased cross-collaboration and communication between city departments to ensure the delivery of quality services and projects to the public. Current projects underway include improvements to Winnekenni Park, the completion of the new Consentino School building, and the implementation of a \$2.4 million-dollar federal grant for lead hazard reduction capacity building. She has made the budgeting process more transparent, audited several departments to ensure efficient use of taxpayer dollars, settled multiple collective bargaining agreements, and improved personnel policies to keep the workplace fair and complaint.

Fiscal 2027 Goals

The goals for fiscal 2027 are to continue to responsibly administer public funds and improve operational efficiency across departments to provide residents with the best possible services. The Mayor's office will work collaboratively with staff, City Council, local business, and community organizations to meet the diverse needs of Haverhill.



<https://www.haverhillma.gov/government/mayor-and-council/city-councilors/>



(978) 374 2300

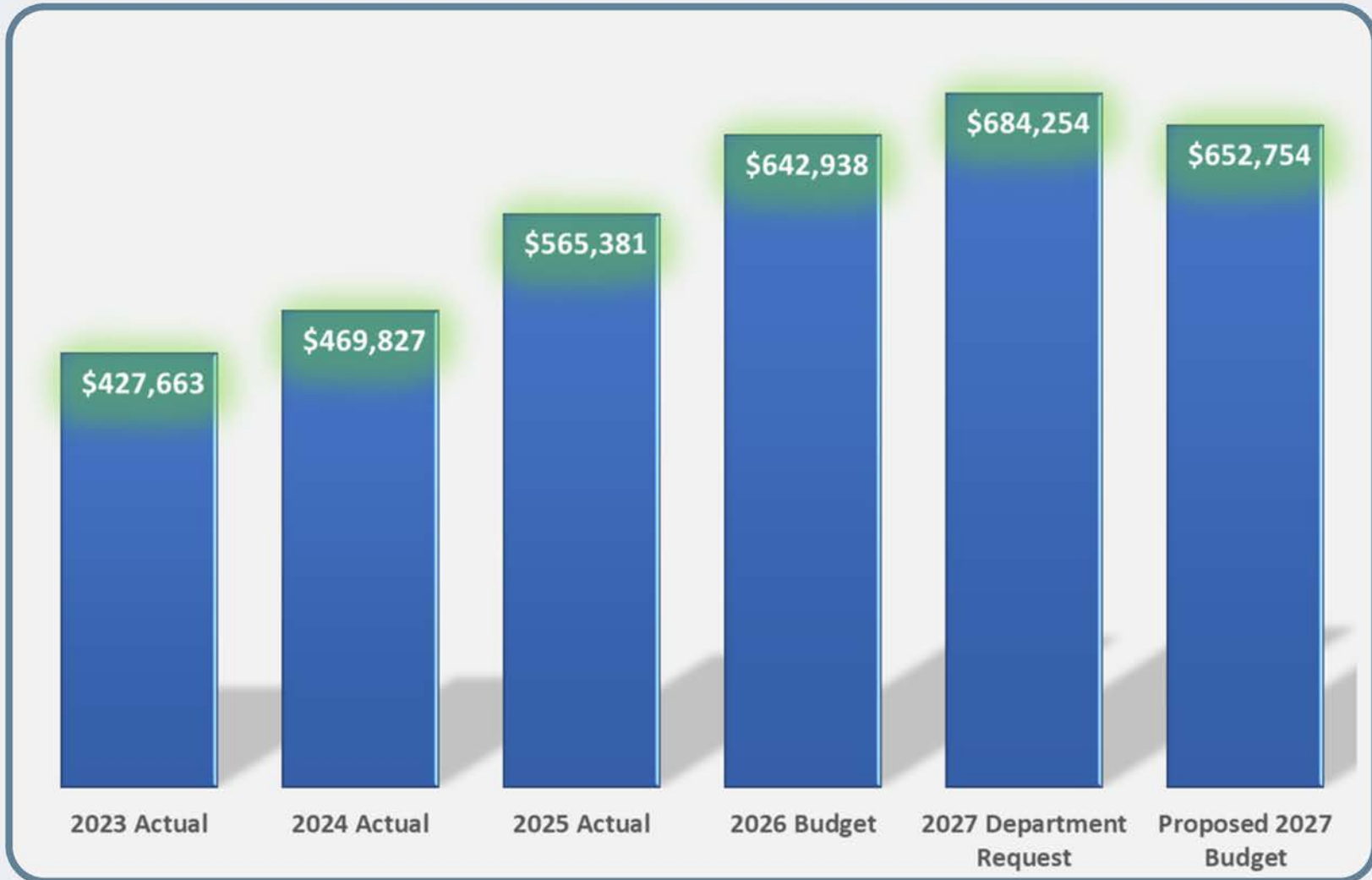
Mayor's Office

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Mayor's Office									
5110: Mayor - Salaries & Wages	\$ 389,591	\$ 427,869	\$ 438,279	\$ 431,388	\$ 444,604	3.1%	\$ 444,604	3.1%	\$ 13,216
5151: Mayor - Longevity	\$ 2,900	\$ 2,600	\$ 1,300	\$ 1,300	\$ 1,400	7.7%	\$ 1,400	7.7%	\$ 100
5240: Repairs & Maint. Office Equip.	\$ 1,345	\$ 1,522	\$ 2,029	\$ 3,500	\$ 3,500	0.0%	\$ 2,500	-28.6%	\$ (1,000)
5275: Mayor - Mail Delivery Service	\$ 2,925	\$ 4,100	\$ 3,725	\$ 3,500	\$ 3,500	0.0%	\$ 3,500	0.0%	\$ -
5301: Mayor - Consultant Grant Writers		\$ 12,983	\$ -			0.0%	\$ -	0.0%	\$ -
5317: Mayor - Advertising	\$ 160	\$ -	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5340: Mayor - Telephone	\$ 2,502	\$ 1,692	\$ 498	\$ 750	\$ 750	0.0%	\$ 750	0.0%	\$ -
5420: Mayor-Office Supplies	\$ 8,839	\$ 7,274	\$ 8,597	\$ 11,500	\$ 11,500	0.0%	\$ 9,000	-21.7%	\$ (2,500)
5710: Mayor-Travel & Training	\$ 3,234	\$ 1,698	\$ 976	\$ 4,000	\$ 4,000	0.0%	\$ 4,000	0.0%	\$ -
5730: Mayor-Dues/Subscriptions	\$ 16,167	\$ 10,089	\$ 10,112	\$ 15,000	\$ 15,000	0.0%	\$ 12,000	-20.0%	\$ (3,000)
5325: Mayor - Grant Writing			\$ 99,865	\$ 172,000	\$ 200,000	16.3%	\$ 175,000	1.7%	\$ 3,000
Mayor's Office Total	\$ 427,663	\$ 469,827	\$ 565,381	\$ 642,938	\$ 684,254	6.4%	\$ 652,754	1.5%	\$ 9,816

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Administrative Assistant	\$ 72,443	\$ 72,443	1	1	1	0
Chief of Staff	\$ 125,345	\$ 125,345	1	1	1	0
Deputy Chief of Staff	\$ 85,817	\$ 85,817	1	1	1	0
Intern		\$ 11,000				0
Mayor	\$ 150,000	\$ 150,000	1	1	1	0
Grand Total	\$ 433,604	\$ 444,604	4	4	4	0



Mayor's Office





Constituent Services

The City of Haverhill's 311 call center is dedicated to delivering excellent services for constituents of Haverhill. During business hours, trained operators are available by phone to address non-emergency inquiries and concerns from residents. Anyone residing within the city limits can simply dial "311" to connect with an operator.

Streamlined Service Requests. Residents can easily report issues.

Common Issues Addressed:

- Potholes
- Street light outages
- Downed trees
- Trash concerns



Fiscal 2026 Accomplishments

The 311 call center receives anywhere between 100 to 400 calls per day. Those calls are answered in a timely manner and routed to the appropriate departments for further attention, if necessary. 311 creates service requests and sends them to the appropriate department to address.

Fiscal 2027 Goals

The goals for 2027 are to continue to provide quality constituent services to the residents of Haverhill and work across departments to close out service requests that originate from 311.



<https://www.haverhillma.gov/roads-parking-and-transportation/report-a-problem/>



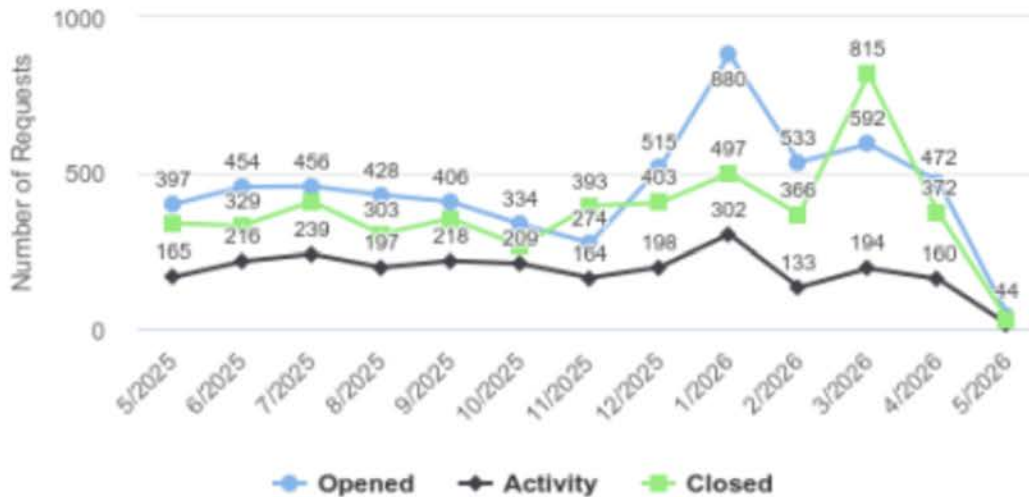
(978) 358-1311

"311" within city limits

311 - PERFORMANCE DASHBOARD

Monthly Activity

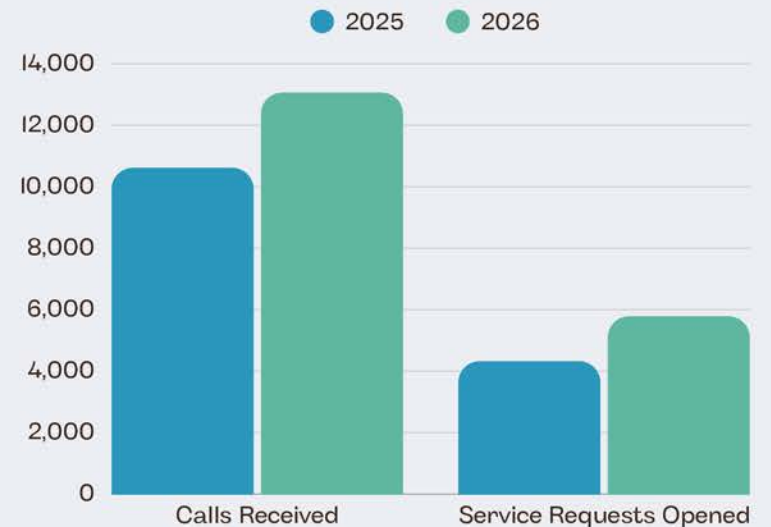
This report shows Service Request activity month by month, separated by requests that have been opened, that have had activity and that have been closed.



Haverhill also has an Alert System that quickly sends you critical information about emergencies such as severe weather, unexpected road closures, missing persons and evacuations of buildings or neighborhoods. It also reminds people of important community news such as City Council meetings and cultural events.

By signing up, you will receive time-sensitive messages anywhere you specify - home, business or cellphones, emails, texts and social media. You choose both the types of alert(s) you want and how to receive them.

<https://www.haverhillma.gov/roads-parking-and-transportation/report-a-problem/>



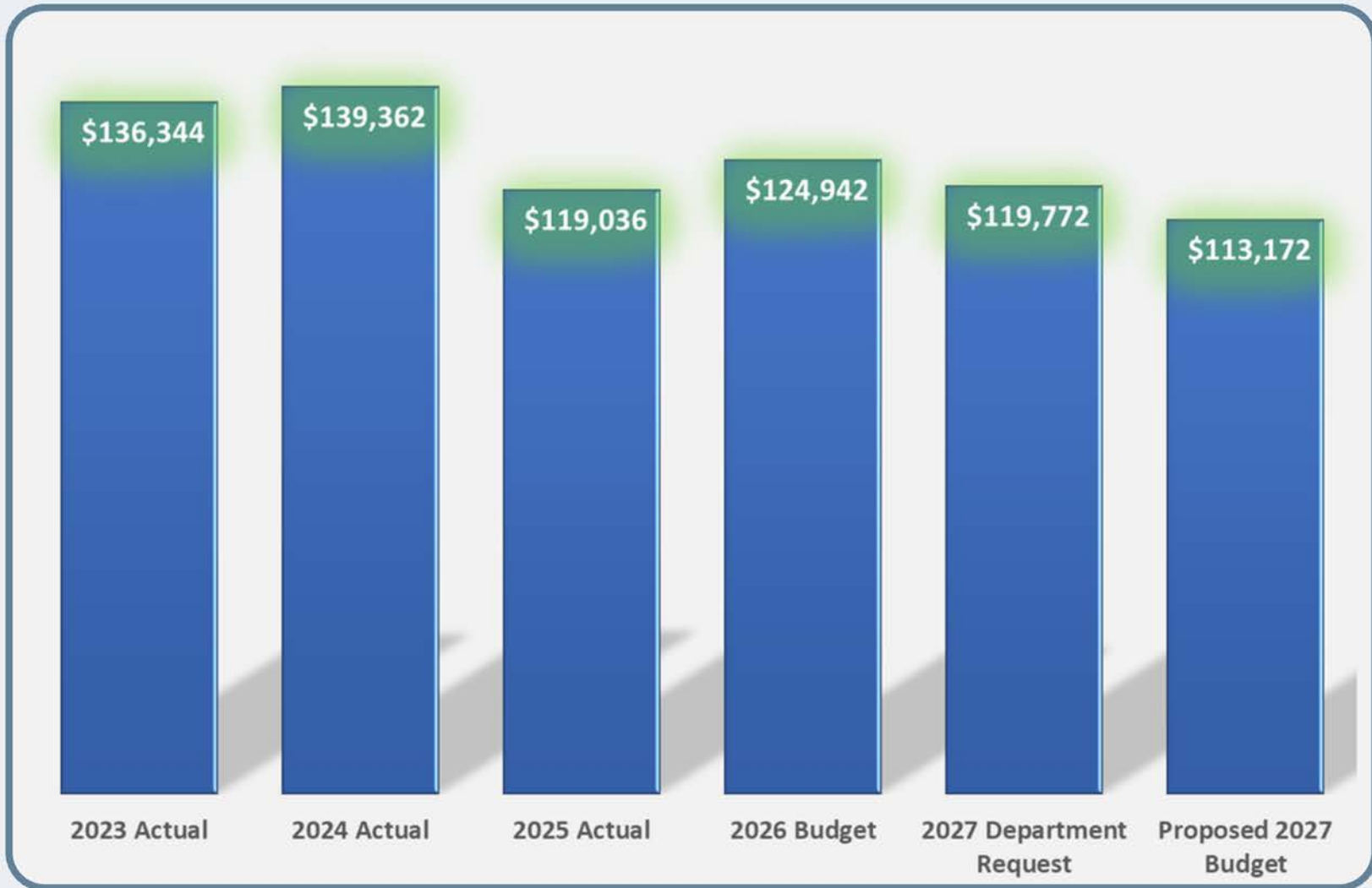
Constituent Services

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Constituent Services									
5110: Constituent Services Salaries & Wages	\$ 100,465	\$ 101,617	\$ 104,643	\$ 106,942	\$ 101,772	-4.8%	\$ 101,772	-4.8%	\$ (5,170)
5130: Constituent Services - Overtime		\$ -	\$ -	\$ 2,500	\$ 2,500	0.0%	\$ 2,500	0.0%	\$ -
5317: Constituent Services Publicity		\$ -	\$ -	\$ 500	\$ 500	0.0%	\$ -	-100.0%	\$ (500)
5340: Constituent Services Communications	\$ 29,890	\$ 24,525	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5585: Constituent Services Software & Training	\$ 5,639	\$ 13,034	\$ 14,393	\$ 14,500	\$ 14,500	0.0%	\$ 7,500	-48.3%	\$ (7,000)
5871: Constituent Services Computers & Monito	\$ 350	\$ 186	\$ -	\$ 500	\$ 500	0.0%	\$ -	-100.0%	\$ (500)
5151: Constituent Services Longevity						0.0%	\$ 1,400	0.0%	\$ 1,400
Constituent Services Total	\$ 136,344	\$ 139,362	\$ 119,036	\$ 124,942	\$ 119,772	-4.1%	\$ 113,172	-9.4%	\$ (11,770)

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
311 Call Center	\$ 54,435	\$ 101,772	2	2	2	0
Grand Total	\$ 54,435	\$ 101,772	2	2	2	0



Constituent Services



Finance Division

City Auditor's Office
Treasurer's & Collector's Office
Assessor's Office

Angel Perkins, Chief Financial Officer & Auditor

Lesley Paolucci, Assistant City Auditor

Lynn Spitalere, Treasurer & Collector

Graciela Sanchez, Assistant Treasurer & Collector

Chris Loughnane, Tax Assessor

Susan Powell, Assistant Tax Assessor





Auditor's Office

The Auditing Office is dedicated to delivering a comprehensive and precise overview of the city's financial status.

Key Responsibilities

The department ensures that all city departments use tax dollars responsibly and legally. Its core responsibilities encompass:

- Conducting pre-audits of all invoices and payrolls submitted for payment by city departments
- Producing timely and accurate financial reports
- Preparing, forecasting, and maintaining the city's operating and capital budgets
- Monitoring the city's fiscal performance, reserves, and debt

Fiscal 2026 Accomplishments

This year, the Auditor's Office was honored to receive the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the third consecutive year.

Established in 1984, the GFOA's Distinguished Budget Presentation Awards Program encourages and supports state and local governments in preparing budget documents that meet the highest standards of quality. These standards are based on guidelines from the National Advisory Council on State and Local Budgeting and GFOA's own best practices. The award recognizes governments that successfully achieve these rigorous criteria.

Additionally, in 2026, the department underwent a restructuring and created a full-time Payroll Manager position to oversee and ensure the accuracy of the city's payroll and benefit payments, which account for 87% of the total operating budget. This role is designed to streamline processes and provide greater oversight of this significant budgetary item.

Fiscal 2027 Goals

Strengthen Internal Controls
Continued dedication to update and fortify internal controls, ensuring robust financial governance.

Focus on Staff Development
Emphasis on training and development for new team members will be a priority, enhancing skills and expertise.



<https://www.haverhillma.gov/government/budget-and-finance/>



(978) 374-2306

FINANCE PERFORMANCE DASHBOARD

During fiscal 2026, the city invested more than \$57.6 million in capital projects. The majority of this—\$44.6 million—was spent for the construction of the Consentino School. An additional \$6.7 million came from Federal ARPA funds to support infrastructure projects, and the remainder supported water, wastewater, and other assorted projects.

INVESTMENT IN CAPITAL

\$57.6 MILLION

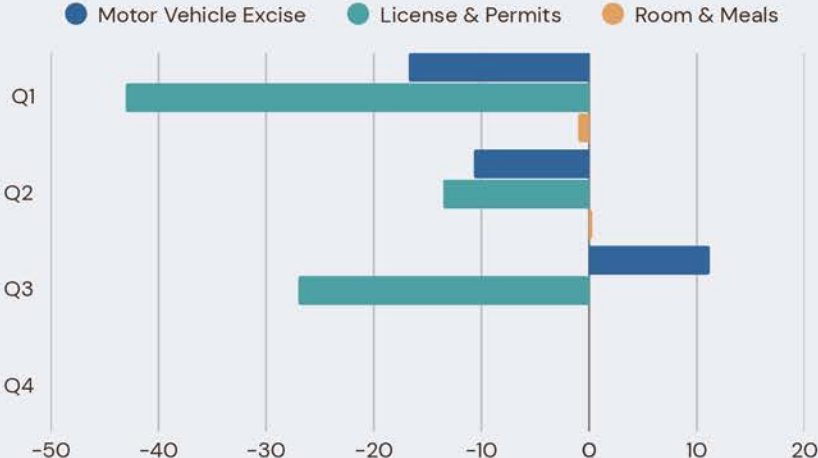
EARNINGS ON INVESTMENTS



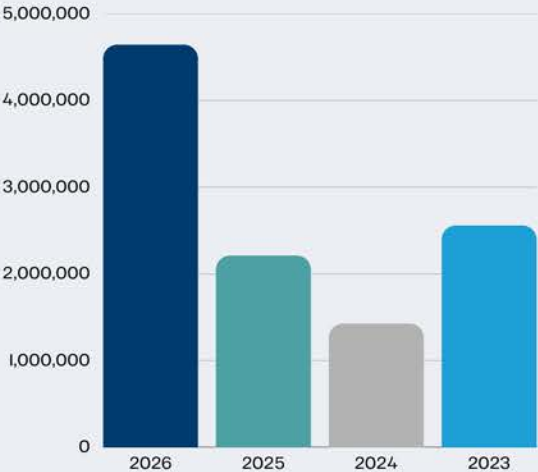
Through March, the city has received \$2.1 million in earnings from investments. The 2026 budget estimate was \$1.9 million.

2025 TO 2026 REVENUE

Motor Vehicle Excise, License & Permit Fees, along with Hotel & Meal Taxes, serve as important economic indicators for our local economy. In 2026, the overall trend has shown a consistent decline, although there was a recovery in Q3 specifically for Motor Vehicle Excise.



SNOW REMOVAL COSTS



City Auditor's Office

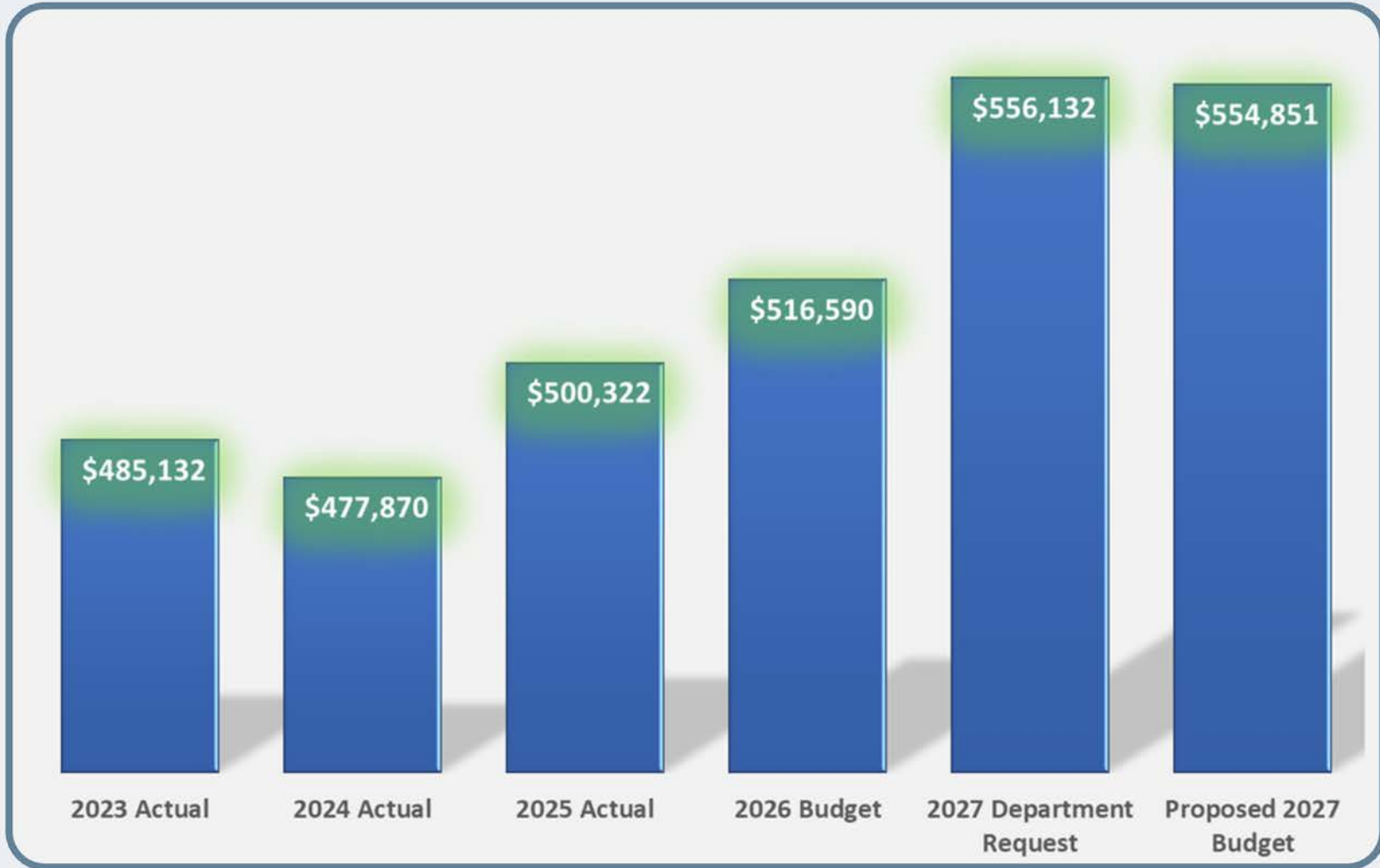
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= City Auditor's Office									
5110: Auditor-Salaries & Wages	\$ 356,766	\$ 358,081	\$ 332,667	\$ 377,209	\$ 403,951	7.1%	\$ 403,951	7.1%	\$ 26,742
5130: Auditor-Overtime	\$ 8,510	\$ 47	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5136: Auditor-Out of Grade	\$ 14	\$ 616	\$ 373	\$ -		0.0%	\$ -	0.0%	\$ -
5151: Auditor-Longevity	\$ 4,550	\$ 4,200	\$ 2,750	\$ -	\$ 2,800	0.0%	\$ 2,800	0.0%	\$ 2,800
5240: Repairs & Maint. Office Equipment	\$ 1,254	\$ 1,522	\$ 2,029	\$ 1,600	\$ 1,600	0.0%	\$ 1,400	-12.5%	\$ (200)
5301: Auditor-Audit/Actuarial Services	\$ 111,000	\$ 101,000	\$ 147,187	\$ 130,000	\$ 140,000	7.7%	\$ 140,000	7.7%	\$ 10,000
5420: Auditor-Office Supplies	\$ 336	\$ 5,054	\$ 4,069	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
5421: Auditor-Printer Supplies	\$ 1,240	\$ -	\$ 4,866	\$ 1,200	\$ 1,200	0.0%	\$ 800	-33.3%	\$ (400)
5710: Auditor - Training		\$ 4,354	\$ 4,604	\$ 3,000	\$ 3,000	0.0%	\$ 2,500	-16.7%	\$ (500)
5710: Auditor-Travel	\$ 1,157	\$ 1,214	\$ 844	\$ 300	\$ 300	0.0%	\$ 300	0.0%	\$ -
5730: Auditor-Dues/Memberships	\$ 305	\$ 1,781	\$ 933	\$ 1,781	\$ 1,781	0.0%	\$ 1,600	-10.2%	\$ (181)
City Auditor's Office Total	\$ 485,132	\$ 477,870	\$ 500,322	\$ 516,590	\$ 556,132	7.7%	\$ 554,851	7.4%	\$ 38,261

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Assistant City Auditor	\$ 104,825	\$ 104,825	1	1	1	0
Chief Financial Officer/Auditor	\$ 166,235	\$ 171,192	1	1	1	0
Head Administration	\$ 53,330	\$ 55,934	1	1	1	0
Payroll Manager	\$ 72,000	\$ 72,000			1	1
Senior Accountant	\$ -		1	1	0	-1
Grand Total	\$ 396,390	\$ 403,951	4	4	4	0

The rise in salary expenses stems from a departmental restructuring aimed at enhancing oversight of payroll operations. This position received approval in the 2026 budget and was funded through the salary reserve account. Funds were reallocated from the salary reserve to the Auditor's budget in fiscal 2027. The increase in audit costs are due to contractual obligations.



City Auditor's Office





Treasurer & Collector

The Treasurer & Collector's Office is dedicated to securely and accurately collecting all taxes and bills committed by the Assessors. Upholding equity, we will persist in collecting past-due accounts within the bounds of the law. Our team is committed to providing approximately sixty-eight thousand residents with timely and relevant account information, adhering to guidelines set forth by the Department of Revenue, the State, and local City Ordinances. We are responsible for receiving and investing all city revenue, as well as overseeing additional funds such as trust funds, tax title, and foreclosure accounts. We aim to achieve maximum returns with minimal risk.

Fiscal 2026 Accomplishments

The Collector's Office has successfully streamlined the processing and balancing of tax payments in a more timely and efficient manner, all the while striving to maintain the highest level of customer service.

The Treasurer's Office continued to broaden its banking portfolio to maximize our assets by bringing money into the local area banks, which would help benefit community organizations.

The City also accepted the Prudent Investment Rule, which will allow the City's fiduciaries to manage trust assets with the same care, skill, and caution that a prudent person would apply to their own investments.

Fiscal 2027 Goals

Implement new Collections software that will streamline the collection of real estate, personal property and excise taxes, as well as miscellaneous receipts. This will enhance revenue reporting, FOIA requests, and create a cloud-based product where residents and businesses can access live, real-time tax information on the City's website.



<https://www.haverhillma.gov/government/budget-and-finance/>



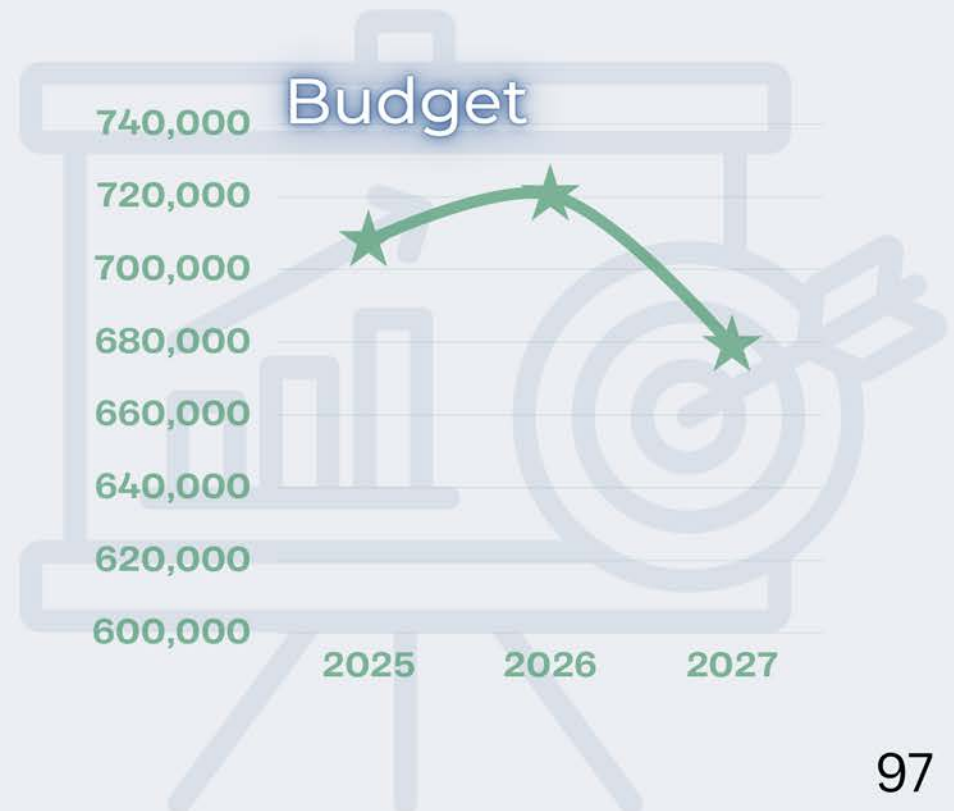
(978) 374-2320

TREASURER & COLLECTOR - PERFORMANCE

- Real Estate Tax Collection
- Motor Vehicle Excise Collection
- Personal Property Tax Collection



In 2026, the Treasurer's and Collector's Office underwent a leadership transition, now headed by Lynn Spitalere and Graciela Sanchez. These leaders are dedicated to modernizing and refining current processes, promoting staff development, and leveraging updated technology to enhance internal controls. Several of these initiatives have been successfully implemented, all while identifying budget savings.



Treasurer's & Collector's Office

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Treasurer & Collector									
5110: Treas/Coll-Salaries & Wages	\$ 436,430	\$ 426,233	\$ 473,465	\$ 464,558	\$ 463,228	-0.3%	\$ 426,827	-8.1%	\$ (37,731)
5130: Treas/Coll-Overtime	\$ 1,148	\$ -	\$ 7,140	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -
5137: Treasurer/Collector-Out of Grade	\$ 1,400	\$ 504	\$ 278	\$ 500	\$ 500	0.0%	\$ 500	0.0%	\$ -
5151: Treas/Coll-Longevity	\$ 7,000	\$ 6,400	\$ 4,189	\$ 4,150	\$ 1,400	-66.3%	\$ 1,400	-66.3%	\$ (2,750)
5240: Repairs & Maint. Office Equipment	\$ 3,812	\$ 1,913	\$ 2,551	\$ 2,000	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ -
5240: Treas/Coll-Office Supplies	\$ 7,394	\$ 6,060	\$ 3,584	\$ 6,000	\$ 5,500	-8.3%	\$ 5,500	-8.3%	\$ (500)
5241: Treas/Coll-Printed Supplies	\$ 11,227	\$ 18,381	\$ 29,063	\$ 23,000	\$ 23,000	0.0%	\$ 23,000	0.0%	\$ -
5316: Outside Consultant Service	\$ 79,060	\$ 86,788	\$ 88,907	\$ 90,600	\$ 90,600	0.0%	\$ 90,600	0.0%	\$ -
5317: Treas/Coll-Advertising	\$ 3,040	\$ 2,065	\$ -	\$ 3,000	\$ 2,500	-16.7%	\$ 2,500	-16.7%	\$ (500)
5341: Treas/Coll-Postage	\$ 60,527	\$ 65,895	\$ 70,406	\$ 70,000	\$ 70,000	0.0%	\$ 70,000	0.0%	\$ -
5389: Treas/Coll-Tax Title	\$ 43,081	\$ 54,366	\$ 47,360	\$ 53,000	\$ 53,000	0.0%	\$ 53,000	0.0%	\$ -
5391: Treas/Coll-Bonds-Personal	\$ 678	\$ 520	\$ 678	\$ 700	\$ 700	0.0%	\$ 700	0.0%	\$ -
5780: Treas/Coll-Appraisals	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -
5710: Treasurer/Collector Training & Travel	\$ 3,695	\$ 2,898	\$ 3,878	\$ 3,000	\$ -	-100.0%	\$ 3,000	0.0%	\$ -
Treasurer & Collector Total	\$ 658,492	\$ 672,024	\$ 731,499	\$ 720,508	\$ 712,428	-1.1%	\$ 679,027	-5.8%	\$ (41,481)

The vacant Office Account Clerk position is being funded at 25%



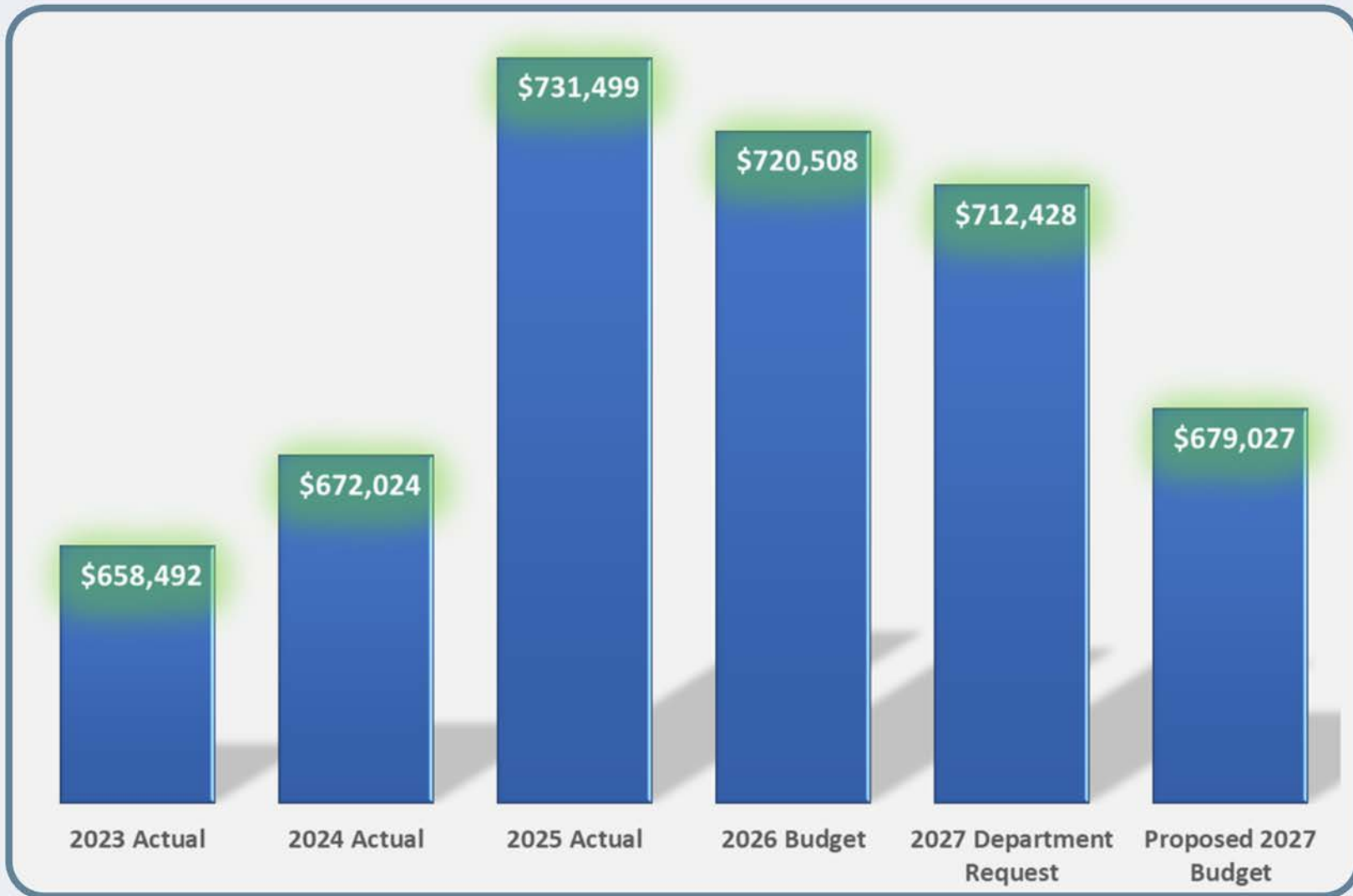
Treasurer's & Collector's Office

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Assistant Treasurer	\$ 74,567	\$ 77,675	1	1	1	0
Head Administration	\$ 104,822	\$ 109,996	2	2	2	0
Head Administration - Prof. Dev.	\$ 2,324	\$ 2,324				0
Head Clerk/Floater	\$ 43,134	\$ 45,234	1	1	1	0
Head Clerk/Floater - Floater Stipend	\$ 1,300	\$ 1,300				0
Head Clerk/Floater - Prof. Dev.	\$ 1,162	\$ 1,162				0
Office Account Clerk	\$ 46,210	\$ 10,971	1	1	1	0
Office Account Clerk - Prof. Dev.	\$ 1,162	\$ 1,162				0
Payroll Clerk	\$ 50,495	\$ 53,008	1	1	1	0
Payroll Clerk - Prof. Dev.	\$ 1,162	\$ 1,162				0
Treasurer/Collector	\$ 117,823	\$ 117,832	1	1	1	0
Treasurer/Collector - Parking Stipend	\$ 5,000	\$ 5,000	0	0	0	0
Grand Total	\$ 449,161	\$ 426,827	7	7	7	0

The vacant Office Account Clerk position is being funded at 25%



Treasurer's & Collector's Office





Assessor

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



Fiscal 2026 Accomplishments

The Assessor's Office updated its software in February 2025. The office also completed building permit updates for new growth valued at more than 1.5 million dollars. The Office examined exempt properties and taxed entities that were not, or were no longer, owned or operated by exempt entities, including two units within Harbor Place.

Fiscal 2027 Goals

Continue to improve on the commercial and industrial income and expense approach to value analysis, including striving to receive better returns on income and expense forms. Continue to document processes and procedures for daily, monthly, and yearly tasks. Investigate the possibilities of digitizing the Assessor's historical data. Document historical data, including Appellate Tax Board cases with decisions, electronically and prepare for FY2028 five-year State certification.



