



CITY OF HAVERHILL

Budget Plan July 1, 2025 to June 30, 2026

Mayor Melinda E. Barrett



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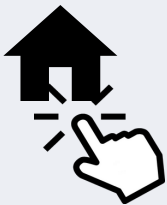
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Mayor's Budget Message

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





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.



MAYOR

Melinda E. Barrett

CITY COUNCIL

Thomas Sullivan, President

Timothy Jordan, Vice President

John Michitson

Colin LePage

Ralph Basiliere

Melissa Lewandowski

Michael McGonagle

Catherine Rogers

Devan Ferreira

Katrina Hobbs Everett

Shaun Toohey

REPRESENTATION

U.S. Senate

Edward Markey

Elizabeth Warren

U.S. House

Lori Trahan

MA Senate

Barry Finegold

Pavel Payano

MA House

Andres Vargas

Ryan Hamilton

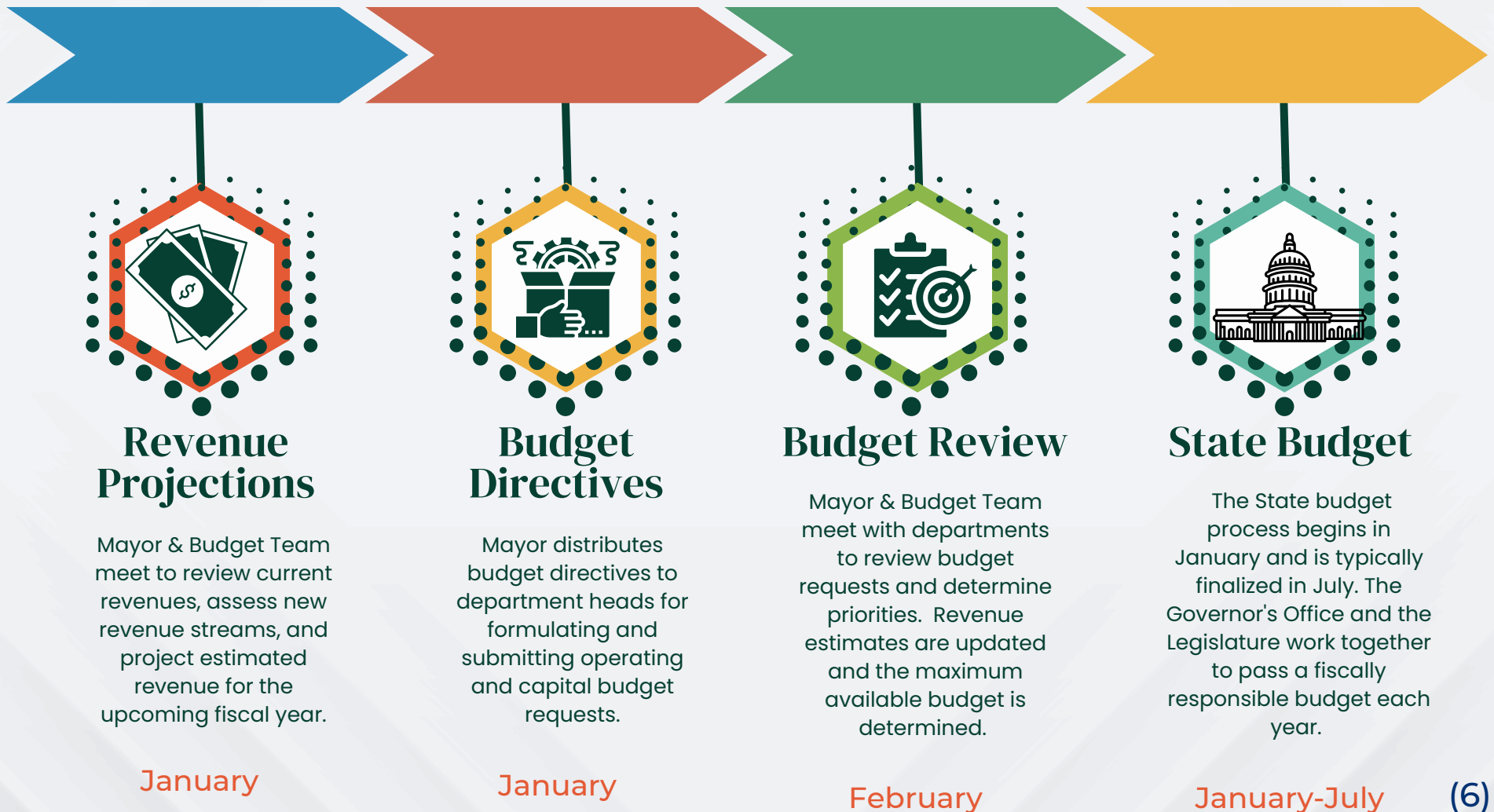


-2026-

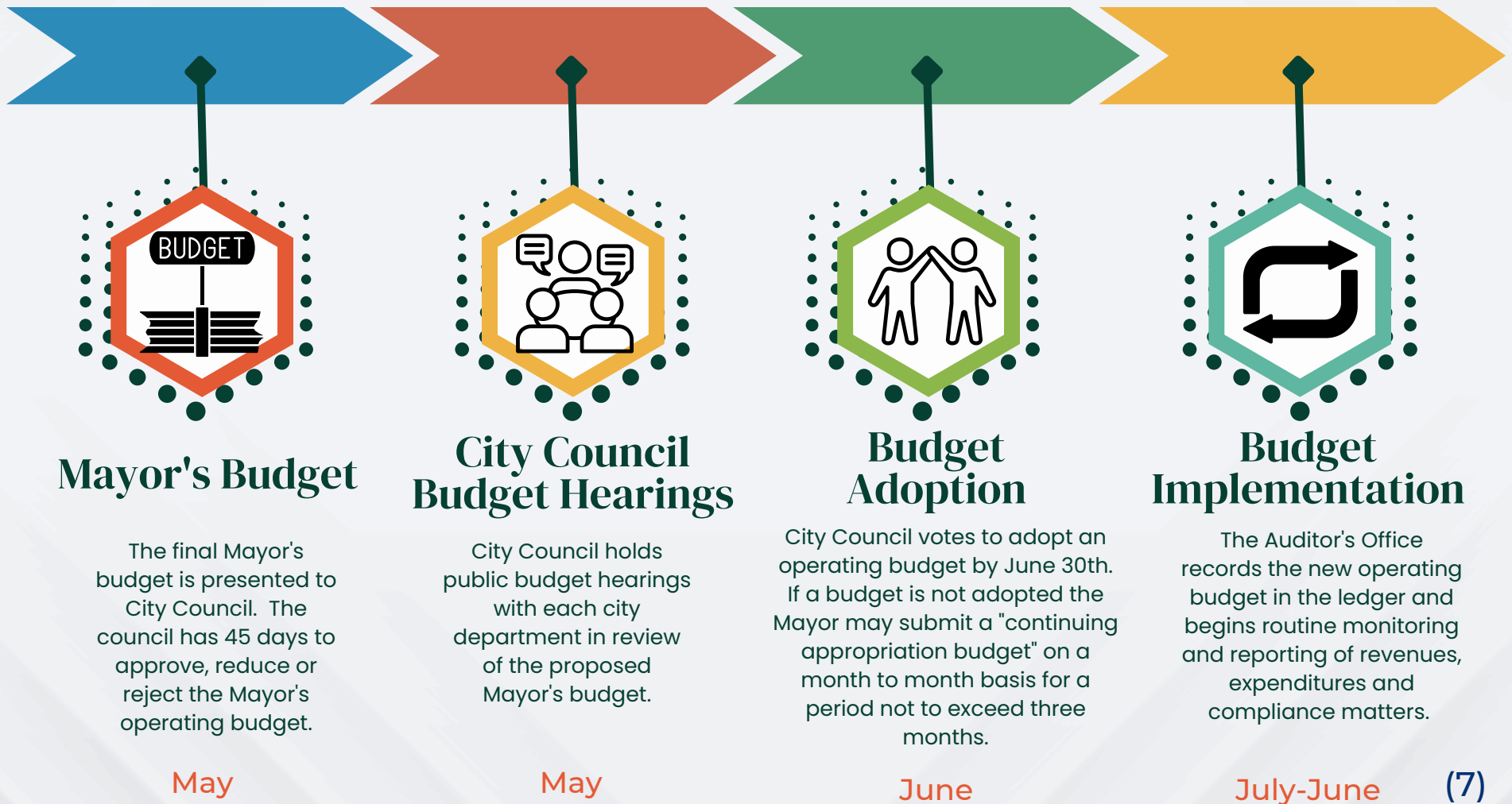
BUDGET PROCESS



Budget Phases



Budget Phases



Budget Calendar

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

1/15/25

1/8/25

Mayor distributed budget directives to departments.

Department budget requests, narratives and KPIs due.