<https://www.haverhillma.gov/government/boards-committees-and-commissions/board-of-assessors/>



(978) 374-2316

ASSESSOR PERFORMANCE DASHBOARD

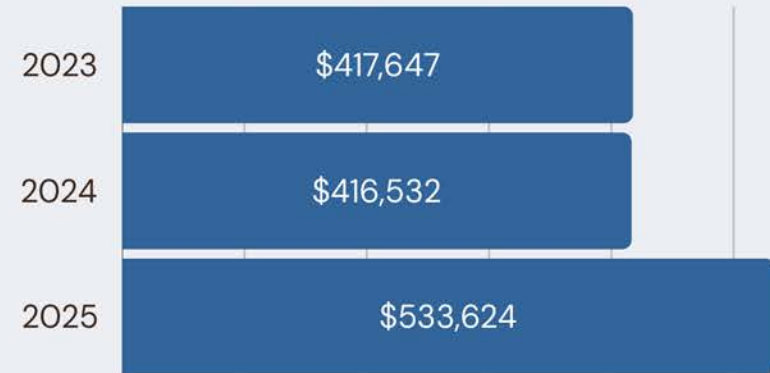
EXPANDED TAX RELIEF

In fiscal 2026, Mayor Barrett put forth a proposal to expand tax relief exemptions by requesting the city council to:

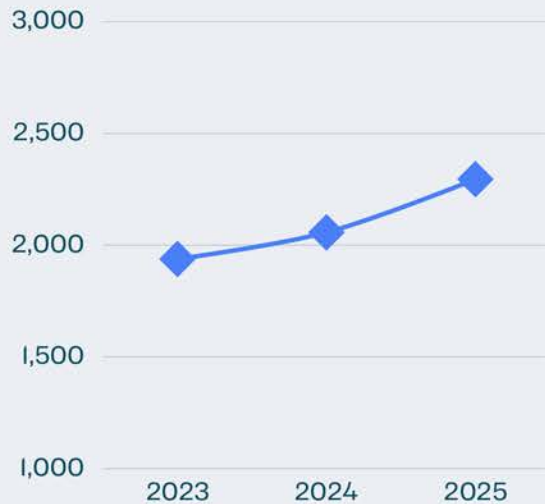
- Raise the personal property exemption from \$7,000 to \$10,000
- Permit approved representatives of physically unable veterans to provide volunteer services for tax relief
- Increase the exemption for elderly, disabled veterans, or legally blind individuals from 40% to 100%

This initiative was approved in September and will become effective on 7/1/26.

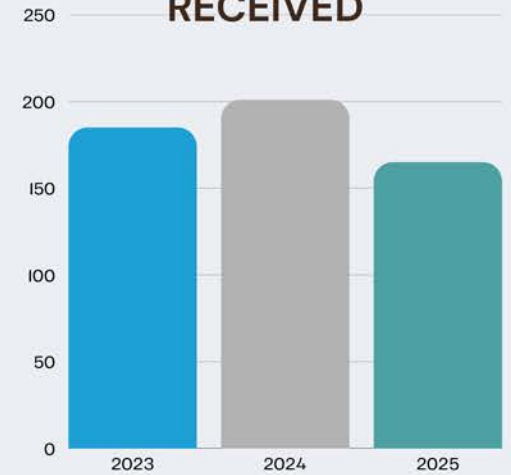
TAX EXEMPTIONS GRANTED



MOTOR VEHICLE ABATEMENTS ISSUED



ABATEMENT APPLICATIONS RECEIVED



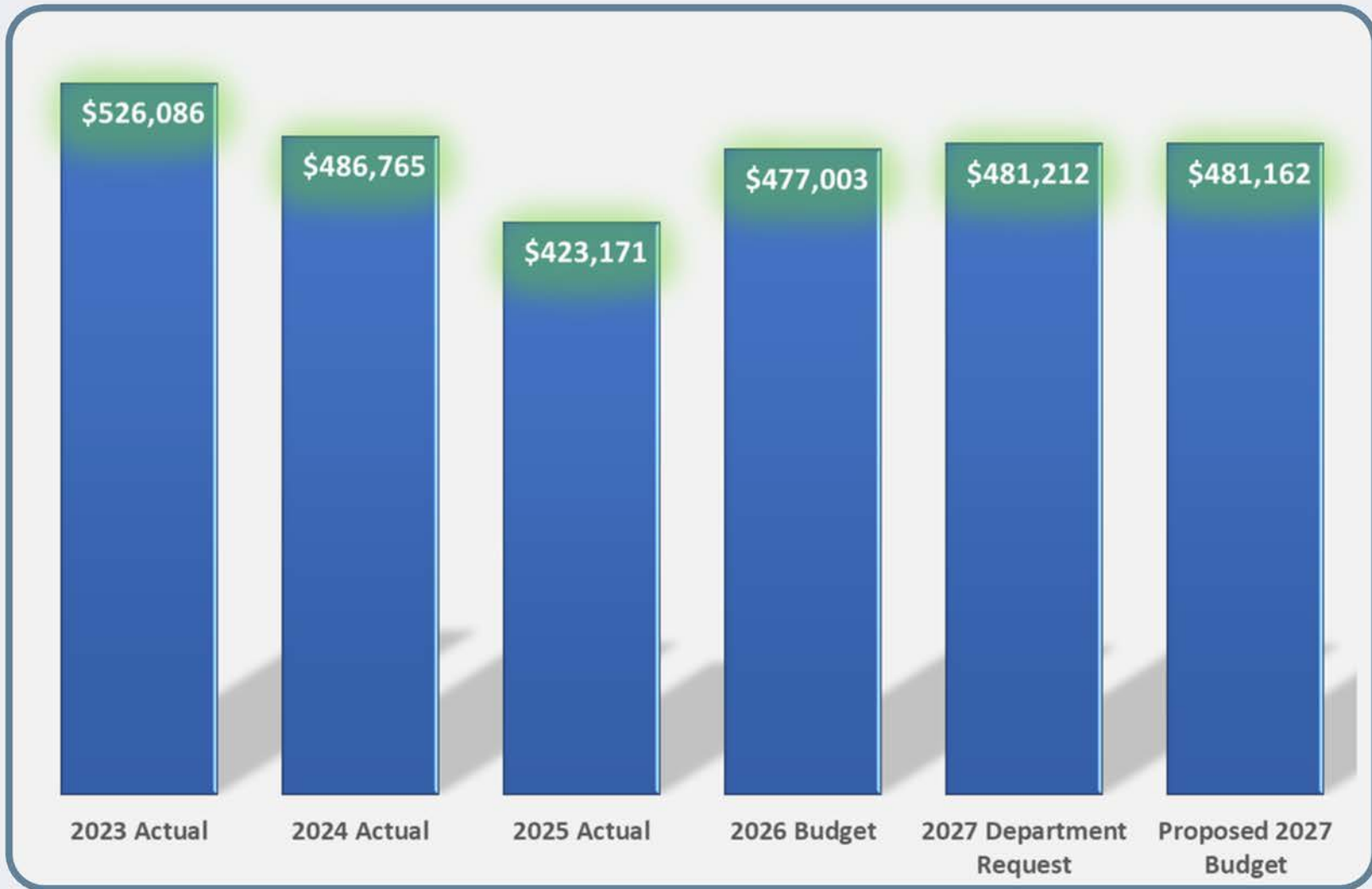
Assessor's Office

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Assessor's Office									
5110: Assessor-Salaries & Wages	\$ 244,577	\$ 251,628	\$ 276,168	\$ 280,988	\$ 292,233	4.0%	\$ 292,233	4.0%	\$ 11,245
5130: Assessor-Overtime	\$ 6,800	\$ 143	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5136: Assessor Out of Grade	\$ 490	\$ 28	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5151: Assessor-Longevity	\$ 5,100	\$ 5,100	\$ 5,200	\$ 5,800	\$ 6,900	19.0%	\$ 6,850	18.1%	\$ 1,050
5199: Assessor-Board Stipends	\$ 11,009	\$ 11,000	\$ 11,010	\$ 11,000	\$ 11,000	0.0%	\$ 11,000	0.0%	\$ -
5240: Repairs & Maint. Office Equipment	\$ 1,254	\$ 1,522	\$ 2,423	\$ 2,029	\$ 2,029	0.0%	\$ 2,029	0.0%	\$ -
5302: Assessor - Digital Aerial	\$ 4,568	\$ -	\$ -	\$ 9,136		-100.0%	\$ -	-100.0%	\$ (9,136)
5310: Assessor-Revaluation Services	\$ 236,430	\$ 210,009	\$ 97,546	\$ 156,540	\$ 157,540	0.6%	\$ 157,540	0.6%	\$ 1,000
5311: Assessor-Software & Licenses	\$ 10,000			\$ -		0.0%	\$ -	0.0%	\$ -
5312: Assessor-Appraisal		\$ 1,774	\$ 25,556	\$ 5,400	\$ 5,400	0.0%	\$ 5,400	0.0%	\$ -
5312: Assessor-Mapping/Planning	\$ 958	\$ 1,008	\$ 968	\$ 1,650	\$ 1,650	0.0%	\$ 1,650	0.0%	\$ -
5342: Assessor-Abstracts Printing		\$ -	\$ -	\$ 210	\$ 210	0.0%	\$ 210	0.0%	\$ -
5420: Assessor-Office Supplies	\$ 3,071	\$ 2,977	\$ 2,355	\$ 2,750	\$ 2,750	0.0%	\$ 2,750	0.0%	\$ -
5480: Assessor-Vehicular Supplies	\$ 55	\$ -	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5730: Assessor-Dues and Memberships	\$ 1,774	\$ 1,576	\$ 1,945	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
Assessor's Office Total	\$ 526,086	\$ 486,765	\$ 423,171	\$ 477,003	\$ 481,212	0.9%	\$ 481,162	0.9%	\$ 4,159

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Assessor	\$ 111,269	\$ 111,269	1	1	1	0
Assistant Assessor	\$ 75,370	\$ 75,370	1	1	1	0
Head Clerk	\$ 53,698	\$ 56,624	1	1	1	0
Head Clerk/Floater	\$ 46,810	\$ 48,970	1	1	1	0
Grand Total	\$ 287,146	\$ 292,233	4	4	4	0



Assessor's Office





Purchasing

The Purchasing Office procures large quality supplies, special services, building repairs and construction, and public works projects for all City departments following applicable state and federal laws, regulations, and city ordinances. Procurement processes are conducted to ensure open and fair competition, with the objective of acquiring the required item or service at the lowest possible cost, consistent with expected delivery and quality requirements.

Fiscal 2026 Accomplishments

In FY26, the Purchasing Office executed seven (7) formal, advertised Invitations for Bids and Requests for Proposals/Qualifications solicitation and contracting processes.

- In comparison, the Office conducted **34** processes in FY25 and **35** in FY24, with the increase attributed to federal ARPA funding.
- The most notable and extensive procurement was the MSBA-controlled OPM Services process for the John G. Whittier Middle School Project.
- Other procurement processes included:
 - WTP Sand Filter Rehabilitation
 - HPS Food Truck
 - Engineering Services for Dam Management
 - Employee Benefits Administration Services

Fiscal 2027 Goals

The goals of the Purchasing Office are to provide professional and responsive service and guidance to City departments on all procurement related matters; to oversee and/or administer the various purchasing policies and processes of the City; to ensure that all purchases are made in accordance with the applicable state and federal procurement laws, regulations and City ordinances; and that all procurements are conducted in an efficient, open, fair, and competitive manner.



<https://www.haverhillma.gov/business-development/bid-opportunities/>



(978) 420-3606

PURCHASING - PERFORMANCE

Buy Local!

The City of Haverhill recognizes and supports the important contributions local businesses make towards sustaining a healthy local economy and vibrant community.

City of Haverhill departments will strive to purchase needed goods and services from local businesses, vendors, and contractors when available and feasible, within the requirements and constraints of the Commonwealth of Massachusetts procurement laws.

Local businesses interested in providing needed goods and services to the City of Haverhill should contact:
purchasing@haverhillma.gov

Purchase Orders Issued



Purchasing Office

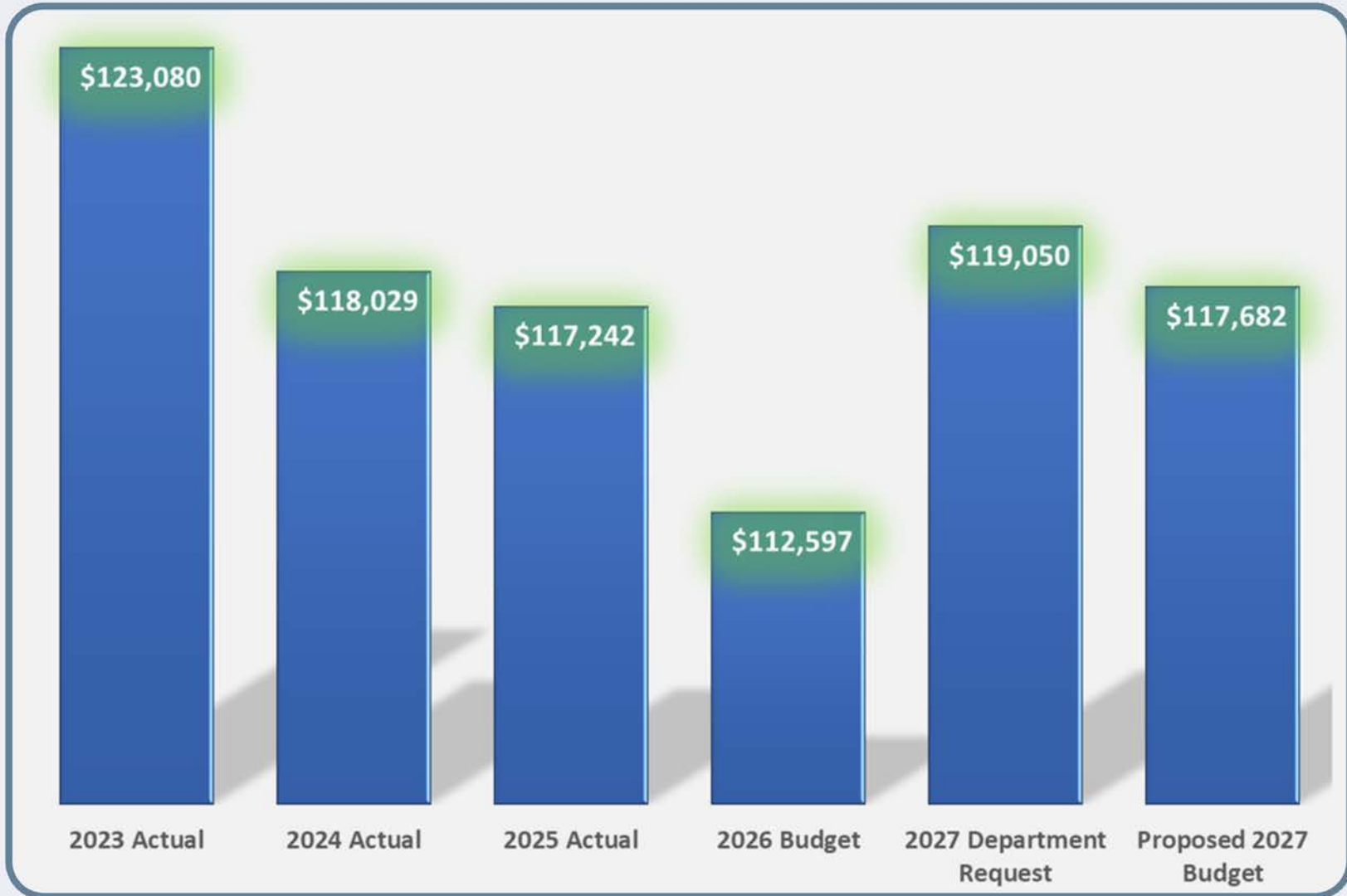
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Purchasing									
5110: Purchasing-Salaries & Wages	\$ 113,747	\$ 101,125	\$ 99,247	\$ 99,247	\$ 102,000	2.8%	\$ 101,232	2.0%	\$ 1,985
5151: Purchasing - Longevity	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,400	7.7%	\$ 1,400	7.7%	\$ 100
5240: Repairs & Maint. Office Equipment	\$ 1,374	\$ 1,522	\$ 2,029	\$ 1,500	\$ 2,100	40.0%	\$ 1,500	0.0%	\$ -
5317: Purchasing-Advertising	\$ 1,740	\$ 7,633	\$ 8,283	\$ 7,000	\$ 7,000	0.0%	\$ 7,000	0.0%	\$ -
5340: Purchasing - Communications				\$ -		0.0%	\$ -	0.0%	\$ -
5341: Purchasing-Postage	\$ 9	\$ -	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5420: Purchasing-Office Supplies	\$ 4,274	\$ 5,971	\$ 5,935	\$ 3,000	\$ 6,000	100.0%	\$ 6,000	100.0%	\$ 3,000
5710: Purchasing-Travel/Training	\$ 509	\$ 132	\$ 102	\$ 200	\$ 200	0.0%	\$ 200	0.0%	\$ -
5730: Purchasing-Dues and Memberships	\$ 127	\$ 346	\$ 346	\$ 350	\$ 350	0.0%	\$ 350	0.0%	\$ -
Purchasing Total	\$ 123,080	\$ 118,029	\$ 117,242	\$ 112,597	\$ 119,050	5.7%	\$ 117,682	4.5%	\$ 5,085

The Office Supplies account has been increased to accommodate the rising cost of paper. This account funds printing paper for all City Hall offices.

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Purchasing Agent	\$ 101,232	\$ 101,232	1	1	1	0
Grand Total	\$ 101,232	\$ 101,232	1	1	1	0



Purchasing Office





Building Maintenance

The Building Maintenance Office is responsible for the repair and maintenance of City Hall, including cleaning and custodial services, and for coordinating contractors and subcontractors.

The day-to-day cleaning and upkeep of City Hall is accomplished by a full-time city custodian, supported by a contracted night cleaning service. Annual and periodic preventative maintenance and minor repairs to the building's various components and systems are carried out by a number of local and contracted service providers.

Fiscal 2026 Accomplishments

Some of the more significant capital maintenance projects that the Purchasing Director accomplished at City Hall in FY26 (as of 2/1/26) include:

- Completing the extensive building-wide upgrade/replacement of the City Hall fire alarm system
- Construction of a new office space within the Auditor's Office
- Installation of a number of new security cameras
- Replacement of the Natural Gas connection to the building.

Fiscal 2027 Goals

The FY27 goals of the Building Maintenance Office are to continue to respond to the ongoing, emergency, and day-to-day maintenance needs of City Hall and its numerous offices; and to continue to identify, assess, and cost-out the capital repair and improvement needs of the 110-year-old building for programming into the City's annual capital improvement plan.



<https://www.haverhillma.gov/business-development/bid-opportunities/>



(978) 420-3606

Building Maintenance

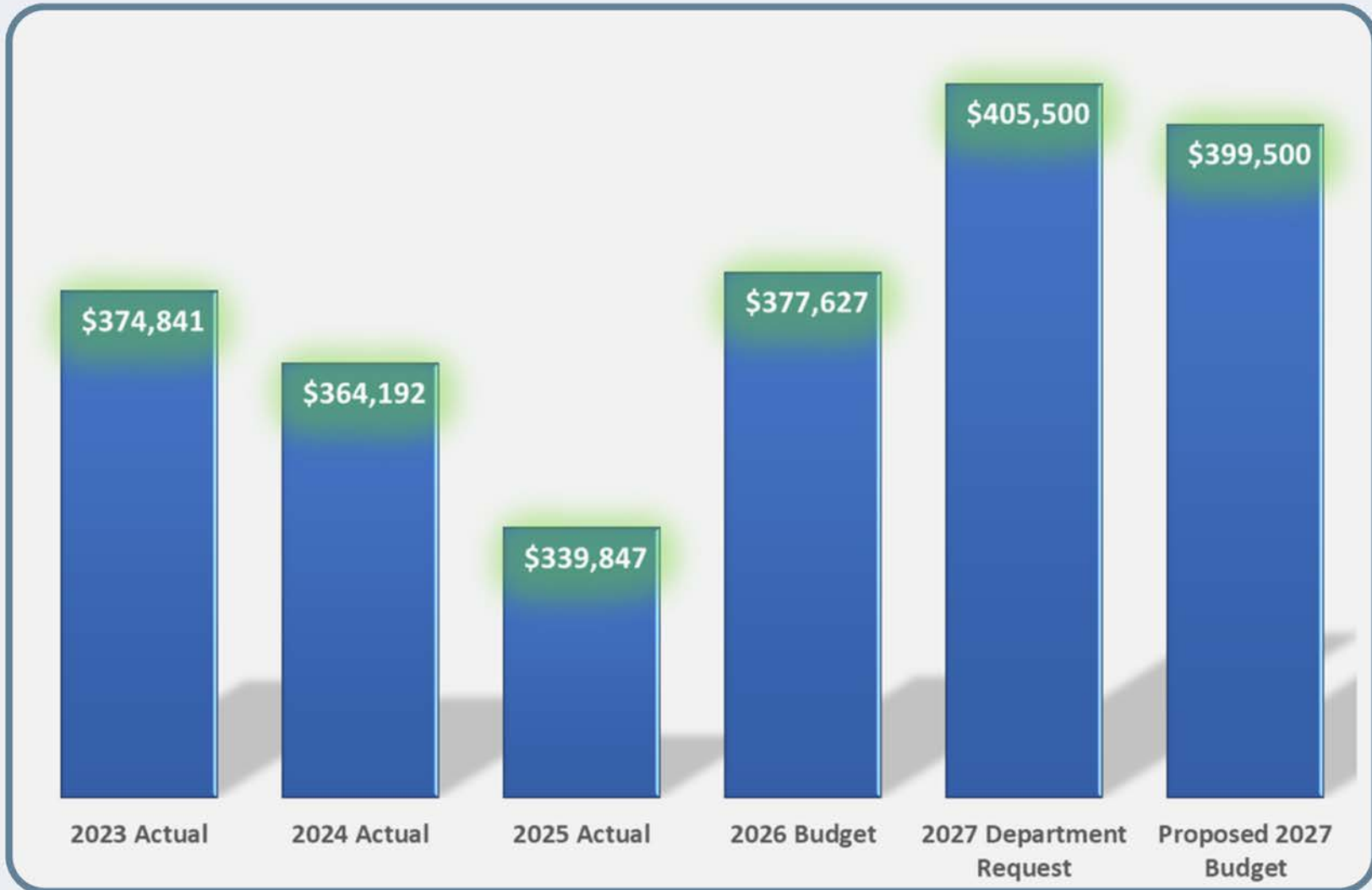
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Building Maintenance									
5110: Building Maint-Salaries & Wages	\$ 76,756	\$ 59,881	\$ 67,354	\$ 76,627	\$ 26,000	-66.1%	\$ 26,000	-66.1%	\$ (50,627)
5130: Building Maint.-Overtime	\$ 1,230	\$ 2,064	\$ 365	\$ 2,500		-100.0%	\$ -	-100.0%	\$ (2,500)
5192: Building Maint-Clothing Allowance				\$ -		0.0%	\$ -	0.0%	\$ -
5210: Building Maint-City Hall Utilities	\$ 3,149	\$ 1,053	\$ 3,358	\$ 3,500	\$ 3,500	0.0%	\$ 3,500	0.0%	\$ -
5211: Building Maint - Electricity School 22%	\$ 55,457	\$ 75,723	\$ 71,302	\$ 70,000	\$ 111,000	58.6%	\$ 110,000	57.1%	\$ 40,000
5212: Building Maint - Heat School 22%	\$ 95,161	\$ 66,404	\$ 61,094	\$ 70,000	\$ 75,000	7.1%	\$ 75,000	7.1%	\$ 5,000
5220: City Hall Cleaning Services	\$ 37,044	\$ 61,712	\$ 43,964	\$ 50,000	\$ 90,000	80.0%	\$ 85,000	70.0%	\$ 35,000
5240: Repairs & Maint. Office Equipment			\$ 822	\$ -		0.0%	\$ -	0.0%	\$ -
5241: Building Maint-City Hall Bldg. Maint	\$ 86,054	\$ 73,696	\$ 72,841	\$ 75,000	\$ 75,000	0.0%	\$ 75,000	0.0%	\$ -
5242: Fire Dept Bldgs Maint	\$ 1,160	\$ 105		\$ -		0.0%	\$ -	0.0%	\$ -
5247: Repairs & Maint. Elevator	\$ 7,030	\$ 5,000	\$ 1,035	\$ 7,000	\$ 5,000	-28.6%	\$ 5,000	-28.6%	\$ (2,000)
5248: Other Mun Bldgs Maint		\$ 7,889	\$ 6,470	\$ 10,000	\$ 8,000	-20.0%	\$ 8,000	-20.0%	\$ (2,000)
5450: Building Maint-Custodial Supplies 22%	\$ 11,800	\$ 10,666	\$ 9,942	\$ 13,000	\$ 12,000	-7.7%	\$ 12,000	-7.7%	\$ (1,000)
5151: Building Maint. Longevity			\$ 1,300		\$ -	0.0%	\$ -	0.0%	\$ -
Building Maintenance Total	\$ 374,841	\$ 364,192	\$ 339,847	\$ 377,627	\$ 405,500	7.4%	\$ 399,500	5.8%	\$ 21,873

The decrease in salaries and the rise in cleaning services indicate a shift towards outsourcing custodial services at City Hall.

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Building Maintenance Coordinator	\$ 26,000	\$ 26,000				0
Custodian	\$ 50,627		1	1	0	-1
Grand Total	\$ 76,627	\$ 26,000	1	1	0	-1



Building Maintenance





Legal

The Office of the City Solicitor performs a variety of legal functions, including: advising the Mayor, City Council, City Departments, and City Boards and Commissions on a wide range of legal issues; representing the City in judicial and administrative proceedings; providing legal services in transactional matters, including contracts and real estate transactions; drafting and reviewing ordinances and regulations; responding to requests for documents under the Massachusetts Public Records Law and pursuant to subpoenas; drafting and reviewing documents pertaining to eminent domain and to the laying out, discontinuance, change or improvement of streets; managing outside counsel; conducting real estate transaction and responding to open meeting law complaints as well as conducting training for municipal volunteers and employees.

Fiscal 2026 Accomplishments

The City Solicitor's Office has handled the following legal issues in 2026:

- Labor and employment
- Contracts and Procurements
- Enforcement
- Litigation and Zoning
- Open Meeting Law
- Conflict of Interest and Public Records
- License/Permits
- Orders and Ordinances
- Real Estate and Office Hours.

In addition, the Assistant City Solicitor undertakes enforcement matters, and in addition, there are certain litigation matters which are handled by insurance counsel.



2026 Legal Projects

The following hours are relative to July 2025 through February 2026.

Distribution of Hours



- Labor
- Office Hours
- OML/COI/PR
- Real Estate
- Contracts and Procurement
- Enforcement and Zoning
- Lic/Permits/Orders/Ordinances

- Labor accounts for the largest single category of concentration at approximately 236 hours. This category includes all labor and employment matters, including union negotiations.
- Enforcement, litigation, and zoning total 175 hours. This category includes all enforcement matters which are not handled by the Assistant City Solicitor, including all zoning, health, and other enforcement. It includes litigation related to these items as well as other litigation, like License to Carry appeals and all zoning matters, including opinions and appearances at various board meetings.
- License, permits, orders, and ordinances total 83 hours. This category includes advice to the License Commission and the City Clerk, as well as review of City Council Permits, and drafting orders and ordinances.
- Real estate matters total 74 hours, which includes all takings, conservation and preservation restrictions, purchase and taking of real estate, and any related easements and leases.
- Office hours total 71 hours.
- Our advice to various boards, commissions, and personnel on the Open Meeting Law, Conflict of Interest Law, and Public Records Law for a total of hours. These categories break down as follows:



Legal Team

Our staff includes 19 attorneys which have varying degrees of specialties. For the City of Haverhill, I am the lead attorney for general municipal matters and my partner Kate Feodoroff is lead for labor and employment matters and she is backed up by Karen Fisher, Jane Friedman and Mike Reilly. I am assisted by a significant contracting and procurement team, including Liz Lydon, Sam Vasques, Kayla Venckauskas and Allison Valton, most of whom are familiar with staff and are available literally on a moments notice from the City should I be unavailable. Similarly, I am assisted by my land use and zoning team, including my partner Adam Costa along with our colleagues Steve Chapman and Per Vaage. Enforcement matters are generally handled by my partner Brian Winner along with Mike Reilly who has significant experience in Haverhill District Court. Litigation is lead also by my partner Adam Costa in addition to Aileen Bartlett and Mike Reilly. Many of you are also familiar with my colleague Alex Castro who assists in the open meeting law, conflict of interest law and public records law matters along with general ordinances and orders. Finally, my colleagues Joe Routolo and Bethany Raffa assist with real estate matters including road acceptances, takings, easements and the like. I am at City Hall on a weekly basis holding office hours with staff, reviewing contracts and undertaking meetings with the Mayor and various other individuals as the Mayor directs.

Our firm employs a task tracking system, Monday, in order to keep track of assignments and deadlines. Additionally, work performed for the City is tracked on a google document maintained within the Firm. Finally, the firm submits detailed invoices to the City on a monthly basis breaking down all of our work on an hourly basis.

Lisa L. Mead, City Solicitor



Legal

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Legal Department									
5110: Legal-Salaries & Wages	\$ 111,041	\$ 64,980	\$ 46,818	\$ 46,818	\$ 47,754	2.0%	\$ 47,754	2.0%	\$ 936
5151: Legal-Longevity	\$ 3,600	\$ -	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5306: Legal Consultant Services	\$ 122,068	\$ 173,403	\$ 475,315	\$ 500,000	\$ 500,000	0.0%	\$ 400,000	-20.0%	\$ (100,000)
5307: Legal-Clerical Services	\$ 10,500	\$ 5,250	\$ 10,527	\$ 6,500	\$ 6,500	0.0%	\$ -	-100.0%	\$ (6,500)
5340: Legal-Communications	\$ 1,900	\$ 950	\$ -	\$ 1,000	\$ 1,000	0.0%	\$ -	-100.0%	\$ (1,000)
5341: Legal-Postage	\$ 3,500	\$ 1,750	\$ -	\$ 2,000	\$ 2,000	0.0%	\$ -	-100.0%	\$ (2,000)
5710: Legal-Travel	\$ 3,000	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	0.0%	\$ -	-100.0%	\$ (1,500)
5789: Legal-Insurance/Deductible	\$ 12,501	\$ 21,047	\$ 19,685	\$ 25,000	\$ 25,000	0.0%	\$ 25,000	0.0%	\$ -
Legal Department Total	\$ 268,110	\$ 268,880	\$ 552,345	\$ 582,818	\$ 583,754	0.2%	\$ 472,754	-18.9%	\$ (110,064)

The fiscal 2027 budget has been reduced to reflect expenditure trends through March of 2026.

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Assistant City Solicitor	\$ 47,754	\$ 47,754	0.25	0.25	0.25	0
Grand Total	\$ 47,754	\$ 47,754	0.25	0.25	0.25	0



Legal





Human Resources

The Human Resources Department is responsible for employment, recruitment, benefits, training and development, collective bargaining and employee relations. The department is also responsible for administering health, life and dental insurance benefits for active city employees and all retirees. The department oversees disability plan options, FSA plan, HRA plan, deferred compensation plans, and EAP plan for employees. The department monitors and administers workers' compensation claims for the city and school departments.

Fiscal 2026 Accomplishments

- The HR office successfully processed **671** personnel action forms
- We maintain continuous communication with the Payroll Office to ensure that new employees are accurately entered and compensated.
- A total of **2,242 applications** were received, resulting in **35 positions** being filled
- Additionally, we hired **12 Police Officers** and **11 Firefighters** following civil service guidelines.
- HR has participated in **5 interview boards** for various roles
- We processed **475 workers' compensation claims**

Fiscal 2027 Goals

In fiscal 2027, Human Resources will continue to provide a competent, well-trained workforce and promote the municipality's effective operation. We will continue to enhance recruitment, retention, and DEI efforts. We will manage employee benefits, establish and monitor policies and procedures, and provide quality customer service.



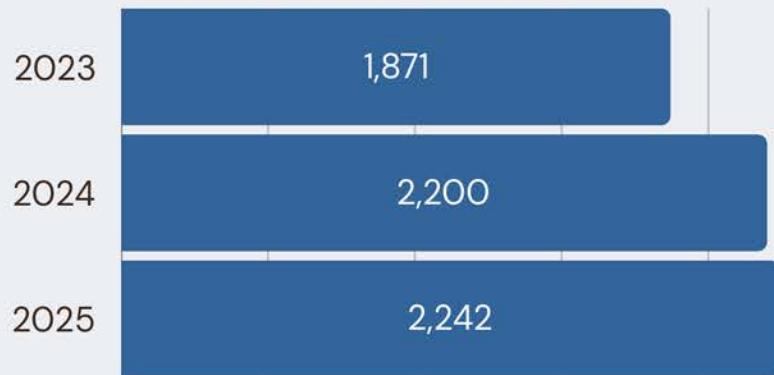
<https://www.haverhillma.gov/government/human-resources/>



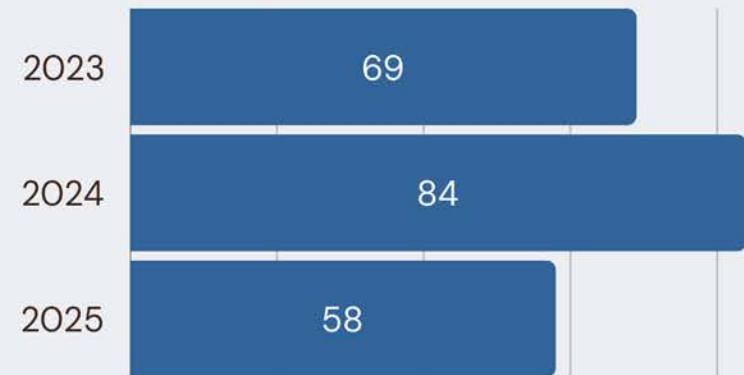
(978) 374 2357

HUMAN RESOURCES PERFORMANCE DASHBOARD

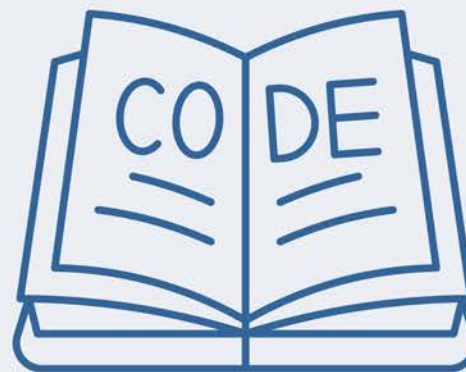
RESUMES RECEIVED



EMPLOYEES HIRED



ETHICS TRAINING COMPLETED



UNEMPLOYMENT CLAIMS



Human Resources

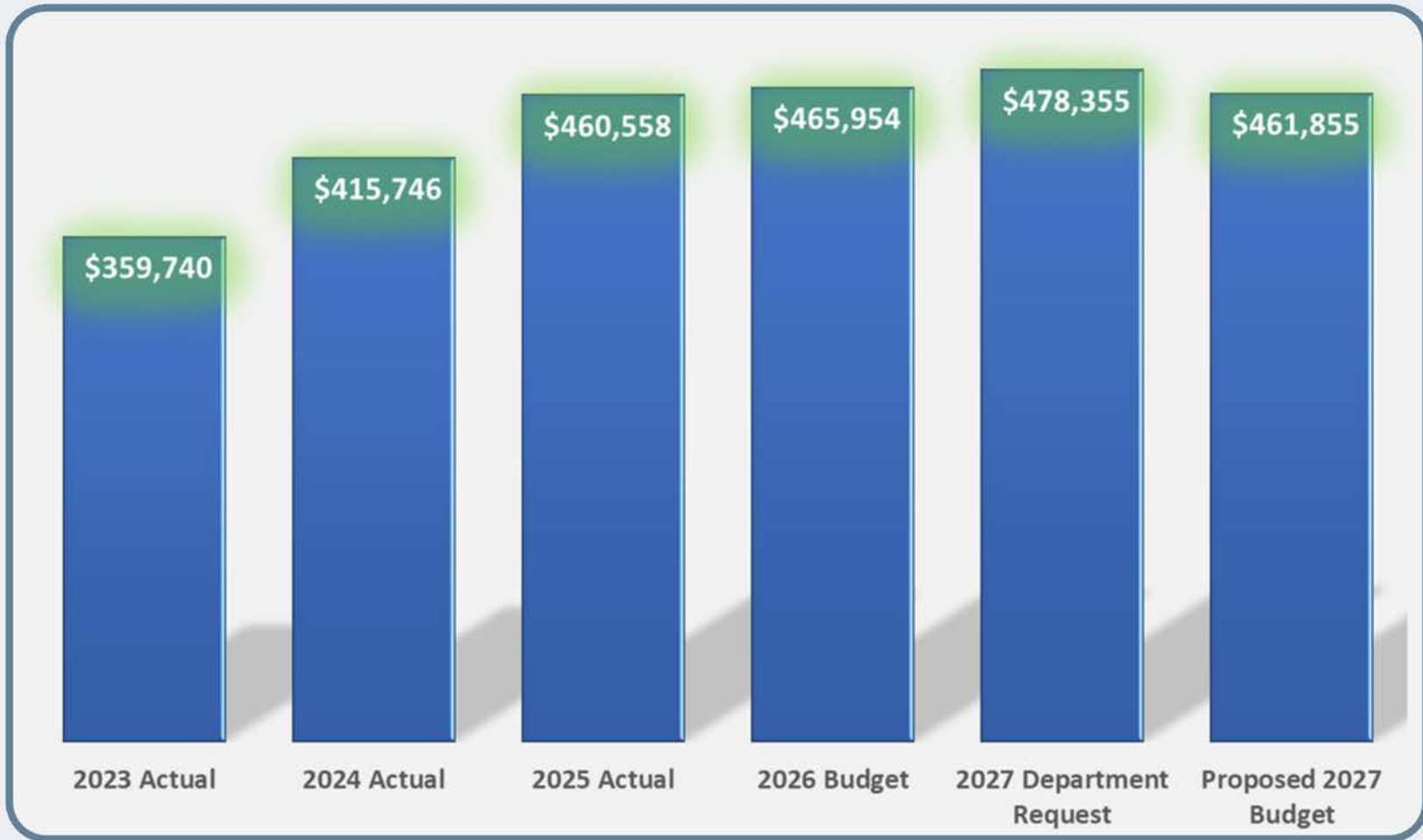
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Human Resources									
5110: HR-Salaries & Wages	\$ 221,397	\$ 255,173	\$ 288,413	\$ 300,404	\$ 312,405	4.0%	\$ 312,405	4.0%	\$ 12,001
5151: HR-Longevity	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,150	38.3%	\$ 4,150	38.3%	\$ 1,150
5178: HR-Employee Assis Program	\$ 2,728	\$ 5,250	\$ 6,275	\$ 7,500	\$ 7,500	0.0%	\$ 7,500	0.0%	\$ -
5195: HR-Tuition Reimbursement	\$ 2,225	\$ 2,385	\$ 325	\$ 7,500	\$ 7,500	0.0%	\$ 7,500	0.0%	\$ -
5240: Repairs & Maint. Office Equipment	\$ 2,260	\$ 2,384	\$ 2,251	\$ 3,000	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ -
5275: HR - Mail Delivery Service	\$ 580	\$ 917	\$ 802	\$ 800	\$ 800	0.0%	\$ 800	0.0%	\$ -
5306: HR-Diversity Consultant		\$ -	\$ 600	\$ 20,000	\$ 12,000	-40.0%	\$ 12,000	-40.0%	\$ (8,000)
5307: HR-Employee Engagement		\$ 3,515	\$ 3,936	\$ 4,500	\$ 5,000	11.1%	\$ 5,000	11.1%	\$ 500
5317: HR-Advertising	\$ 1,160	\$ 1,226	\$ 225	\$ 2,500	\$ 2,500	0.0%	\$ 2,500	0.0%	\$ -
5341: HR - Postage	\$ 103,624	\$ 83,261	\$ 123,124	\$ 75,000	\$ 91,500	22.0%	\$ 75,000	0.0%	\$ -
5384: HR-Physical Exams	\$ 17,597	\$ 50,167	\$ 22,859	\$ 40,000	\$ 30,000	-25.0%	\$ 30,000	-25.0%	\$ (10,000)
5385: HR-Record Storage	\$ 4,756	\$ 6,185	\$ 6,465	\$ -		0.0%	\$ -	0.0%	\$ -
5420: HR-Office Supplies	\$ 785	\$ 2,055	\$ 2,072	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
5710: HR-Travel	\$ 628	\$ 228	\$ 211	\$ 250	\$ 500	100.0%	\$ 500	100.0%	\$ 250
Human Resources Total	\$ 359,740	\$ 415,746	\$ 460,558	\$ 465,954	\$ 478,355	2.7%	\$ 461,855	-0.9%	\$ (4,099)

Postage expenses are decreasing, as the City Clerk will use the election reimbursement account for ballot mailings.

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Head Clerk/Floater	\$ 45,596	\$ 47,696	1	1	1	0
HR Director	\$ 120,530	\$ 120,530	1	1	1	0
HR Director - School Offset	\$ (6,500)	\$ (6,500)	0			0
HR Director - School Stipend	\$ 6,500	\$ 6,500	0			0
HR Director - Supplemental	\$ 1,000	\$ 1,000	0			0
HR Technician	\$ 143,179	\$ 143,179	2	2	2	0
Grand Total	\$ 310,305	\$ 312,405	4	4	4	0



Human Resources





Information Technology

The Information Technology Department provides city departments with technology solutions and support. The department strives to provide timely support, and stable technology systems to address the needs of its users. The IT Department also ensures current and reliable data security for the city's technology infrastructure as well as ongoing training programs for end users related to technology security protocols.

Fiscal 2026 Accomplishments

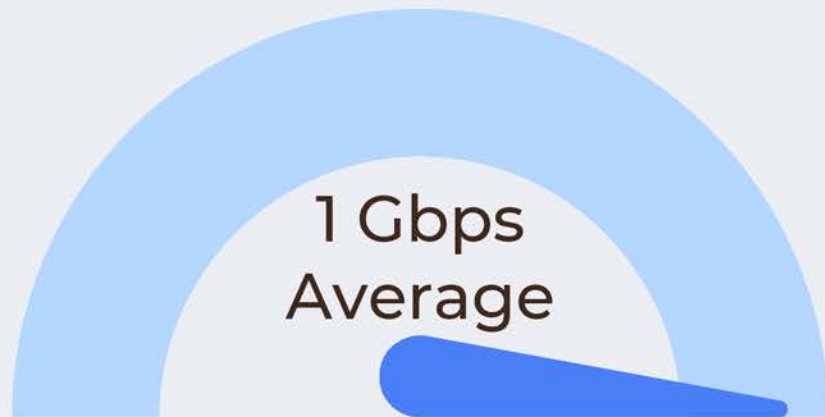
During fiscal 2025 and 2026 to date, our department has driven significant modernization through the GovStack website migration, a transition of the 311 system to the cloud, and a city-wide OneDrive migration. We improved internal operations by implementing a new support ticket management system, standardizing onboarding/offboarding protocols, and consolidating all technology purchases through IT for better oversight. Our fiscal responsibility is highlighted by a revamped budget tracking system and an optimized Verizon plan that saves \$1,600 monthly, while our commitment to professional growth includes OpenGov certification for staff. Furthermore, we established minimum computer hardware standards, finalized Power Apps projects for Engineering, and utilized a State Cyber Security grant to fund staff training, enhanced monitoring, and new VOIP systems and Wi-Fi at City Hall and DPW.