2/5/25

2/5/25

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

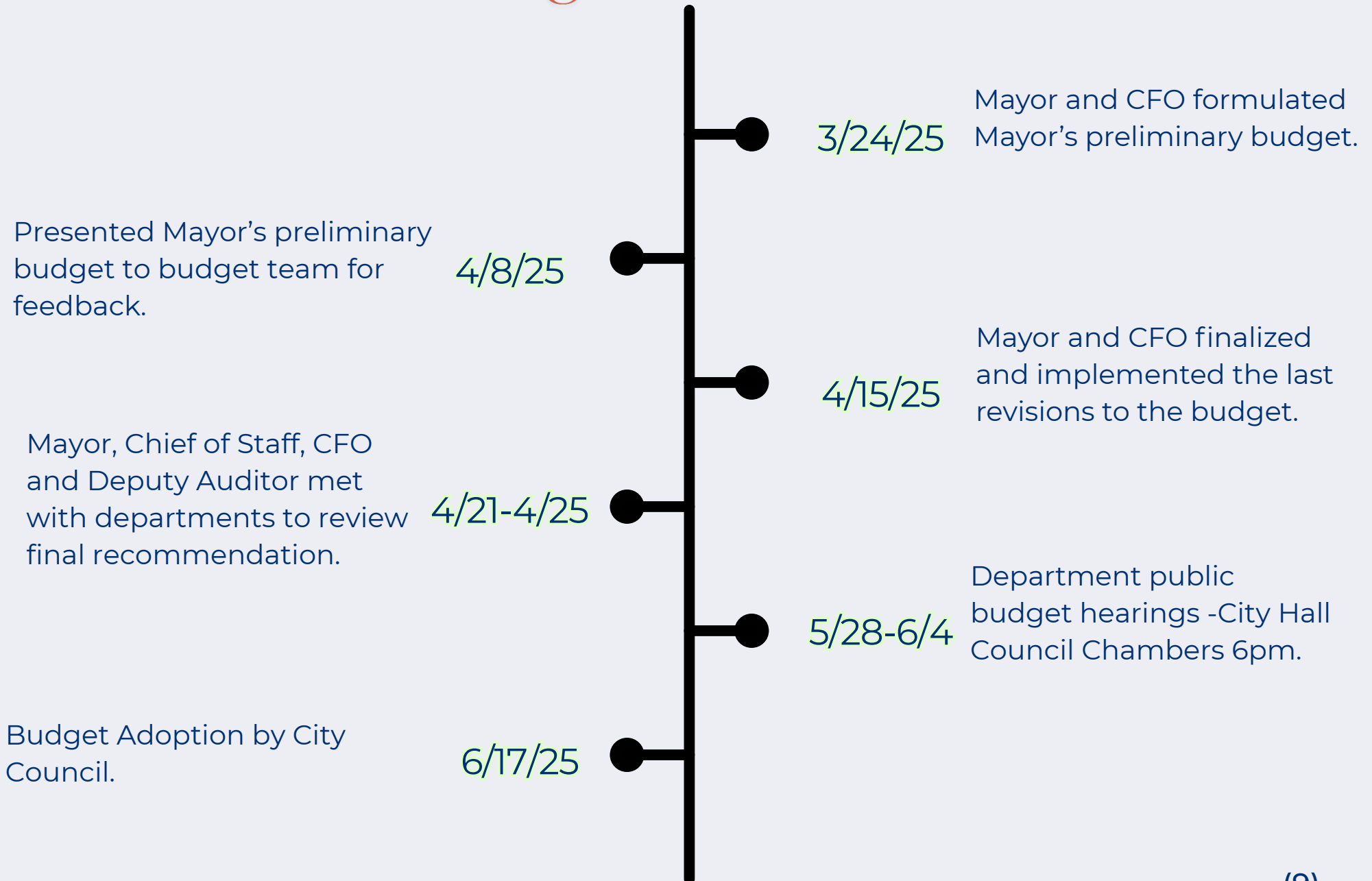
Budget team reviewed, ranked, and prioritized all capital requests by utilizing standardized ranking criteria.

2/20/25

2/17-3/14

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

Budget Calendar



Mayor's BUDGET TEAM

In fiscal year 2025, Mayor Barrett formed a “Budget Team” that included members from both the City Council and the School Committee. The goal of this initiative was to develop a collaborative, transparent, and impactful budgeting process that incorporates long and short term objectives while maximizing resources.

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 TEAM

Kick-Off Presentation

CITY OF HAVERHILL
FEBRUARY 5, 2025

Five Pillars of Building a Balanced Budget

1. Assessing Reserves
2. Reviewing Capital
3. Monitoring Debt
4. Understanding the Impact of Budget Decisions
5. Ensuring Compliance with Net School Spending

Balanced Budget Model Considerations

#1

Ensure that **FISCAL RESERVES** 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.

Considerations include

- Ensuring minimum excess levy reserves
- Ensuring undesignated fund balance levels - Reserve Policy #1
- Ensuring minimum free cash levels - Reserve Policy #3
- Ensuring stabilization reserve levels - Reserve Policy #4

#1 Fiscal Reserves

The 2026 balanced budget model retains an excess levy of 1.6% of the available tax levy (or 1.31% of the city's total reserves). This corresponds to just over \$2.3 million. This excess levy helps to serve as a budgetary safeguard in the event of an economic downturn or other unforeseen events the city may face. This practice is critical to building a resilient government. It aligns with emergency preparedness policies and best practices and is regarded favorably by rating agencies.

| | | | |
|---|-----------|--------------------|-------------|
| General fund revenue less debt exclusion and Chapter 70 | \$ | 178,052,712 | |
| Excess Levy | \$ | 2,340,936 | 1.31% |
| Unallocated Free Cash | \$ | 2,603,279 | 1.46% |
| Stabilization | \$ | 7,566,645 | 4.25% |
| Total City Reserves as a Percent of Net General Fund Revenue | | | 7.0% |

*Reserves below 5-7% of revenues may be considered unfavorable.
AAA-rated communities generally have reserves that exceed 10%*

#1 Fiscal Reserves

To achieve the benchmark of maintaining **7% reserves of net general fund revenue**, the budget model utilizes \$140,323,000 of the 2026 tax levy, an increase of 5.2% or \$6.98 million over fiscal 2025. In contrast, the 2025 tax levy rose by 8.3% or \$10.2 million.



\$2 million of the 2026 tax levy increase is attributed to the new Consentino debt service, which was bonded in 2024, with the initial payment scheduled for fiscal 2026.



According to this model, **the projected impact on the average single-family home's tax bill in 2026 is \$299 +/-**. This calculation is based on property assessments certified by the Massachusetts Department of Revenue in September 2024. These valuations will undergo recertification in September 2025, likely adjusting to reflect market shifts from the past year and thus, this estimate of \$299 will likely change.

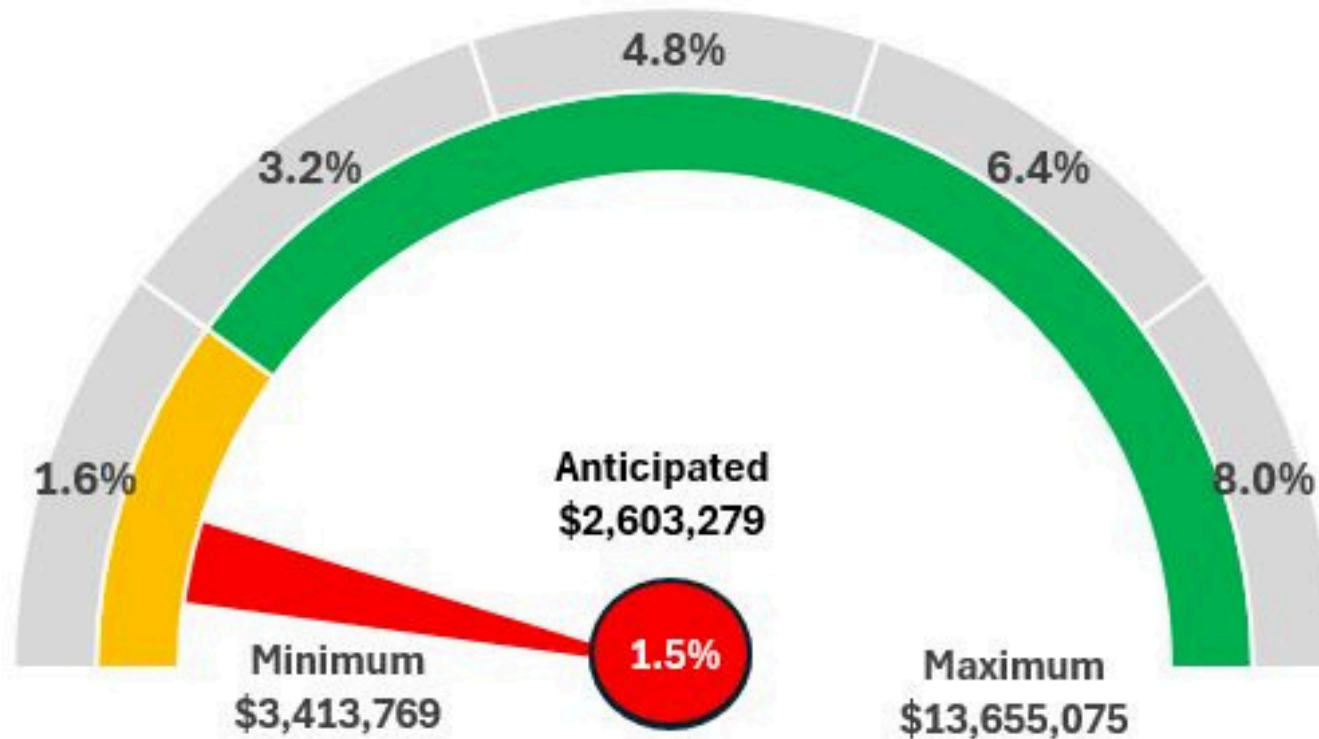
City Reserve Policy #1

Policy: The City shall maintain an undesignated fund balance between 5% and 15% of general fund revenues, less debt exclusion and Chapter 70. The city's current balance is 7.36%.



City Reserve Policy #3

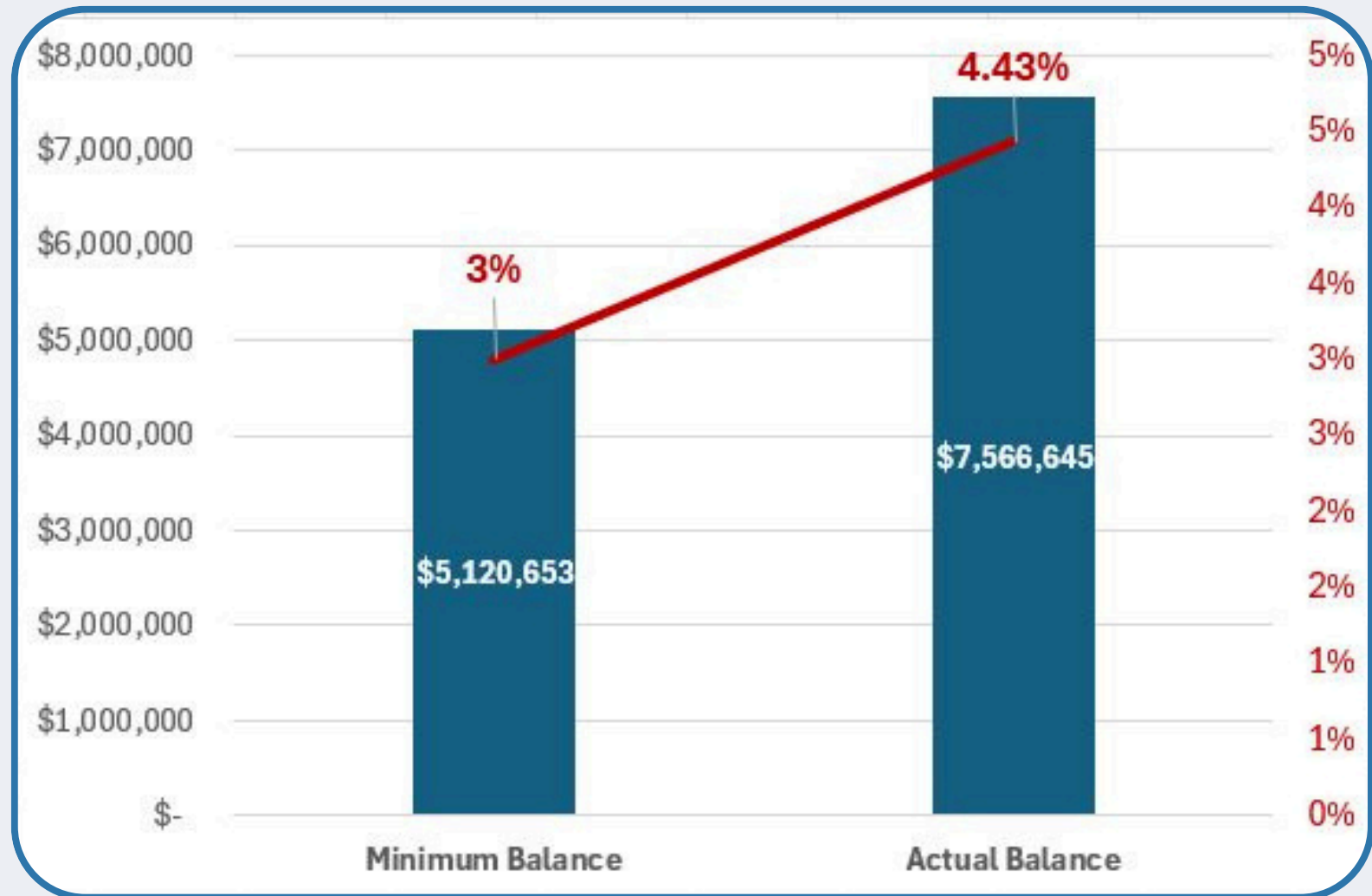
Policy: The amount to be held in free cash shall not be less than 2% or more than 8% of general fund revenues, less debt exclusion and Chapter 70. The city's current balance is 1.5%.



The city is not in compliance with this fiscal policy; however, we are consistently striving to achieve compliance by reducing the amount of free cash used to fund the operating budget each year.

City Reserve Policy #4

Policy: The city shall maintain a Stabilization Reserve Fund of at least 3% of general fund revenue, less debt exclusion and Chapter 70. The city's current balance is 4.43%.



#2

Balanced Budget Model Considerations

Evaluate the city's multi-year CAPITAL PLAN

Steps Include:

- Determine appropriate funding sources based on project cost, estimated useful life, and grant funding opportunities.
- Internally rank all projects based on:
 - 1) *Magnitude of fiscal impact*
 - 2) *Urgency of replacement or maintenance*
 - 3) *Impact on health and safety*
 - 4) *Legal obligation*
 - 5) *If the project has commenced with planning or engineering if applicable*
 - 6) *Executive priority of capital request*
- Determine the budget availability to acquire new debt service and/or use pay as you go funding
 - 1) *Consider tax bill impact*
 - 2) *If debt service, consider the future impact of new debt service payments on the budget, specifically the levy limit and other financial obligations or priorities*

Capital

Departments submitted a total of 82 unfunded capital project requests, projected for 2026 to 2030, amounting to \$43,382,160. This figure excludes requests for JG Whittier School Construction, Whittier Tech Construction, and a new Fire Station, which are expected in 2032. These projects are likely to be financed through savings from the pension assessment and/or a debt exclusion ballot vote.

Departments were asked to categorize the urgency of their requests as low, moderate, high, or essential. Out of the 82 projects evaluated, 19 were classified as essential for 2026, with a total project cost of \$5,114,000.

| Capital Request | Estimated Project Cost |
|-----------------------------------|------------------------|
| Buildings & Building Improvements | \$14,929,000 |
| Computer Software | \$496,690 |
| Equipment | \$1,799,998 |
| Infrastructure | \$9,139,472 |
| Land & Land Improvements | \$10,715,000 |
| Parks & Recreation | \$450,000 |
| Planning & Design | \$1,130,000 |
| Vehicles | \$4,722,000 |
| Grand Total | \$43,382,160 |

CAPITAL REQUEST 2026-2030

Capital

The budget team received all capital requests and convened to discuss, evaluate, and recommend requests for 2026. According to the Mayor's budget directives, the team had an estimated \$1 million to fund "Pay as You Go" funding for projects under \$250,000 and \$2 million for projects exceeding \$250,000.

The upcoming pages present the narratives for the capital requests for 2026. You can find the full list of capital requests spanning from 2026 to 2030 beginning on page 244.

| Capital Request | Estimated Project Cost |
|-----------------------|------------------------|
| Building Maintenance | \$375,000 |
| Community Development | \$155,000 |
| Engineering | \$950,500 |
| Highway | \$11,739,000 |
| Parks & Recreation | \$50,000 |
| Police | \$2,128,112 |
| School | \$600,000 |
| Stadium | \$1,200,000 |
| Grand Total | \$17,197,612 |

CAPITAL REQUEST 2026

CAPITAL RANKING CRITERIA

| SCORE | 1 | 2 | 3 | 4 | 5 |
|--------------------------------|----------------|------------------------------|------------------------|------------------|--------------------|
| Fiscal Impact (FI) | Over \$5M | \$1M to 4.99M | \$501K to \$999K | \$201K to \$500K | \$0 to \$200K |
| Urgency of Maintenance (UM) | Not a Priority | Low Priority | Moderate Priority | High Priority | Essential Priority |
| Impact to Health & Safety (HS) | Not Applicable | Low | Moderate | High | Critical |
| Legal Obligation (LO) | Not Applicable | Low (Anticipated Mandate) | High (Current Mandate) | | |
| CIP Prior Phase (PP) | Not Applicable | Less than 25% Complete | 25-49% Complete | 50-74% Complete | 75-99% Complete |
| Executive Priority (EP) | Low | Moderate | High | Essential | |

Highest Ranking Score 27 - Lowest Ranking Score 6

Building Maintenance 2026 Capital Requests

City Hall Repairs & Maintenance \$70,000

Funding for this capital request would provide for smaller cost capital repairs and maintenance work for City Hall, which cannot be provided for through the annual operating budget for the building.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 16

City Hall Window Caulking - PLANNING & DESIGN \$30,000

The project is for the planning and design to replace the exterior waterproof caulking sealant around the 300+ windows on City Hall, which is in poor condition. The bid specifications for this project would be funded through the capital budget in FY26, and the work would be funded by a bond authorization in FY27.

Ranking: (FI) 5 (UM) 3 (HS) 2 (LO) 1 (PP) 1 (EP) 1 Total Score= 13

Winnekenni Castle Repairs & Restorations - PLANNING & DESIGN \$275,000

This project will provide for the major exterior repairs and interior renovations to the Winnekenni Castle, a revered cultural and historical icon of Haverhill. The Castle was closed to the public and for events a number of years ago due to severe water infiltration and safety issues. A consulting engineering firm completed a summary repair needs assessment in early 2022. Funding is being requested in FY26 and FY27 to retain the required Architectural and OPM services to develop a more comprehensive cost estimate, and to develop the plans and specifications needed to put the exterior work out to bid in FY27. Design funding could come from either a bond authorization or ARPA funds. Additional funding will be needed in FY28 to complete the interior restorations.