Fiscal 2027 Goals

Building on our recent progress, our primary goal moving forward is to leverage the successful completion of the OneDrive migration to begin implementing SharePoint. This transition will allow us to migrate City Hall shared drives into a more accessible, collaborative, and secure cloud environment. Additionally, we remain committed to evolving our core infrastructure to stay ahead of emerging threats, ensuring that every system update further strengthens the City's overall security posture and operational resilience.

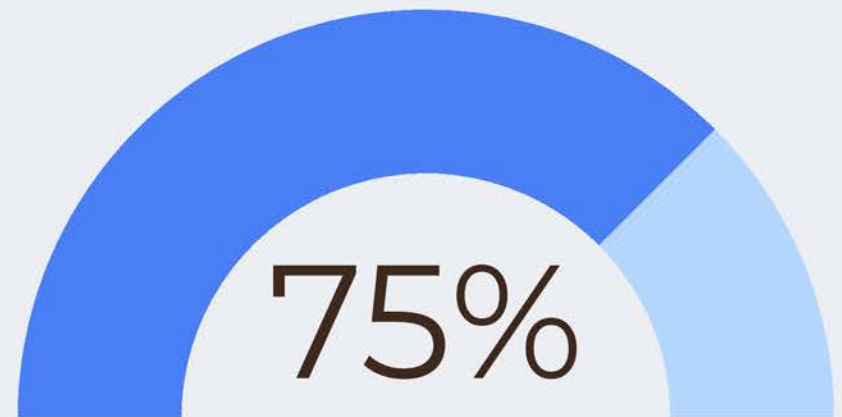
INFORMATION TECHNOLOGY PERFORMANCE DASHBOARD

NETWORK & INTERNET PERFORMANCE



Maintain an average speed of at least 500 Mbps.

TECHNOLOGY REPLACEMENT & LIFECYCLE MANAGEMENT



Ensure 100% of critical hardware is on a 5-year cycle.

System Uptime & Reliability

99.4%

Maintain 98% uptime for critical city systems including network infrastructure, servers and cloud based services

Cybersecurity & Incident Response Time

100%

Mitigate 100% of threats within 12 hours; WISP/Training.

Information Technology

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Information Technology									
5110: MIS-Salaries & Wages	\$ 43,585	\$ 51,898	\$ 122,173	\$ 160,000	\$ 56,100	-64.9%	\$ 211,100	31.9%	\$ 51,100
5151: MIS-Longevity				\$ -		0.0%	\$ -	0.0%	\$ -
5240: MIS - Repairs & Maint. Office Equipment	\$ 1,818	\$ 1,748	\$ 11,529	\$ 2,000	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ -
5302: MIS-Computer System Support	\$ 554,407	\$ 356,880	\$ 246,717	\$ 58,220	\$ 25,000	-57.1%	\$ 25,000	-57.1%	\$ (33,220)
5313: MIS-Computer Service On-Line	\$ 148,058	\$ 270,713	\$ 320,331	\$ 366,273	\$ 395,677	8.0%	\$ 403,177	10.1%	\$ 36,904
5314: MIS-Computer Supplies	\$ 7,970	\$ 63,860	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5314: MIS-Computer Training	\$ 1,854	\$ -	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5340: MIS-Communications	\$ 64,083	\$ 80,245	\$ 79,038	\$ 145,809	\$ 145,809	0.0%	\$ 145,800	0.0%	\$ (9)
5420: MIS-Office Supplies		\$ 872	\$ 159	\$ 5,000	\$ 5,000	0.0%	\$ 5,000	0.0%	\$ -
5583: MIS Cyber Related			\$ 19,573	\$ -		0.0%	\$ -	0.0%	\$ -
5585: MIS-Software Upgrades	\$ 869		\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5586: MIS-Software Licenses	\$ 59,938	\$ 91,673	\$ 55,556	\$ 57,832	\$ 57,832	0.0%	\$ 57,832	0.0%	\$ -
5788: MIS-Technology Wiring		\$ 463	\$ 32	\$ 3,000	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ -
5871: MIS-Replace Technology Equipment	\$ 26,840	\$ 15,807	\$ 14,598	\$ 50,000	\$ 50,000	0.0%	\$ 50,000	0.0%	\$ -
5301: MIS Consulting					\$ 159,650	0.0%	\$ -	0.0%	\$ -
Information Technology Total	\$ 909,422	\$ 934,158	\$ 869,706	\$ 848,134	\$ 900,068	6.1%	\$ 902,909	6.5%	\$ 54,775



Information Technology

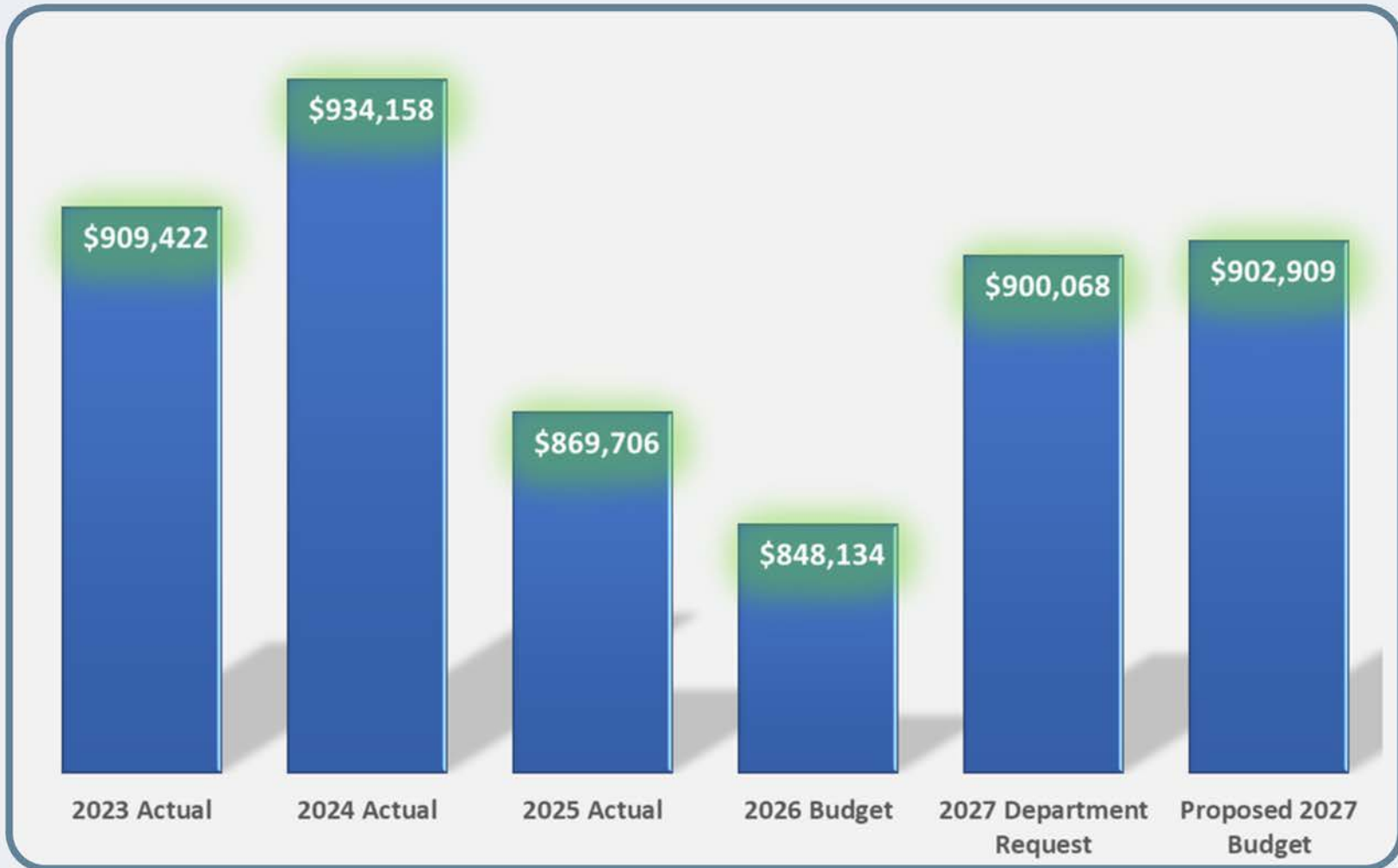
	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Accounts Engineer	\$ 5,000	\$ 10,000		0.07	0.1	0.03
Assistant Director	\$ 15,000	\$ 35,000	0.25	0.25	0.3	0.05
Communications	\$ 5,000	\$ 5,000		0.07	0.1	0.03
IT Director	\$ 30,000	\$ 50,000	0.25	0.25	0.3	0.05
Junior Engineer	\$ 5,000	\$ 10,000		0.07	0.1	0.03
Junior Engineer / Implementaion Specialist	\$ 56,100	\$ 56,100	1	1	1	0
Senior Technology Facilitator	\$ 5,000	\$ 5,000	0.25	0.06	0.1	0.04
Systems Network Engineer	\$ 10,000	\$ 10,000	0.25	0.1	0.1	0
Technician	\$ 30,000	\$ 30,000		0.6	0.6	0
Grand Total	\$ 161,100	\$ 211,100	2	2.47	2.7	0.23

Through the strategic centralization of technology purchasing, the removal of redundant equipment, and the optimization of communication lines, the IT Department has successfully streamlined operations.

The Salaries and Wages budget provides funding for the professional staff responsible for maintaining, troubleshooting, and improving the city's technology systems and supporting all municipal departments.



Information Technology





City Clerk

The City Clerk is the head of the city's department of records and keeper of the city archives, keeper of vital statistics, and the custodian of the city seal and all public records belonging to the city. In addition, the City Clerk is the administrator of the oath of office to all city officers and performs all duties with regard to the conduct of elections and other such matters provided by general laws.



<https://www.haverhillma.gov/government/city-clerk/>



(978) 374 2312

Fiscal 2026 Accomplishments

During the past fiscal year, the City Clerk's Office maintained a consistent level of operations while experiencing increased activity across several service areas, including marriage intentions, business certificates, and the recording of City Council documents.

This increased activity generated additional revenue for the City through filing fees and certified copy fees. Staff participated in multiple professional development trainings offered by the Massachusetts Town Clerks Association, the North Shore City and Town Clerks Association, and the New England Municipal Clerks Institute and Academy.

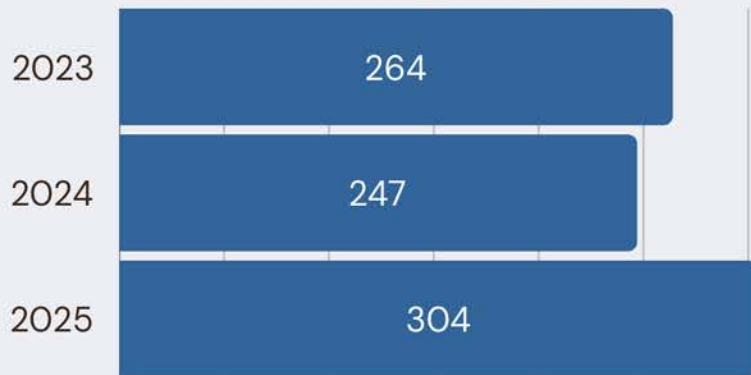
These trainings ensured staff remained informed of statutory and procedural changes and maintained the knowledge necessary to effectively serve the residents of Haverhill.

Fiscal 2027 Goals

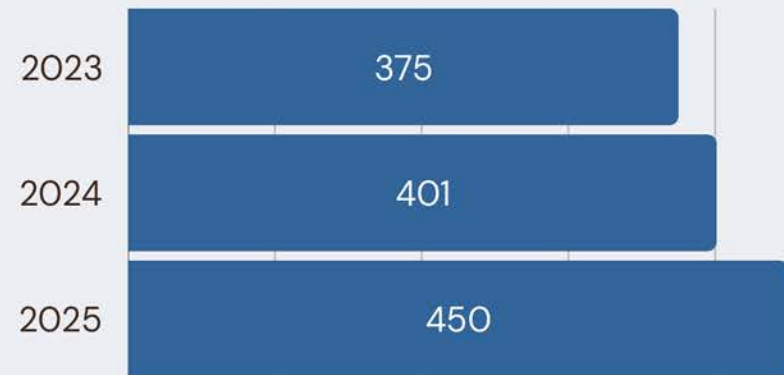
- Host at least two voter registration drives in advance of the 2026 midterm elections
- Host at least two poll worker recruitment drives at community events, with a goal of recruiting at least 20 new poll workers
- Increase dog licensing compliance by at least 200 additional licenses
- Update and revise License Commission regulations
- Develop a business certificate and certificate of occupancy tracking system for liquor licenses
- City Clerk hopes to take the Certified Massachusetts Municipal Clerk (CMMC) examination
- Begin hosting monthly staff meetings within the Clerk's Office
- Rotate staff participation in training opportunities offered by professional associations

CITY CLERK PERFORMANCE DASHBOARD

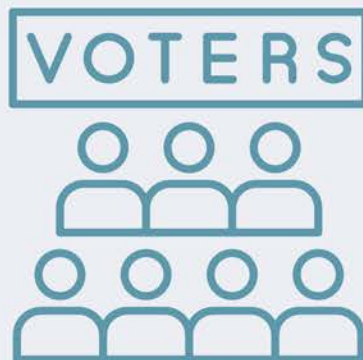
BUSINESS CERTIFICATES



MARRIAGE INTENTIONS



NEW VOTERS REGISTERED



*In 2025, the Clerk's office was mandated by statute to purge the inactive voter rolls.

SOCIAL MEDIA PRESENCE

- 1.6k Facebook followers
- Average City Council Agenda posts reach 700-900 with some reaching 1,500
- Election posts reaching roughly 2,000 with some reaching 4,100

SOCIAL MEDIA DEMOGRAPHICS

- 70% female / 30% male
- Average age range 35-44

City Clerk

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= City Clerk									
5110: Clerk-Salaries & Wages	\$ 345,396	\$ 349,982	\$ 442,037	\$ 463,166	\$ 473,382	2.2%	\$ 483,382	4.4%	\$ 20,216
5130: Clerk-Overtime	\$ 3,596	\$ 3,655	\$ 2,748	\$ 3,600	\$ 2,000	-44.4%	\$ 2,000	-44.4%	\$ (1,600)
5147: Clerk-Precinct Officers	\$ 102,000	\$ 192,286	\$ 151,617	\$ 120,000	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ -
5151: Clerk-Longevity	\$ 4,800	\$ 3,400	\$ 6,350	\$ 6,900	\$ 6,100	-11.6%	\$ 6,100	-11.6%	\$ (800)
5191: Clerk-Professional Development			\$ 1,100	\$ 1,100	\$ 1,100	0.0%	\$ 1,100	0.0%	\$ -
5240: Repairs & Maint. Office Equipment	\$ 4,354	\$ 3,477	\$ 4,635	\$ 4,680	\$ 4,680	0.0%	\$ 4,680	0.0%	\$ -
5316: Clerk-Books & Binding	\$ 1,423	\$ 135	\$ 100	\$ -		0.0%	\$ -	0.0%	\$ -
5317: Clerk-Advertising	\$ 8,410	\$ 10,710	\$ 10,269	\$ 11,000	\$ 11,000	0.0%	\$ 11,000	0.0%	\$ -
5343: Clerk-Annual Street & Voting List	\$ 50,521	\$ 30,454	\$ 67,591	\$ 58,000	\$ 58,000	0.0%	\$ 58,000	0.0%	\$ -
5383: Clerk-Recodification	\$ 10,925	\$ 7,341	\$ 8,163	\$ 10,000	\$ 10,000	0.0%	\$ 10,000	0.0%	\$ -
5420: Clerk-Office Supplies	\$ 11,856	\$ 10,389	\$ 10,109	\$ 12,000	\$ 10,000	-16.7%	\$ 10,000	-16.7%	\$ (2,000)
5421: Clerk-Printed Supplies	\$ 4,347	\$ 7,734	\$ -	\$ 2,000	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ -
5422: Clerk-Ballots		\$ 16,928	\$ -	\$ 15,000		-100.0%	\$ -	-100.0%	\$ (15,000)
5580: Clerk-Election Materials/Supplies	\$ 65,864	\$ 54,922	\$ 48,946	\$ 55,000	\$ 55,000	0.0%	\$ 55,000	0.0%	\$ -
5710: Clerk-Travel		\$ 680	\$ 520	\$ 700	\$ 700	0.0%	\$ 700	0.0%	\$ -
5730: Clerk-Dues and Memberships	\$ 820	\$ 1,452	\$ 950	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
5781: Clerk-Meals-Election	\$ 418	\$ 2,219	\$ 1,410	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
City Clerk Total	\$ 614,730	\$ 695,763	\$ 756,545	\$ 766,146	\$ 756,962	-1.2%	\$ 766,962	0.1%	\$ 816

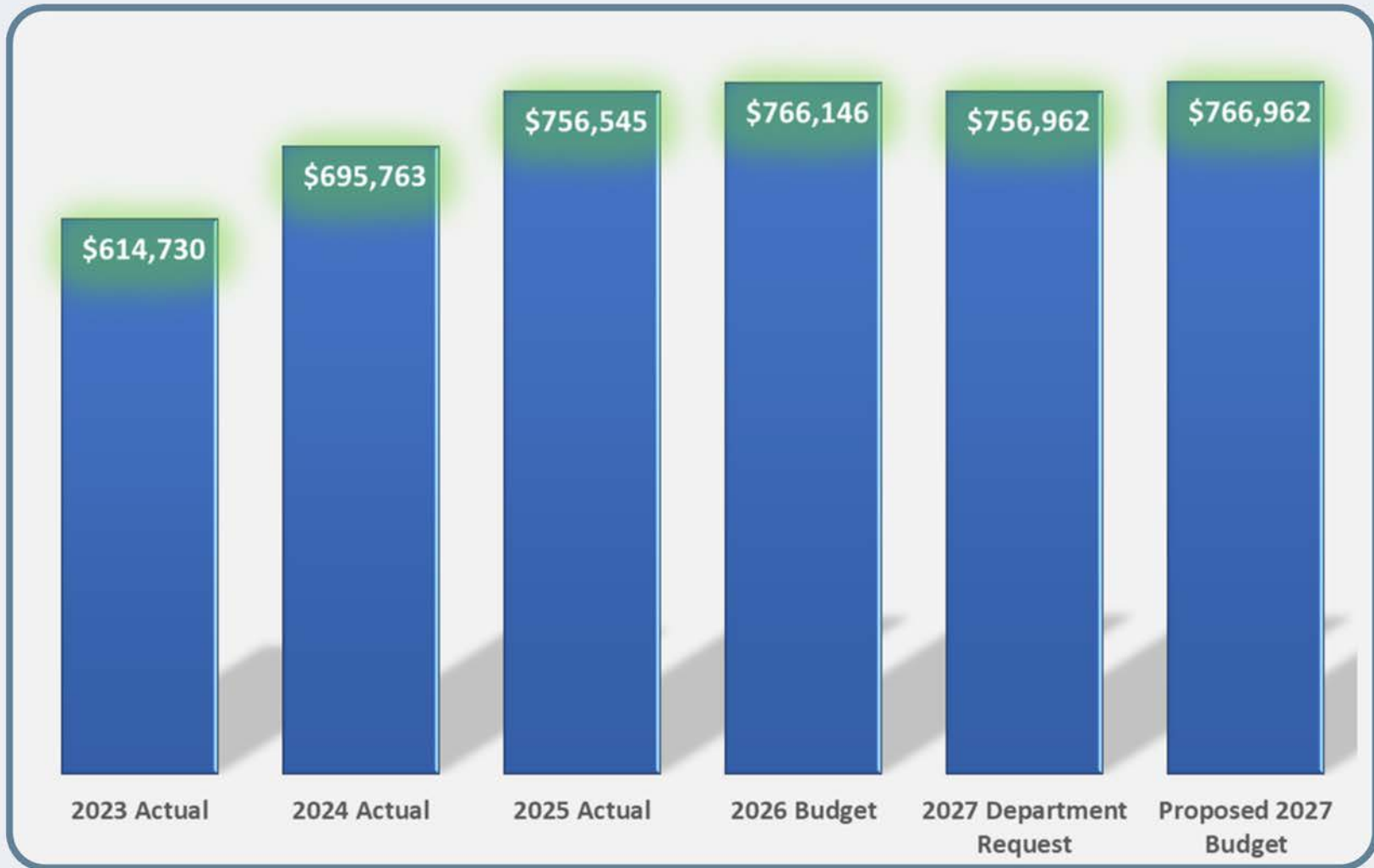


City Clerk

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Administrative Assistant	\$ 53,060	\$ 53,060	1	1	1	0
Assistant City Clerk	\$ 72,821	\$ 72,821	1	1	1	0
Assistant City Clerk - Justice of the Peace		\$ 5,000				0
City Clerk	\$ 105,556	\$ 105,556	1	1	1	0
City Clerk - Board of Registrars	\$ 5,000	\$ 5,000	0	0	0	0
City Clerk - City Council Stipend	\$ 4,000	\$ 4,000	0	0	0	0
City Clerk - Justice of the Peace		\$ 5,000				0
Election Admin.	\$ 72,821	\$ 72,821	1	1	1	0
Head Administration	\$ 49,304	\$ 51,700	1	1	1	0
Head Clerk	\$ 46,758	\$ 48,985	1	1	1	0
Office Manager	\$ 56,364	\$ 59,439	1	1	1	0
Grand Total	\$ 465,683	\$ 483,382	7	7	7	0



City Clerk





Economic Development & Planning

The Economic Development and Planning Department continues to actively pursue its mission of implementing the City's master plan through actively undertaking business retention and expansion strategies aimed at keeping our existing companies strong and helping them to grow and flourish here. We are actively involved in recruitment of new businesses to the city to expand the commercial tax base and add vital jobs to our local economy. Additionally, we oversee land use regulation through the Planning Board and Zoning Board of Appeals.

Fiscal 2026 Accomplishments

The department is conducting ongoing outreach to existing businesses in our business parks to assist companies with their expansion needs including financing and workforce development assistance. The department is actively engaged in pursuing the continued development of the downtown, including the 160 million downtown redevelopment project, noting specifically the completion of the new 640-space parking garage, commencement of the public plaza, and the new exciting opportunities being presented by the presence and expansion of Historic New England in our downtown district. The Housing Production Plan has been formally approved by both the Planning Board and City Council. The Board of Appeals has granted 4 Special Permits and 14 Variances. The Planning Board has granted 7 frontage waivers, signed 5 Approval Not Required Plans, and will be recommending 2 streets for acceptance as a public way.

Fiscal 2027 Goals

Collaborate with the Planning Board, City Council, and Merrimack Valley Planning Commission to identify and evaluate appropriate areas for rezoning under the M.G.L. Chapter 40Y Starter Home Zoning District. Develop, update, and formally adopt Planning Board procedures and regulations to ensure clarity, consistency, and compliance with state and local requirements. Conduct a comprehensive review of the Sign Ordinance to ensure consistency across zoning districts and alignment with current planning goals and best practices.



<https://www.haverhillma.gov/government/boards-committees-and-commissions/planning-board/>



(978) 374 2330

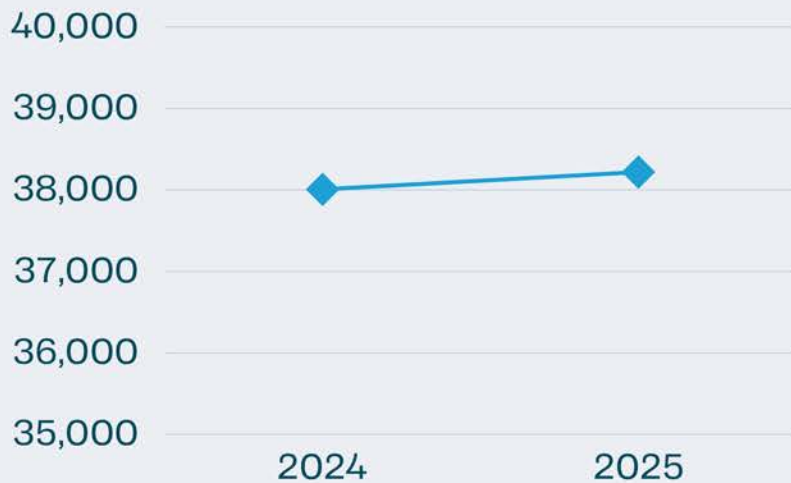
ECONOMIC DEVELOPMENT & PLANNING PERFORMANCE DASHBOARD

Merrimack Street Redevelopment Project

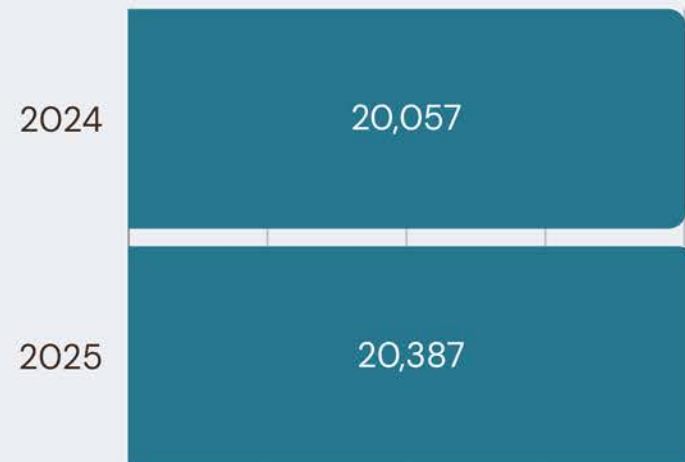
- True Mixed-Use with 50,000 SF Creative Retail Space
- Attractive Food Hall, in conjunction with Northern Essex Institute of Culinary Arts
- Pedestrian Connectivity from Bailey Boulevard to the Riverfront
- New Precast Parking Garage to Replace Existing Deck
- Multi-Use, 4 Season Public Open Space
- Multi-Story Mixed Use Buildings



HAVERHILL LABOR FORCE



JOBS IN HAVERHILL



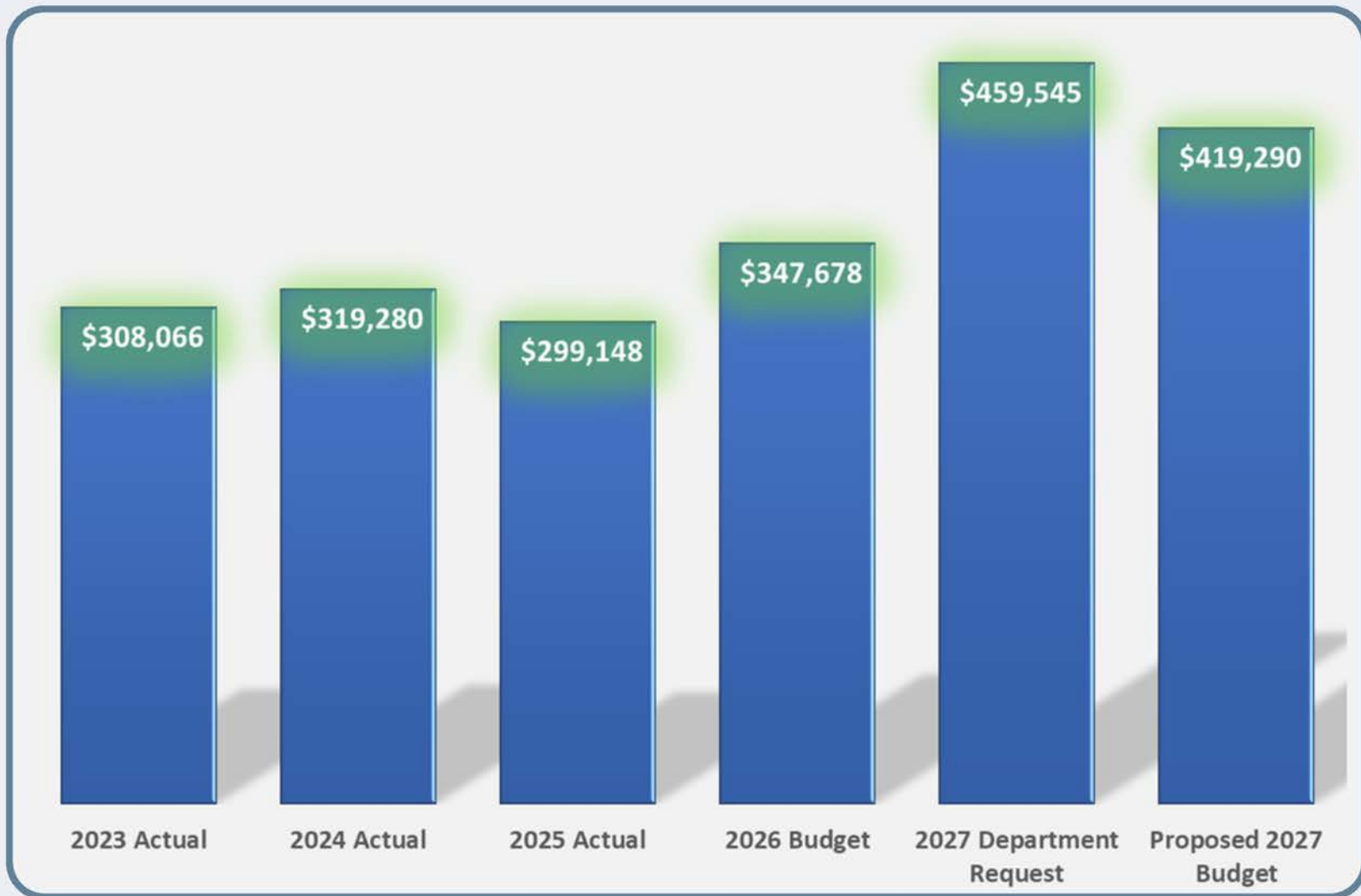
Economic Development & Planning

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Economic Development									
5110: Economic Dev-Salaries & Wages	\$ 240,854	\$ 264,706	\$ 251,828	\$ 286,316	\$ 394,831	37.9%	\$ 365,588	27.7%	\$ 79,272
5130: Economic Dev-Overtime	\$ 696	\$ 867	\$ 1,286	\$ -	\$ 1,332	0.0%	\$ 1,332	0.0%	\$ 1,332
5151: Economic Dev-Longevity	\$ 4,900	\$ 3,800	\$ 5,421	\$ 5,200	\$ 5,200	0.0%	\$ -	-100.0%	\$ (5,200)
5240: Repairs & Maint. Office Equipment	\$ 1,818	\$ 1,522	\$ 2,029	\$ 2,078	\$ 2,078	0.0%	\$ 2,078	0.0%	\$ -
5301: Consultant	\$ 21,698	\$ -	\$ 496	\$ 13,000	\$ 13,325	2.5%	\$ 13,325	2.5%	\$ 325
5317: Economic Dev-Advertising	\$ 4,692	\$ 6,100	\$ 6,047	\$ 5,100	\$ 5,225	2.5%	\$ 5,225	2.5%	\$ 125
5340: Planning - Communications	\$ 498	\$ 1,348	\$ 498	\$ 441	\$ 450	2.0%	\$ 450	2.0%	\$ 9
5420: Economic Dev-Office Supplies	\$ 1,504	\$ 6,325	\$ 700	\$ 1,537	\$ 1,575	2.5%	\$ 1,575	2.5%	\$ 38
5690: Merr Valley Plan Comm	\$ 25,116	\$ 25,862	\$ 26,506	\$ 26,506	\$ 27,842	5.0%	\$ 27,842	5.0%	\$ 1,336
5710: Economic Dev-Training	\$ 6,290	\$ 8,752	\$ 4,337	\$ 7,500	\$ 7,687	2.5%	\$ 1,875	-75.0%	\$ (5,625)
Economic Development Total	\$ 308,066	\$ 319,280	\$ 299,148	\$ 347,678	\$ 459,545	32.2%	\$ 419,290	20.6%	\$ 71,612

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Assistant Economic Dev. & Planning Director	\$ 72,547	\$ 39,104	1	1	1	0
Economic Development Director	\$ 123,052	\$ 120,000	0.8	1	1	0
Head Clerk	\$ 95,025	\$ 99,334	2	2	2	0
Planning Director		\$ 107,150			1	1
Grand Total	\$ 290,624	\$ 365,588	3.8	4	5	1



Economic Development & Planning





Police

The Haverhill Police Department, consisting of 112 sworn officers and 23 civilian employees, is committed to the safety and well-being of the community. Despite unprecedented societal challenges, our members have demonstrated resilience, innovation, and dedication in upholding the highest standards of law enforcement. The Haverhill Police Department continues to maintain our commitment to professionalism and excellence by certifying all officers with new POST regulations successfully maintaining CALEA (one of only six in the Commonwealth) and MPAC accreditations. These achievements serve as a testament to our adherence to best practices, rigorous standards, training, and continuous improvement in all facets of policing.

Fiscal 2026 Accomplishments

The Haverhill Police Department has remained fiscally responsible throughout the budget cycle, carefully managing resources while staying within approved appropriations. Through disciplined planning and strategic decision-making, the Department has balanced operational needs with prudent financial oversight, ensuring taxpayer dollars are used efficiently and effectively.

The Department completed a renovation of its fitness facility, modernizing equipment and improving the overall layout. This investment reflects a commitment to both physical and mental wellness, recognizing that a healthy workforce is critical to effective policing and injury reduction. The Department established its first K-9 unit to expand specialized enforcement and search capabilities. The department hired two BRU clinicians to expand behavioral health and crisis response services, and successfully established a body-worn camera program to enhance transparency, accountability, and public trust.

Fiscal 2027 Goals

A primary goal for Fiscal Year 2027 is to fully implement and sustain key programs that enhance public safety, transparency, and community well-being. The Department plans to have the body-worn camera program fully operational and aims to establish a drone unit to support search and rescue operations, scene documentation, emergency response, and officer safety, as well as introduce a comfort dog program to support community engagement, trauma response, and officer wellness.



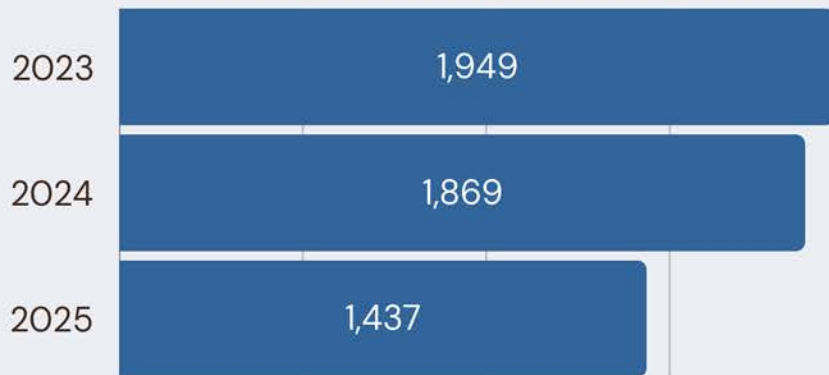
<https://www.haverhillpolice.com/>



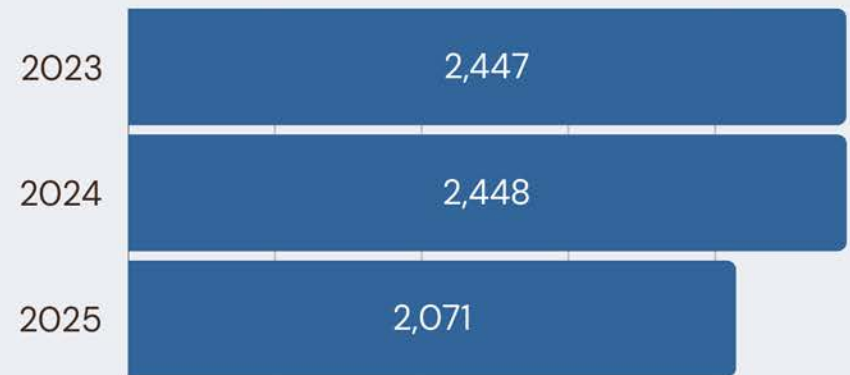
(978) 373 1212

POLICE PERFORMANCE DASHBOARD

PUBLIC SCHOOLS ASSISTANCE



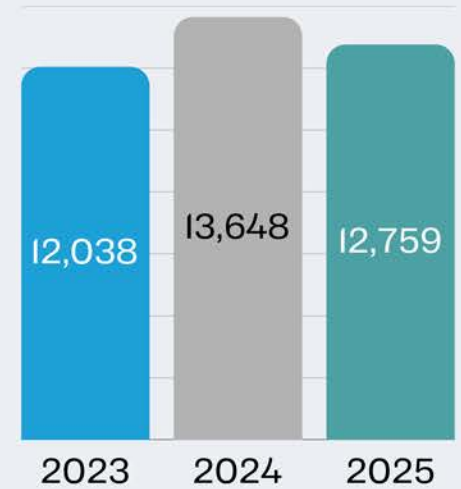
CRIMINAL INVESTIGATIONS



EMERGENCY RESPONSES



OFFICER TRAINING HOURS



POLICE DEPARTMENT



Police Department

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Police Department									
5110: Police-Salaries & Wages	\$ 8,206,305	\$ 8,349,754	\$ 8,776,337	\$ 9,250,663	\$ 9,770,484	5.6%	\$ 9,857,330	6.6%	\$ 606,667
5115: Police-Salaries & Wages - Retro	\$ 518	\$ 6,109	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -
5116: Police-Incentive Pay / Professional Dev			\$ -	\$ 4,649		-100.0%	\$ -	-100.0%	\$ (4,649)
5120: Police-Holiday Pay	\$ 89,937	\$ 90,491	\$ 91,020	\$ 95,558	\$ 107,375	12.4%	\$ 107,375	12.4%	\$ 11,817
5130: Police-Overtime	\$ 3,220,359	\$ 3,071,920	\$ 3,345,826	\$ 3,733,073	\$ 3,862,801	3.5%	\$ 3,410,659	-8.6%	\$ (322,414)
5132: Police-Night Differential	\$ 483,614	\$ 568,846	\$ 669,188	\$ 663,629	\$ 740,279	11.6%	\$ 740,279	11.6%	\$ 76,650
5133: Police-Specialist	\$ 55,120	\$ 62,410	\$ 63,880	\$ 61,880	\$ 112,320	81.5%	\$ 112,320	81.5%	\$ 50,440
5134: Police-Dispatch Stipend	\$ 871	\$ -	\$ -	\$ 1,200	\$ 1,200	0.0%	\$ 1,200	0.0%	\$ -
5136: Police-Admin Assist Out of Grade	\$ 210	\$ -	\$ 70	\$ 140	\$ 140	0.0%	\$ 140	0.0%	\$ -
5151: Police-Longevity	\$ 71,525	\$ 68,050	\$ 75,048	\$ 85,846	\$ 146,601	70.8%	\$ 146,601	70.8%	\$ 60,755
5190: Police-Uniform Allowance	\$ 888	\$ 3,613	\$ 3,550	\$ -		0.0%	\$ -	0.0%	\$ -
5192: Police-Clothing Allowance Civilians	\$ 2,740	\$ 511	\$ 325	\$ 4,925	\$ 5,175	5.1%	\$ 5,175	5.1%	\$ 250
5193: Police-Fire Arms Allowance	\$ 100	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	\$ 200	0.0%	\$ -
5195: Police-Tuition Reimbursement	\$ 8,400	\$ 12,290	\$ 8,400	\$ 9,000	\$ 19,250	113.9%	\$ 19,250	113.9%	\$ 10,250
5196: Police-Tool Allowance	\$ 800	\$ 600	\$ 600	\$ 600	\$ 1,000	66.7%	\$ 1,000	66.7%	\$ 400
5197: Police-Hazardous Duty	\$ 1,050	\$ 1,750	\$ 1,750	\$ 2,100	\$ 2,100	0.0%	\$ 2,100	0.0%	\$ -
5198: Police-College Credits	\$ 521,313	\$ 508,804	\$ 809,004	\$ 485,944	\$ 811,759	67.0%	\$ 811,759	67.0%	\$ 325,815
5210: Police-Utilities	\$ 152,310	\$ 118,848	\$ 118,457	\$ 118,334	\$ 127,000	7.3%	\$ 127,000	7.3%	\$ 8,666
5240: Repairs & Maint. Office Equipment	\$ 8,637	\$ 9,651	\$ 9,390	\$ 11,210	\$ 11,210	0.0%	\$ 11,210	0.0%	\$ -
5243: Police-Dog Pound Maint	\$ 4,457	\$ 16,617	\$ 16,739	\$ 19,300	\$ 24,000	24.4%	\$ 24,000	24.4%	\$ 4,700
5248: Police-Other Mun Bldgs Maint	\$ 147,367	\$ 151,850	\$ 137,591	\$ 130,000	\$ 130,000	0.0%	\$ 130,000	0.0%	\$ -