Ranking: (FI) 4 (UM) 4 (HS) 3 (LO) 1 (PP) 2 (EP) 3 Total Score= 17

Community Development 2026 Capital Requests

Powder House Renovations \$100,000

With the recent placement of the City-owned Powder House onto the National Register of Historic Places, this failing brick edifice is now eligible for the Massachusetts Preservation Projects Fund (MPPF). If a grant application is successfully awarded, this state program would cover 50% of the rehabilitation costs up to \$100,000. This project would include replacing the roof and weathervane, repointing the bricks, and other structural repair. This facility is one of the most endangered of Haverhill's historic sites.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 4 Total Score= 17

Railroad Square Garage Brownfields Closure \$55,000



Engineering 2026 Capital Requests

Forest Street Bridge Replacement \$287,500

The city needs to make repairs to the bridge. If the state grants the city additional Ch. 90 funds that would be a potential funding source.

Ranking: (FI) 4 (UM) 2 (HS) 2 (LO) 1 (PP) 1 (EP) 2 Total Score= 12

Kingsbury Ave/Chadwick/Willow Intersection Improvements \$600,000

The city is planning improvements for the intersection. The project aims to realign Chadwick Road and Willow Avenue so that they are directly across from each other at Kingsbury Avenue. Currently, there is a 55-foot jog between the roads, which has resulted in numerous accidents, some of which have been very serious due to excessive speeds of cars traveling downhill on Kingsbury. Design funds have been covered by Chapter 90, and construction funds are being sought from ARPA (American Rescue Plan Act).

Ranking: (FI) 3 (UM) 3 (HS) 1 (LO) 1 (PP) 2 (EP) 2 Total Score= 12

W. Lowell Ave Bridge Replacement Engineering \$63,000

The city needs to repair the West Lowell Avenue Bridge. If the state grants additional Chapter 90 funds to the city, that could be a potential funding source.

Ranking: (FI) 5 (UM) 2 (HS) 1 (LO) 1 (PP) 1 (EP) 1 Total Score= 11

Highway 2026 Capital Requests

1-Ton Truck - Highway \$105,000

Funds are needed to replace three unreliable one-ton trucks from 2013 that are difficult to repair due to parts shortages. These trucks are essential for our daily operations and critical for snow removal during winter, ensuring safe and accessible roads. The plan is to replace one truck each year.

Ranking: (FI) 5 (UM) 4 (HS) 1 (LO) 1 (PP) 1 (EP) 3 Total Score= 15

Admin. Roof Replacement \$50,000

Funds will be utilized to address ongoing issues with the roof at the DPW office located at 500 Primrose St. The money will be used to remove unused HVAC units and repair the roof, which is leaking and damaged, to ensure the facility remains secure and protected from the elements.

Ranking: (FI) 5 (UM) 4 (HS) 1 (LO) 1 (PP) 1 (EP) 3 Total Score= 15

Chipper Truck \$139,000

Funds will be utilized for the replacement of the 1994 Mack Chipper Truck. Due to the vehicle's age, it has become increasingly difficult to obtain the necessary parts for repairs, thereby impeding its operational efficiency. This replacement is essential to ensure the continued reliability of our equipment in future operations.

Ranking: (FI) 5 (UM) 4 (HS) 1 (LO) 1 (PP) 1 (EP) 3 Total Score= 15

DPW Yard Rehabilitation \$300,000

These funds will be used to improve the DPW yard by repaving the lot. The current condition of the lot is substandard, with significant cracks and potholes that hinder accessibility for city employees and residents visiting the recycling center. This unsafe situation not only inconveniences users but also presents potential liability concerns for the city. By implementing these necessary improvements, we aim to create a safer and more functional environment for both our employees and the community.

Ranking: (FI) 4 (UM) 4 (HS) 1 (LO) 1 (PP) 1 (EP) 3 Total Score= 14

Highway 2026 Capital Requests

Garage Door Replacement \$30,000

The funds will be used to replace the outdated overhead doors in the fleet garage. The current doors are loose and misaligned, which compromises the safety of our equipment and vehicles. This replacement will enhance security and energy efficiency, ultimately leading to cost savings in utility expenses.

Ranking: (FI) 5 (UM) 5 (HS) 4 (LO) 1 (PP) 1 (EP) 4 Total Score= 20

Garage Roof Repairs \$15,000

The 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.

Ranking: (FI) 5 (UM) 5 (HS) 3 (LO) 1 (PP) 1 (EP) 4 Total Score= 19

Heating System Highway Garage \$50,000

The funds will be utilized to replace ten natural gas heaters currently used to heat the Highway and Fire Department maintenance garage. This project has been reviewed by the city's plumbing inspectors, and the decision to proceed with the replacement is based on their professional recommendations. The new equipment will be energy-efficient, contributing to long-term cost savings in the city's heating expenses.

Ranking: (FI) 5 (UM) 4 (HS) 4 (LO) 1 (PP) 1 (EP) 4 Total Score= 19

Landfill Northern Mound Closure \$10,600,000

The cost estimates for the Haverhill Landfill Site. Costs are presented for the closure of the Landfill as well as implementing the 30-year post closure operations and maintenance period. These obligations are required under the Solid Waste Management Regulations (310 CMR 19.000) promulgated by the Massachusetts Department of Environmental Protection (MassDEP).

Ranking: (FI) 1 (UM) 4 (HS) 4 (LO) 3 (PP) 1 (EP) 4 Total Score= 17

Highway 2026 Capital Requests

Park Barn Rehabilitation \$15,000

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.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 4 Total Score= 17

Parking Lots - Locke Street \$50,000

These funds will be used for necessary repairs and complete repaving of the public parking lots in the downtown area. The initiative aims to enhance the overall safety and accessibility of these parking facilities, better accommodating the needs of both visitors and residents. Improvements will address issues such as potholes, uneven surfaces, and drainage problems.

This part of downtown is located on the edge of the next economic development growth area (Essex Street and Winter Street). The municipal lot has been unattractive for a long time. Although there are challenges due to the lot's proximity to Common Grounds, we should still strive to make significant improvements. A fresh coat of pavement, new striping, updated signage, and the addition of a few Brightside planters would greatly enhance the aesthetic appeal of the area. Adding shrubs along the back perimeter would be beneficial as well.

This type of work should not be prohibitively expensive and could be completed this season. The end result would be a more attractive parking lot, offering a welcoming gateway to the downtown Essex Street area. Additionally, with Historic New England planning a substantial investment in this region, it's important to demonstrate that the city is making small improvements to enhance access to Historic New England's museum and future facilities.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 16

Highway 2026 Capital Requests

Parking Lots - Phoenix Row \$50,000

The funds will be allocated for necessary repairs and the complete repaving of the public parking lots located in the downtown area. This initiative aims to enhance the overall safety and accessibility of these parking facilities, ensuring that they can accommodate the needs of visitors and residents more effectively. The improvements will address issues such as potholes, uneven surfaces, and drainage problems.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 16

Parking Lots - Washington & Wingate \$50,000

The funds will be allocated for necessary repairs and the complete repaving of the public parking lots located in the downtown area. This initiative aims to enhance the overall safety and accessibility of these parking facilities, ensuring that they can accommodate the needs of visitors and residents more effectively. The improvements will address issues such as potholes, uneven surfaces, and drainage problems.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 16

Replace bricks in downtown sidewalks \$10,000

Securing these funds is crucial for the careful maintenance and replacement of the brickwork in the sidewalks and parking lots within the downtown area. By investing in these improvements, we can enhance the safety and overall aesthetic of our community, fostering an inviting environment for all residents and visitors.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 16

Highway 2026 Capital Requests

Trash Truck - Highway \$250,000

The funds will be used to purchase a new trash truck for collecting waste from the 114 public space trash barrels located throughout the city. The existing vehicle can no longer pass inspection, and replacement parts are no longer available, making repairs unfeasible.

Ranking: (FI) 4 (UM) 4 (HS) 1 (LO) 1 (PP) 1 (EP) 3 Total Score= 14

Utility Box Trailer \$25,000

The Highway Department urgently requires funding to replace our 2004 utility box trailer, which has recently been deemed unsafe and unrepairable. This trailer plays a critical role in our daily operations, as it is used nine months out of the year for transporting essential asphalt equipment and tools to various job sites. Its reliable performance has been vital for our work; without it, we face significant disruptions. To ensure the smooth continuation of our operations, we need to secure a replacement trailer by the Spring of 2025.

Ranking: (FI) 5 (UM) 5 (HS) 1 (LO) 1 (PP) 1 (EP) 4 Total Score= 17

Parks & Recreation 2026 Capital Requests

Skating Rink Building Maintenance \$50,000

Building improvements for Skating Rink to address deferred maintenance on aging facility.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 16



Police Department 2026 Capital Requests

Animal Shelter - Police \$1,725,000

The current animal shelter is aged and uninhabitable for humans and animals.

Ranking: (FI) 2 (UM) 4 (HS) 4 (LO) 1 (PP) 1 (EP) 3 Total Score= 15

Elevator Repair \$22,572

Required repairs to the elevator to maintain reliable operation.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 16

Firearms & Holsters \$67,040

The current Glock 43X and Glock 45 have already surpassed their expected useful life and will be replaced with the Gen 5 Glock 43X and 45.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 16

Incident Command Vehicle - Police \$250,000

The current Incident command vehicle is over 25 years old and is used frequently at critical incidents and as a command post for large-scale city events. It has reached the end of its useful life and needs replacement.