Police Department

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Police Department									
5250: Police-Repairs & Maint Auto Body	\$ 13,000	\$ 13,000	\$ 12,823	\$ 13,000	\$ 13,000	0.0%	\$ 13,000	0.0%	\$ -
5251: Police-Repairs & Maint. Vehicles	\$ 122,138	\$ 106,459	\$ 95,036	\$ 120,000	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ -
5253: Police-Repair & Maint Equip	\$ 225,000	\$ 208,007	\$ 95,705	\$ 205,000	\$ 205,000	0.0%	\$ 155,000	-24.4%	\$ (50,000)
5302: Police-Computer System Support	\$ 276,807	\$ 303,283	\$ 257,101	\$ 291,830	\$ 295,182	1.1%	\$ 295,182	1.1%	\$ 3,352
5306: Police-Legal Consultant Services	\$ 6,858	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	\$ 15,000	0.0%	\$ -
5320: Police-Training	\$ 187,999	\$ 188,612	\$ 186,289	\$ 186,000	\$ 192,850	3.7%	\$ 192,850	3.7%	\$ 6,850
5324: Police-Auxiliary Police	\$ 6,300	\$ 4,300	\$ -	\$ -		0.0%	\$ -	0.0%	\$ -
5340: Police-Communications	\$ 26,700	\$ 24,935	\$ 26,407	\$ 26,000	\$ 26,000	0.0%	\$ 26,000	0.0%	\$ -
5387: Police-Animal Disposal MSPCA	\$ 1,097	\$ 1,586	\$ 1,436	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
5388: Police-Radio Communications	\$ 33,745	\$ 37,640	\$ 32,221	\$ 36,054	\$ 36,500	1.2%	\$ 36,500	1.2%	\$ 446
5420: Police-Office Supplies	\$ 8,488	\$ 8,120	\$ 8,192	\$ 8,700	\$ 8,700	0.0%	\$ 8,700	0.0%	\$ -
5425: Police-Supplies for Records	\$ 4,000	\$ 3,954	\$ 3,990	\$ 4,000	\$ 4,000	0.0%	\$ 4,000	0.0%	\$ -
5431: Police-Radio Maintenance	\$ 117,649	\$ 311,236	\$ 186,997	\$ 239,900	\$ 182,900	-23.8%	\$ 182,900	-23.8%	\$ (57,000)
5480: Police-Vehicular Supplies	\$ 238,434	\$ 207,491	\$ 157,539	\$ 227,700	\$ 203,666	-10.6%	\$ 203,666	-10.6%	\$ (24,034)
5502: Police-Medical Supplies	\$ 5,550	\$ 4,550	\$ 3,709	\$ 7,100	\$ 7,100	0.0%	\$ 7,100	0.0%	\$ -
5583: Police-Computer Supplies	\$ 47,210	\$ 31,713	\$ 34,133	\$ 40,000	\$ 40,000	0.0%	\$ 35,000	-12.5%	\$ (5,000)
5588: Police-Photo/Fingerprint	\$ 552	\$ 1,030	\$ 886	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ -
5589: Police-Public Safety Supplies	\$ 92,611	\$ 99,479	\$ 91,910	\$ 95,000	\$ 95,000	0.0%	\$ 95,000	0.0%	\$ -
5781: Police-Meals	\$ 5,000	\$ 4,000	\$ 6,500	\$ 6,500	\$ 6,500	0.0%	\$ 6,500	0.0%	\$ -
5793: Police-Narcotic Division	\$ 12,500	\$ 10,614	\$ 10,058	\$ 10,500	\$ 10,500	0.0%	\$ 10,500	0.0%	\$ -
5872: Police - Tasers			\$ 5,868	\$ -		0.0%	\$ -	0.0%	\$ -
5873: Police-Vehide Replacement	\$ 171,589	\$ 253,351	\$ 351,262	\$ 353,000	\$ 410,000	16.1%	\$ 410,000	16.1%	\$ 57,000
5274: Police Harbormaster					\$ 60,000	0.0%	\$ 60,000	0.0%	\$ 60,000
5303: Police-Body Camera Storage - NEW						0.0%	\$ 115,000	0.0%	\$ 115,000
Police Department Total	\$ 14,579,748	\$ 14,880,673	\$ 15,710,437	\$ 16,566,036	\$ 17,807,292	7.5%	\$ 17,501,996	5.6%	\$ 935,960



Police Department

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Acting Captain	\$ 99,844	\$ 108,719			1	1
Acting Deputy Chief	\$ 210,000	\$ 215,000			1	1
Acting Lieutenant	\$ 175,305	\$ 196,100			2	2
Acting Police Chief	\$ 253,517	\$ 253,518			1	1
Acting Sergeant	\$ 152,567	\$ 82,244			1	1
Animal Control	\$ 50,232	\$ 111,190	2	2	2	0
BRU Clinician 50% Funding		\$ 42,500			0.5	0.5
BRU Crisis Intervention		\$ 73,000			1	1
Building Craftsman	\$ 44,030	\$ 61,693	1	1	1	0
Building Maintenance	\$ 44,030	\$ 50,153		1	1	0
Chief Admin Clerk	\$ 66,966	\$ 71,580	1	1	1	0
Conservation Officer		\$ 40,040	0.5	0.5	0.5	0
COPS Hiring Grant		\$ (250,000)				0
Crime Analyst/I		\$ 88,199	1	1	1	0
Deputy Chief			1	1		-1
Director of Officers			1	1		-1

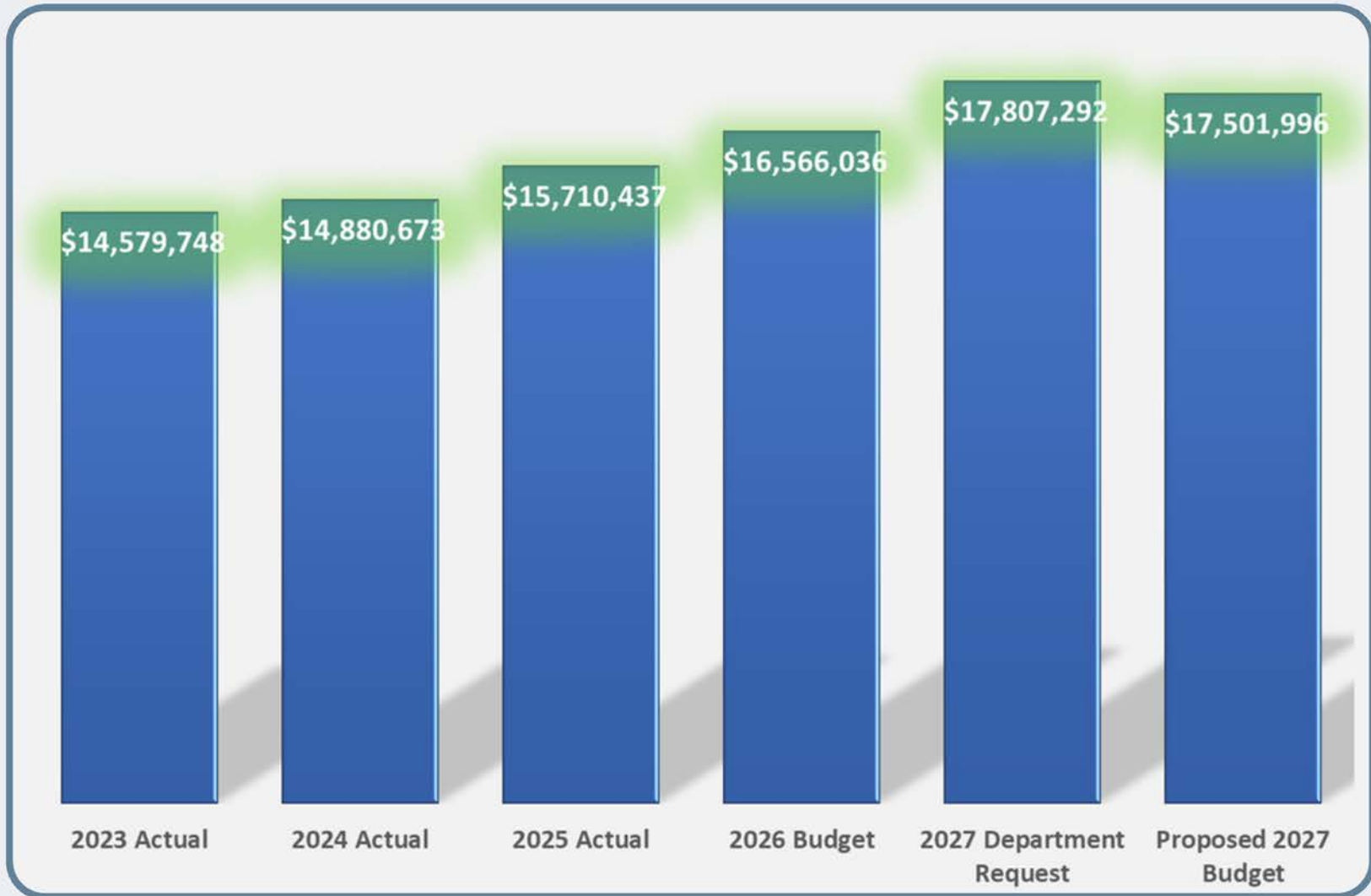


Police Department

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Domestic Violence		\$ 26,520	0.5	0.5		-0.5
Evidence Tech		\$ 36,230			0.5	0.5
Field Training Stipends		\$ 90,000				0
Head Clerk/Records	\$ 53,698	\$ 103,296	1	2	2	0
Lead Dispatcher	\$ 62,754	\$ 65,891	1	1	1	0
Mechanic		\$ 300				0
Motor Equipment		\$ 83,969	1	1	1	0
Office Manager	\$ 47,900	\$ 53,173	1	1	1	0
Police Captain	\$ 107,958	\$ 113,420	3	3	1	-2
Police Chief			1	1	0	-1
Police Civilian Dispatch	\$ 631,073	\$ 707,925	11	11	12	1
Police Lieutenant	\$ 580,100	\$ 594,681	7	7	6	-1
Police Officer	\$ 6,391,629	\$ 6,152,091	80	84	90	6
Police Provesional Captain	\$ 105,582	\$ 110,117		1	1	0
Police Sergeant	\$ 924,773	\$ 1,040,999	12	15	12	-3
SRO HPS		\$ (150,000)			-2	-2
SRO Whittier		\$ (75,000)			-1	-1
State 911 Grant Offset		\$ (353,328)	-6	-6	-6	0
Superior Officers Accreditation Stipend		\$ 77,999		0	0	0
Uniform Stipend		\$ 35,110		0	0	0
Grand Total	\$ 10,001,957	\$ 9,857,330	120	130	132.5	▶ 2.5



Police Department





Fire

The Haverhill Fire Department is dedicated to safeguarding life, property, and the environment by delivering timely and professional fire protection, fire prevention, EMS, and public education services to Haverhill's residents and businesses. It is a full-service municipal fire department serving the City of Haverhill, with an estimated population of 70,000 residents and a 36 square mile landscape that includes a downtown area, farmlands, lakes, ponds, and a large stretch of the Merrimack River. The city also has a commuter rail line and Route 495 passing through it, as well as five bridges connecting it to Bradford, Groveland, Methuen, and West Newbury.

Fiscal 2026 Accomplishments

In January 2026, the City of Haverhill added the position of Assistant Chief, addressing an immediate need identified in the Center for Public Safety Management (CPSM) Fire Department Study. The Assistant Chief supports critical department functions, including oversight of Standard Operating Procedures and Guidelines, OSHA compliance, and daily operations. This position strengthens the department's leadership structure and enhances operational efficiency.

In FY26, the department hired ten new firefighters to fill staffing vacancies and replace retiring personnel, ensuring appropriate staffing levels across all companies. The past year also brought significant advancements within the Training Division, positioning our members for continued success. As noted in the CPSM Fire Study, the department continues to require an additional Training Officer to support the Training Captain and meet the growing demands of mandated and operational training. Comprehensive training remains essential to firefighter safety-whether on the fireground, in stations, or while operating equipment-and directly contributes to the safety of the public we serve.

Fiscal 2027 Goals

Looking ahead to FY27, the Fire Chief continues working with Mayor Barrett and her administration to secure state-owned property at the Cloverleaf intersection of Route 97 and Route 495. Development of this site would address several long-standing operational challenges by providing space for administrative offices, a dedicated training facility, replacement of the aging Ayers Village Station, vehicle maintenance operations at its own facility, and much needed apparatus storage. This strategic investment will position the department to meet the community's growing needs well into the future.



<https://www.haverhillma.gov/emergency-services/fire-department/>



(978) 373 8460

FIRE PERFORMANCE DASHBOARD

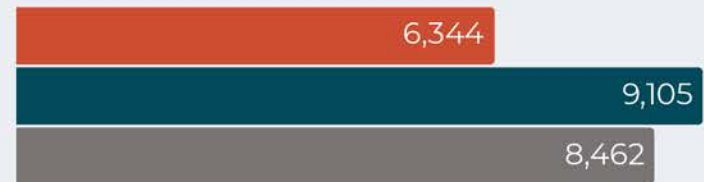
EMS RESPONSE

● 2023 ● 2024 ● 2025



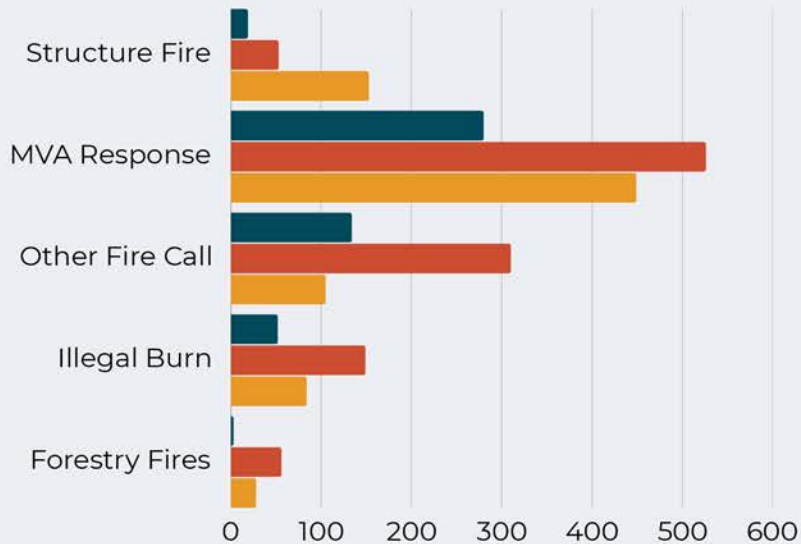
TOTAL CALL RESPONSE

● 2023 ● 2024 ● 2025

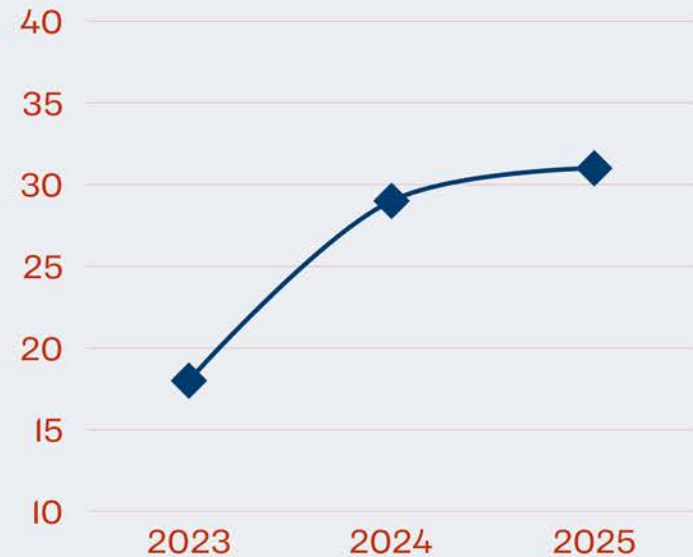


CALL RESPONSE

● 2023 ● 2024 ● 2025



MUTUAL AID



Fire Department

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Fire Department									
5110: Fire-Salaries & Wages	\$ 6,483,122	\$ 7,196,965	\$ 7,172,090	\$ 7,747,756	\$ 9,199,752	18.7%	\$ 8,775,261	13.3%	\$ 1,027,505
5120: Fire - Holiday Pay	\$ 500,831	\$ 512,130	\$ 559,336	\$ 568,266	\$ 699,853	23.2%	\$ 659,361	16.0%	\$ 91,095
5130: Fire-Overtime	\$ 2,202,077	\$ 2,753,140	\$ 2,985,812	\$ 2,945,000	\$ 2,945,000	0.0%	\$ 2,704,000	-8.2%	\$ (241,000)
5131: Fire-Private Detail Stipend			\$ 5,000	\$ 5,000	\$ 5,000	0.0%	\$ 7,500	50.0%	\$ 2,500
5132: Fire-Pay Differential	\$ 669,646	\$ 714,318	\$ 841,517	\$ 894,964	\$ 1,063,680	18.9%	\$ 1,063,680	18.9%	\$ 168,716
5135: Fire-EMT Stipend	\$ 233,505	\$ 229,025	\$ 492,000	\$ 495,000	\$ 610,750	23.4%	\$ 525,750	6.2%	\$ 30,750
5137: Fire - Admin Assist Out of Grade	\$ 3,640	\$ 3,640	\$ 2,100	\$ -		0.0%	\$ -	0.0%	\$ -
5137: Fire - Out of Grade	\$ 164	\$ 1,504	\$ 4,356	\$ 5,376	\$ 5,000	-7.0%	\$ 5,000	-7.0%	\$ (376)
5138: Fire - Sr Deputy Differential	\$ 7,541	\$ 7,920	\$ 8,394	\$ 8,965	\$ 9,398	4.8%	\$ 9,398	4.8%	\$ 433
5139: Fire - Training Deputy Differential	\$ 6,877	\$ 7,207	\$ 7,934	\$ 7,869	\$ 14,670	86.4%	\$ 14,670	86.4%	\$ 6,801
5140: Fire - Fire Alarm Differential	\$ 6,877	\$ 7,083	\$ 7,507	\$ 7,906	\$ 8,494	7.4%	\$ 8,494	7.4%	\$ 588
5141: Fire - Fire Prevention Differential	\$ 29,839	\$ 30,731	\$ 29,923	\$ 34,768	\$ 36,430	4.8%	\$ 36,430	4.8%	\$ 1,662
5142: Fire - Hose Repairer	\$ 291	\$ -	\$ -	\$ 2,800	\$ 2,800	0.0%	\$ 2,800	0.0%	\$ -
5143: Fire - Sr Stipend	\$ 23,742	\$ 21,485	\$ 17,591	\$ 39,853	\$ 35,672	-10.5%	\$ 35,672	-10.5%	\$ (4,181)
5144: Fire - Lead Operator Stipend	\$ 7,005	\$ 7,219	\$ 7,511	\$ 7,959	\$ 16,953	113.0%	\$ 16,953	113.0%	\$ 8,994
5145: Fire - Infectious Control Officer	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	\$ 10,000	0.0%	\$ -
5146: Fire - On-Call Fire	\$ 22,134	\$ 21,442	\$ 41,286	\$ 28,000	\$ 30,000	7.1%	\$ 30,000	7.1%	\$ 2,000
5148: Day Stipend - Fire	\$ 16,261	\$ 17,506	\$ 18,559	\$ 21,992	\$ 23,993	9.1%	\$ 20,993	-4.5%	\$ (999)



Fire Department

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Fire Department									
5151: Fire-Longevity	\$ 5,800	\$ 5,550	\$ 6,700	\$ 6,700	\$ 9,700	44.8%	\$ 9,700	44.8%	\$ 3,000
5153: Fire Vacation Buy-Back	\$ 63,096	\$ 54,235	\$ 53,317	\$ 69,538	\$ 70,954	2.0%	\$ 70,594	1.5%	\$ 1,056
5180: Fire - MFA Education	\$ 153,087	\$ 163,488	\$ 181,358	\$ 187,969	\$ 197,448	5.0%	\$ 197,448	5.0%	\$ 9,479
5192: Fire-Uniform Allowance	\$ 149,980	\$ 160,200	\$ 151,875	\$ 156,275	\$ 174,750	11.8%	\$ 151,550	-3.0%	\$ (4,725)
5197: Fire-Hazardous Materials	\$ 149,350	\$ 146,450	\$ 255,000	\$ 267,500	\$ 292,500	9.3%	\$ 262,500	-1.9%	\$ (5,000)
5198: Fire-College Credits	\$ 206,669	\$ 213,362	\$ 230,782	\$ 255,023	\$ 260,723	2.2%	\$ 260,723	2.2%	\$ 5,700
5210: Fire-Utilities	\$ 83,946	\$ 73,848	\$ 95,520	\$ 83,982	\$ 83,982	0.0%	\$ 83,982	0.0%	\$ -
5240: Repairs & Maint. Office Equipment	\$ 1,727	\$ 1,590	\$ 2,029	\$ 4,500	\$ 4,500	0.0%	\$ 2,500	-44.4%	\$ (2,000)
5242: Fire Dept Bldgs Mtce	\$ 116,745	\$ 90,840	\$ 62,199	\$ 93,000	\$ 95,000	2.2%	\$ 95,000	2.2%	\$ 2,000
5249: Fire Alarm Maintenance	\$ 36,135	\$ 27,517	\$ 9,642	\$ 37,000	\$ 37,000	0.0%	\$ 27,000	-27.0%	\$ (10,000)
5252: Fire-Traffic Signal Control	\$ 50,383	\$ 52,423	\$ 64,273	\$ 68,432	\$ 68,432	0.0%	\$ 68,432	0.0%	\$ -
5271: Fire - Equipment Lease	\$ 10,998	\$ 14,278	\$ 6,806	\$ 24,000	\$ 24,000	0.0%	\$ 10,000	-58.3%	\$ (14,000)
5274: Fire - Harbormaster	\$ 38,025	\$ 39,782	\$ 56,794	\$ 66,700	\$ 66,700	0.0%	\$ -	-100.0%	\$ (66,700)
5319: Fire-Safety Testing	\$ 43,967	\$ 47,421	\$ 59,018	\$ 61,969	\$ 65,450	5.6%	\$ 65,450	5.6%	\$ 3,481
5320: Fire-Training	\$ 13,777	\$ 11,283	\$ 11,947	\$ 15,000	\$ 15,000	0.0%	\$ 20,000	33.3%	\$ 5,000
5325: Consulting Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	\$ -	-100.0%	\$ (5,000)
5340: Fire-Communications	\$ 26,483	\$ 28,920	\$ 30,983	\$ 33,109	\$ 40,500	22.3%	\$ 33,109	0.0%	\$ -
5420: Fire-Office Supplies	\$ 3,833	\$ 2,845	\$ 1,931	\$ 4,300	\$ 4,300	0.0%	\$ 4,000	-7.0%	\$ (300)
5431: Fire-Radio Maintenance	\$ 15,670	\$ 10,275	\$ 10,123	\$ 12,000	\$ 15,000	25.0%	\$ 14,000	16.7%	\$ 2,000
5450: Fire-Custodial Supplies	\$ 14,725	\$ 15,543	\$ 15,875	\$ 16,000	\$ 20,000	25.0%	\$ 16,000	0.0%	\$ -



Fire Department

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Fire Department									
5480: Fire-Vehicular Supplies	\$ 100,435	\$ 96,286	\$ 77,093	\$ 92,000	\$ 92,000	0.0%	\$ 100,000	8.7%	\$ 8,000
5481: Fire-Apparatus Repair & Supply	\$ 143,435	\$ 157,218	\$ 176,441	\$ 150,000	\$ 175,000	16.7%	\$ 175,000	16.7%	\$ 25,000
5501: Fire Prevention	\$ 6,968	\$ 4,977	\$ 4,203	\$ 5,000	\$ 5,000	0.0%	\$ 5,000	0.0%	\$ -
5501: Fire-Ambulance Equip/Supplies	\$ 16,617	\$ 13,285	\$ 3,383	\$ 3,890	\$ 19,500	401.2%	\$ 19,500	401.2%	\$ 15,610
5583: Fire-Computer Supplies	\$ 11,167	\$ 5,965	\$ 2,284	\$ 7,000	\$ 6,000	-14.3%	\$ 6,000	-14.3%	\$ (1,000)
5584: Fire-Protective Clothing	\$ 100,000	\$ 138,850	\$ 107,053	\$ 125,000	\$ 125,000	0.0%	\$ 125,000	0.0%	\$ -
5585: Fire - Software Upgrades	\$ 35,417	\$ 31,885	\$ 34,764	\$ 41,720	\$ 43,750	4.9%	\$ 40,000	-4.1%	\$ (1,720)
5591: Fire Hose	\$ 10,951	\$ 25,723	\$ 10,519	\$ 22,000	\$ 22,000	0.0%	\$ 22,000	0.0%	\$ -
5786: Fire-Equip/Fire Dept Apparatus	\$ 46,337	\$ 39,109	\$ 20,871	\$ 39,000	\$ 39,000	0.0%	\$ 39,000	0.0%	\$ -
5787: Fire-Furniture & Fixtures	\$ 22,485	\$ 193	\$ -	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ -
5787: Fire-Other				\$ 5,000	\$ 5,000	0.0%	\$ -	-100.0%	\$ (5,000)
5832: Fire - Villages PPE & Equip	\$ 1,933	\$ -	\$ 2,398	\$ 3,500	\$ 3,500	0.0%	\$ 1,000	-71.4%	\$ (2,500)
5191: Fire Professional Development					\$ 2,324	0.0%	\$ -	0.0%	\$ -
5873: Fire - Vehicle Replacement				\$ 2,324	\$ 26,422	1036.7%	\$ 28,522	1127.1%	\$ 26,198
5193: Fire-Technology Stipend						0.0%	\$ 5,000	0.0%	\$ 5,000
5275: Fire Emergency Management						0.0%	\$ 35,000	0.0%	\$ 35,000
Fire Department Total	\$ 11,908,693	\$ 13,219,656	\$ 13,961,097	\$ 14,796,906	\$ 16,833,880	13.8%	\$ 15,919,972	7.6%	\$ 1,123,066

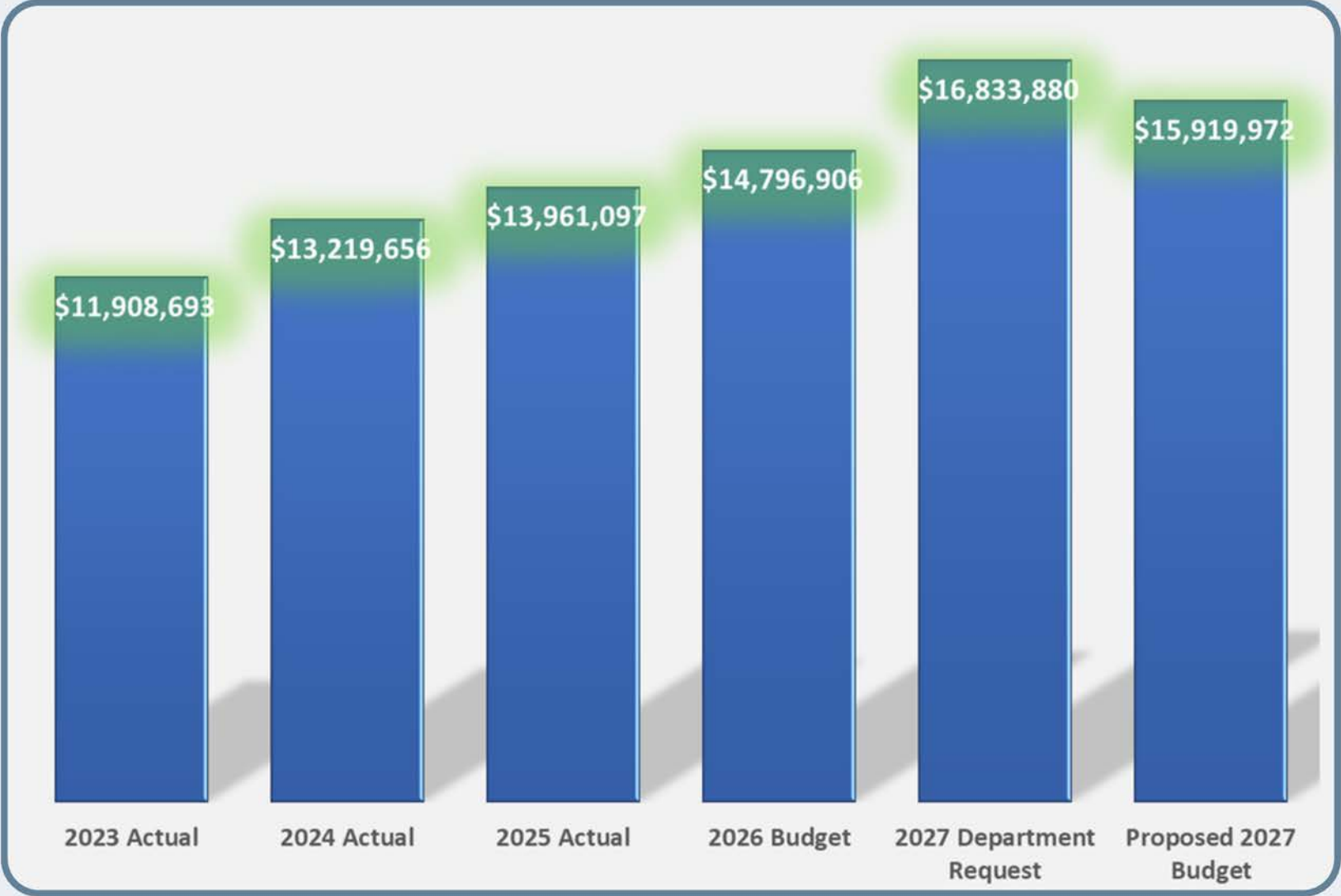


Fire Department

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Assistant Chief	\$ 177,500	\$ 177,500		1	1	0
Chief's Administrator	\$ 61,966	\$ 65,418	1	1	1	0
Chief's Administrator - Prof. Dev.	\$ 1,162	\$ 1,162	0	0		
Chief's Administrator - Public Safety Stipend	\$ 5,000	\$ 5,000	0	0		
Fire Captain	\$ 875,087	\$ 919,328	7	10	10	0
Fire Captain - Supplemental		\$ 75,000				
Fire Chief	\$ 210,000	\$ 210,000	1	1	1	0
Fire Deputy Chief	\$ 482,681	\$ 514,580	5	6	5	-1
Fire Lieutenant	\$ 1,552,251	\$ 1,713,111	20	21	21	0
Head Clerk	\$ 52,536	\$ 55,462	1	1	1	0
Head Clerk - Prof. Dev.	\$ 1,162	\$ 1,162	0	0		
Maintenance	\$ 36,000	\$ 39,000	1	1	1	0
Master Mechanic	\$ 81,242	\$ 87,061	1	1	1	0
Mechanic	\$ 68,756	\$ 71,643	1	1	1	0
Private	\$ 4,911,887	\$ 5,329,842	54	63	80	17
Private - Vacant Positions Adjustment		\$ (61,948)				
Private SAFER GRANT				16		-16
Private SAFER GRANT OFFSET		\$ (498,408)				
Signal Maintainer		\$ 70,350	2	2	1	-1
Grand Total	\$ 8,517,231	\$ 8,775,261	94	125	124	-1



Fire Department



Regional Schools

Whittier Tech - MISSION STATEMENT

Whittier has a unified commitment to excellence in meeting the educational needs of individuals in the Whittier District, while being accountable to its member communities. This commitment is to enable students to be successful in their chosen technical pursuits and to become productive members of society.

Essex Tech - MISSION STATEMENT

The mission of Essex North Shore Agricultural & Technical School is to create a culture of academic and technical excellence, encourage continuous intellectual growth, and promote professionalism, determination, and citizenship for all students, as they develop into architects, artisans, and authors of the 21st century community.

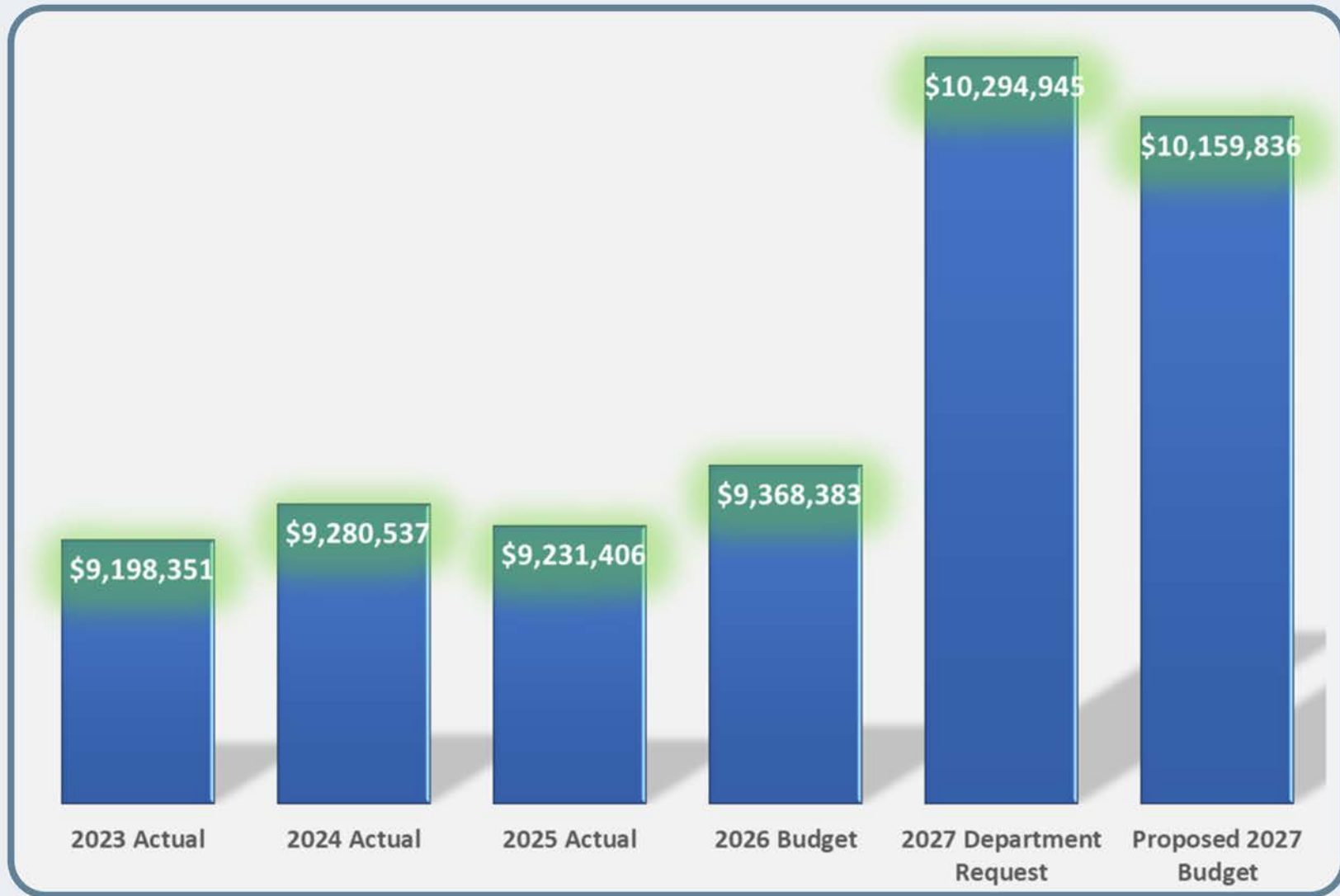
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Regional Schools									
5692: Essex North Shore Tech	\$ 528,730	\$ 624,733	\$ 726,966	\$ 664,063	\$ 690,625	4.0%	\$ 690,625	4.0%	\$ 26,562
5692: Whittier Reg Tech	\$ 8,669,621	\$ 8,655,804	\$ 8,504,440	\$ 8,704,320	\$ 9,604,320	10.3%	\$ 9,469,211	8.8%	\$ 764,891
Regional Schools Total	\$ 9,198,351	\$ 9,280,537	\$ 9,231,406	\$ 9,368,383	\$ 10,294,945	9.9%	\$ 10,159,836	8.4%	\$ 791,453

Whittier Technical High School

The minimum assessment for Haverhill is up 6.1% and most of this is due to the increase in students. The remainder of the assessment is for operating costs, capital costs and transportation costs. Haverhill's enrollment represents 68% of the student population; therefore, while Haverhill pays the highest assessment, it does not pay the highest overall per-pupil cost.



Regional Schools

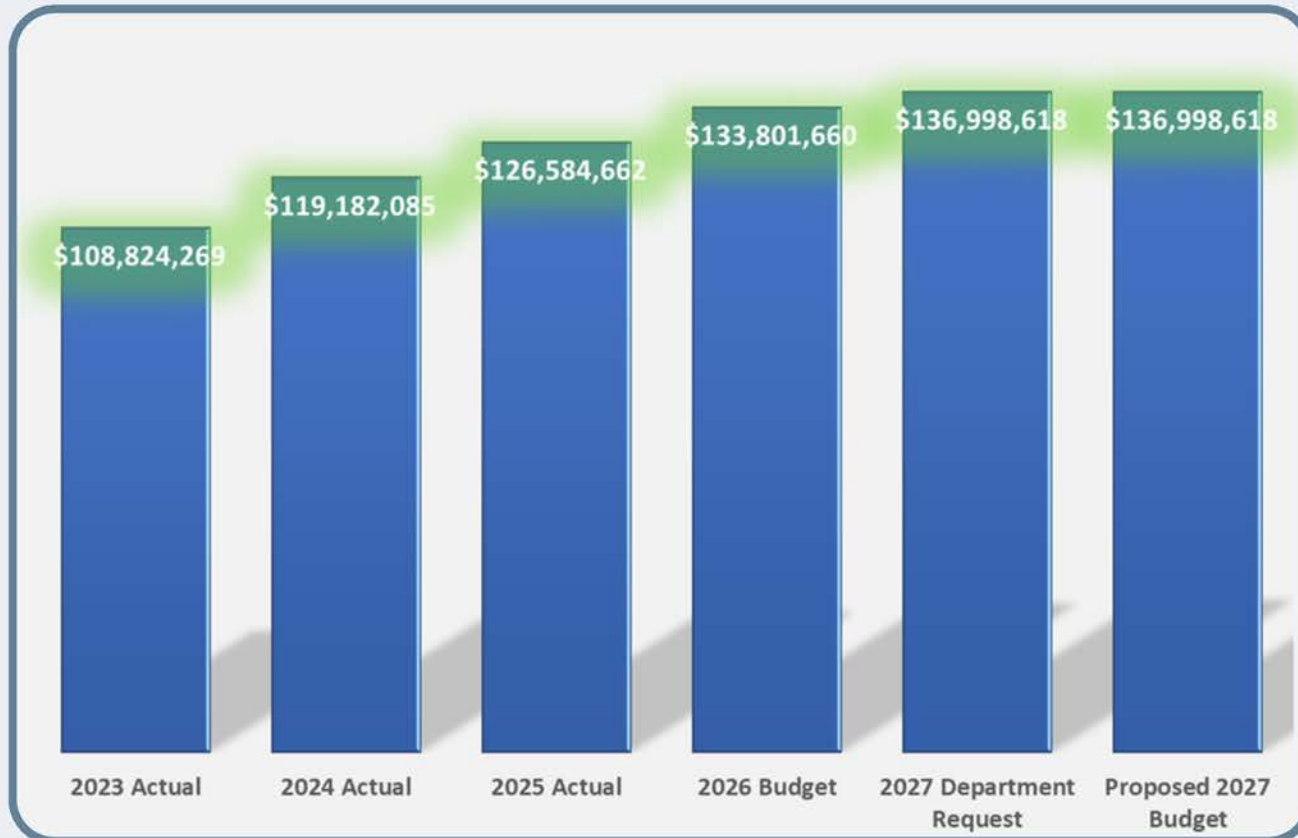


School Department

Haverhill Public Schools- MISSION STATEMENT

The Haverhill Public School system is dedicated to ensuring each learner meets or exceeds rigorous academic standards to become a citizen with integrity, skills, and the resources to succeed in the global community.

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
School Department									
School Department	\$ 108,824,269	\$ 119,182,085	\$ 126,584,662	\$ 133,801,660	\$ 136,998,618	2.4%	\$ 136,998,618	2.4%	\$ 3,196,958





Highway

The Mission of the Public Works Department is to provide effective and high-quality public works services to enhance the living and working environment in the City of Haverhill.

Departments Include:

Administration

Highway

Snow & Ice Removal

Outdoor Lighting

Vehicle Maintenance

Street Marking

Refuse

Parking

Parks

Fiscal 2026 Accomplishments

The FY26 Highway budget has been spent on repairing and maintaining roads, sidewalks, equipment, and guardrails, and ensuring public safety.

The Parks Department has spent on various park maintenance activities, such as planting and removing trees, maintaining brush and undergrowth, and mowing the cemeteries and City-owned property.

The FY26 Solid Waste and Recycling budget has been used to create a comprehensive solution that addresses various disposal requirements. This includes the safe and sustainable recycling of electronic items, mattresses, textiles, and hazardous waste. The budget also covers regular trash pickup and provides overflow trash bags to maintain a clean, hygienic environment. Additionally, it incorporates trash and recycling barrels to facilitate efficient waste segregation.

The FY26 street lighting budget has been used for maintenance, repairs, and payments for city-owned street lighting infrastructure.

Fiscal 2027 Goals

The Highway Department's ongoing mission is to maintain and improve our important network of roadways and sidewalks. The budget underscores our collective commitment to ensuring the safety of all travelers, regardless of varying weather conditions.

Whether individuals are navigating busy streets on pleasant days or managing more challenging conditions during inclement weather, our aim is to provide a secure and welcoming environment for everyone. Each initiative, from resurfacing roads to repairing sidewalks, contributes to a cohesive strategy for enhancing our community's infrastructure, ultimately fostering improved mobility for both pedestrians and vehicles.