Ranking: (FI) 4 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 15

Mini split at Maintenance Garage \$20,000

This will allow air conditioning in the Maintenance Garage.

Ranking: (FI) 5 (UM) 3 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 15

Rifles \$43,500

This would replace 18 aging rifles, which are a mix of four different manufacturers, with a standardized Sig M400PRO. The current rifles have had malfunctions and breakdown during training exercises.

Ranking: (FI) 5 (UM) 3 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 15

School Department 2026 Capital Requests

Crowell School Windows \$100,000

The School Department is considering applying for MSBA for new windows. The 1990s windows at Crowell are very heavy and failing. We have not done an MSBA window project - but believe the expense on our end would be under 100K.

Ranking: (FI) 5 (UM) 4 (HS) 2 (LO) 1 (PP) 1 (EP) 3 Total Score= 16

Golden Hill Roof \$300,000

The School Department plans to apply to MSBA for the Golden Hill Roof. The Roof Project at Golden Hill is projected to cost the city 300K.

Ranking: (FI) 4 (UM) 4 (HS) 1 (LO) 1 (PP) 1 (EP) 3 Total Score= 14

Parking Lot Repairs \$100,000

Parking lots at many of the 17 school building locations are crumbling, creating trip and fall hazards. Parents and staff have also complained about potholes.

Ranking: (FI) 5 (UM) 4 (HS) 1 (LO) 1 (PP) 1 (EP) 3 Total Score= 15

School Ceiling Refurbishments \$100,000

Maintenance is needed in multiple schools (Tilton Greenleaf, Bartlett) it is 10K per ceiling, the School Department is seeking 100K this year, and may be requesting more funds in subsequent years.

Ranking: (FI) 5 (UM) 4 (HS) 1 (LO) 1 (PP) 1 (EP) 3 Total Score= 15

$\pi = 3.14$
(32)



Stadium 2026 Capital Requests

Replacement Turf \$1,200,000

The artificial turf field at Haverhill Stadium is 15 years old, well beyond its life expectancy (only warrantied for 8 years and most only last 10-12 years). It is becoming too dangerous to use and can result in serious injuries to student-athletes and others who use the Stadium.

Ranking: (FI) 2 (UM) 4 (HS) 4 (LO) 1 (PP) 1 (EP) 3 Total Score= 15



Budget Team 2026 Capital Recommendations

After thorough evaluation and consultations with department leaders, the Mayor and budget team suggest the following capital requests for 2026 funding. Because of budget limitations, influenced by a notable rise in health insurance expenses and an unpredictable economic environment, these projects will be financed with free cash from fiscal year 2025, anticipated to be certified in Fall 2025.

| Score | Request | Amount Funded | Score | Request | Amount Funded |
|-------|---------------------------------|---------------|-------|-----------------------------------|---------------|
| (16) | City Hall Repairs & Maintenance | \$70,000 | (16) | Skating Rink Building Maintenance | \$50,000 |
| (17) | Powder House Renovations | \$100,000 | (16) | Elevator Repair | \$22,572 |
| (15) | Admin. Roof Replacement | \$50,000 | (16) | Firearms & Holsters | \$67,040 |
| (15) | Chipper Truck | \$139,000 | (15) | Mini split at Maintenance Garage | \$20,000 |
| (20) | Garage Door Replacement | \$30,000 | (15) | Rifles | \$43,500 |
| (19) | Garage Roof Repairs | \$15,000 | (15) | Parking Lot Repairs | \$100,000 |
| (19) | Heating System Highway Garage | \$50,000 | (15) | School Ceiling Refurbishments | \$100,000 |
| (17) | Park Barn Rehabilitation | \$15,000 | (14) | Golden Hill Roof | \$300,000 |
| (17) | Utility Box Trailer | \$25,000 | (16) | Crowell School Windows | \$100,000 |
| (14) | Trash Truck - Highway | \$250,000 | (15) | Replacement Turf | \$1,200,000 |
| (15) | 1-Ton Truck - Highway | \$105,000 | | | |

Total \$2,852,112

#3 Balanced Budget Model Considerations

Understand the **LONG-TERM DEBT**

Evaluate debt limits per state statute and city's financial debt policies, which state:

- 1) *Debt shall not exceed 5% of the city's equalized valuation – Debt Policy #1 & MGL c.58 s.10c*
- 2) *Annual general fund debt service payments shall not exceed 4% of net general fund operating revenue – Debt Policy #2*
- 3) *65% of total debt will retire within 10 years – Debt Policy #2*
- 4) *Analyze the following and evaluate trends:*
 - a) *What percentage of total outstanding debt to equalized valuation does the city have?*
 - b) *What is the city's total outstanding debt per capita?*
 - c) *What percentage is annual debt service payments to the operating budget?*
 - d) *What is the city's available debt capacity?*
 - e) *Does utilizing additional debt fit into the city's current and future available levy limit, and if so, what is the fiscal impact?*
 - f) *How will new debt impact the bond rating?*

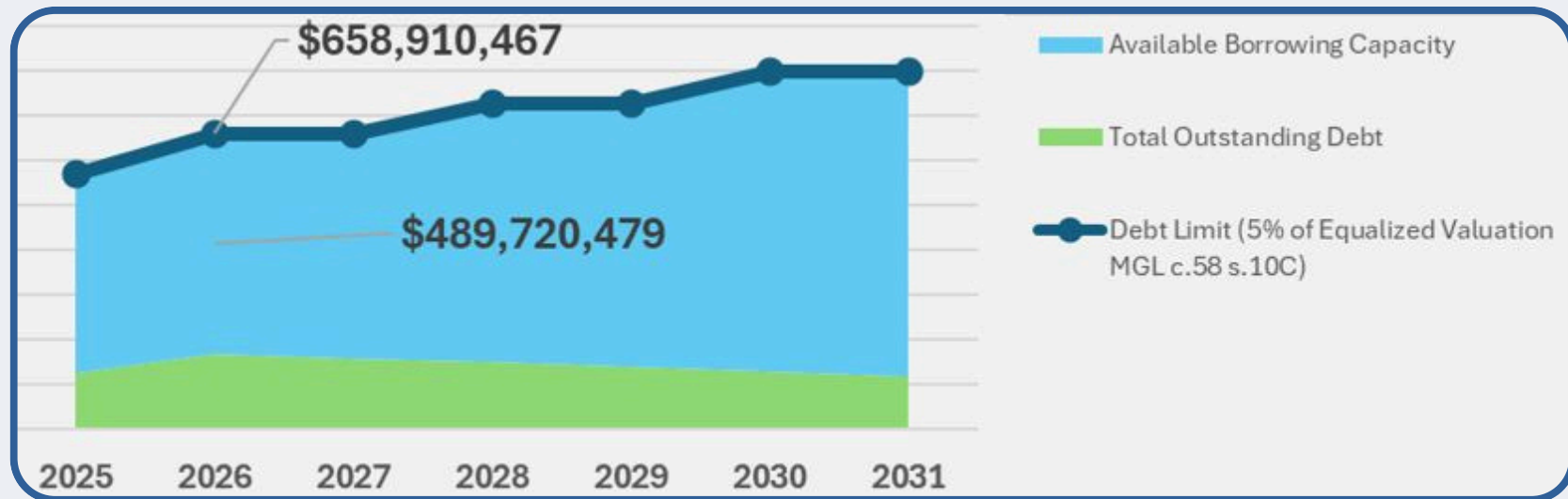
#3 Long Term Debt

The city's total outstanding debt at the end of fiscal 2025 will be **\$169,189,988**. This includes:

- \$92.8 million obligated by the general fund
- \$36 million by the sewer fund
- \$40.3 million by the water fund

The city's borrowing capacity, as outlined in MGL c.58 s10c, is \$489,720,479.

With an available tax levy of \$2.3 million, any new annual debt service must be below this amount.
Alternatively, residents would need to vote for a debt or capital exclusion or operating override.