<https://www.haverhillma.gov/roads-parking-and-transportation/>



(978) 374 2360

HIGHWAY PERFORMANCE DASHBOARD

31

STREETS MILLED
& PAVED

243

MILES OF
ROADWAY
MAINTAINED

247

POTHOLE
REQUESTS
CLOSED

160

MILES OF
SIDEWALKS
MAINTAINED



Highway Division Summary

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
⊕ Highway	\$ 1,312,788	\$ 2,763,855	\$ 1,819,781	\$ 2,356,935	\$ 2,692,209	14.2%	\$ 1,940,000	-17.7%	\$ (416,935)
⊕ Outdoor Lighting	\$ 906,404	\$ 529,757	\$ 533,079	\$ 725,800	\$ 753,608	3.8%	\$ 753,608	3.8%	\$ 27,808
⊕ Parking	\$ 376,652	\$ 387,659	\$ 378,778	\$ 420,827	\$ 458,396	8.9%	\$ 448,396	6.6%	\$ 27,569
⊕ Parks Department	\$ 859,331	\$ 768,025	\$ 769,119	\$ 917,484	\$ 944,062	2.9%	\$ 873,662	-4.8%	\$ (43,822)
⊕ Public Works Administration	\$ 68,269	\$ 259,566	\$ 100,113	\$ 104,411	\$ 104,411	0.0%	\$ 334,483	220.4%	\$ 230,072
⊕ Refuse Collection	\$ 5,770,949	\$ 5,631,767	\$ 5,496,658	\$ 6,203,993	\$ 6,406,758	3.3%	\$ 6,118,151	-1.4%	\$ (85,842)
⊕ Snow & Ice	\$ 2,557,646	\$ 1,424,741	\$ 2,210,076	\$ 1,210,000	\$ 1,210,000	0.0%	\$ 1,210,000	0.0%	\$ -
⊕ Street Marking	\$ 112,483	\$ 131,741	\$ 114,633	\$ 116,883	\$ 138,152	18.2%	\$ 200,000	71.1%	\$ 83,117
⊕ Vehicle Maintenance	\$ 280,070	\$ 232,676	\$ 266,900	\$ 323,237	\$ 370,418	14.6%	\$ 357,418	10.6%	\$ 34,181
Grand Total	\$ 12,244,592	\$ 12,129,786	\$ 11,689,137	\$ 12,379,570	\$ 13,078,014	5.6%	\$ 12,235,718	-1.2%	\$ (143,852)

Summary of the Highway Division

In 2027, the Highway Division sought inter-departmental budget transfers that resulted in a net zero impact on the overall division budget. The summary above illustrates that, in total, the year-over-year budget for the Highway Division decreased by 1.2%, amounting to a decrease of \$143,852.



Highway

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Highway									
5110: Highway-Salaries & Wages	\$ 876,433	\$ 1,039,863	\$ 1,045,491	\$ 1,294,579	\$ 1,385,396	7.0%	\$ 1,001,950	-22.6%	\$ (292,629)
5130: Highway-Overtime	\$ 90,155	\$ 80,361	\$ 82,845	\$ 84,601	\$ 116,429	37.6%	\$ 95,000	12.3%	\$ 10,399
5151: Highway-Longevity	\$ 5,200	\$ 10,500	\$ 9,300	\$ 13,100	\$ 18,250	39.3%	\$ 18,250	39.3%	\$ 5,150
5192: Highway-Clothing Allowance	\$ 8,700	\$ 10,200	\$ 9,000	\$ 10,800	\$ 10,800	0.0%	\$ 10,800	0.0%	\$ -
5196: Highway-Tool Allowance	\$ 1,100	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	\$ 1,200	0.0%	\$ -
5253: Highway-Repair & Maint Equip	\$ 79,594	\$ 78,102	\$ 102,839	\$ 80,000	\$ 140,000	75.0%	\$ 100,000	25.0%	\$ 20,000
5271: Highway - Equipment Lease	\$ 75,857	\$ 76,877	\$ 2,029	\$ 75,355	\$ 159,334	111.4%	\$ 84,000	11.5%	\$ 8,645
5388: Highway-Radio Communications	\$ 8,363	\$ 13,511	\$ 13,832	\$ 14,000	\$ 14,000	0.0%	\$ 14,000	0.0%	\$ -
5396: Highway-Roadway/Sidewalk Mtce		\$ 1,145,822	\$ 317,184	\$ 500,000	\$ 500,000	0.0%	\$ 300,000	-40.0%	\$ (200,000)
5397: Highway-Safety Program	\$ 872	\$ 3,579	\$ -	\$ 1,500	\$ 20,000	1233.3%	\$ 20,000	1233.3%	\$ 18,500
5398: Highway-Clean-Up Program	\$ 49,477	\$ 43,932	\$ 42,184	\$ 50,000	\$ 50,000	0.0%	\$ 50,000	0.0%	\$ -
5420: Highway-Office Supplies	\$ 5,485	\$ 4,607	\$ 5,072	\$ 5,300	\$ 5,300	0.0%	\$ 5,300	0.0%	\$ -
5461: Highway-Fence - City Wide	\$ 8,325	\$ 7,499	\$ 6,669	\$ 9,000	\$ 9,000	0.0%	\$ 9,000	0.0%	\$ -
5462: Highway-Guard Rails	\$ 9,000	\$ 8,948	\$ -	\$ 13,000	\$ 13,000	0.0%	\$ 13,000	0.0%	\$ -
5480: Highway-Vehicular Supplies	\$ 76,399	\$ 109,330	\$ 89,429	\$ 75,000	\$ 100,000	33.3%	\$ 100,000	33.3%	\$ 25,000
5531: Highway-Lumber	\$ 3,216	\$ 1,293	\$ 2,238	\$ 2,500	\$ 2,500	0.0%	\$ 2,500	0.0%	\$ -
5533: Highway-DPW Supplies	\$ 1,317	\$ 1,401	\$ 400	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
5710: Highway-Training	\$ 1,330	\$ 12,162	\$ 4,011	\$ 13,500	\$ 13,500	0.0%	\$ 13,500	0.0%	\$ -
5832: Highway-Capital	\$ 11,965	\$ 114,668	\$ 86,058	\$ 112,000	\$ 132,000	17.9%	\$ 100,000	-10.7%	\$ (12,000)
Highway Total	\$ 1,312,788	\$ 2,763,855	\$ 1,819,781	\$ 2,356,935	\$ 2,692,209	14.2%	\$ 1,940,000	-17.7%	\$ (416,935)

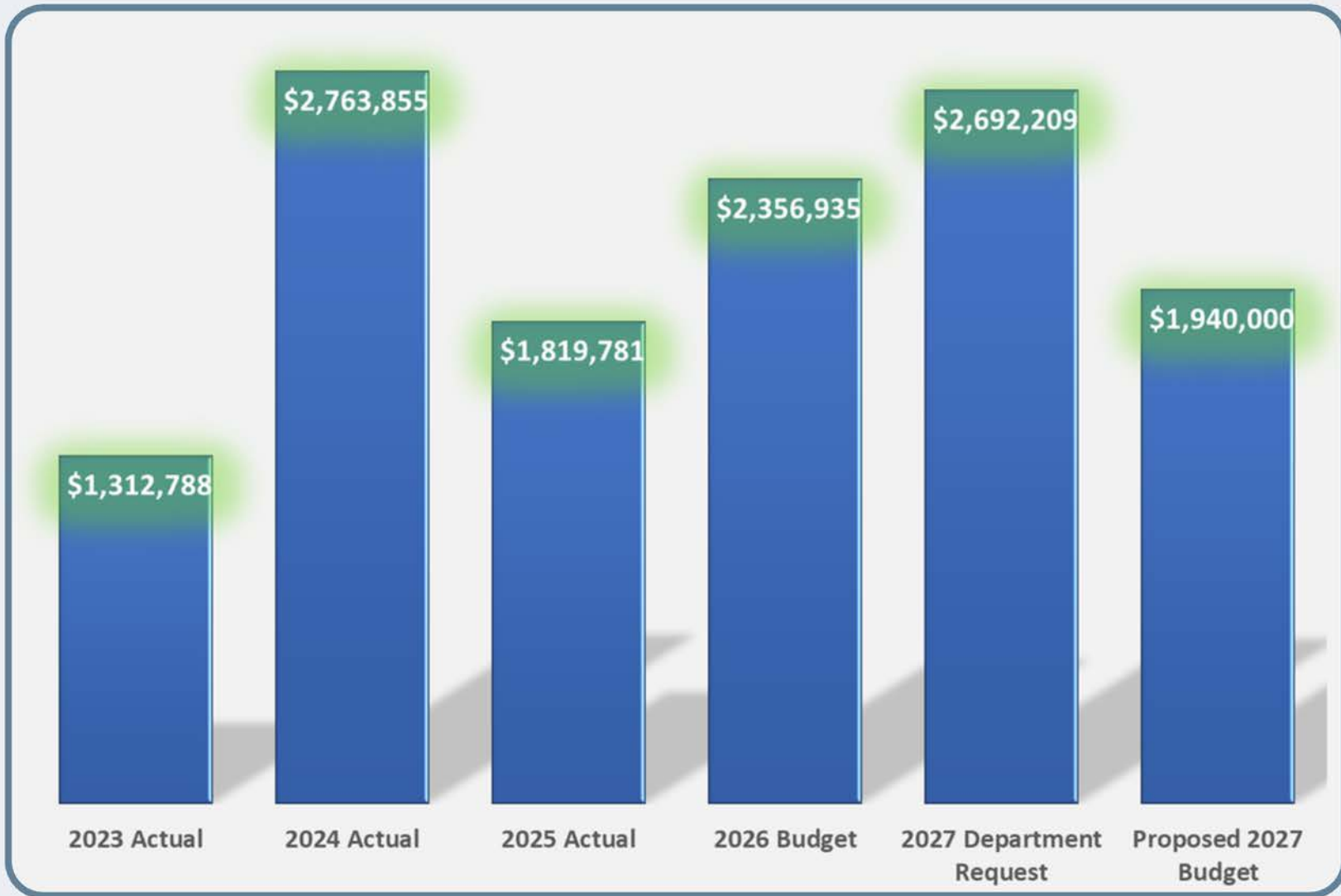


Highway

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Account Clerk/Dispatcher	\$ 52,536		1	1		-1
Account Clerk/Dispatcher - Prof Develop	\$ 1,162					0
Asst DPW Director-Highway/Parks	\$ 115,648		1	1		-1
General Foreman		\$ 74,027	1	1	1	0
Head Administration	\$ 58,837		1	1		-1
Head Administration - Prof Develop	\$ 1,162					0
Mason	\$ 59,363	\$ 89,047	1	2	2	0
MEO B&G	\$ 437,443	\$ 497,929	10	8	10	2
MEO L&H			1	1		-1
MEO LHS	\$ 104,478	\$ 109,325		2	2	0
MEO LHS PW Laborer			1	1		-1
Out of Grade		\$ 8,000				0
PT Position for Sheriffs Crews		\$ 7,868				0
Safety & Training		\$ 4,160				0
Shift Differential		\$ 10,000				0
Working Foreman	\$ 201,593	\$ 201,594	3	3	3	0
Working Foreperson	\$ 124,072	\$ -	2		0	0
Grand Total	\$ 1,156,294	\$ 1,001,950	22	21	18	-3

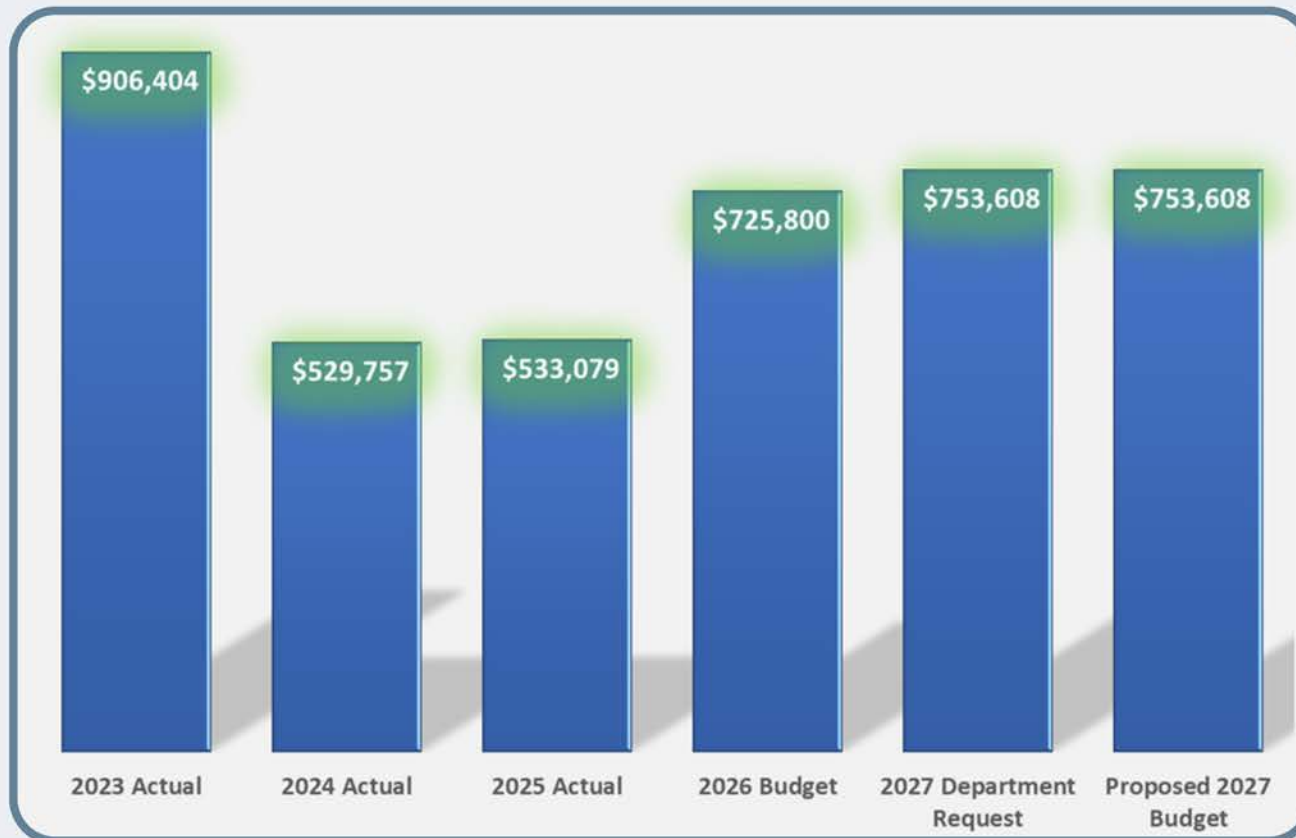


Highway



Outdoor Lighting

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Outdoor Lighting									
5215: Outdoor Lighting	\$ 842,616	\$ 446,375	\$ 470,747	\$ 640,000	\$ 667,808	4.3%	\$ 667,808	4.3%	\$ 27,808
5246: Street Light Maintenance	\$ 63,788	\$ 83,382	\$ 62,332	\$ 85,800	\$ 85,800	0.0%	\$ 85,800	0.0%	\$ -
Outdoor Lighting Total	\$ 906,404	\$ 529,757	\$ 533,079	\$ 725,800	\$ 753,608	3.8%	\$ 753,608	3.8%	\$ 27,808



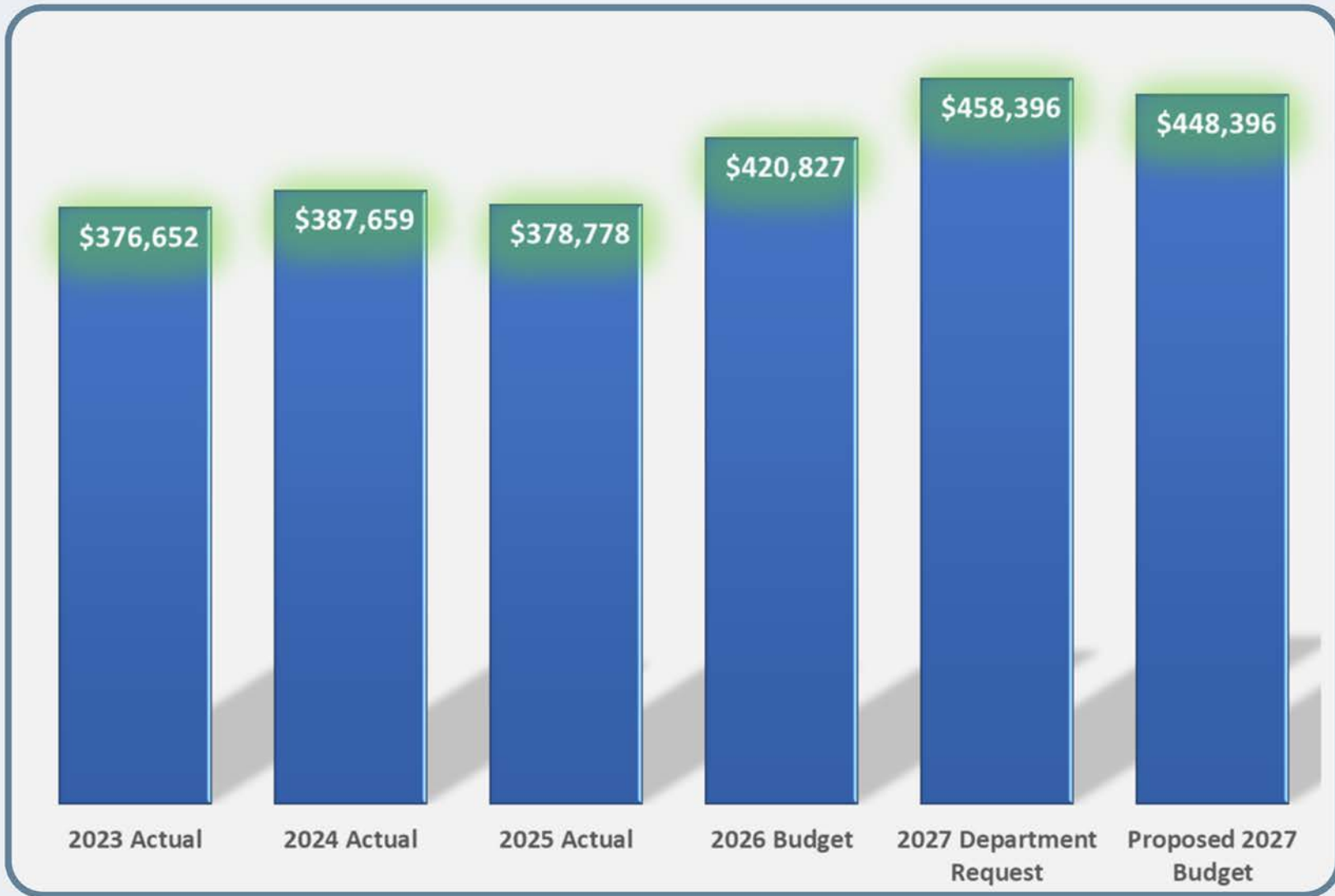
Parking

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Parking									
5110: Parking-Salaries & Wages	\$ 30,774	\$ 52,002	\$ 49,542	\$ 51,126	\$ 51,126	0.0%	\$ 51,126	0.0%	\$ -
5192: Parking - Clothing Allowance	\$ 1,067	\$ 1,200	\$ 600	\$ 600	\$ 600	0.0%	\$ 600	0.0%	\$ -
5215: Parking-Lighting	\$ 9,113	\$ 16,304	\$ -	\$ 10,000	\$ 10,000	0.0%	\$ -	-100.0%	\$ (10,000)
5241: Parking - Repairs & Maint	\$ 80,431	\$ 74,203	\$ 72,843	\$ 95,134	\$ 95,134	0.0%	\$ 95,134	0.0%	\$ -
5246: Parking-Light Maintenance		\$ 99	\$ -	\$ 250	\$ 250	0.0%	\$ 250	0.0%	\$ -
5252: Parking - Signage	\$ 3,000	\$ 235	\$ 2,757	\$ 3,000	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ -
5301: Parking Enforcement	\$ 84,049	\$ 74,257	\$ 76,646	\$ 79,108	\$ 110,014	39.1%	\$ 110,014	39.1%	\$ 30,906
5305: Parking - Contract Mgmt Fee	\$ 166,191	\$ 168,682	\$ 172,905	\$ 178,384	\$ 182,547	2.3%	\$ 182,547	2.3%	\$ 4,163
5306: Parking - Consultant Fees	\$ 1,440	\$ 640	\$ 3,023	\$ 2,500	\$ 5,000	100.0%	\$ 5,000	100.0%	\$ 2,500
5420: Parking - Office Supplies	\$ 98	\$ 36	\$ -	\$ 225	\$ 225	0.0%	\$ 225	0.0%	\$ -
5421: Parking - Printed Supplies	\$ 489	\$ -	\$ 462	\$ 500	\$ 500	0.0%	\$ 500	0.0%	\$ -
Parking Total	\$ 376,652	\$ 387,659	\$ 378,778	\$ 420,827	\$ 458,396	8.9%	\$ 448,396	6.6%	\$ 27,569

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Laborer	\$ 51,126	\$ 51,126	1	1	1	0
Grand Total	\$ 51,126	\$ 51,126	1	1	1	0



Parking



Parks

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Parks Department									
5110: Parks-Salaries & Wages	\$ 376,541	\$ 410,320	\$ 464,953	\$ 548,114	\$ 552,045	0.7%	\$ 549,071	0.2%	\$ 957
5130: Parks-Overtime	\$ 24,351	\$ 20,852	\$ 24,238	\$ 24,320	\$ 24,320	0.0%	\$ 24,320	0.0%	\$ -
5151: Parks-Longevity	\$ 4,500	\$ 4,500	\$ 5,500	\$ 5,600	\$ 8,400	50.0%	\$ 8,400	50.0%	\$ 2,800
5192: Parks-Clothing Allowance	\$ 4,300	\$ 4,800	\$ 5,400	\$ 6,000	\$ 6,000	0.0%	\$ 5,400	-10.0%	\$ (600)
5196: Park - Tool Allowance	\$ 500	\$ 600	\$ -	\$ 600	\$ 600	0.0%	\$ 600	0.0%	\$ -
5211: Parks-Electricity	\$ 15,099	\$ 3,363	\$ 478	\$ 7,000	\$ 7,000	0.0%	\$ 7,000	0.0%	\$ -
5212: Parks-Heat	\$ 7,955	\$ 7,179	\$ 7,080	\$ 7,850	\$ 8,855	12.8%	\$ 8,855	12.8%	\$ 1,005
5251: Parks-Repairs & Maint. Vehicles	\$ 25,472	\$ 25,218	\$ 36,614	\$ 30,000	\$ 44,242	47.5%	\$ 44,242	47.5%	\$ 14,242
5271: Park Dept - Equipment Lease	\$ 126,456	\$ 14,714	\$ 14,954	\$ 15,000	\$ 15,000	0.0%	\$ 15,000	0.0%	\$ -
5399: Parks-Tree Removal	\$ 90,889	\$ 85,000	\$ 82,873	\$ 100,000	\$ 100,000	0.0%	\$ 100,000	0.0%	\$ -
5430: Parks-Bldg Equip & Repairs	\$ 18,457	\$ 10,000	\$ 2,058	\$ 10,000	\$ 10,000	0.0%	\$ 10,000	0.0%	\$ -
5463: Parks-Trees & Shrubs	\$ 58,383	\$ 72,270	\$ 43,273	\$ 50,000	\$ 50,000	0.0%	\$ 5,000	-90.0%	\$ (45,000)
5480: Parks-Vehicular Supplies	\$ 10,935	\$ 8,609	\$ 7,739	\$ 10,000	\$ 10,000	0.0%	\$ 10,000	0.0%	\$ -
5531: Parks-Cemetery Supplies	\$ 42,501	\$ 44,100	\$ 39,420	\$ 46,500	\$ 46,500	0.0%	\$ 46,500	0.0%	\$ -
5533: Parks-DPW Supplies	\$ 52,992	\$ 56,500	\$ 34,539	\$ 56,500	\$ 61,100	8.1%	\$ 39,274	-30.5%	\$ (17,226)
Parks Department Total	\$ 859,331	\$ 768,025	\$ 769,119	\$ 917,484	\$ 944,062	2.9%	\$ 873,662	-4.8%	\$ (43,822)

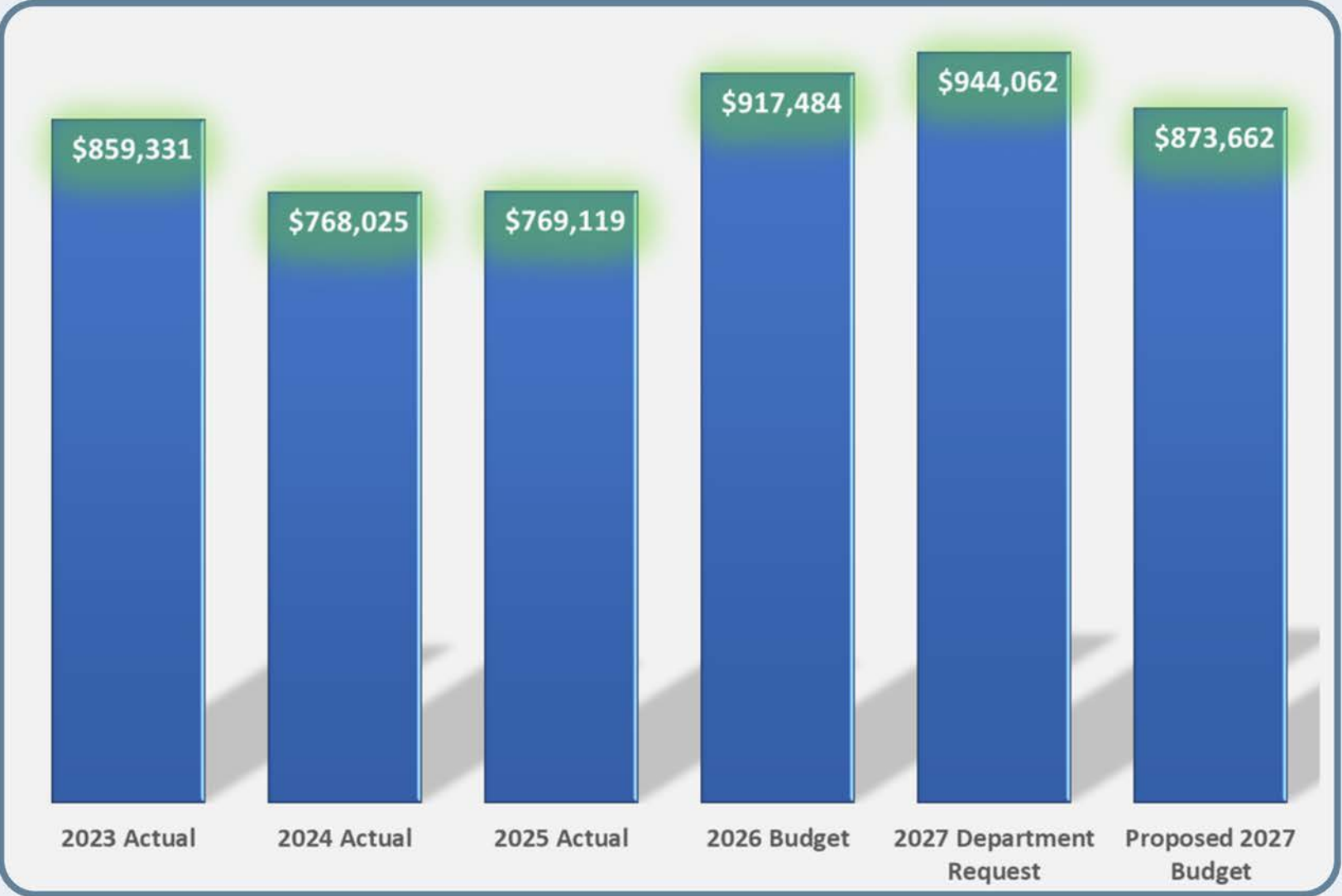


Parks

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
General Foreman	\$ 76,565	\$ 76,545	1	1	1	0
Groundswoker	\$ 203,194	\$ 150,404	3	3	3	0
MEO B&G	\$ 55,515	\$ 55,515	1	1	1	0
MEO Laborer	\$ 102,960	\$ 104,666	2	2	2	0
MEO LHS Sr. Gro		\$ 55,515	1	1	1	0
Out of Grade		\$ 1,000				0
Pest/Tree Crew Diff.		\$ 4,623				0
Safety & Training		\$ 4,160				0
Seasonal Positions		\$ 30,000				0
Working Foreman	\$ 66,643	\$ 66,643	1	1	1	0
Grand Total	\$ 504,877	\$ 549,071	9	9	9	0



Parks



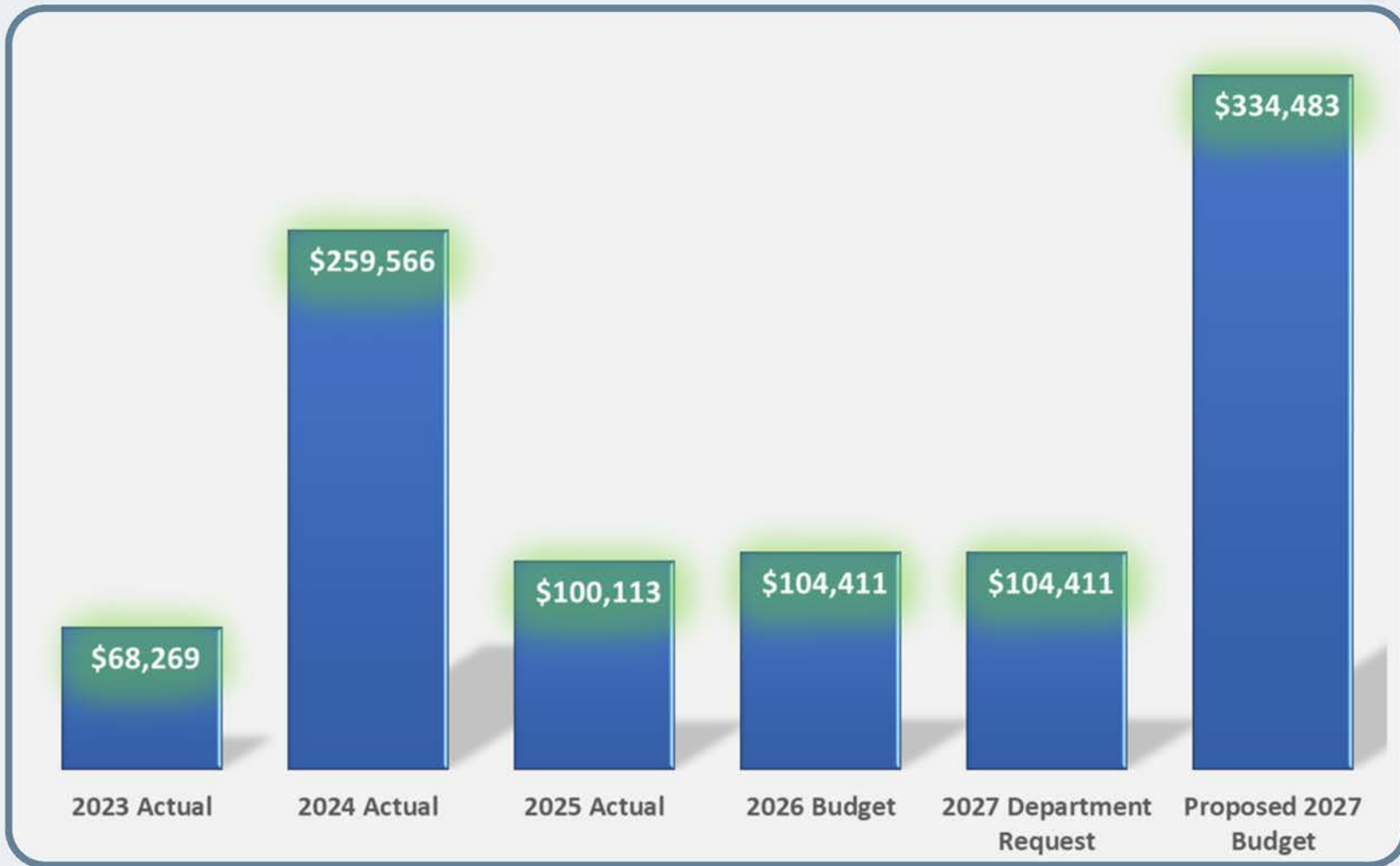
Public Works Administration

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Public Works Administration									
5110: Public Works Admin - Salaries	\$ 36,341	\$ 224,740	\$ 59,040	\$ 59,040	\$ 59,040	0.0%	\$ 297,318	403.6%	\$ 238,278
5151: Public Works Admin - Longevity		\$ -	\$ 1,426	\$ 567	\$ 567	0.0%	\$ -	-100.0%	\$ (567)
5240: R & M Office Equip	\$ 153	\$ 900	\$ 462	\$ 900	\$ 900	0.0%	\$ 900	0.0%	\$ -
5251: Rep & Maint Vehicles		\$ 298	\$ -	\$ 300	\$ 300	0.0%	\$ 300	0.0%	\$ -
5340: Communications	\$ 1,036	\$ 1,104	\$ -	\$ 1,525	\$ 1,525	0.0%	\$ 1,525	0.0%	\$ -
5420: Office Supplies	\$ 502	\$ 464	\$ -	\$ 475	\$ 475	0.0%	\$ 475	0.0%	\$ -
5463: Brightside	\$ 25,000	\$ 28,432	\$ 36,633	\$ 37,639	\$ 37,639	0.0%	\$ 30,000	-20.3%	\$ (7,639)
5480: Vehicle Gas & Oil	\$ 365	\$ 280	\$ 160	\$ 300	\$ 300	0.0%	\$ 300	0.0%	\$ -
5710: Travel	\$ 3,210	\$ 2,249	\$ 2,220	\$ 2,460	\$ 2,460	0.0%	\$ 2,460	0.0%	\$ -
5730: Dues & Memberships	\$ 1,662	\$ 1,100	\$ 172	\$ 1,205	\$ 1,205	0.0%	\$ 1,205	0.0%	\$ -
Public Works Administration Total	\$ 68,269	\$ 259,566	\$ 100,113	\$ 104,411	\$ 104,411	0.0%	\$ 334,483	220.4%	\$ 230,072

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Account Clerk/Dispatcher		\$ 55,462			1	1
Account Clerk/Dispatcher - Prof Develop		\$ 1,162				0
Asst DPW Director-Highway/Parks		\$ 118,377			1	1
DPW Director	\$ 59,040	\$ 59,040	0.3	0.3	0.3	0
Head Administration		\$ 62,115			1	1
Head Administration - Prof Develop		\$ 1,162				0
Grand Total	\$ 59,040	\$ 297,318	0.3	0.3	3.3	3



Public Works Administration



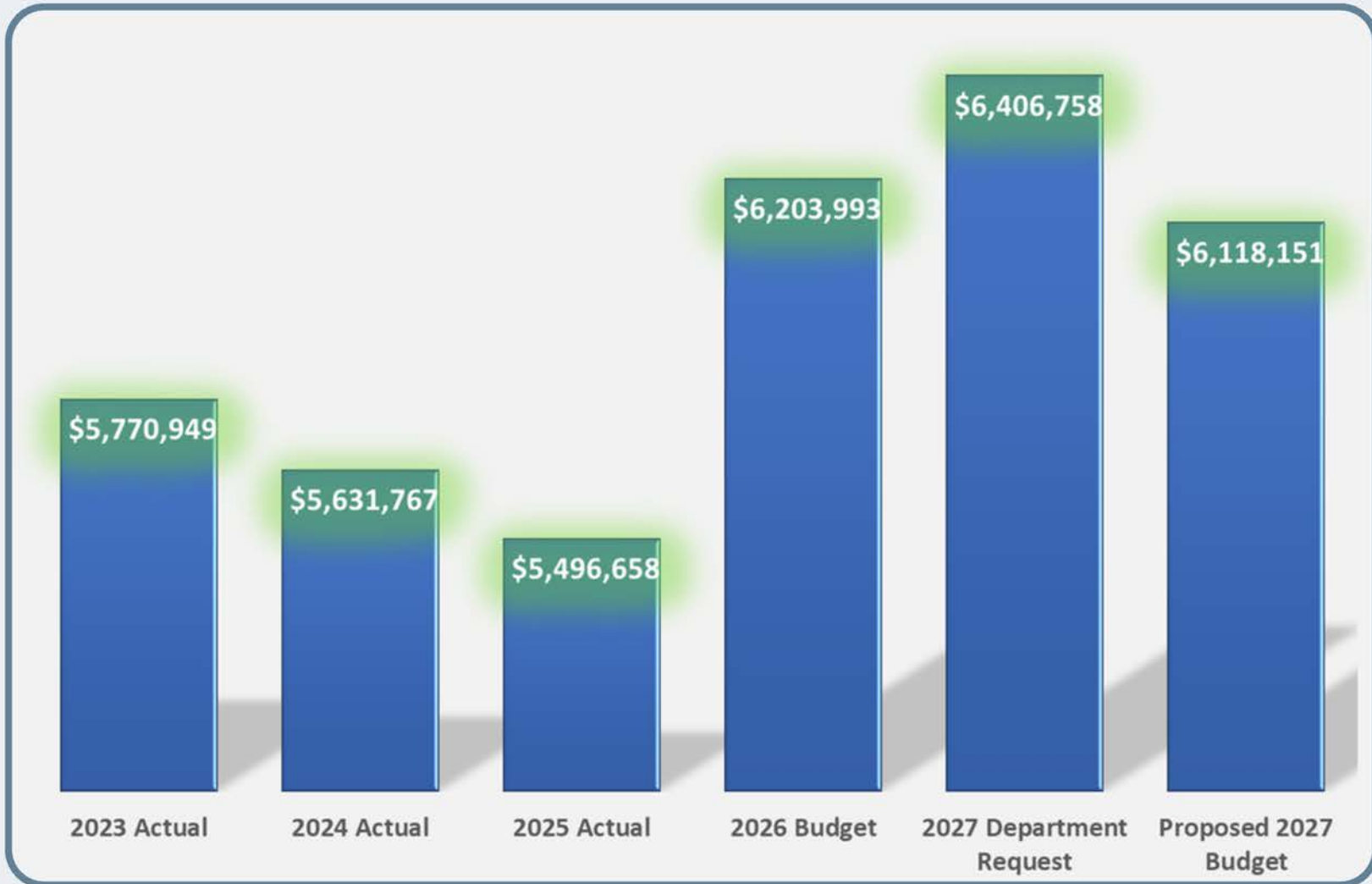
Refuse

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Refuse Collection									
5110: Refuse Collection & Disp - Salaries	\$ 136,124	\$ 190,346	\$ 200,773	\$ 208,319	\$ 228,320	9.6%	\$ 201,021	-3.5%	\$ (7,298)
5130: Collection & Disposal Overtime	\$ 5,713	\$ 6,685	\$ 11,995	\$ 8,891	\$ 17,903	101.4%	\$ 17,903	101.4%	\$ 9,012
5240: R & M Equipment	\$ 5,000	\$ 9,000	\$ 10,271	\$ 12,500	\$ 12,500	0.0%	\$ 11,000	-12.0%	\$ (1,500)
5292: Waste Removal Program	\$ 63,695	\$ 79,080	\$ 79,171	\$ 110,000	\$ 110,000	0.0%	\$ 85,000	-22.7%	\$ (25,000)
5303: Refuse-Contract-Disposal Area	\$ 1,453,838	\$ 1,519,355	\$ 1,418,762	\$ 1,738,000	\$ 1,781,102	2.5%	\$ 1,633,944	-6.0%	\$ (104,056)
5304: Refuse-Contract-Pick Up & Hauling	\$ 3,739,520	\$ 3,580,128	\$ 3,359,757	\$ 3,793,000	\$ 3,887,400	2.5%	\$ 3,852,500	1.6%	\$ 59,500
5305: Refuse-Recycling	\$ 57,989	\$ 40,116	\$ 35,639	\$ 56,500	\$ 92,750	64.2%	\$ 40,000	-29.2%	\$ (16,500)
5318: Landfill Legal & Consulting	\$ 250,000	\$ 194,526	\$ 355,068	\$ 250,000	\$ 250,000	0.0%	\$ 250,000	0.0%	\$ -
5480: Vehicular Supplies		\$ -	\$ 1,502	\$ 950	\$ 950	0.0%	\$ 950	0.0%	\$ -
5710: Travel & Training	\$ 94	\$ 246	\$ -	\$ 2,000	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ -
5870: Equipment Replacement	\$ 7,401	\$ 7,858	\$ 7,858	\$ 7,858	\$ 7,858	0.0%	\$ 7,858	0.0%	\$ -
5194: Safety Equipment	\$ 975	\$ 947	\$ 862	\$ 975	\$ 975	0.0%	\$ 975	0.0%	\$ -
5271: Equipment Rental	\$ 50,600	\$ 3,479	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	\$ 15,000	0.0%	\$ -
Refuse Collection Total	\$ 5,770,949	\$ 5,631,767	\$ 5,496,658	\$ 6,203,993	\$ 6,406,758	3.3%	\$ 6,118,151	-1.4%	\$ (85,842)

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Part Time Recycling Center		\$ 79,387	1	1	1	0
Solid Waste Manager	\$ 88,945	\$ 64,143	1	1	1	0
Waste Reduction Coordinator	\$ 54,995	\$ 57,491	1	1	1	0
Grand Total	\$ 143,940	\$ 201,021	3	3	3	0