City Debt Policy #2a

Policy 2a: General Fund debt service as a percentage of net general fund operating revenue shall not exceed 4%

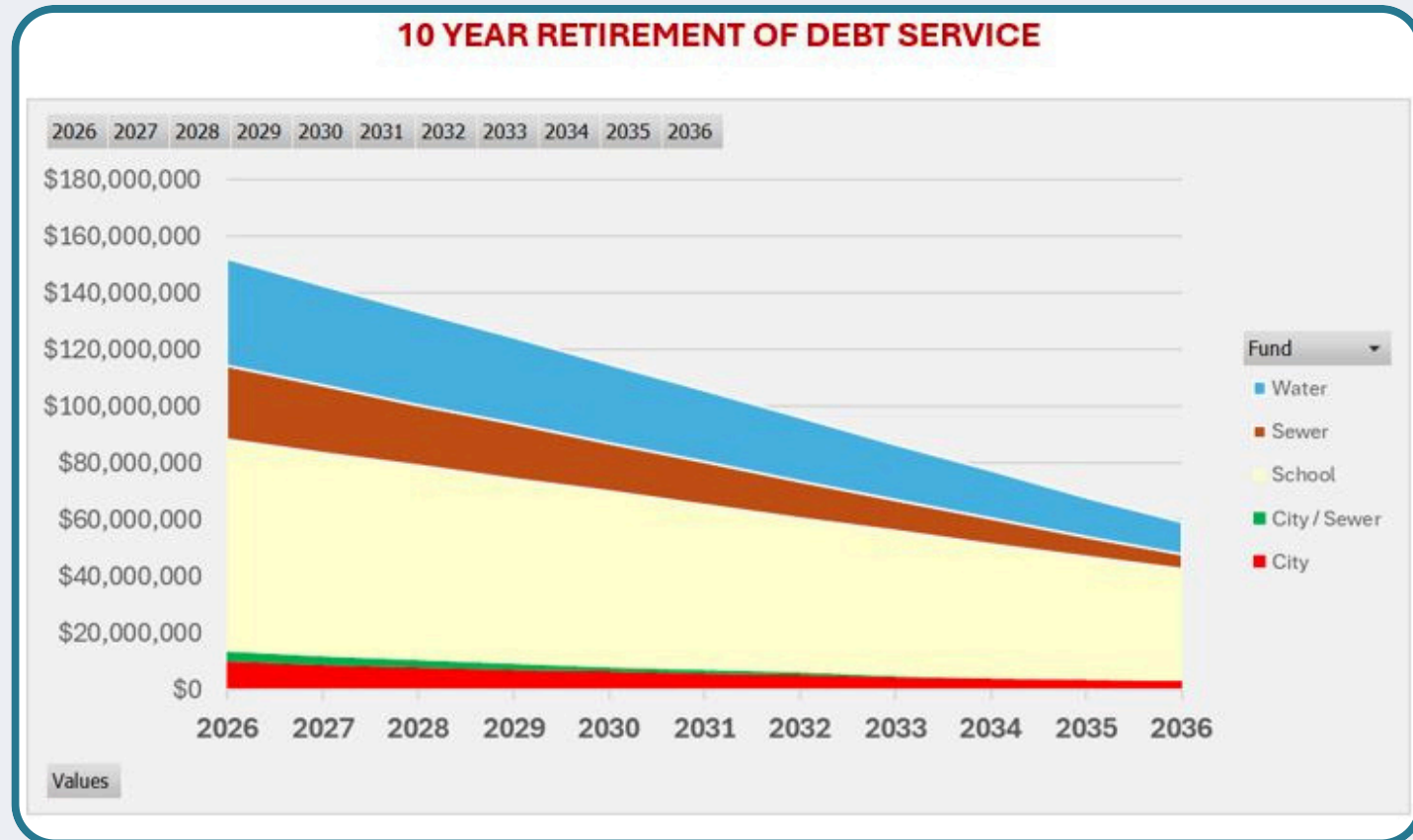
Over the past eight fiscal years, the average debt service has accounted for 3.1% of net general fund operating revenue. This percentage is expected to rise from 1.7% in 2025 to 3.2% in 2026, primarily due to the addition of the majority of the Consentino debt service. Increasing the debt service to the maximum allowable limit of 4% in 2026 would enable an additional \$2.2 million in debt service payments.

| Net General Fund Revenue | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | \$ 182,561,796 | \$ 188,461,755 | \$ 196,439,798 | \$ 202,377,896 | \$ 211,200,356 | \$ 225,917,161 | \$ 239,096,205 | \$ 252,756,494 | \$ 267,618,117 |
| DEBT SERVICE PAYMENTS | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
| City | \$4,060,750 | \$4,243,521 | \$3,963,736 | \$4,303,779 | \$4,313,761 | \$3,281,234 | \$1,396,274 | \$1,349,054 | \$1,728,873 |
| School | \$3,129,615 | \$3,878,163 | \$2,564,334 | \$2,672,786 | \$2,615,872 | \$2,538,254 | \$3,041,148 | \$3,005,940 | \$6,771,319 |
| Grand Total | \$7,190,365 | \$8,121,684 | \$6,528,070 | \$6,976,566 | \$6,929,633 | \$5,819,489 | \$4,437,422 | \$4,354,994 | \$8,500,192 |
| Debt Payments as % of Budget | 3.9% | 4.3% | 3.3% | 3.4% | 3.3% | 2.6% | 1.9% | 1.7% | 3.2% |

City Debt Policy #2b

Policy 2b: 65% of debt will retire at the end of 10 years

The city will not achieve this financial policy benchmark. At the end of 10 years, the city will have retired 57.4% of its current outstanding debt. This benchmark may be considered less critical because the cost of borrowing has dropped significantly since this policy was adopted, therefore making financing over longer periods of time more cost effective. Conversely to rapidly declining debt, is the consideration of matching the use of an asset with the payment of the asset.



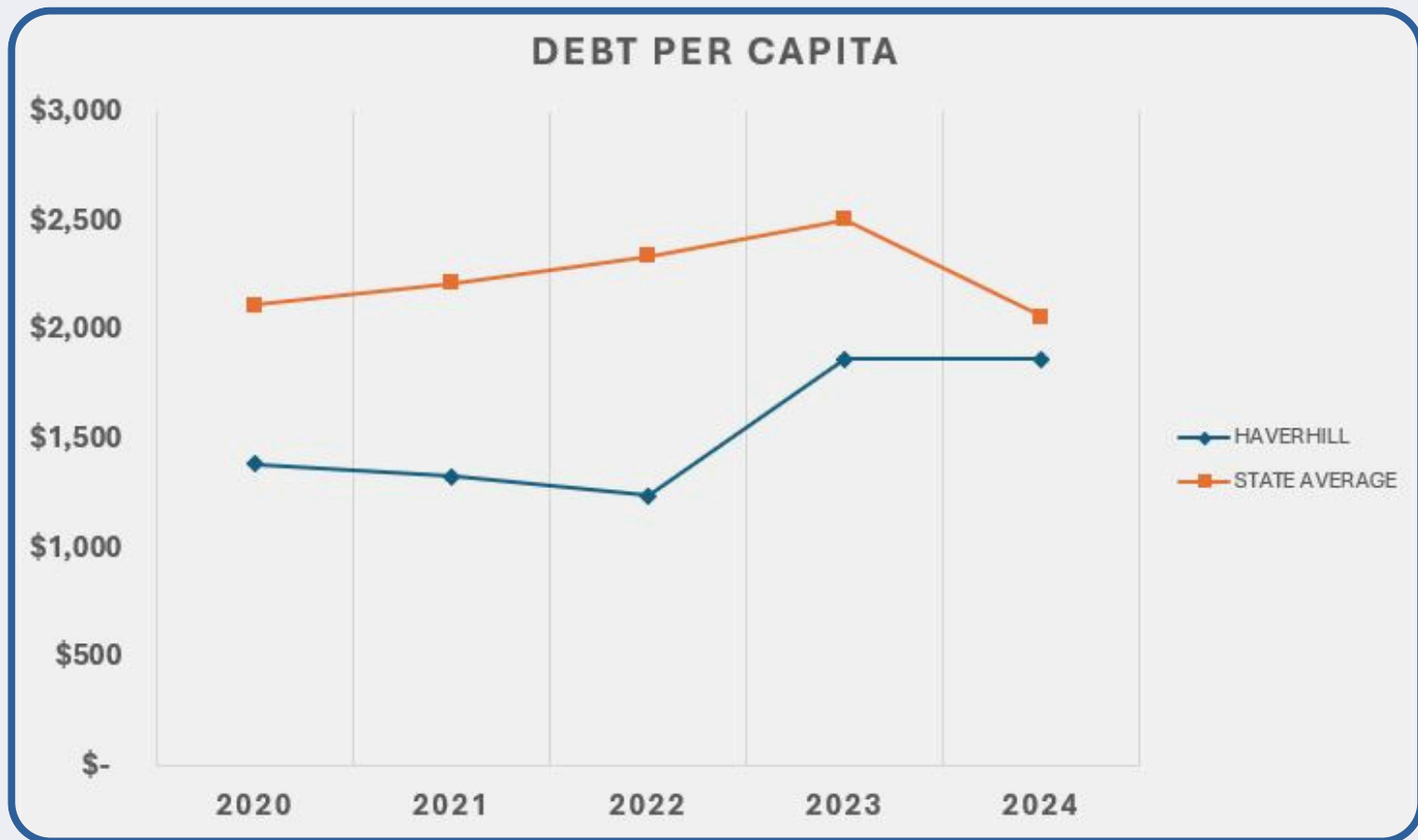
Debt to Equalized Valuation

Debt shall not exceed 5% of the city's equalized valuation MGL c.58 s.10c



Debt Per Capita

Haverhill's debt per capita has historically remained below the state average. This ratio will increase in 2025 and 2026 with the onboarding of the Consentino debt. As of present, the state's 2025 average has not been reported on DLS databank.



Bond Rating

The city's bond rating was reaffirmed with a "AA" rating by S&P
Global on October 24, 2024

"Haverhill's creditworthiness is characterized by the city's stable local economy and robust budgeting practices and long-term planning, which we believe is generally stronger than those of similarly rated state peers and will continue to support balanced operations despite increasing fixed costs from unfunded retirement liabilities. Although available reserves are below those of similarly rated peers, the city has maintained at consistent levels over the past few years with further increases estimated for fiscal 2024. Nevertheless, we believe the city'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 economic growth will continue in the city. This growth stems from continuing private investments and thriving real estate market conditions, including a large \$200 million in the downtown area and several citywide residential units under construction due to very strong housing demand, among many others."
- "Balanced operations in the past few years, with positive financial results estimated for fiscal 2024 and beyond, coupled with consistent available reserve levels despite being below average when compared with those of similarly rated peers."

Bond Rating

- “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.”
- “Moderate fixed costs and manageable debt burden, although city maintains large retirement liabilities, including OPEB, which we believe significantly weakens its pension liability per capita metrics. The city's pension plan, the Haverhill Contributory Retirement System, is 61.7% funded and has a net pension liability of \$154.5 million. Haverhill's OPEB liability is \$345.7 million and 0% funded.”



S&P Global Ratings Scale

Investment Grade Ratings

| | |
|------|---|
| AAA: | Extremely strong capacity to meet financial commitments |
| AA: | Very strong capacity to meet financial commitments |
| A: | Strong capacity to meet financial commitments, but somewhat susceptible to economic conditions and changes in circumstances |
| BBB: | Adequate capacity to meet financial commitments but more subject to adverse economic conditions |

“Credit ratings are forward-looking opinions about an issuer’s relative creditworthiness. They provide a common and transparent global language for investors to form a view on and compare the relative likelihood of whether an issuer may repay its debts on time and in full. Credit Ratings are just one of many inputs that investors and other market participants can be considered as part of their decision-making processes.”

#4

Balanced Budget Model Considerations

Evaluate the long-term impact of **BUDGET DECISIONS**

- Are increases implemented now sustainable in the future? Be mindful that even small increases added to an operating budget base compound and have a profound effect over a 5 to 10-year period.
- Separate fixed costs versus discretionary spending.
- Ensure the budget is structurally balanced (revenues equal expenditures) and it is not artificially balanced using one-time funds or by deferring necessary costs.
- If free cash is relied upon to fund capital or subsidize the operating budget, is the budget designed to generate sufficient free cash?
- What are the tax bill impacts of budget decisions or alternatives?

#4 Budget Considerations

Revenue Estimates

The budget model analyzes historical revenue trends and projects moderately conservative revenue estimates. Below is the historical tax levy calculation and the estimation of the 2026 available levy.

The model uses actual excluded debt service, an assumption of the remaining Consentino debt service, and a conservative estimate of new growth for 2026. The result is an available tax levy in the amount of \$142,663,936, an increase of 5.6% over fiscal 2025.

| Tax Levy Calculation | 2022 | 2023 | 2024 | 2025 | 2026 Est. |
|--|----------------|----------------|----------------|----------------|----------------|
| 1. Prior Year Levy Limit | \$ 114,936,210 | \$ 118,846,898 | \$ 123,479,453 | \$ 127,806,565 | \$ 132,973,124 |
| 2. 2 1/2% Increase | \$ 2,873,405 | \$ 2,971,172 | \$ 3,086,986 | \$ 3,195,164 | \$ 3,324,328 |
| 3. Plus New Growth | \$ 1,037,283 | \$ 1,661,382 | \$ 1,240,126 | \$ 1,971,395 | \$ 1,200,000 |
| 4. Sub-Total Levy Limit | \$ 118,846,898 | \$ 123,479,453 | \$ 127,806,565 | \$ 132,973,124 | \$ 137,497,452 |
| 5. Plus Issued Debt Exclusion | \$ 1,188,293 | \$ 1,180,606 | \$ 1,759,868 | \$ 2,178,419 | \$ 4,766,484 |
| 5a. Plus Future Authorized Debt Exclusion Consentino Est Add'l \$10M | | | | | \$ 400,000 |
| 6. Total Available Levy | \$ 120,035,191 | \$ 124,660,059 | \$ 129,566,433 | \$ 135,151,543 | \$ 142,663,936 |
| 7. Levy Amount Used | \$ 115,387,595 | \$ 119,052,946 | \$ 123,093,875 | \$ 133,336,191 | \$ 140,323,000 |
| 8. Excess Levy Capacity | \$ 4,647,596 | \$ 5,607,113 | \$ 6,472,558 | \$ 1,815,352 | \$ 2,340,936 |
| 9. Levy Ceiling | \$ 204,321,759 | \$ 241,621,754 | \$ 262,439,601 | \$ 283,184,996 | \$ 283,184,996 |
| Excess Levy as % of Available Levy | 3.9% | 4.5% | 5.0% | 1.3% | 1.6% |
| Annual Levy Use Increase | 3.6% | 3.2% | 3.4% | 8.3% | 5.2% |

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 to support local spending for schools, public safety and other public services 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 raised by a city or town 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. *Note: Debt exclusions, capital outlay expenditure exclusions and overrides are all often referred to as "overrides" and enable a community either to permanently increase its levy limit or temporarily levy above its levy limit or levy ceiling.*

#4 Budget Considerations

Revenue Estimates

The next step in projecting revenue is to analyze trends in revenue sources that are more closely influenced by the economy, rather than those that fluctuate based on government decisions at the federal, state, or local levels. For instance, Chapter 70 funding has significantly increased in recent years due to the state's budgeting priorities; however, this growth cannot be assumed to continue at the same rate. Additionally, the use of free cash varies according to local decision-making rather than being tied to the economic climate.

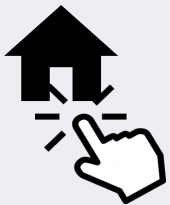
The city's approach, aligned with DOR and GFOA best practices, involves projecting revenue conservatively. This strategy achieves two essential budgeting goals:

- It safeguards the budget against not meeting revenue estimates and thus needing to implement mid-year cuts to balance the budget.
- It generates free cash which the city historically uses as reserves, to fund capital, emergency uses, and to partially fund the operating budget.

Local Receipts

Local receipts are revenue sources generated at the local level from various sources, 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 (charges for services like 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 has the flexibility to set charges that can either partially or fully fund a particular service, and it can periodically reassess these fees to ensure that there is an adequate revenue stream to support those services.



Local Excise & Other Local Options

New growth and certain local receipts are generally responsive to changes in the local economy. Periods of healthy economic activity are often linked to an increase in local economic development, which creates new growth for the property tax levy while also generating increases in permit fees related to new construction and an acquisition of business-related personal property. Additionally, periods of prosperity generally affect the meals and rooms taxes, and make it more likely that residents will purchase vehicles. Conversely, a downturn in the economy may lead to a decrease in these revenue-generating factors.

Municipalities may adopt certain local option statutes. Haverhill has adopted a 3% cannabis excise, a .75% meals tax and 6% room tax.

| Excise | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|----------------------|--------------|--------------|---------------|---------------|---------------|---------------|----------------|----------------|-----------------|
| Boat Excise | \$ 6,930 | \$ 7,544 | \$ 9,140 | \$ 9,246 | \$ 9,938 | \$ 9,200 | \$ 9,476 | 3.0% | \$ 276 |
| Cannabis Excise | | \$ 398,573 | \$ 1,007,700 | \$ 1,143,086 | \$ 1,180,917 | \$ 1,089,462 | \$ 1,133,040 | 4.0% | \$ 43,578 |
| Farm Animal Excise | \$ 1,177 | \$ 2,553 | \$ 2,416 | \$ 1,953 | \$ 2,358 | \$ - | | 0.0% | \$ - |
| Hotel Room Tax | \$ 355,977 | \$ 211,232 | \$ 323,058 | \$ 345,181 | \$ 311,751 | \$ 300,000 | \$ 309,000 | 3.0% | \$ 9,000 |
| Meals Tax | \$ 913,382 | \$ 950,379 | \$ 1,165,482 | \$ 1,279,635 | \$ 1,292,616 | \$ 1,199,950 | \$ 1,259,948 | 5.0% | \$ 59,998 |
| Motor Vehicle Excise | \$ 7,461,806 | \$ 8,138,984 | \$ 7,620,870 | \$ 7,700,291 | \$ 8,459,321 | \$ 8,108,097 | \$ 8,391,880 | 3.5% | \$ 283,783 |
| Grand Total | \$ 8,739,272 | \$ 9,709,265 | \$ 10,128,666 | \$ 10,479,391 | \$ 11,256,901 | \$ 10,706,709 | \$ 11,103,344 | 3.7% | \$ 396,635 |



Local Receipts

Penalties & Interest, PILOT (Payment in lieu of Taxes) and Waste Disposal Fees

| Other Receipts | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------|-----------------|
| Payment in Lieu of Taxes | | \$ 16,390 | \$ 16,382 | \$ 16,348 | \$ 407,925 | \$ 274,189 | \$ 274,189 | 0.0% | \$ - |
| Penalties and Interest on Excise | \$ 82,660 | \$ 116,412 | \$ 97,288 | \$ 92,246 | \$ 105,194 | \$ 111,506 | \$ 105,194 | -5.7% | \$ (6,312) |
| Penalties and Interest on Taxes | \$ 290,285 | \$ 536,311 | \$ 376,197 | \$ 517,218 | \$ 695,267 | \$ 618,609 | \$ 637,167 | 3.0% | \$ 18,558 |
| Waste Disposal Facility Payment | \$ 2,415,706 | \$ 2,447,002 | \$ 2,586,730 | \$ 2,746,258 | \$ 2,771,921 | \$ 2,660,364 | \$ 2,740,175 | 3.0% | \$ 79,811 |
| Grand Total | \$ 2,788,651 | \$ 3,116,115 | \$ 3,076,596 | \$ 3,372,070 | \$ 3,980,307 | \$ 3,664,668 | \$ 3,756,725 | 2.5% | \$ 92,057 |