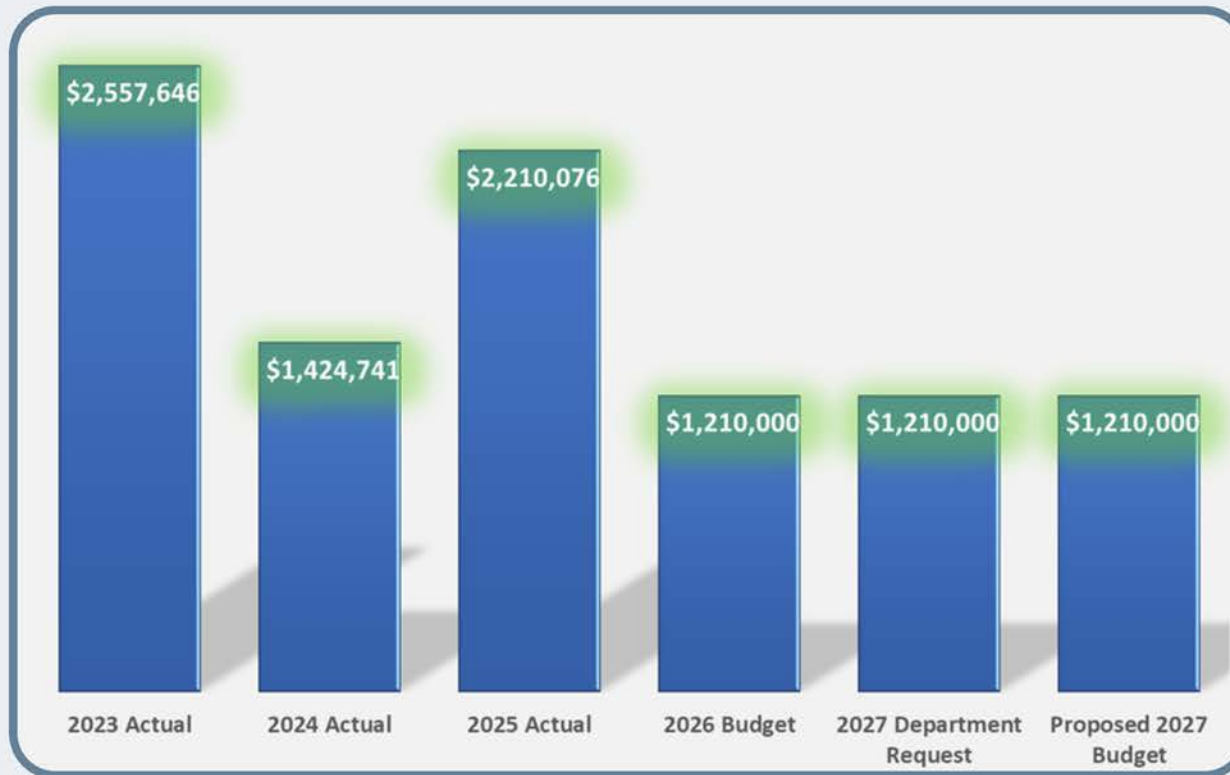


Refuse



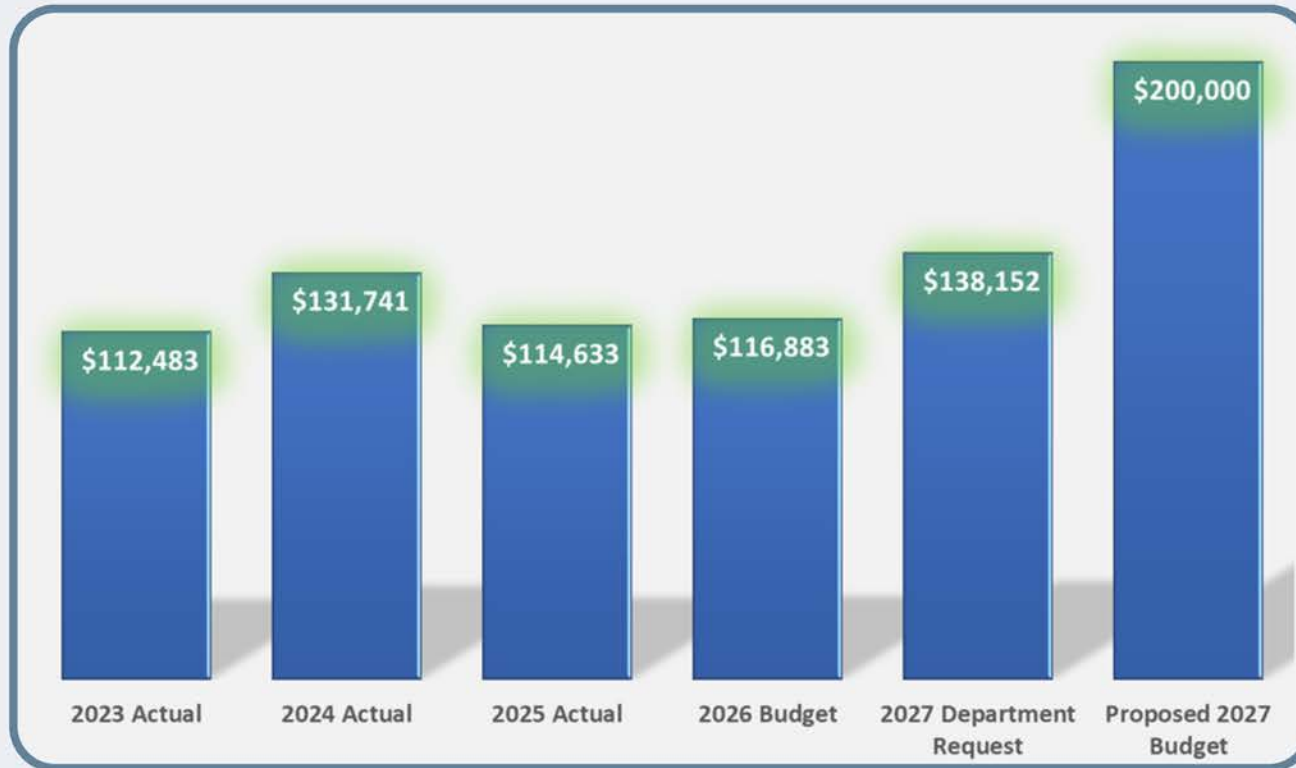
Snow & Ice Removal

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Snow & Ice									
5110: Snow/Ice-Salaries & Wages	\$ 13,236	\$ 8,084	\$ 6,673	\$ 8,330	\$ 8,330	0.0%	\$ 8,330	0.0%	\$ -
5130: Snow/Ice-Overtime	\$ 218,712	\$ 175,547	\$ 260,903	\$ 221,000	\$ 221,000	0.0%	\$ 221,000	0.0%	\$ -
5251: Snow/Ice-Repairs & Maint. Vehicles	\$ 201,465	\$ 147,388	\$ 58,930	\$ 200,000	\$ 200,000	0.0%	\$ 200,000	0.0%	\$ -
5400: Snow/Ice-Truck Hire	\$ 1,105,576	\$ 666,703	\$ 1,359,912	\$ 500,000	\$ 500,000	0.0%	\$ 500,000	0.0%	\$ -
5534: Snow/Ice-Rock Salt & Sand	\$ 1,018,657	\$ 427,017	\$ 523,658	\$ 280,670	\$ 280,670	0.0%	\$ 280,670	0.0%	\$ -
Snow & Ice Total	\$ 2,557,646	\$ 1,424,741	\$ 2,210,076	\$ 1,210,000	\$ 1,210,000	0.0%	\$ 1,210,000	0.0%	\$ -



Street Marking

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Street Marking									
5535: Street Marking-Paint	\$ 2,500	\$ 2,500	\$ 5,500	\$ 5,500	\$ 5,500	0.0%	\$ 7,000	27.3%	\$ 1,500
5536: Street Marking-Pavement Marking	\$ 85,383	\$ 107,529	\$ 85,383	\$ 85,383	\$ 89,652	5.0%	\$ 150,000	75.7%	\$ 64,617
5537: Street Marking-Safety Program	\$ 3,000	\$ 2,552	\$ -	\$ 3,000	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ -
5538: Street Marking-Signs	\$ 21,600	\$ 19,161	\$ 23,750	\$ 23,000	\$ 40,000	73.9%	\$ 40,000	73.9%	\$ 17,000
Street Marking Total	\$ 112,483	\$ 131,741	\$ 114,633	\$ 116,883	\$ 138,152	18.2%	\$ 200,000	71.1%	\$ 83,117



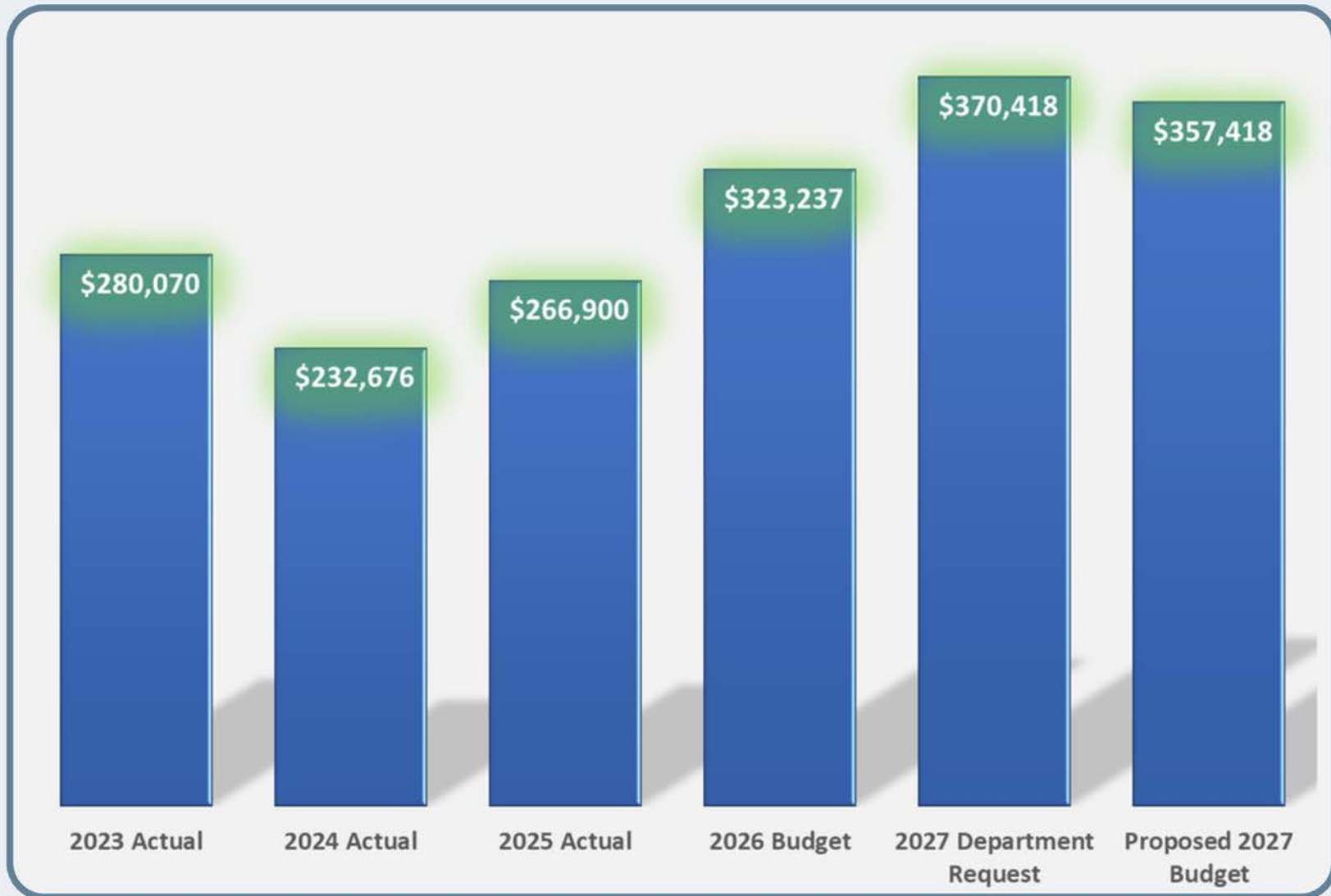
Vehicle Maintenance

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Vehicle Maintenance									
5110: Vehicle Maint-Salaries & Wages	\$ 193,306	\$ 189,007	\$ 210,840	\$ 260,507	\$ 269,808	3.6%	\$ 269,808	3.6%	\$ 9,301
5130: Vehicle Maint-Overtime	\$ 3,412	\$ 84	\$ 471	\$ 5,000	\$ 5,000	0.0%	\$ 2,000	-60.0%	\$ (3,000)
5151: Vehicle Maint-Longevity	\$ 3,550	\$ 3,550	\$ 3,800	\$ 3,850	\$ 4,550	18.2%	\$ 4,550	18.2%	\$ 700
5192: Vehicle Maint-Clothing Allowance	\$ 2,100	\$ 1,800	\$ 3,600	\$ 2,400	\$ 2,400	0.0%	\$ 2,400	0.0%	\$ -
5196: Vehicle Maint - Tool Allowance	\$ 1,500	\$ 1,800	\$ -	\$ 2,400	\$ 2,400	0.0%	\$ 2,400	0.0%	\$ -
5211: Vehicle Maint-Electricity	\$ 26,964	\$ 9,843	\$ 68	\$ 16,000	\$ 25,000	56.3%	\$ 25,000	56.3%	\$ 9,000
5212: Vehicle Maint-Heat	\$ 43,411	\$ 21,005	\$ 43,019	\$ 27,000	\$ 45,260	67.6%	\$ 45,260	67.6%	\$ 18,260
5420: Vehicle Maint-Office Supplies	\$ 747	\$ 998	\$ 426	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ -
5430: Building Maintenance-Capital	\$ 5,080	\$ 4,590	\$ 4,676	\$ 5,080	\$ 15,000	195.3%	\$ 5,000	-1.6%	\$ (80)
Vehicle Maintenance Total	\$ 280,070	\$ 232,676	\$ 266,900	\$ 323,237	\$ 370,418	14.6%	\$ 357,418	10.6%	\$ 34,181

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Mechanic - PT	\$ 17,834	\$ 17,834		0.3	0.3	0
MEO Repairperson	\$ 118,728	\$ 118,728	2	2	2	0
Out of Grade	\$ 500	\$ 500				0
Welder/Mechanic	\$ 59,363	\$ 59,364	1	1	1	0
Working Foreman	\$ 73,382	\$ 73,382	1	1	1	0
Grand Total	\$ 269,807	\$ 269,808	4	4.3	4.3	0



Vehicle Maintenance





Inspectional Services

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

Fiscal 2026 Accomplishments

Through a partnership with the Fire Department, inspections of public buildings for life and safety have effectively identified code violations, ensuring compliance with fire alarm systems, fire suppression system checks, egress, emergency lighting, and other requirements outlined in the State Building Code.

We have acquired updated software to streamline food and housing inspection reports. Our weekly staff meetings are both productive and informative, providing staff members a platform to voice issues or concerns related to inspections or properties. During these meetings, protocols and procedures are reviewed and discussed, with attendance from the Planning Director, CDBG Director, and Fire Department Deputies, to stay updated on current projects and

Finally, we hold weekly code team meetings that include representatives from the Police, Fire, and Community Development departments, as well as the Planning Director, to discuss distressed properties and coordinate enforcement efforts.

Fiscal 2027 Goals

Continue to maintain and enhance community safety and the environment, ensure safe and compliant housing, through compliance with local, state and environmental laws and regulations. Continue to provide excellent customer service by maintaining quick turnaround times for inspection requests and responsive follow-up on complaints. This Department handled 1037 complaints in 2025 with a compliance rate of 96%. We will continue to work on achieving a high success rate in resolving complaints. We will increase rental inspections and housing quality inspections by providing property owners with clear guidance on compliance requirements with educational materials, laws and best management practices. Lower the number of cases filed in the Housing Court due to non-compliance.



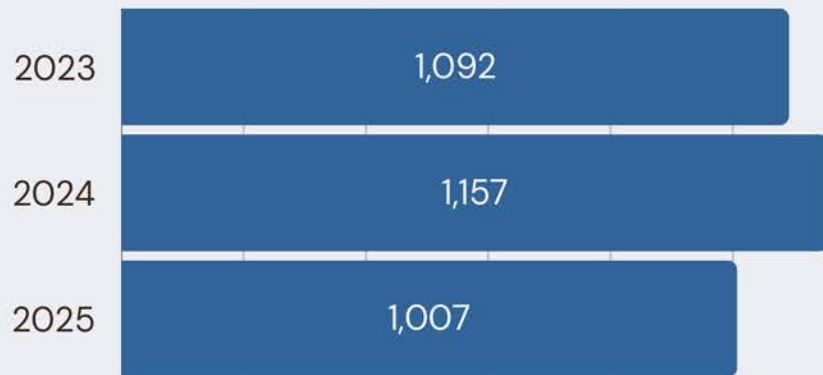
<https://www.haverhillma.gov/living-here/building-and-renovating/inspections/>



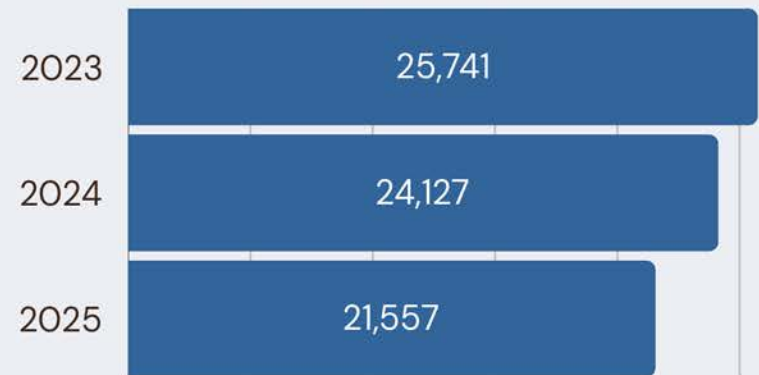
(978) 374 2338

INSPECTIONAL SERVICES PERFORMANCE DASHBOARD

CODE VIOLATION NOTICES



INSPECTIONS CONDUCTED



REVENUE GENERATED



Inspectional Services

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Building Inspections									
5110: Building Inspection-Salaries & Wages	\$ 338,765	\$ 261,787	\$ 392,299	\$ -		0.0%	\$ -	0.0%	\$ -
5130: Building Inspection-Overtime		\$ -	\$ 1,114	\$ -		0.0%	\$ -	0.0%	\$ -
5151: Building Inspection-Longevity	\$ 3,200	\$ 3,950	\$ 4,150	\$ -		0.0%	\$ -	0.0%	\$ -
5194: Boot Allowance	\$ 950	\$ 1,150	\$ 1,150	\$ -		0.0%	\$ -	0.0%	\$ -
Building Inspections Total	\$ 342,915	\$ 266,887	\$ 398,713	\$ -		0.0%	\$ -	0.0%	\$ -
Health & Inspections									
5110: Health/Inspection-Salaries & Wages	\$ 612,100	\$ 748,466	\$ 716,346	\$ 1,181,528	\$ 1,166,278	-1.3%	\$ 1,241,260	5.1%	\$ 59,732
5130: Health/Inspection-Overtime	\$ 460	\$ 4,069	\$ 5,285	\$ 5,000	\$ 7,000	40.0%	\$ 6,000	20.0%	\$ 1,000
5151: Health/Inspection-Longevity	\$ 7,500	\$ 6,400	\$ 6,200	\$ 9,800	\$ 12,650	29.1%	\$ 12,650	29.1%	\$ 2,850
5191: Health/Inspection-Professional Devel		\$ -	\$ 1,400	\$ 8,200	\$ 10,800	31.7%	\$ 10,800	31.7%	\$ 2,600
5194: Health/Inspection-Boot Allowance	\$ 4,750	\$ 6,900	\$ 6,900	\$ -		0.0%	\$ -	0.0%	\$ -
5199: Health/Inspection-Board Stipends		\$ 255	\$ -	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ -
5240: Repairs & Maint. Office Equipment	\$ 1,818	\$ 1,522	\$ 2,029	\$ 2,500	\$ 2,500	0.0%	\$ 2,500	0.0%	\$ -
5251: Repairs & Maint. Vehicles	\$ 5,277	\$ 5,651	\$ 6,244	\$ 7,000	\$ 7,000	0.0%	\$ 7,000	0.0%	\$ -
5317: Health/Inspection-Advertising	\$ 14	\$ 69	\$ 274	\$ 750	\$ 750	0.0%	\$ 750	0.0%	\$ -
5318: Abandoned Property	\$ 760	\$ -	\$ -	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ -
5340: Health/Inspection-Communications	\$ 11,044	\$ 10,985	\$ 11,728	\$ 12,000	\$ 12,000	0.0%	\$ 12,000	0.0%	\$ -
5386: Health/Inspection-Special Programs	\$ 3,814	\$ 3,612	\$ 6,254	\$ 5,000	\$ 5,000	0.0%	\$ 5,000	0.0%	\$ -
5420: Health/Inspection-Office Supplies	\$ 8,281	\$ 3,449	\$ 4,460	\$ 4,500	\$ 4,500	0.0%	\$ 4,500	0.0%	\$ -
5421: Health/Inspection-Printed Supplies	\$ 2,139	\$ 2,223	\$ 3,660	\$ 4,500	\$ 4,500	0.0%	\$ 3,500	-22.2%	\$ (1,000)
5480: Vehicular Supplies	\$ 6,954	\$ 7,057	\$ 7,658	\$ 6,000	\$ 6,000	0.0%	\$ 6,000	0.0%	\$ -
5583: Computer Supplies		\$ 1,060	\$ 930	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
5710: Health/Inspection-Travel	\$ 944	\$ -	\$ 126	\$ 200	\$ 200	0.0%	\$ 200	0.0%	\$ -
5730: Dues and Memberships	\$ 1,534	\$ 1,180	\$ 1,159	\$ 2,000	\$ 2,000	0.0%	\$ 1,500	-25.0%	\$ (500)
Health & Inspections Total	\$ 667,389	\$ 802,897	\$ 780,653	\$ 1,252,478	\$ 1,244,678	-0.6%	\$ 1,317,160	5.2%	\$ 64,682
Grand Total	\$ 1,010,304	\$ 1,069,784	\$ 1,179,366	\$ 1,252,478	\$ 1,244,678	-0.6%	\$ 1,317,160	5.2%	\$ 64,682

Department budgets combined in fiscal 2026

Inspectional Services

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Animal Inspector	\$ 20,000	\$ 20,000	0.5	0.5	0.5	0
Building Inspector	\$ 106,818	\$ 106,818	1	1	1	0
Chief Admin Clerk	\$ 51,847	\$ 54,373	1	1	1	0
Compliance Inspector	\$ 125,486	\$ 132,376	1.4	1.4	1.4	0
Deputy Director Head	\$ 85,454	\$ 85,454	1	1	1	0
Director	\$ 79,301	\$ 88,884	0.8	0.8	1	0.2
Electrical Inspector	\$ 82,074	\$ 82,074	1	1	1	0
Head Clerk	\$ 88,592	\$ 92,792	2	2	2	0
Local Building Inspector	\$ 155,772	\$ 147,303	1.8	1.8	1.8	0
Mechanical Inspector	\$ 7,500	\$ 7,500	0			0
Plumbing & Gas Inspector	\$ 82,074	\$ 82,074	1	1	1	0
Sanitary Inspector	\$ -	\$ 74,983	1	1	1	0
Sealer Weights		\$ 16,875				0
Senior Sanitary Inspector	\$ 221,911	\$ 233,752	2.9	2.9	2.9	0
Sub Inspector - Building	\$ 1,000	\$ 1,000	0			0
Sub Inspector - Electrical	\$ 5,000	\$ 7,500	0			0
Sub Inspector - Plumbing / Gas	\$ 5,000	\$ 7,500	0			0
Grand Total	\$ 1,117,829	\$ 1,241,260	15.4	15.4	15.6	 0.2

Inspectional Services





Human Services

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

Departments Include:

- Public Health
- Senior Center
- Veterans Services
- Citizens Center
- Recreation
- Commission on Disability Issues
- Cultural Council

Fiscal 2026 Accomplishments

This year, our outreach worker has aided with community resources, Citizenship, English, and Spanish Classes. 8 other students obtained new citizenship. A supplemental grocery program provided a monthly bag of groceries to 167 eligible older adults in the community.

Through our transportation coordinator, 214 rides by volunteer drivers were coordinated for older adults to go to medical appointments. Transportation also assists our clients in completing applications for the MeVa special service vans.

The Haverhill Citizen Center is the home of Human Services within the City, housing Recreation, Veterans Services, the Council on Aging, the Disabilities Commission, Northeast Legal Aid, and Public Health. This year, the hall was rented 52 times. This year, the building served as a food drive donation site, and Citizen Center staff distributed the food to food banks.

Fiscal 2027 Goals

The Council on Aging has received a bus through MeVa for use for the Council on Aging. Our goal is to have the van driver complete the driver certification, plan the trip calendar, and begin various day trips for our clients.

Goals for the Public Health Department include:

- Create education curriculum to include Hands Only CPR and choking response for the community.
- Complete Community Resource Guide for the Community.
- Create educational materials and flyers to distribute through social media.
- Create web page for City website and Facebook.



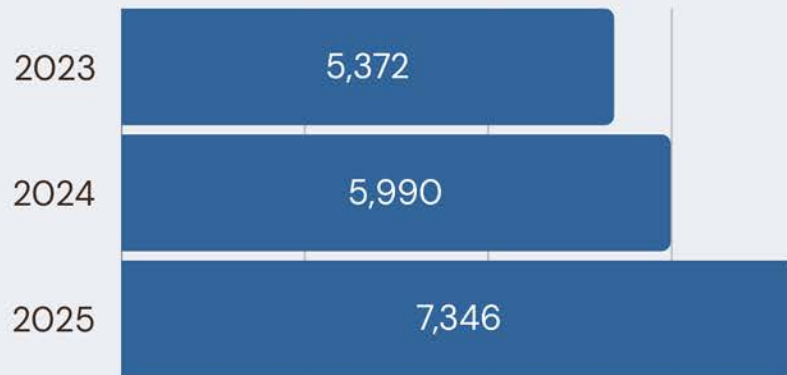
<https://www.haverhillma.gov/parks-recreation-culture/facilities-and-rentals/haverhill-citizen-s-center/>



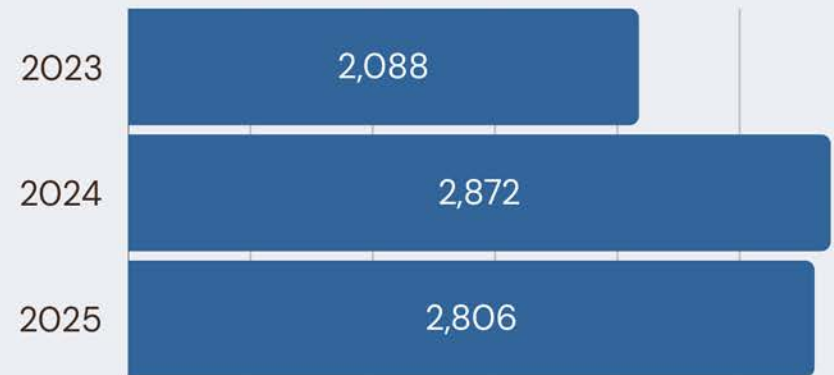
(978) 374 2390

HUMAN SERVICES PERFORMANCE DASHBOARD

FITNESS CLASSES HELD



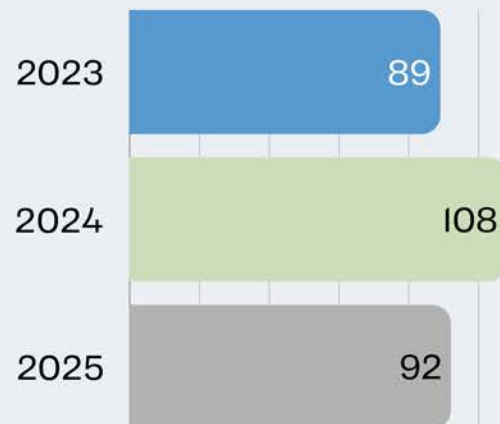
NUTRITION DISTRIBUTION



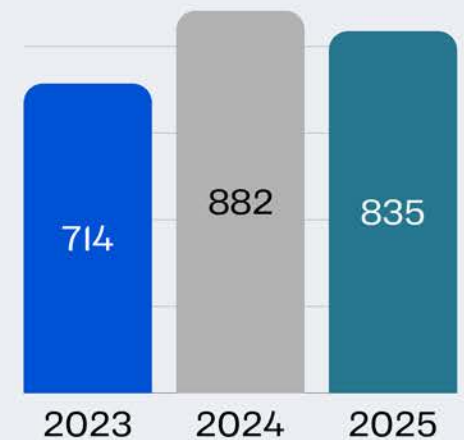
MINORITY OUTREACH



INFECTIOUS DISEASE MANAGEMENT & INVESTIGATION



COMMUNITY BLOOD PRESSURE CLINICS



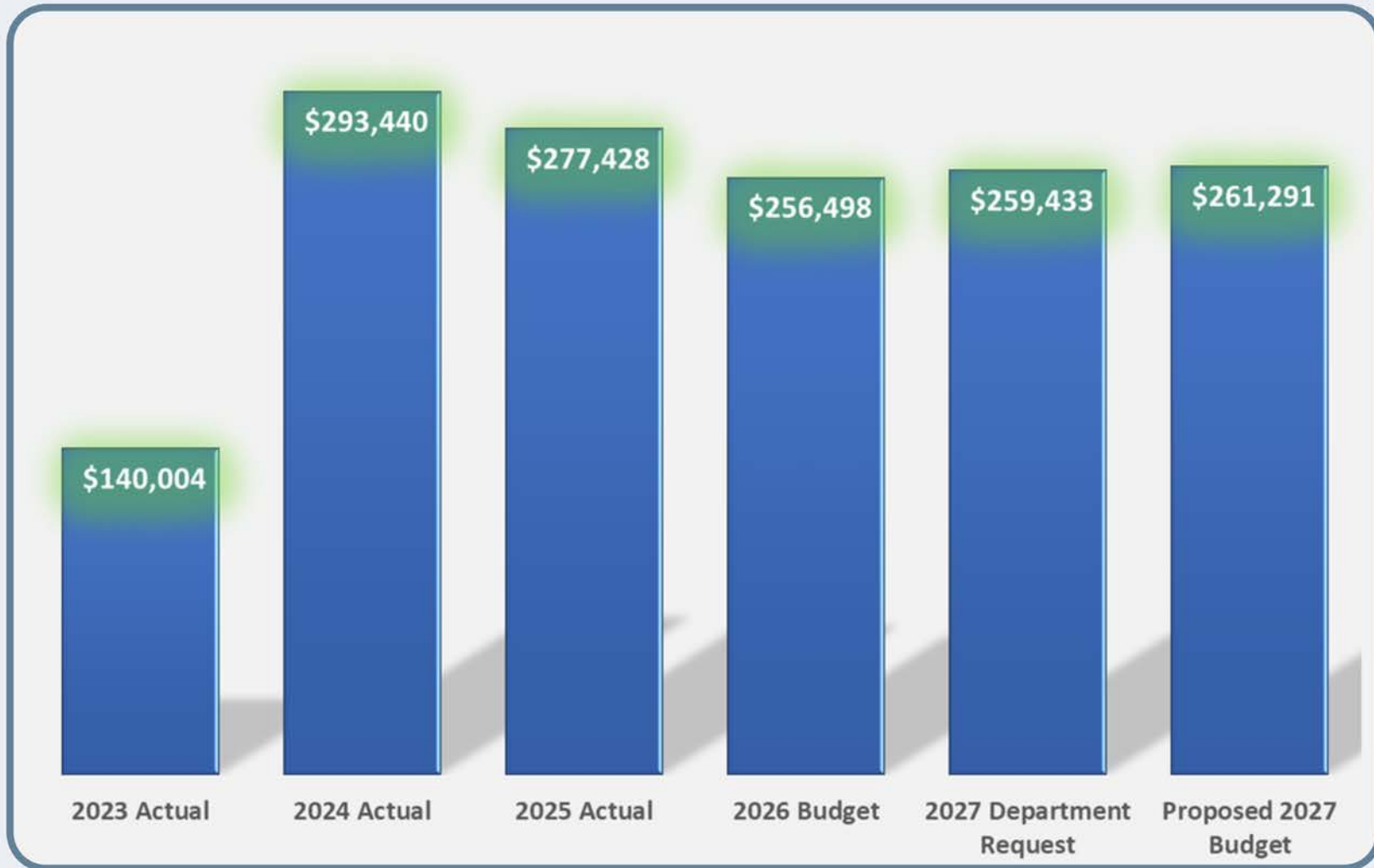
Public Health

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Public Health Department									
5110: Public Health Salaries	\$ 131,075	\$ 283,572	\$ 268,343	\$ 246,148	\$ 249,533	1.4%	\$ 249,991	1.6%	\$ 3,843
5151: Public Health Longevity	\$ 1,650	\$ 1,350	\$ 1,350	\$ 1,350	\$ 2,900	114.8%	\$ 4,300	218.5%	\$ 2,950
5240: Public Health Supplies	\$ 7,279	\$ 8,518	\$ 7,735	\$ 9,000	\$ 7,000	-22.2%	\$ 7,000	-22.2%	\$ (2,000)
Public Health Department Total	\$ 140,004	\$ 293,440	\$ 277,428	\$ 256,498	\$ 259,433	1.1%	\$ 261,291	1.9%	\$ 4,793

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Administrative Assistant	\$ 50,728	\$ 50,728	1	1	1	0
Community Health Nurse	\$ 101,957	\$ 101,957	1	1	1	0
Community Health Nurse Director Stipend	\$ 10,000	\$ 10,000				0
Hospital Trust Offset	\$ (40,000)	\$ (40,000)	0			0
Public Health Nurse	\$ 71,019	\$ 71,020	1	1	1	0
Social Outreach	\$ 56,286	\$ 56,286	1	1	1	0
Grand Total	\$ 249,990	\$ 249,991	4	4	4	0



Public Health



Senior Center

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Senior Center									
5110: Senior Ctr-Salaries & Wages	\$ 9,998	\$ 9,841	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	\$ 10,000	0.0%	\$ -
5151: Senior Ctr-Longevity				\$ 1,400		-100.0%	\$ -	-100.0%	\$ (1,400)
5192: Senior Ctr-Clothing Allowance		\$ 2,100	\$ -	\$ 2,100		-100.0%	\$ 2,100	0.0%	\$ -
5240: Repairs & Maint. Office Equipment	\$ 1,456	\$ 957	\$ -	\$ 1,700	\$ 1,700	0.0%	\$ 1,700	0.0%	\$ -
5420: Senior Ctr-Office Supplies	\$ 229	\$ 280	\$ 728	\$ 1,000	\$ 1,000	0.0%	\$ 700	-30.0%	\$ (300)
Senior Center Total	\$ 11,683	\$ 13,178	\$ 10,728	\$ 16,200	\$ 12,700	-21.6%	\$ 14,500	-10.5%	\$ (1,700)

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Director	\$ 10,000	\$ 10,000	0.2	0.2	0.2	0
Grand Total	\$ 10,000	\$ 10,000	0.2	0.2	0.2	0



Senior Center

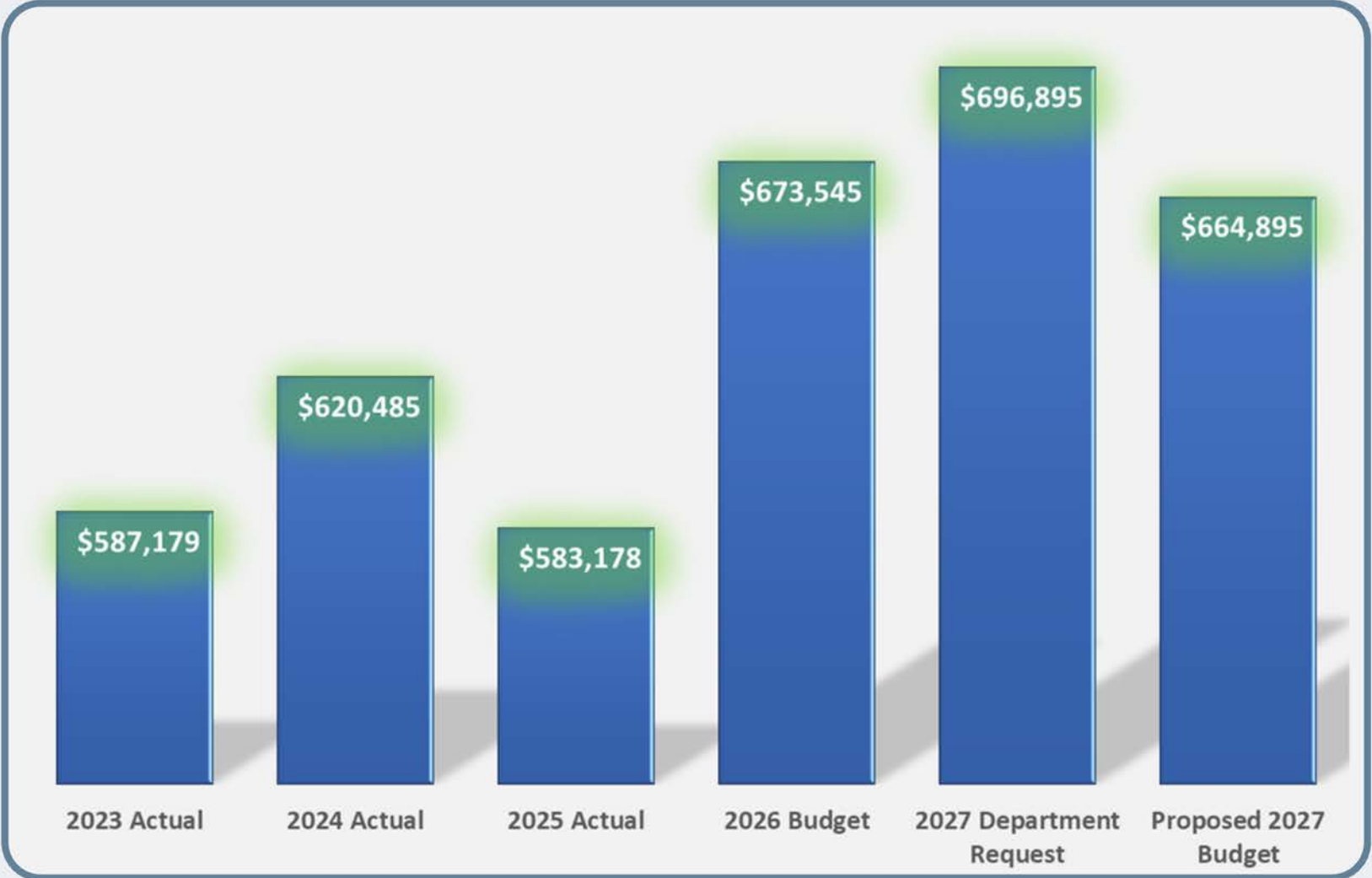


Veterans Services

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Veterans Services									
5110: Veterans-Salaries & Wages	\$ 107,991	\$ 109,935	\$ 113,451	\$ 113,445	\$ 128,845	13.6%	\$ 128,845	13.6%	\$ 15,400
5151: Veterans- Longevity				\$ 2,100	\$ 2,800	33.3%	\$ 2,800	33.3%	\$ 700
5340: Veterans-Communications	\$ 498	\$ 498	\$ 498	\$ 500	\$ 500	0.0%	\$ 500	0.0%	\$ -
5390: Veterans Grave Reg	\$ 660	\$ 700	\$ 700	\$ 750	\$ 750	0.0%	\$ 750	0.0%	\$ -
5392: Veterans-Cash Payments	\$ 441,681	\$ 486,531	\$ 455,388	\$ 525,000	\$ 525,000	0.0%	\$ 500,000	-4.8%	\$ (25,000)
5393: Veterans-Mem Day Parade	\$ 3,417	\$ 3,513	\$ 3,251	\$ 1,750	\$ 3,500	100.0%	\$ 3,500	100.0%	\$ 1,750
5394: Veterans-Pearl Harbor Day Parade		\$ 1,955		\$ 2,000		-100.0%	\$ -	-100.0%	\$ (2,000)
5395: Veterans Day Parade	\$ 2,500	\$ -	\$ 1,490	\$ -	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ 2,000
5401: Veterans-Burial	\$ 16,000	\$ 8,475	\$ -	\$ 10,000	\$ 12,000	20.0%	\$ 8,000	-20.0%	\$ (2,000)
5420: Veterans-Office Supplies	\$ 1,479	\$ 1,211	\$ 857	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
5426: Veterans-Flag Account	\$ 9,836	\$ 549	\$ 7,318	\$ 12,000	\$ 12,000	0.0%	\$ 9,000	-25.0%	\$ (3,000)
5730: Veterans Director Expenses	\$ 100	\$ 2,118	\$ 225	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ -
5780: Veterans Educational Programs	\$ 3,017	\$ 5,000	\$ -	\$ 3,000	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ -
5872: Veterans Lease Payment Vehicles			\$ -	\$ -	\$ 3,500	0.0%	\$ 3,500	0.0%	\$ 3,500
Veterans Services Total	\$ 587,179	\$ 620,485	\$ 583,178	\$ 673,545	\$ 696,895	3.5%	\$ 664,895	-1.3%	\$ (8,650)

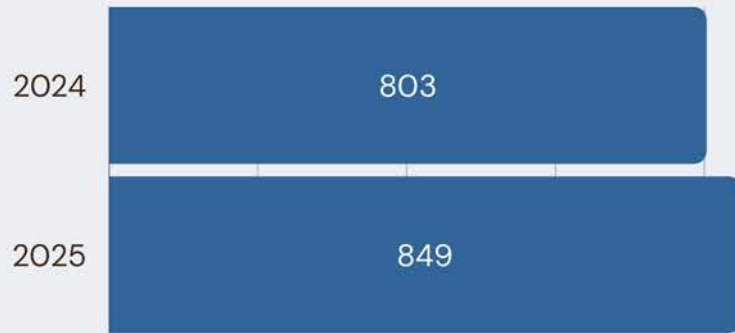
	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Driver	\$ 42,827	\$ 45,198	1	1	1	0
Professional Development	\$ 1,500	\$ 1,500				0
Veterans Agent	\$ 7,800	\$ 7,800				0
Veterans Services Director	\$ 74,347	\$ 74,347	1	1	1	0
Grand Total	\$ 126,474	\$ 128,845	2	2	2	0

Veterans Services



VETERANS SERVICES PERFORMANCE DASHBOARD

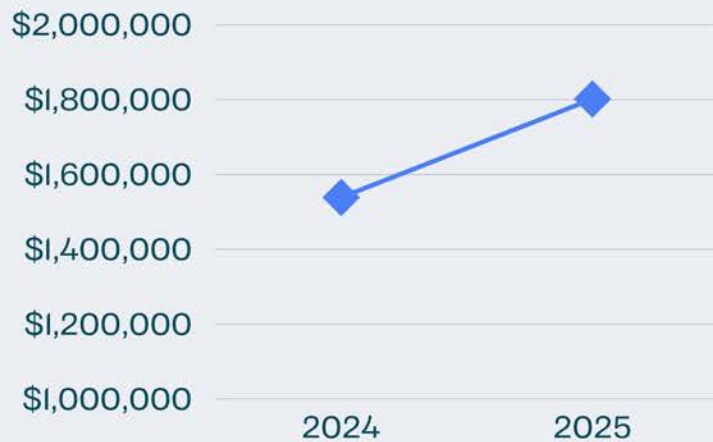
NUMBER OF VETERANS RECEIVING BENEFITS



2025

\$1,812
AVERAGE MONTHLY
BENEFIT

TOTAL FEDERAL BENEFITS PAID



Citizens Center

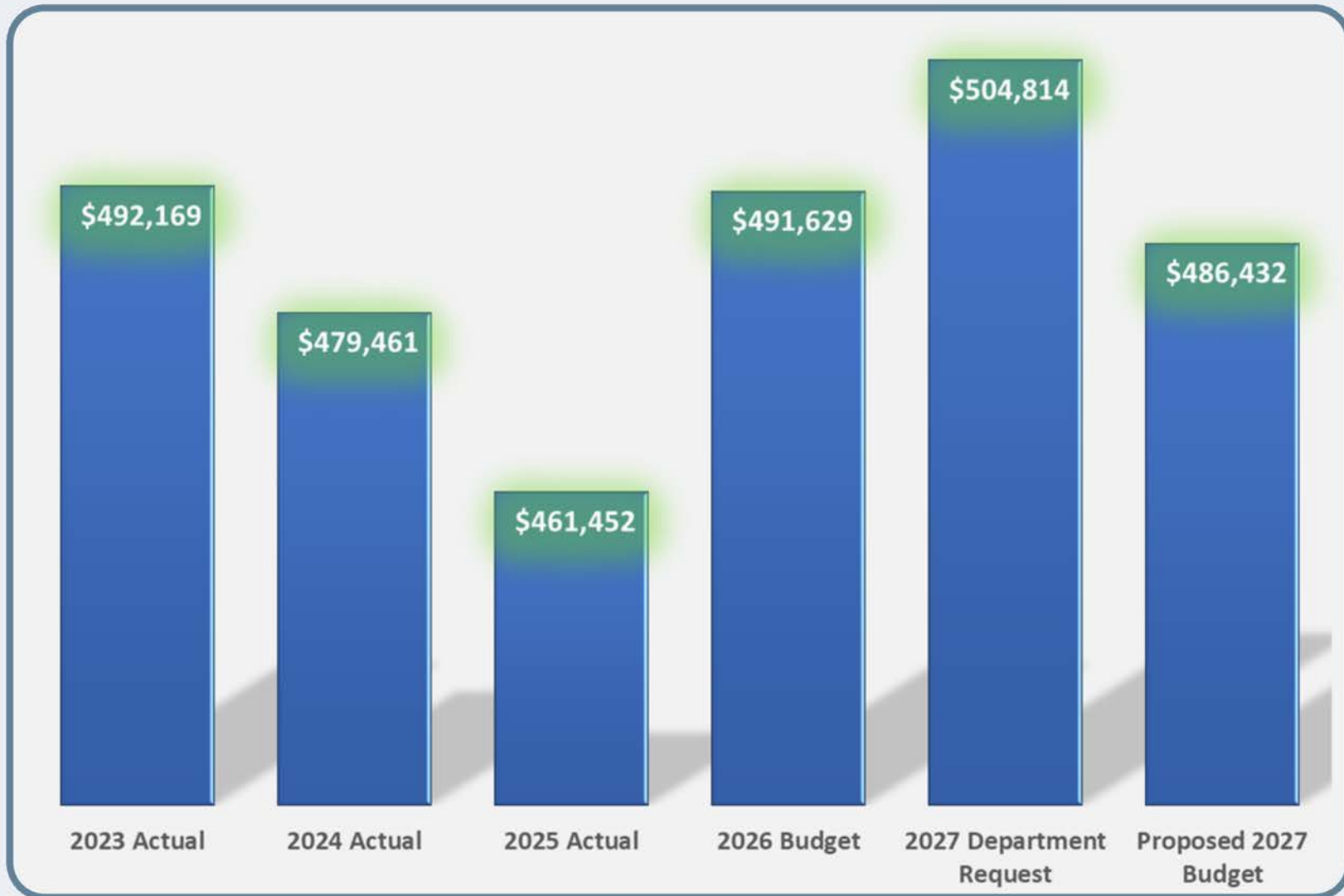
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
▬ Citizens Center									
5110: Citizen Ctr-Salaries & Wages	\$ 280,373	\$ 300,314	\$ 289,944	\$ 286,569	\$ 296,754	3.6%	\$ 296,722	3.5%	\$ 10,153
5130: Citizen Ctr - Overtime	\$ 10,102	\$ 7,041	\$ 7,500	\$ 7,500	\$ 8,000	6.7%	\$ 8,000	6.7%	\$ 500
5151: Citizen Ctr-Longevity	\$ 9,850	\$ 8,200	\$ 5,750	\$ 6,050	\$ 8,850	46.3%	\$ 7,500	24.0%	\$ 1,450
5191: Citizen Ctr-Professional Devel	\$ 5,600	\$ 4,300	\$ 6,300	\$ 3,500	\$ 5,600	60.0%	\$ 5,600	60.0%	\$ 2,100
5211: Citizen Ctr-Electricity	\$ 46,810	\$ 43,183	\$ 39,991	\$ 45,000	\$ 45,000	0.0%	\$ 45,000	0.0%	\$ -
5212: Citizen Ctr-Heat	\$ 59,802	\$ 32,208	\$ 34,530	\$ 35,000	\$ 35,000	0.0%	\$ 35,000	0.0%	\$ -
5240: Repairs & Maint. Office Equipment	\$ 3,735	\$ 1,522	\$ 4,565	\$ 3,000	\$ 2,000	-33.3%	\$ 2,000	-33.3%	\$ (1,000)
5244: Repairs & Maint Fire Equipment	\$ 258	\$ 258	\$ 750	\$ 750	\$ 750	0.0%	\$ 750	0.0%	\$ -
5245: Citizen Ctr Bldg. Maint	\$ 32,817	\$ 32,625	\$ 31,805	\$ 35,000	\$ 40,000	14.3%	\$ 32,000	-8.6%	\$ (3,000)
5247: Repairs & Maint. Elevator	\$ 7,234	\$ 1,032	\$ 1,899	\$ 5,000	\$ 5,000	0.0%	\$ 5,000	0.0%	\$ -
5350: Annual Fireworks Entertainment	\$ 20,000	\$ 21,716	\$ 20,000	\$ 22,000	\$ 30,000	36.4%	\$ 30,000	36.4%	\$ 8,000
5381: Citizen Ctr-Security Services		\$ -	\$ -	\$ 19,760	\$ 760	-96.2%	\$ 760	-96.2%	\$ (19,000)
5382: Citizen Ctr-Pest Control Services	\$ 462	\$ 462	\$ 462	\$ 500	\$ 600	20.0%	\$ 600	20.0%	\$ 100
5420: Citizen Ctr-Office Supplies	\$ 1,983	\$ 4,675	\$ 989	\$ 3,000	\$ 2,500	-16.7%	\$ 2,500	-16.7%	\$ (500)
5480: Citizen Ctr-Vehicular Supplies	\$ 10,483	\$ 12,913	\$ 8,979	\$ 10,000	\$ 15,000	50.0%	\$ 10,000	0.0%	\$ -
5780: Citizen Ctr-All Other	\$ 2,660	\$ 9,012	\$ 7,988	\$ 9,000	\$ 9,000	0.0%	\$ 5,000	-44.4%	\$ (4,000)
Citizens Center Total	\$ 492,169	\$ 479,461	\$ 461,452	\$ 491,629	\$ 504,814	2.7%	\$ 486,432	-1.1%	\$ (5,197)

Citizens Center

	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Building Maintenance	\$ 126,235	\$ 131,019	2	2	2	0
Community Health Nurse	\$ 10,000	\$ 10,000	0	0	0	0
Laborer Supervisor		\$ 5,000				0
Minority Outreach/Activities Coordinator	\$ 76,840	\$ 81,136		2	2	0
Minority Outreach/Activities Coordinator - Offset	\$ (76,840)	\$ (81,136)		-2	-2	0
Office Manager	\$ 55,202	\$ 58,276	1	1	1	0
Principal Account Clerk	\$ 83,156	\$ 43,583	1	2	1	-1
Program Coordinator		\$ 48,844			1	1
Grand Total	\$ 274,593	\$ 296,722	4	5	5	0



Citizens Center



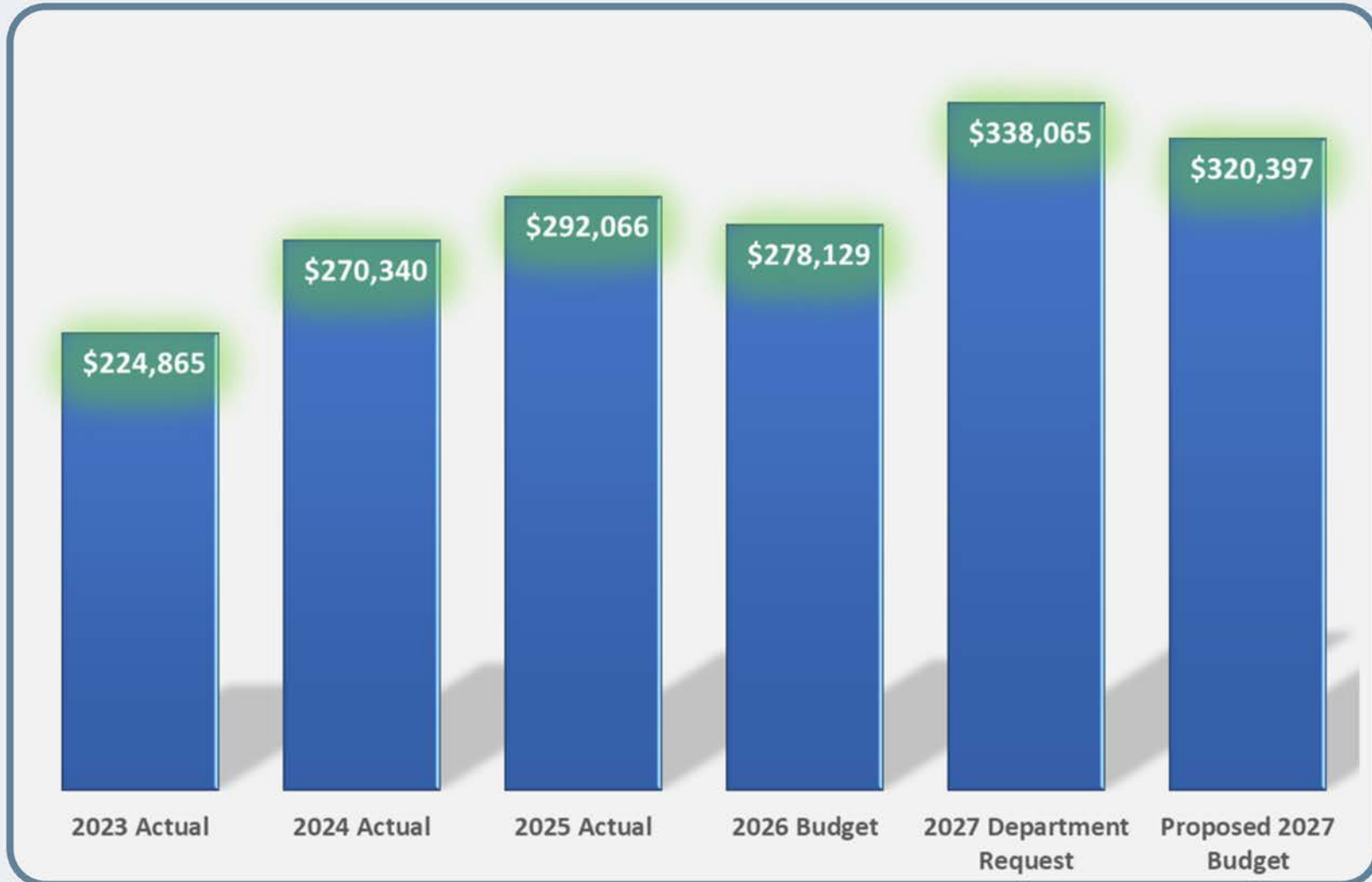
Recreation Department

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Recreation									
5110: Rec-Salaries & Wages	\$ 136,889	\$ 182,642	\$ 206,274	\$ 193,129	\$ 234,065	21.2%	\$ 233,997	21.2%	\$ 40,868
5211: Rec-Electricity	\$ 1,963	\$ 2,102	\$ 3,196	\$ 4,000	\$ 4,000	0.0%	\$ 4,000	0.0%	\$ -
5248: Rec-Other Mun Bldgs Maint	\$ 86,013	\$ 85,597	\$ 82,596	\$ 81,000	\$ 81,000	0.0%	\$ 81,000	0.0%	\$ -
5381: Rec - Security Services					\$ 19,000	0.0%	\$ -	0.0%	\$ -
5151: Rec-Longevity						0.0%	\$ 1,400	0.0%	\$ 1,400
Recreation Total	\$ 224,865	\$ 270,340	\$ 292,066	\$ 278,129	\$ 338,065	21.5%	\$ 320,397	15.2%	\$ 42,268

A total of \$19,000 has been transferred from the Citizens Center budget to the Recreation budget to cover security services at Plug Pond. This budget also accounts for the Lifeguards, who have been approved to staff Plug Pond and were allocated in 2026 under the budget reserve.

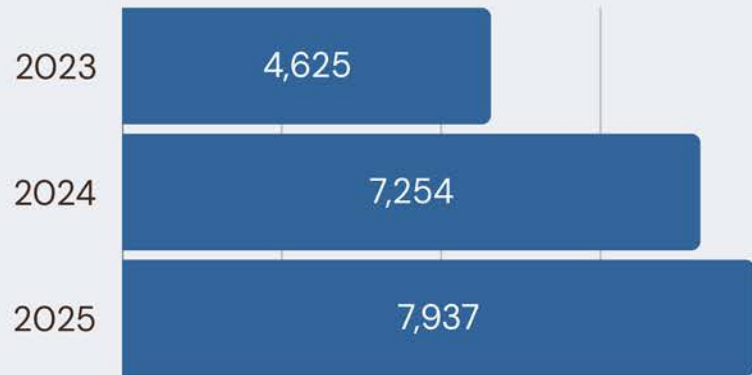
	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Lifeguard/Park	\$ 46,626	\$ 47,000	0	0		0
Recreation Director	\$ 71,599	\$ 71,590	1	1	1	0
Recreation Director - Rink Stipend	\$ 5,000	\$ 5,000		0	0	0
Recreation Director - Rink Stipend Offset		\$ (5,000)				0
Recreation Director - Wood School Stipend		\$ 1,500				0
Recreation Director - Wood School Stipend Offset		\$ (1,500)				0
Security Services		\$ 19,000			0.5	0.5
Skilled Laborer	\$ -	\$ 116,408	3	3	2.5	-0.5
Skilled Laborer Offset		\$ (20,000)				0
Grand Total	\$ 123,225	\$ 233,997	4	4	4	0

Recreation Department

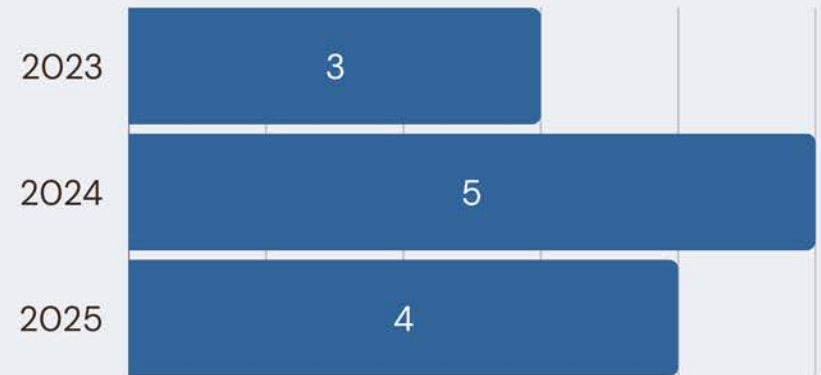


RECREATION PERFORMANCE DASHBOARD

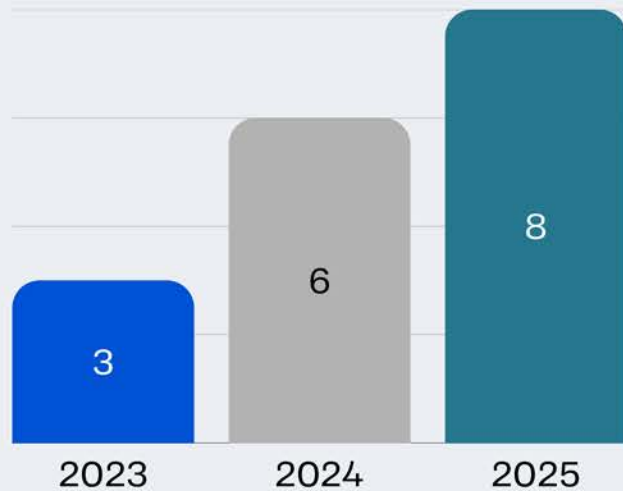
PERMITS ISSUED FOR PUBLIC FACILITIES



NEW PROGRAM OFFERINGS

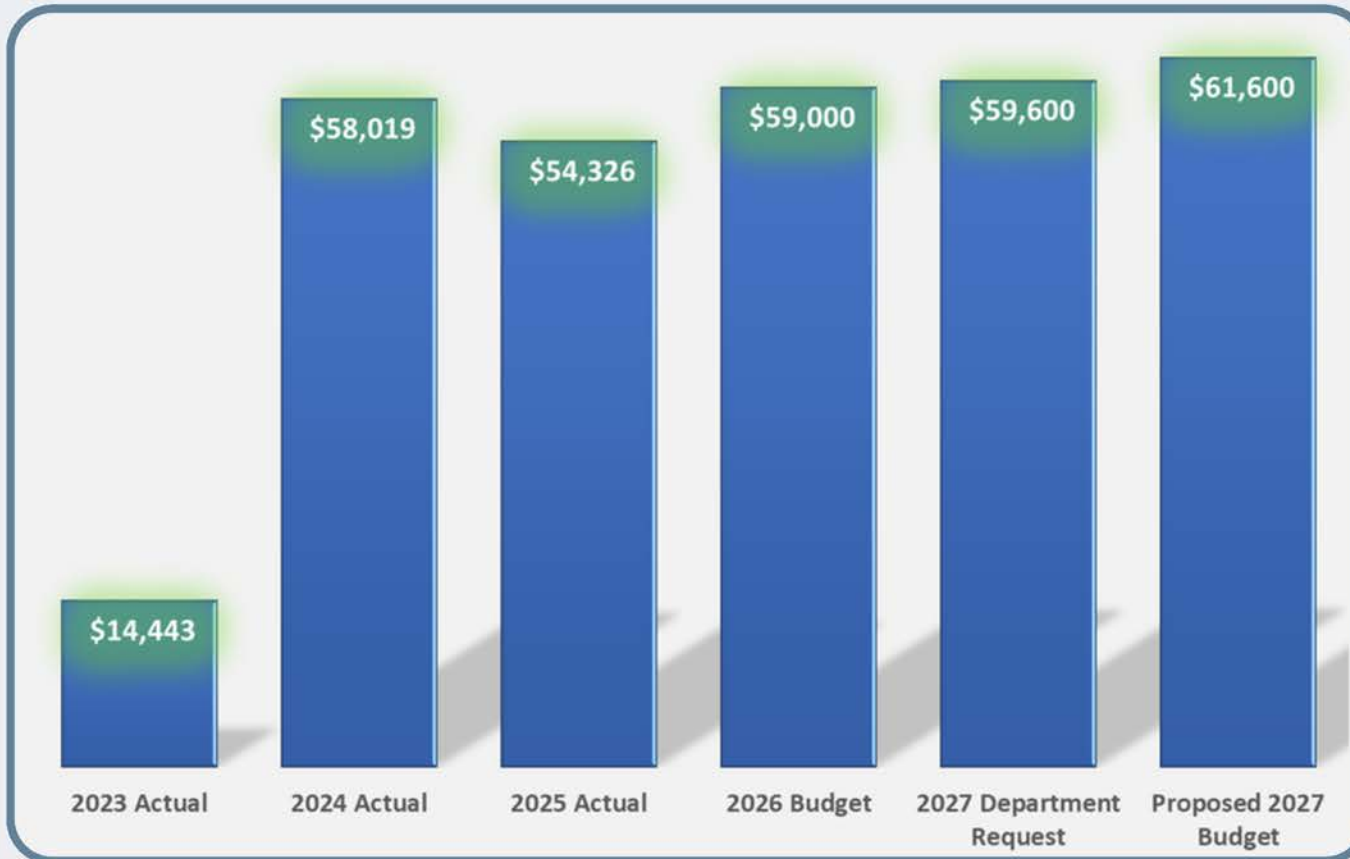


LIFEGUARDS ON STAFF



Haverhill Stadium

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Stadium									
5211: Stadium-Electricity	\$ 9,327	\$ 18,382	\$ 13,201	\$ 18,000	\$ 18,450	2.5%	\$ 18,450	2.5%	\$ 450
5212: Stadium-Heat	\$ 5,116	\$ 6,064	\$ 6,260	\$ 6,000	\$ 6,150	2.5%	\$ 6,150	2.5%	\$ 150
5248: Other Mun Bldgs Maint		\$ 33,573	\$ 34,865	\$ 35,000	\$ 35,000	0.0%	\$ 37,000	5.7%	\$ 2,000
Stadium Total	\$ 14,443	\$ 58,019	\$ 54,326	\$ 59,000	\$ 59,600	1.0%	\$ 61,600	4.4%	\$ 2,600



Haverhill Stadium





Library

The Haverhill Public Library is the institution in the city that connects our community to lifelong learning and enrichment. The Haverhill Public Library serves as a focal point of our community, meeting the lifelong learning needs of all people. The Library provides exceptional service, materials, and programs to meet those informational, recreational, and cultural needs.

Fiscal 2026 Accomplishments

Continued developing the building renovation plan: we have made great progress in this goal, which will be continuous until the project is finished. We plan on physical work beginning in May and continuing for 14-16 months. We have developed, and will continue to refine, a working plan for the occupied renovation.

Expanded circulating technology items: Circulation of laptops, hotspots, and Roku devices remain in demand. There is a consistent waiting list for the hotspots in particular and we continue to add whenever we have the opportunity.

Improved Wi-Fi access. HPL provides strong, reliable Wi-Fi throughout the building and around the building's external footprint. This is a tangible, direct service to all Library patrons and helps those who may be unable to access the Internet anywhere else. Additionally, charging stations and blocks are available in the Library.

Fiscal 2027 Goals

- Expand collections in languages other than English and Spanish to reflect changing populations.
- Increase the amount of youth programming in the evenings to better accommodate after work schedules for caregivers.
- Continue to expand technology offerings, including circulating items.
- Expand work with Haverhill Promise and extend the capacity and reach of the program.
- Integrate improved services for patrons with limited sight and hearing as part of the building renovation, increase ADA compliance in general.



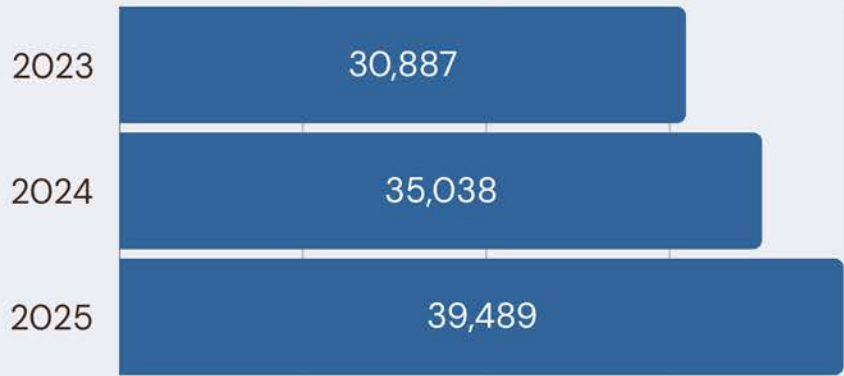
<https://haverhillpl.org/>



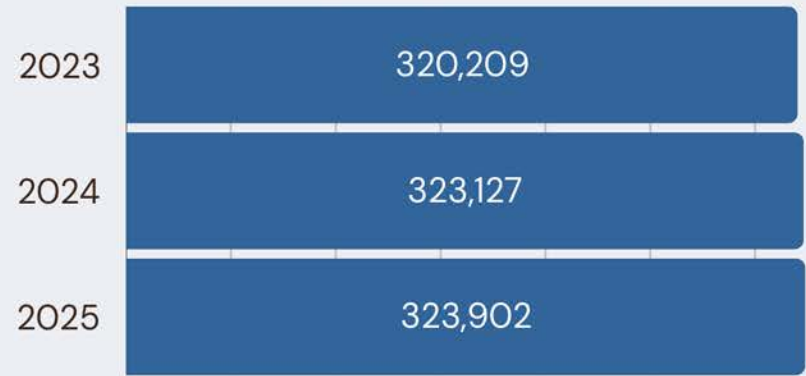
(978) 373 1586

LIBRARY PERFORMANCE DASHBOARD

BOOKS / MEDIA BORROWED



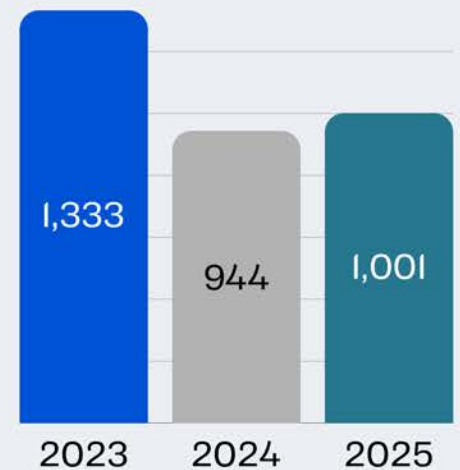
TOTAL CIRCULATION



BUILDING ATTENDANCE



MEETING ROOMS BOOKED



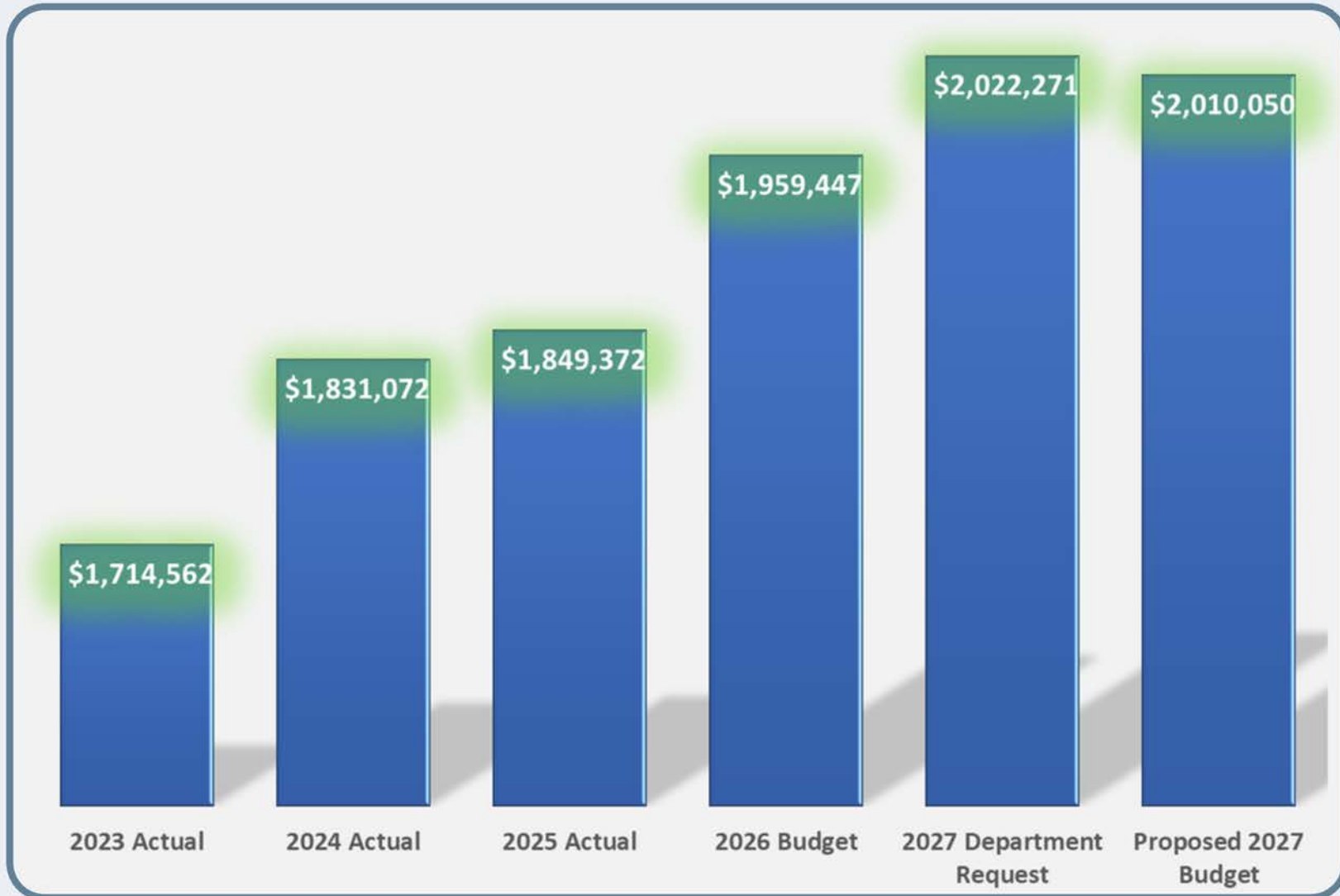
Library

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Library									
5110: Library-Salaries & Wages	\$ 1,298,134	\$ 1,385,456	\$ 1,443,306	\$ 1,590,962	\$ 1,649,237	3.7%	\$ 1,631,816	2.6%	\$ 40,854
5130: Library-Overtime	\$ 36,954	\$ 36,158	\$ 31,688	\$ 35,000	\$ 35,000	0.0%	\$ 35,000	0.0%	\$ -
5132: Library - Shift Differential	\$ 8,079	\$ 8,524	\$ 8,852	\$ 8,500	\$ 8,500	0.0%	\$ 8,500	0.0%	\$ -
5151: Library-Longevity	\$ 14,900	\$ 12,700	\$ 16,525	\$ 18,000	\$ 18,000	0.0%	\$ 23,200	28.9%	\$ 5,200
5191: Library-Professional Devel	\$ 14,950	\$ 12,600	\$ 13,400	\$ 13,400	\$ 13,400	0.0%	\$ 13,400	0.0%	\$ -
5210: Library-Utilities	\$ 77,182	\$ 107,421	\$ 102,308	\$ 110,000	\$ 110,000	0.0%	\$ 110,000	0.0%	\$ -
5240: Repairs & Maint. Office Equipment	\$ 10,991	\$ 10,984	\$ 8,938	\$ 7,500	\$ 7,500	0.0%	\$ 7,500	0.0%	\$ -
5248: Library-Bldg & Grounds Service	\$ 86,360	\$ 89,383	\$ 83,443	\$ 33,771	\$ 33,771	0.0%	\$ 33,771	0.0%	\$ -
5311: Information Technology Services	\$ 4,278	\$ 3,770	\$ 3,926	\$ 3,800	\$ 3,800	0.0%	\$ 3,800	0.0%	\$ -
5340: Library-Communications	\$ 3,023	\$ 3,329	\$ 3,639	\$ 3,300	\$ 3,300	0.0%	\$ 3,300	0.0%	\$ -
5341: Library-Postage	\$ 1,080	\$ -	\$ -	\$ 2,000	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ -
5420: Library-Office Supplies	\$ 5,359	\$ 5,013	\$ 3,167	\$ 4,000	\$ 4,000	0.0%	\$ 4,000	0.0%	\$ -
5430: Repairs Maint. Supplies	\$ 19,763	\$ 20,000	\$ 18,116	\$ 15,000	\$ 15,000	0.0%	\$ 15,000	0.0%	\$ -
5480: Library - Vehicular Supplies	\$ 155	\$ 182	\$ 291	\$ 300	\$ 300	0.0%	\$ 300	0.0%	\$ -
5691: Library Consortium	\$ 84,028	\$ 85,845	\$ 68,568	\$ 69,254	\$ 73,803	6.6%	\$ 73,803	6.6%	\$ 4,549
5780: Library-Other				\$ -		0.0%	\$ -	0.0%	\$ -
5791: Library-Circulation System	\$ 18,295	\$ 22,299	\$ 24,174	\$ 24,660	\$ 24,660	0.0%	\$ 24,660	0.0%	\$ -
5792: Library-Outreach Delivery	\$ 31,031	\$ 27,409	\$ 19,031	\$ 20,000	\$ 20,000	0.0%	\$ 20,000	0.0%	\$ -
Library Total	\$ 1,714,562	\$ 1,831,072	\$ 1,849,372	\$ 1,959,447	\$ 2,022,271	3.2%	\$ 2,010,050	2.6%	\$ 50,603

Library

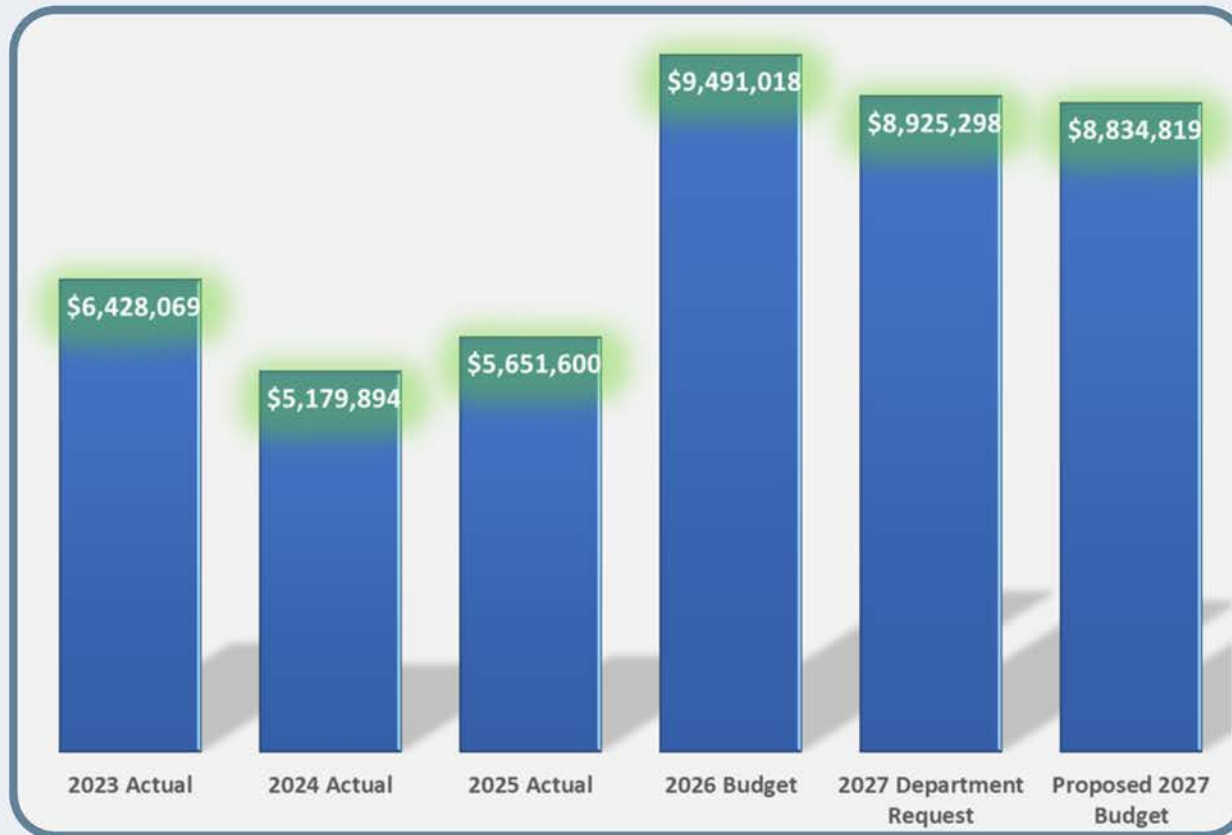
	2026 Actual	2027 Proposed	2025 FTE	2026 FTE	2027 FTE	26/27 FTE Change
Administrative Assistant	\$ 39,515	\$ 41,721	0.75	0.75	0.75	0
Assistant Director	\$ 86,825	\$ 86,825	1	1	1	0
Business Manager	\$ 58,552	\$ 61,813	1	1	1	0
Custodian	\$ 105,465	\$ 113,629	1	1	2	1
Department Head	\$ 137,672	\$ 137,672		2	2	0
Division Head	\$ 393,219	\$ 418,948	8	8	7	-1
Head Archival	\$ 77,375	\$ 77,375	1	1	1	0
Librarian I	\$ 133,597	\$ 135,450	2	2	2	0
Library Assistant	\$ 100,221	\$ 102,070	2.3	3.3	2	-1.3
Library Clerk	\$ 39,798	\$ 40,023	0.9	0.9	0.9	0
Library Director	\$ 127,984	\$ 127,984	1	1	1	0
Library Page		\$ 12,480				0
Library Tech Asst	\$ 42,776					0
Security		\$ 50,000	0	0	0	0
Systems Admin.	\$ 51,806	\$ 51,806	0.75	0.75	0.75	0
Tech. Assistant	\$ 91,062	\$ 174,018	3	3	4	1
Grand Total	\$ 1,485,868	\$ 1,631,816	22.7	25.7	25.4	-0.3

Library



Debt Service

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Debt Services									
5308: Debt Underwriter	\$ 8,050	\$ 7,515	\$ 1,435	\$ 10,000	\$ 10,000	0.0%	\$ 10,000	0.0%	\$ -
5910: Debt-Principal on Long Term Debt	\$ 4,856,720	\$ 3,322,285	\$ 3,304,983	\$ 4,336,561	\$ 4,856,658	12.0%	\$ 4,856,658	12.0%	\$ 520,097
5915: Debt-Interest on Long Term Debt	\$ 1,522,466	\$ 1,809,261	\$ 1,662,719	\$ 4,744,457	\$ 3,482,366	-26.6%	\$ 3,482,366	-26.6%	\$ (1,262,091)
5925: Debt-Interest on Short Term Debt	\$ 40,833	\$ 40,833	\$ 682,463	\$ 400,000		-100.0%	\$ -	-100.0%	\$ (400,000)
5910: New Debt				\$ -	\$ 576,274	0.0%	\$ 485,795	0.0%	\$ 485,795
Debt Services Total	\$ 6,428,069	\$ 5,179,894	\$ 5,651,600	\$ 9,491,018	\$ 8,925,298	-6.0%	\$ 8,834,819	-6.9%	\$ (656,199)



Outstanding Debt June 30, 2026

	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
City / Sewer			
MCWT CWP-10-23	\$ 3,636,820	\$ 1,130,268	\$ 173,846
MCWT CWP-12-14	\$ 5,176,671	\$ 1,910,781	\$ 232,729
MWPAT CW-00-54B	\$ 1,500,000	\$ 75,000	\$ 75,000
MWPAT CW-00-54C	\$ 300,000	\$ 14,980	\$ 14,979
MWPAT CW-06-38	\$ 575,500	\$ 166,120	\$ 34,911
MWPAT CW-08-28	\$ 743,851	\$ 214,715	\$ 45,124
MWPAT CW-08-28-A	\$ 71,925	\$ 22,845	\$ 4,832
City / Sewer Total	\$ 12,004,767	\$ 3,534,708	\$ 581,421

The Massachusetts Clean Water Trust (the Trust) is a state agency that improves water quality throughout the Commonwealth by providing low-interest loans to municipalities and other eligible entities.

The Trust, in collaboration with the Massachusetts Department of Environmental Protection (MassDEP), helps communities build or replace water infrastructure that enhances ground and surface water resources, ensures the safety of drinking water, protects public health and develops resilient communities. It accomplishes these objectives by providing low-interest loans and grants to cities, towns and water utilities through the Massachusetts State Revolving Funds (SRFs). SRFs function like an environmental infrastructure bank by financing water infrastructure projects.

The Trust administers two SRF programs, the Clean Water and Drinking Water SRFs. MassDEP manages project development and oversight while the Trust manages the flow of funds to borrowers. The SRF programs are partnerships between the United States Environmental Protection Agency and the Commonwealth. To date, the Trust has financed approximately \$9.1 billion for nearly three hundred borrowers, serving 97% of the Commonwealth's population.

Outstanding Debt June 30, 2026

	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
City - Fire			
2024 Fire Truck	\$ 1,765,316	\$ 1,670,000	\$ 167,975
Aerial Bucket Truck	\$ 195,000	\$ 60,000	\$ 17,050
Fire Pumper Truck	\$ 508,900	\$ 160,000	\$ 45,300
Fire Rescue Truck	\$ 700,000	\$ 500,000	\$ 55,294
Fire Truck	\$ 1,705,000	\$ 930,000	\$ 123,309
City - Fire Total	\$ 4,874,216	\$ 3,320,000	\$ 408,928



New Engine 1 - 2026 Pierce Saber assigned to High Street

Outstanding Debt

June 30, 2026

	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
City - Citizens Center			
Citizen Center Boiler	\$ 275,000	\$ 260,000	\$ 26,375
Citizen Center Improvements	\$ 638,000	\$ 220,000	\$ 38,225
Citizen Center Skylight & Roof Repairs	\$ 330,000	\$ 310,000	\$ 33,500
City - Citizens Center Total	\$ 1,243,000	\$ 790,000	\$ 98,100

	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
City - Public Works			
Bridge Repairs	\$ 205,000	\$ 80,000	\$ 13,019
DPW One Ton Truck	\$ 63,000	\$ 25,000	\$ 6,125
East Broadway Bridge Repairs	\$ 400,000	\$ 150,000	\$ 25,613
North Ave Road & Bridge Planning	\$ 853,000	\$ 170,000	\$ 174,250
Parking Kiosks	\$ 321,388	\$ 60,000	\$ 61,500
Road Improvements South Elm Comeau	\$ 1,080,000	\$ 1,000,000	\$ 125,000
Salt Truck	\$ 359,859	\$ 140,000	\$ 75,250
Streetlight Replacement	\$ 495,100	\$ 275,000	\$ 44,994
Willow Ave. Drainage	\$ 97,261	\$ 7,900	\$ 2,987
City - Public Works Total	\$ 3,874,608	\$ 1,907,900	\$ 528,737

Outstanding Debt June 30, 2026

	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
City - General			
City Hall Boiler Replacement	\$ 500,000	\$ 325,000	\$ 35,719
City Hall Repairs	\$ 430,000	\$ 330,000	\$ 35,325
City Hall Retaining Wall	\$ 1,200,000	\$ 1,085,000	\$ 90,225
Dock Improvements	\$ 100,000	\$ 20,000	\$ 5,678
Pickle Ball & Tennis Facility	\$ 3,200,000	\$ 3,040,000	\$ 292,000
City - General Total	\$ 5,430,000	\$ 4,800,000	\$ 458,947

	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
City - Skating Rink			
Skating Rink Roof	\$ 325,000	\$ 30,000	\$ 31,200
City - Skating Rink Total	\$ 325,000	\$ 30,000	\$ 31,200

Outstanding Debt June 30, 2026

	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
City - Police			
Police Fleet Maintenance Facility	\$ 900,000	\$ 560,000	\$ 53,375
Police Radio System	\$ 1,389,275	\$ 335,000	\$ 181,750
Police Station Repairs	\$ 1,522,700	\$ 1,025,000	\$ 108,600
City - Police Total	\$ 3,811,975	\$ 1,920,000	\$ 343,725

	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
City - Stadium			
Trinity Stadium	\$ 350,000	\$ 215,000	\$ 22,063
City - Stadium Total	\$ 350,000	\$ 215,000	\$ 22,063

	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
City-Conservation			
Clement Farm Fields	\$ 555,378	\$ 555,378	\$ 102,753
City-Conservation Total	\$ 555,378	\$ 555,378	\$ 102,753

Outstanding Debt

June 30, 2026

	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
School			
Consentino School	\$ 45,664,684	\$ 44,490,000	\$ 3,434,275
Green Communities School Remodeling	\$ 1,568,450	\$ 1,225,000	\$ 93,556
Haverhill Stadium Turf Field	\$ 1,200,000	\$ 1,200,000	\$ 201,333
High School Gym Roof Replacement	\$ 371,866	\$ 290,000	\$ 29,025
High School Pool Building Repair	\$ 170,000	\$ 120,000	\$ 13,863
High School Remodel	\$ 1,973,000	\$ 250,500	\$ 99,597
High School Remodeling I	\$ 1,081,701	\$ 745,000	\$ 62,350
High School Remodeling II	\$ 311,299	\$ 215,000	\$ 16,450
High School Track	\$ 578,100	\$ 335,000	\$ 51,856
Hunking Middle School	\$ 10,218,746	\$ 7,940,000	\$ 584,806
Hunking Middle School I	\$ 8,775,100	\$ 7,275,100	\$ 503,860

Outstanding Debt

June 30, 2026

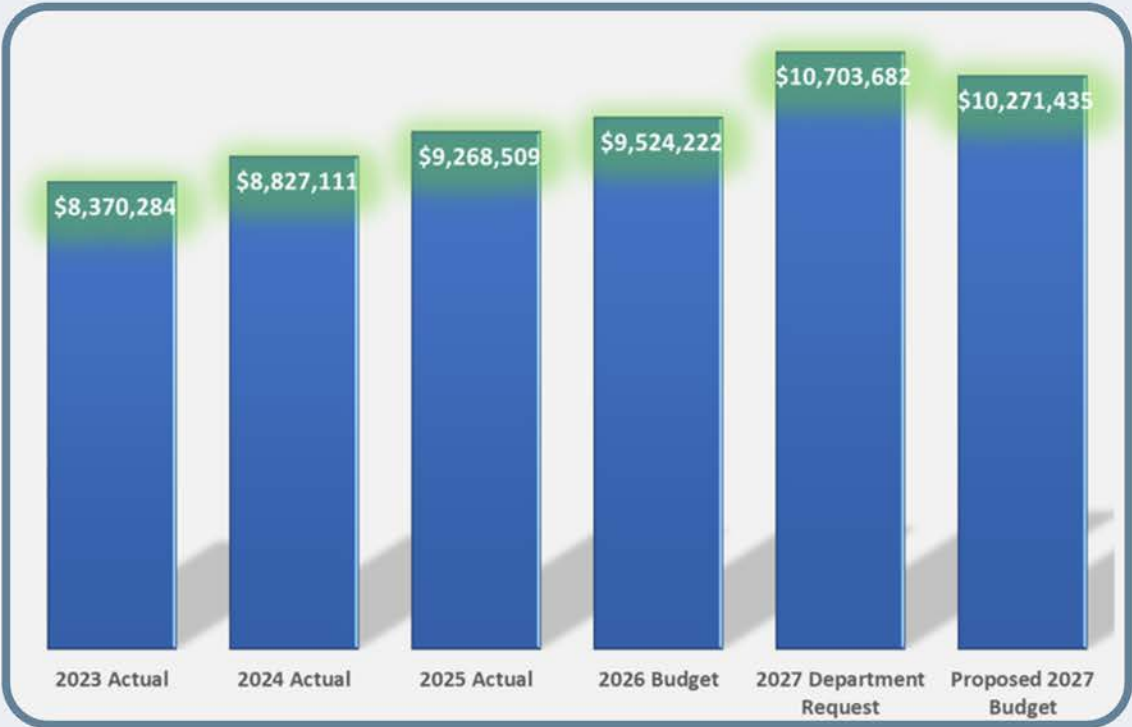
	Amount Issued	2026 Outstanding Balance	2027 Debt Payment
School			
Hunking Middle School II	\$ 1,874,900	\$ 1,569,900	\$ 105,640
Hunking School Feasibility	\$ 284,000	\$ 185,000	\$ 15,550
JG Whittier Feasibility Study	\$ 1,200,000	\$ 1,200,000	\$ 181,709
JG Whittier Modular Classrooms	\$ 3,800,000	\$ 3,610,000	\$ 346,750
Moody Boilers	\$ 900,000	\$ 855,000	\$ 82,125
Pool Building	\$ 400,000	\$ 280,000	\$ 29,125
School Remodeling	\$ 400,000	\$ 160,000	\$ 26,038
Series A (SQ) -New Money - School 1	\$ 387,705	\$ 150,000	\$ 30,344
Series A (SQ) -New Money - School 2	\$ 112,295	\$ 45,000	\$ 6,669
Series A (SQ) -New Money - School 3	\$ 1,500,000	\$ 565,000	\$ 105,344
Silver Hill Boilers	\$ 300,000	\$ 285,000	\$ 27,375
Silver Hill Elementary Roof Replacement	\$ 122,500	\$ 122,500	\$ -
Softball Field Construction	\$ 1,838,850	\$ 1,015,000	\$ 164,900
Whittier School	\$ 500,000	\$ 350,000	\$ 36,406
School Total	\$ 85,533,196	\$ 74,478,000	\$ 6,248,946

Dr. Albert B. Consentino Middle School Project



State Assessments

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
State Assessments									
5631: State-Special Education	\$ 46,790	\$ 48,662	\$ 36,590	\$ 38,054	\$ 38,077	0.1%	\$ 38,531	1.3%	\$ 477
5639: State-Mosquito Control	\$ 144,859	\$ 148,317	\$ 153,875	\$ 160,662	\$ 165,272	2.9%	\$ 165,272	2.9%	\$ 4,610
5640: State-Air Pollution Control Districts	\$ 19,010	\$ 19,743	\$ 20,202	\$ 21,072	\$ 19,979	-5.2%	\$ 19,979	-5.2%	\$ (1,093)
5646: State-RMV Non-Renewal Surcharge	\$ 100,280	\$ 100,280	\$ 124,500	\$ 124,500	\$ 130,180	4.6%	\$ 130,180	4.6%	\$ 5,680
5663: State-Regional Transit Authorities	\$ 850,089	\$ 871,341	\$ 893,125	\$ 919,762	\$ 942,755	2.5%	\$ 942,755	2.5%	\$ 22,993
5668: State-School Choice	\$ 952,062	\$ 986,813	\$ 1,042,837	\$ 1,186,972	\$ 1,761,487	48.4%	\$ 1,398,390	17.8%	\$ 211,418
5670: State-Charter School Charges	\$ 6,257,194	\$ 6,651,955	\$ 6,997,380	\$ 7,073,200	\$ 7,645,932	8.1%	\$ 7,576,328	7.1%	\$ 503,128
State Assessments Total	\$ 8,370,284	\$ 8,827,111	\$ 9,268,509	\$ 9,524,222	\$ 10,703,682	12.4%	\$ 10,271,435	7.8%	\$ 747,213



State Assessments

Special Education Assessment: The purpose is to partially reimburse the state for providing special needs education to children enrolled in state hospital schools.

State Mosquito Control: The purpose is to assess municipalities for the costs of mosquito control services.

State Air Pollution Control Districts: The purpose is to assess municipalities for a portion of the costs incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial, and institutional facilities.

State Non-Renewal Surcharge: The purpose is to reimburse the Registry of Motor Vehicles for "marking" a license or registration for non-renewal due to: 1. non-payment of parking violations 2. non-payment of motor vehicle excise 3. non-payment of abandoned vehicle costs.

State Regional Transit Authorities: The purpose is to assess municipalities in order to provide for a system of regional transportation authorities to develop, finance, and contract for the operation of transportation facilities and service outside the Metropolitan Boston area.

State School Choice: The purpose is to assess the sending municipality or regional school district for pupils attending another school district under school choice.

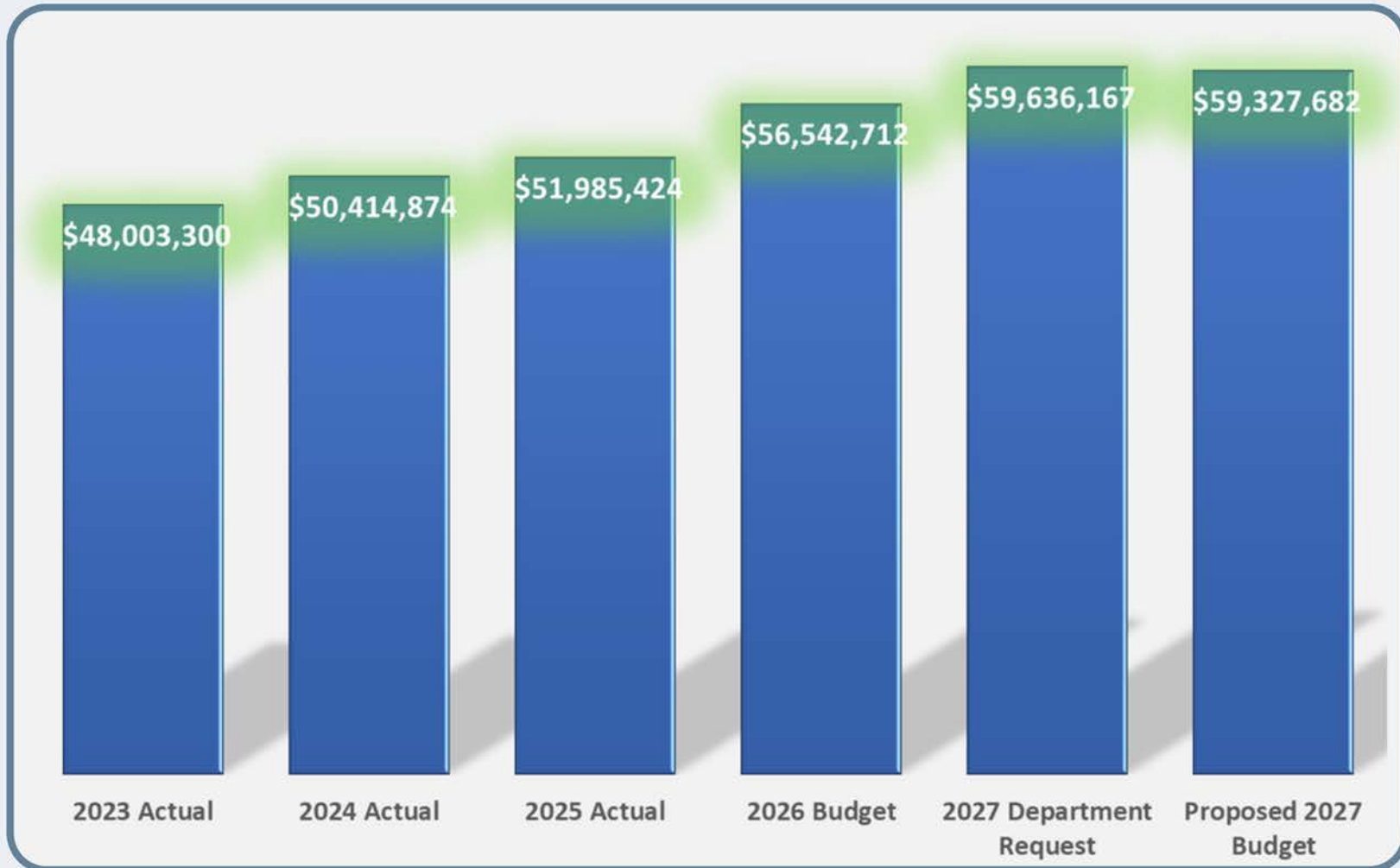
State Charter School Charges: The purpose is to assess the sending municipality or regional school district for pupils attending charter schools.

Employee & Retiree Benefits

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
= Employee Benefits									
5152: Benefits-Sick Leave Bank	\$ 167,378	\$ 143,941	\$ 125,781	\$ 132,070	\$ 150,000	13.6%	\$ 182,934	38.5%	\$ 50,864
5153: Benefits-Vacation Buy-Back	\$ 34,769	\$ 49,760	\$ 40,312	\$ 44,343	\$ 60,000	35.3%	\$ 50,000	12.8%	\$ 5,657
5160: Benefits-Injured on Duty Medical Claims	\$ 132,126	\$ 219,969	\$ 205,649	\$ 230,967	\$ 270,000	16.9%	\$ 210,000	-9.1%	\$ (20,967)
5162: Benefits-Unemployment - School	\$ 261,293	\$ 339,026	\$ 140,358	\$ 200,000	\$ 200,000	0.0%	\$ 250,000	25.0%	\$ 50,000
5163: Benefits-Workers Comp School	\$ 730,826	\$ 1,022,954	\$ 585,950	\$ 675,000	\$ 645,000	-4.4%	\$ 645,000	-4.4%	\$ (30,000)
5170: Benefits-Group Insurance	\$ 12,450,077	\$ 13,177,289	\$ 13,217,868	\$ 15,400,000	\$ 16,430,360	6.7%	\$ 15,511,411	0.7%	\$ 111,411
5170: Benefits-School Group Insurance	\$ 11,198,223	\$ 11,812,369	\$ 13,137,280	\$ 14,365,000	\$ 15,419,391	7.3%	\$ 16,071,921	11.9%	\$ 1,706,921
5171: Benefits-Pension Assessment	\$ 20,836,109	\$ 21,299,610	\$ 22,106,951	\$ 22,967,281	\$ 23,838,461	3.8%	\$ 23,838,461	3.8%	\$ 871,180
5172: Benefits-Unemployment Insurance	\$ 59,331	\$ 50,974	\$ 22,381	\$ 30,000	\$ 30,000	0.0%	\$ 30,000	0.0%	\$ -
5173: Benefits-Workers Comp City	\$ 216,536	\$ 267,045	\$ 221,285	\$ 240,000	\$ 245,000	2.1%	\$ 245,000	2.1%	\$ 5,000
5175: Benefits-Medicare	\$ 1,859,135	\$ 1,984,713	\$ 2,041,378	\$ 2,103,796	\$ 2,207,955	5.0%	\$ 2,207,955	5.0%	\$ 104,159
5177: Benefits-Retiree Medical Claims	\$ 57,497	\$ 47,223	\$ 140,231	\$ 154,254	\$ 140,000	-9.2%	\$ 85,000	-44.9%	\$ (69,254)
5740: Benefits-Long Term Disability Ins				\$ -		0.0%	\$ -	0.0%	\$ -
Employee Benefits Total	\$ 48,003,300	\$ 50,414,874	\$ 51,985,424	\$ 56,542,712	\$ 59,636,167	5.5%	\$ 59,327,682	4.9%	\$ 2,784,970



Employee & Retiree Benefits

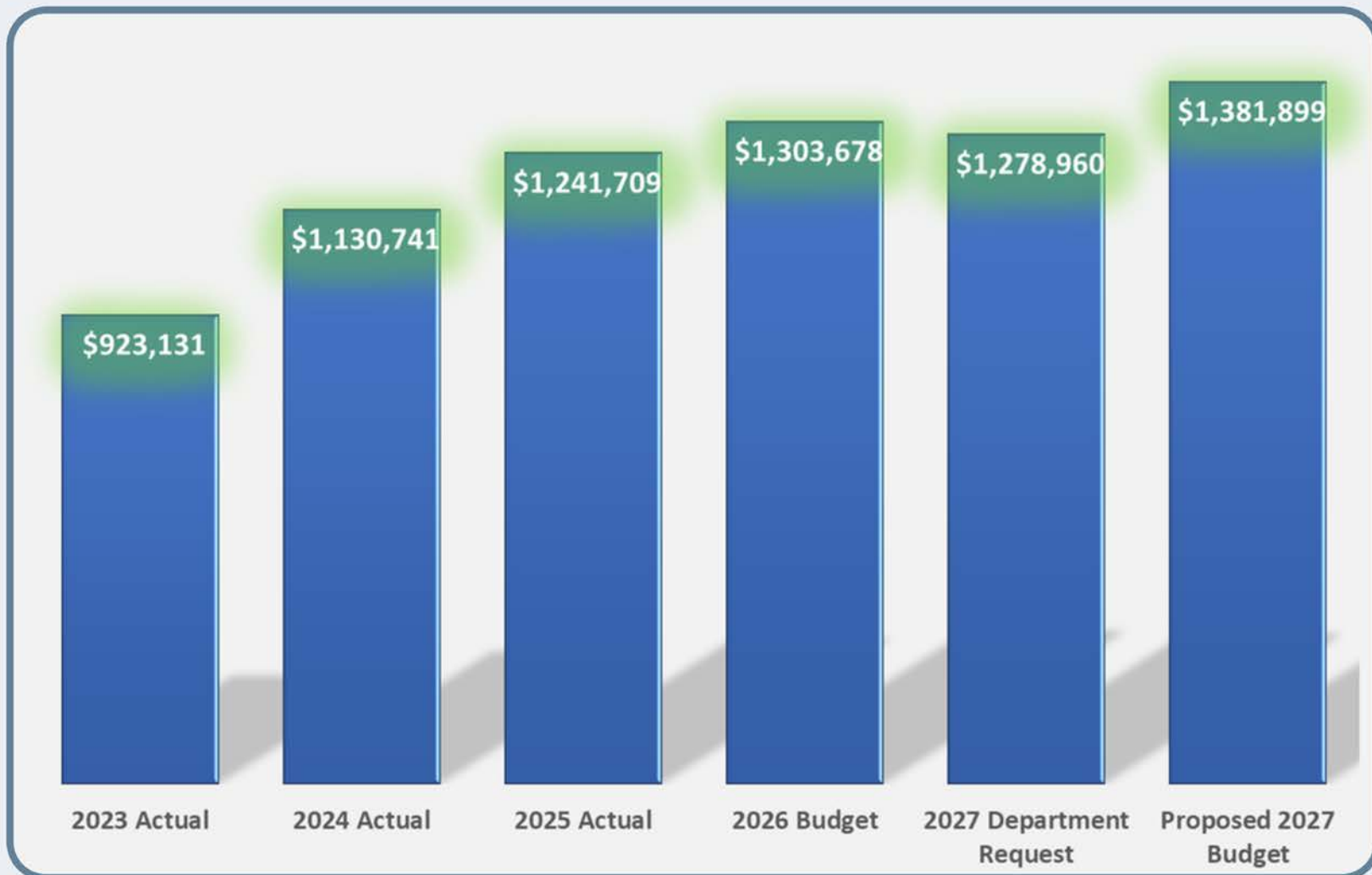


Liability Insurance, Overlay & Reserves

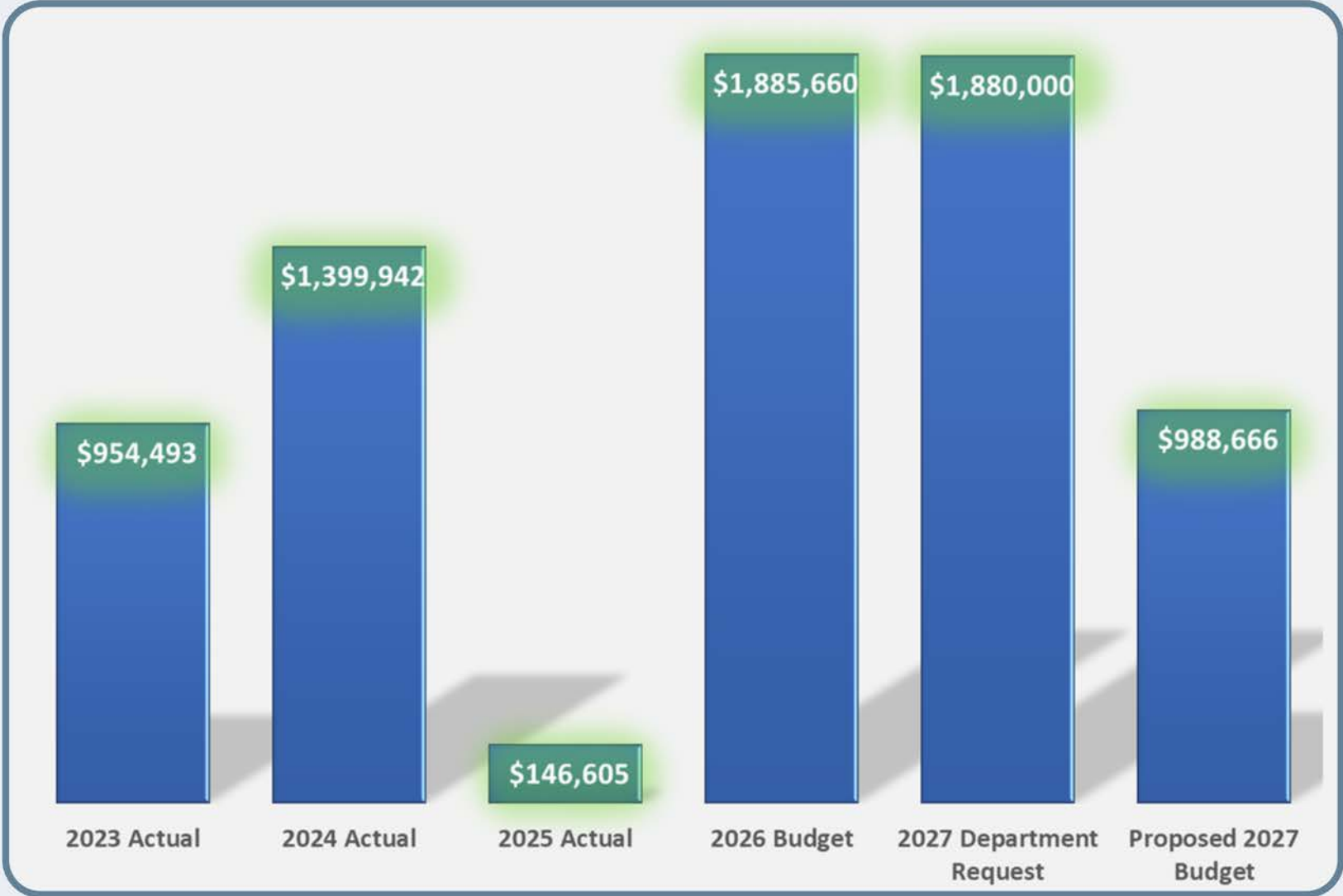
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Department Request	2027 Dept Request % Increase	Proposed 2027 Budget	2027 Proposed % Change	2027 Proposed \$ Change
Liability Insurance									
5740: Liability Insurance Premiums	\$ 923,131	\$ 1,130,741	\$ 1,241,709	\$ 1,303,678	\$ 1,278,960	-1.9%	\$ 1,381,899	6.0%	\$ 78,221
Liability Insurance Total	\$ 923,131	\$ 1,130,741	\$ 1,241,709	\$ 1,303,678	\$ 1,278,960	-1.9%	\$ 1,381,899	6.0%	\$ 78,221
Overlay									
5796: Deficits (Snow & Ice)		\$ 29,191		\$ -		0.0%		0.0%	\$ -
5998: Overlay (Overlay)		\$ 400,000	\$ -	\$ 250,000	\$ 250,000	0.0%	\$ 250,000	0.0%	\$ -
Overlay Total		\$ 429,191	\$ -	\$ 250,000	\$ 250,000	0.0%	\$ 250,000	0.0%	\$ -
Reserves									
5101: Other-Budget Salary Reserves	\$ 589,068	\$ 795,697	\$ 13,265	\$ 1,080,000	\$ 1,080,000	0.0%	\$ 388,666	-64.0%	\$ (691,334)
5799: Other-Budget Reserve	\$ 365,425	\$ 604,245	\$ 133,340	\$ 805,660	\$ 800,000	-0.7%	\$ 600,000	-25.5%	\$ (205,660)
Reserves Total	\$ 954,493	\$ 1,399,942	\$ 146,605	\$ 1,885,660	\$ 1,880,000	-0.3%	\$ 988,666	-47.6%	\$ (896,994)

The suggested budget for 2027 includes a reduction of \$891,334 in the budgetary reserve to achieve a balanced budget. Traditionally, the budget reserve has been utilized for various purposes, including collective bargaining agreements, covering snow and ice removal deficits, and addressing unforeseen expenses such as mid-year grant matches or emergency procurements.

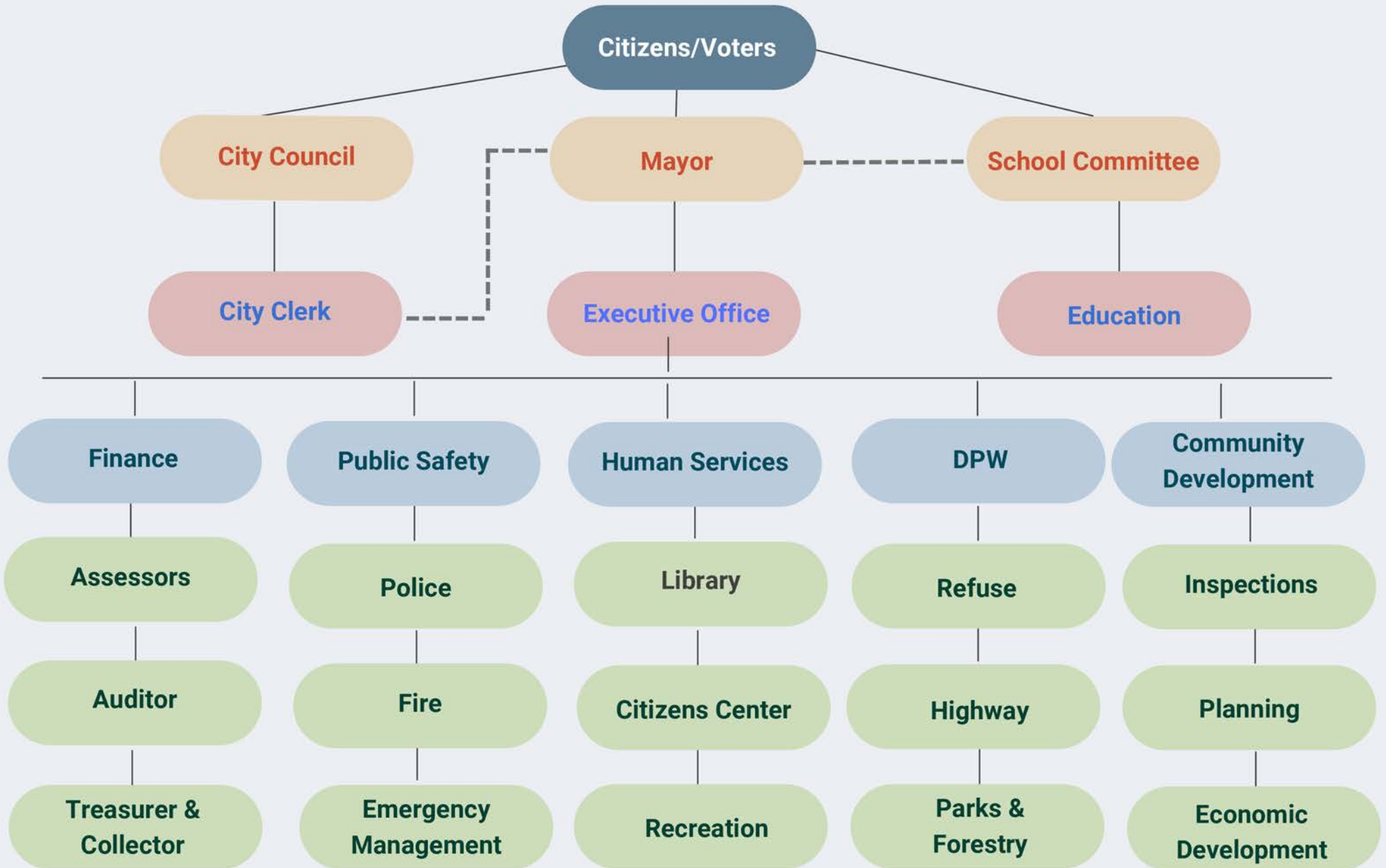
Liability Insurance



Budget Reserve



Organizational Chart



All City Departments are reported in the **General Fund except for Water & Wastewater which are **Enterprise Funds***

Position Summary by Department

	2026	2027	2026/2027 Change
Assessor	4.0	4.0	0.0
Auditors	4.0	4.0	0.0
Building Maintenance	1.0	0.0	-1.0
Citizens Center	5.0	5.0	0.0
City Clerk	7.0	7.0	0.0
City Council	12.0	12.0	0.0
Constituent Services	2.0	2.0	0.0
Economic Development & Planning	4.0	5.0	1.0
Fire	125.0	124.0	-1.0
Health & Inspections	15.4	15.6	0.2
Highway	21.0	18.0	-3.0
Human Resources	4.0	4.0	0.0
IT	2.5	2.7	0.2
Legal	0.3	0.3	0.0
Library	25.7	25.4	-0.3
Mayor's Office	4.0	4.0	0.0
Parking	1.0	1.0	0.0
Parks	9.0	9.0	0.0
Police	130.0	132.5	2.5
Public Health	4.0	4.0	0.0
Public Works Admin	0.3	3.3	3.0
Purchasing	1.0	1.0	0.0
Recreation	4.0	4.0	0.0
Refuse	3.0	3.0	0.0
SAFER Grant	1.0	1.0	0.0
Senior Center	0.2	0.2	0.0
Treasurer	7.0	7.0	0.0
Vehicle Maintenance	4.3	4.3	0.0
Veterans	2.0	2.0	0.0
Grand Total	403.6	405.3	1.6



Fund Accounting

The City of Haverhill uses Fund Accounting to record annual appropriations which are adopted by the legislative body. The two funds used by the city to track operating revenue and expenditures are the **General Fund** and the **Enterprise Funds**.

Governmental Funds

Governmental funds are used to account for activities primarily supported by taxes, grants and similar revenue sources. **The General fund is where all city department budgets are recorded except for Water & Wastewater which are classified as Enterprise funds.** The General fund uses the modified accrual basis of accounting for budgeting and reporting.



Propriety Funds

Proprietary funds are used to account for business-like activities and which receive most of their revenue from fees or charges in exchange for providing a service. Proprietary funds can be classified as either Enterprise funds or Internal Service funds. **The City of Haverhill has (2) Enterprise funds; Water and Wastewater.** Enterprise funds are budgeted using the modified accrual basis of accounting.



Proprietary Enterprise Funds

Increasingly, communities are establishing enterprise funds for their business-type services (e.g., water, sewer, trash disposal, ambulance services, skating rinks, golf courses, airports, etc.). A community adopts an enterprise by a vote of town meeting or city council with the mayor's approval. The enterprise fund establishes a separate accounting and financial reporting mechanism for a municipal service for which a fee is charged in exchange for goods or services (M.G.L. c. 44, §53F½). Under enterprise accounting, the service's revenues and expenditures are segregated into a separate fund with its own financial statements, rather than being commingled with the revenues and expenses of all other governmental activities.

Enterprise accounting allows a community to demonstrate to the public the total cost of providing a service by consolidating all the program's direct and indirect costs (e.g., interdepartmental support, insurance costs, etc.), debt service, and capital expenditures into a segregated fund. To support the service, a community may choose to recover total costs through user charges (rates), through a tax levy subsidy, or through appropriation of other available funds.

At year-end, the enterprise fund's performance is measured in terms of positive (surplus) or negative (deficit) operations. An operating surplus results from revenue collected in excess of estimates and appropriation turnbacks and translates into retained earnings, which are retained in the fund rather than closing to the general fund. The Division of Local Services (DLS) Director of Accounts must certify enterprise fund retained earnings as an available fund based on the community's submission of a June 30th balance sheet to DLS. Once certified, retained earnings may be appropriated only for expenditures relating to the enterprise fund.

The city's enterprise fund budgets for water and wastewater are included in a separate budget document submitted by the division head.



Governmental General Fund

The General Fund is the largest and single most important fund of a local government. Most of a local government's revenue resources are accounted for in it and substantially all of the day-to-day departmental operating expenditures are financed and accounted for in it. The General Fund should be used to account for and report all financial resources not accounted for and reported in another fund.

Generally, all funds received by a governmental entity belong to the General Fund under [G.L. c. 44, § 53](#), unless otherwise directed by Massachusetts General Laws or by Special Acts of the Massachusetts Legislature. The General Fund is considered an unrestricted operating fund.

Grants must be separated as well as funds received in which the entity is acting as a trustee or agent. It is improper for a governmental entity to reserve General Fund monies in any other fund without proper authority granted by legislation or by the Director of Accounts.

The principal revenue resources of the General Fund include real estate and personal property taxes (assessments for districts), motor vehicle and other excises, departmental receipts and state aid. With the exception of the portion of the annual budget which is funded through Enterprise and certain Special Revenue Funds, substantially all of the annual budget and recurring departmental expenditures are accounted for in the General Fund.



Budget Policies

Budget Policies

Budget Policy 1: The city will develop balanced budgets in which current revenues (non-one-time) equal or exceed current expenditures; with the exception of revenue from budget policy 2.

Budget Policy 2: The city will not balance the budget by using one time revenues to fund ongoing expenditures. No more than 20% of a non-recurring revenue item may be used for ongoing expenditures.

Budget Policy 3: The city will not use budgetary procedures that balance the budget at the expense of meeting future year's expenses, such as: postponing or deferring expenditures, accruing future year revenues, or rolling over short-term debt.

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



Budget Policies

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

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

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



Budget Policies

Budget Policy 4: The budget proposed to the City Council shall include the following sections: a summary of the city's financial condition, an analysis of revenues used in the proposed budget, an analysis of outstanding debt and a summary of the city's capital condition (buildings, infrastructure, rolling stock and information technology).

Budget Policy 5: The city's annual budget shall be adopted by the City Council at the organization group level (these are broad classifications of expenditures, i.e., salaries, expenses and capital).

Budget Policies Four and Five guide the development of the city's annual budget. Budget Policy Four requires that certain information be provided to the City Council and the public along with the budget. This policy mandates communication with the City Council regarding the most pressing financial issues before the city – overall fiscal condition, debt, revenues and capital needs and condition. This information will allow the Council to make decisions on the annual budget with necessary information regarding the city's overall financial condition, the condition of our capital assets and other matters of importance.



Budget Policies

Budget Policy Five sets forth the form of budget passage by the City Council. This provides the Council with maximum oversight with regard to budgetary expenditures but permits some level of flexibility to departmental managers by allowing them to transfer funding among certain line items previously approved by the City Council.

Budget Policy 6: The budget will provide for adequate maintenance and the replacement of capital plant and equipment. All budgetary procedures will conform with existing state and local regulations.

Budget Policy Six ensures that the annual operating budget funds necessary maintenance and capital investment. The capital investment portion of this policy will take time to be fully enacted – the city has under-invested in its capital infrastructure for many years – though this policy will help ensure that necessary maintenance is conducted. Required maintenance is critical if our taxpayers are to receive the maximum return on their dollars invested. The delay in routine maintenance to a roof, for instance, may lead to the premature replacement of the roof and also avoidable damage within the building. Budget Policy Six is intended to prevent this.



Budget Policies

Budget Policy 7: The City Auditor shall issue a monthly report on revenues and expenditures (at the line item level).

Budget Policy Seven provides a tool for the City Council and public to monitor expenditures and ensure that revenue projections are being met. Provision of this information is necessary to ensure accountability and prevent problems from going unnoticed by the public and policymakers.



Financial Reserve Policies

Financial Reserve Policies

Reserve Policy 1: The city shall maintain an undesignated fund balance of between 5% and 15% of general fund revenues, less debt exclusions and Chapter 70 aid.

Reserve Policy 2: In the event that the city's undesignated fund balance falls below 5% of general fund revenues, less debt exclusions and Chapter 70 Aid, (the "Fund Balance Floor"), a plan for specific expenditure reductions and/or revenue increases shall be submitted to the City Council during the next budget cycle.

Reserve Policy 3: The amount of money to be held in 'Free Cash' shall not be less than 2% or more than 8% of the approved general fund operating revenue, less debt exclusions and Chapter 70 (School Aid).

Reserve Policy 4: The city shall maintain the stabilization reserve fund of at least 3% of operating revenues, less debt exclusions and Chapter 70 (School Aid). As prescribed by Massachusetts General Law, however, at no time may an appropriation into this fund exceed 10% of the previous year's real property tax levy, nor can the fund exceed 10% of the equalized value of the city.

Financial reserves protect the city from unforeseen increases in expenditures, reductions in revenues, unforeseen downturns in the economy, or any other extraordinary events. Reserves are also a source of funding for capital construction and replacement projects. Reserves should normally average between 5% and 15% of the City's General Fund operating revenue less debt exclusions and Chapter 70 (School Aid).



Financial Reserve Policies

The maintenance of adequate operating reserves is essential to the financial strength and flexibility of the city as a whole. Adequate operating reserves are an integral part of the financial structure of the city and allow it to mitigate current and future financial risks associated with revenue shortfalls, unanticipated expenditures and natural disasters.

Reserve Policy One requires the maintenance of an undesignated fund balance of between 5% and 15% of General Fund operating revenues. This will ensure sufficient cash flow to finance ongoing operations and permit the city to absorb unpredictable revenue shortfalls.

Reserve Policy Two requires that specific action be taken if the city's undesignated fund balance falls below 5%. Fund balances below this level result in a risk that the city may not be able to absorb unforeseen financial problems or finance ongoing cash needs. This policy mandates that corrective action be taken during the next budget cycle to restore adequate undesignated fund balance levels

Reserve Policy Three requires that between 2% and 8% of General Fund operating revenues be held as Free Cash. Free Cash is the portion of undesignated fund balance certified by the Department of Revenue, Division of Local Services, as available for appropriation during the current fiscal year, or which may be used as a revenue during the next budget cycle. Free Cash provides for the temporary financing of unforeseen opportunities or needs of an emergency nature and is the most flexible of all general reserve funds.



Financial Reserve Policies

Reserve Policy Four requires that at least 3% of the city's general fund operating revenue be held in the Stabilization Reserve Fund. The purpose of this reserve is to provide long term financial stability for the city while improving our financial flexibility and credit worthiness. The legal structure for stabilization reserve funds is detailed in Chapter 40 section 5B of Massachusetts General Law (MGL).

Money in the stabilization reserve fund may be appropriated for any purpose for which the city would be authorized to borrow money under section seven or eight of Chapter 44 of MGL or for any other lawful purpose. Appropriations from the Fund require a 2/3 affirmative vote of the City Council.



Glossary

Glossary of Terms

Abatement- A complete or partial cancellation of a tax levy imposed by a governmental unit. These are administered by the local board of assessors.

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

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

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

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

Glossary of Terms

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

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

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

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

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

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

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



Glossary of Terms

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

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

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

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



Glossary of Terms

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

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

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

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

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

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

Glossary of Terms

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

Equalized Valuations (EQVs) - The determination of an estimate of the FFCV of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 § 1 0C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

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

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

Glossary of Terms

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

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



Glossary of Terms

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

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

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

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

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

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

Glossary of Terms

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

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

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

Modified Accrual Accounting -The purpose of modified accrual accounting is to measure flows of current financial resources in governmental fund financial statements. Modified accrual is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available. Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.

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).

Glossary of Terms

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 2003 new growth is determined by multiplying the value on January 1, 2002 by the FY 2002 tax rate. Assessors must submit documentation of new growth to the BLA annually before setting the tax rate.

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

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

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

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

Glossary of Terms

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

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

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

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

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



Glossary of Terms

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

Revaluation - The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every five years, assessors must submit property values to the DOR for certification. Assessors must also maintain current values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property.

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



Glossary of Terms

Revolving Fund - Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 § 53E^{1/2} stipulates that each fund must be re-authorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Stabilization Fund -A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. (MGL Ch. 40 § 58). Communities may appropriate into this fund in any year an amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Emergency Finance Board. The aggregate of the stabilization fund shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting or city council is required to appropriate money to and from the stabilization fund.

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

Glossary of Terms

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

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



Glossary of Terms

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

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

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

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

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