Local Receipts

Fees

| Fees | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|-------------|-------------------|-------------------|--------------------|
| Abandoned Property Fee | \$ 35,635 | \$ 24,000 | \$ 17,250 | \$ 22,750 | \$ 24,500 | \$ 22,000 | \$ 23,100 | 5.0% | \$ 1,100 |
| Ambulance Fee | \$ 153,167 | \$ 149,972 | \$ 91,420 | \$ 150,000 | \$ 155,250 | \$ 96,300 | \$ 101,115 | 5.0% | \$ 4,815 |
| Assessor | | | \$ 110 | \$ - | | | | 0.0% | \$ - |
| Clerk Fees | \$ 48,226 | \$ 136,499 | \$ 111,141 | \$ 68,883 | \$ 77,035 | \$ 50,760 | \$ 63,806 | 25.7% | \$ 13,046 |
| Conservation | \$ 63,848 | \$ 72,449 | \$ - | \$ - | | | | 0.0% | \$ - |
| Fire | \$ 75,577 | \$ 83,688 | \$ 82,121 | \$ 73,465 | \$ 63,440 | \$ 15,400 | \$ 16,324 | 6.0% | \$ 924 |
| Fire Detail Admin. Fee | \$ 4,984 | \$ 2,459 | \$ 4,908 | \$ 7,396 | \$ 6,900 | \$ 4,000 | \$ 4,200 | 5.0% | \$ 200 |
| Planning & Appeals | \$ 25,217 | \$ 39,892 | \$ 31,205 | \$ 40,981 | \$ 11,585 | \$ 10,930 | \$ 11,258 | 3.0% | \$ 328 |
| Police Detail Administration Fee | \$ 88,303 | \$ 72,261 | \$ 94,455 | \$ 95,017 | \$ 106,098 | \$ 90,000 | \$ 95,400 | 6.0% | \$ 5,400 |
| Police Misc Fees | \$ 4,460 | \$ 4,060 | \$ 3,723 | \$ 3,720 | \$ 6,435 | \$ 1,050 | \$ 1,103 | 5.0% | \$ 53 |
| Tax Collection Fees | \$ 578,465 | \$ 854,168 | \$ 682,868 | \$ 665,771 | \$ 666,186 | \$ 621,000 | \$ 645,840 | 4.0% | \$ 24,840 |
| Waterway Fee | \$ 530 | \$ 1,411 | \$ 1,062 | \$ 870 | \$ 774 | \$ 500 | \$ 525 | 5.0% | \$ 25 |
| Grand Total | \$ 1,078,412 | \$ 1,440,859 | \$ 1,120,263 | \$ 1,128,853 | \$ 1,118,203 | \$ 911,940 | \$ 962,670 | 5.6% | \$ 50,730 |



Local Receipts

Departmental Revenue

| Department Revenue ▼ | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|-----------------------------------|------------|--------------|--------------|--------------|--------------|--------------|-------------------|-------------------|--------------------|
| Cable Fee | \$ 231,005 | \$ 254,323 | \$ 342,653 | \$ 336,306 | \$ 442,891 | \$ 342,000 | \$ 359,100 | 5.0% | \$ 17,100 |
| Compost Revenues | \$ 21,211 | \$ 25,316 | \$ 27,101 | \$ 23,544 | \$ 23,319 | \$ 20,000 | \$ 21,000 | 5.0% | \$ 1,000 |
| Health Services | \$ 24,585 | \$ 14,290 | \$ 15,335 | \$ 22,549 | \$ 15,385 | \$ 20,000 | \$ 15,385 | -23.1% | \$ (4,615) |
| Lease & Rentals | \$ 152,449 | \$ 217,954 | \$ 152,470 | \$ 191,513 | \$ 225,058 | \$ 189,000 | \$ 198,450 | 5.0% | \$ 9,450 |
| Medicare Part D Payments | | \$ 64,576 | \$ - | | | | | 0.0% | \$ - |
| Recycling Revenue | \$ 81,458 | \$ 22,668 | \$ 42,870 | \$ 26,814 | \$ 53,266 | \$ 24,200 | \$ 25,410 | 5.0% | \$ 1,210 |
| Refuse Charges | | \$ 108,607 | \$ 98,703 | \$ 123,448 | \$ 144,727 | \$ 95,000 | \$ 99,750 | 5.0% | \$ 4,750 |
| Sale of Trash Bags/Carts | \$ 149,803 | \$ 159,682 | \$ 181,302 | \$ 139,473 | \$ 137,608 | \$ 150,000 | \$ 137,608 | -8.3% | \$ (12,393) |
| School Medicaid | \$ 309,974 | \$ 792,585 | \$ 1,069,782 | \$ 789,022 | \$ 796,530 | \$ 700,000 | \$ 735,000 | 5.0% | \$ 35,000 |
| Grand Total | \$ 970,485 | \$ 1,660,001 | \$ 1,930,216 | \$ 1,652,669 | \$ 1,838,782 | \$ 1,540,200 | \$ 1,591,703 | 3.3% | \$ 51,503 |



Local Receipts

License & Permits

| License & Permits | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|-------------------|--------------------|
| Building Permits | \$ 1,158,378 | \$ 1,367,792 | \$ 2,513,378 | \$ 2,902,224 | \$ 1,606,758 | \$ 1,300,000 | \$ 1,417,000 | 9.0% | \$ 117,000 |
| Clerk-All Other Licenses | \$ 146,948 | \$ 128,481 | \$ 91,789 | \$ 315,965 | \$ 308,745 | \$ 280,000 | \$ 288,400 | 3.0% | \$ 8,400 |
| Constable License Fee | \$ 708 | \$ 1,690 | \$ 1,640 | \$ 1,285 | \$ 900 | \$ 1,000 | \$ 900 | -10.0% | \$ (100) |
| Fire | \$ 110,231 | \$ 133,353 | \$ 115,245 | \$ 107,070 | \$ 109,565 | \$ 100,000 | \$ 103,000 | 3.0% | \$ 3,000 |
| Gas | \$ 75,285 | \$ 78,160 | \$ 69,250 | \$ 62,481 | \$ 72,741 | \$ 62,060 | \$ 63,922 | 3.0% | \$ 1,862 |
| Health Licenses | \$ 223,580 | \$ 221,630 | \$ 226,722 | \$ 254,985 | \$ 253,685 | \$ 220,000 | \$ 224,400 | 2.0% | \$ 4,400 |
| Liquor License | \$ 210,270 | \$ 188,290 | \$ 229,778 | \$ 95,529 | \$ 96,740 | \$ 95,000 | \$ 95,000 | 0.0% | \$ - |
| Marriage | \$ 18,341 | \$ 17,742 | \$ 17,095 | \$ 18,050 | \$ 24,071 | \$ 17,510 | \$ 18,210 | 4.0% | \$ 700 |
| Other | \$ 75,943 | | \$ 48,262 | \$ - | \$ - | \$ - | | 0.0% | \$ - |
| Plumbing | \$ 106,703 | \$ 102,316 | \$ 109,259 | \$ 116,270 | \$ 191,580 | \$ 91,800 | \$ 94,554 | 3.0% | \$ 2,754 |
| Sealer Weights & Measures | \$ 17,540 | \$ 21,945 | \$ 24,825 | \$ 22,005 | \$ 29,417 | \$ 22,005 | \$ 22,665 | 3.0% | \$ 660 |
| Wire Inspector | \$ 214,232 | \$ 194,482 | \$ 231,196 | \$ 202,515 | \$ 348,283 | \$ 185,000 | \$ 194,250 | 5.0% | \$ 9,250 |
| Grand Total | \$ 2,358,159 | \$ 2,455,881 | \$ 3,678,439 | \$ 4,098,379 | \$ 3,042,484 | \$ 2,374,375 | \$ 2,522,301 | 6.2% | \$ 147,926 |



Local Receipts

Fines

| Fines | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|--------------------|------------|------------|------------|------------|------------|-------------|-------------------|-------------------|--------------------|
| Court Fines | \$ 157,889 | \$ 166,136 | \$ 203,181 | \$ 29,824 | \$ 133,075 | \$ 211,200 | \$ 133,075 | -37.0% | \$ (78,125) |
| Non Criminal Fines | \$ 7,520 | \$ 5,430 | \$ 5,250 | \$ 3,860 | \$ 5,130 | \$ 5,000 | \$ 5,000 | 0.0% | \$ - |
| Parking Fines | \$ 242,503 | \$ 206,357 | \$ 167,483 | \$ 248,148 | \$ 241,899 | \$ 160,000 | \$ 166,400 | 4.0% | \$ 6,400 |
| Parking Meters | \$ 287,029 | \$ 52,962 | \$ 335,777 | \$ 561,447 | \$ 319,171 | \$ 298,800 | \$ 298,800 | 0.0% | \$ - |
| Towing Fines | \$ 25,600 | \$ 21,750 | \$ 27,025 | \$ 23,750 | \$ 26,175 | \$ 25,000 | \$ 25,000 | 0.0% | \$ - |
| Grand Total | \$ 720,541 | \$ 452,635 | \$ 738,716 | \$ 867,029 | \$ 725,450 | \$ 700,000 | \$ 628,275 | -10.2% | \$ (71,725) |



Local Receipts

Investments

| Investments <input type="button" value="v"/> | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|--|------------|------------|------------|--------------|--------------|-------------|-------------------|-------------------|--------------------|
| Investment Income | \$ 636,074 | \$ 275,614 | \$ 282,915 | \$ 1,606,088 | \$ 3,222,599 | \$ 800,000 | \$ 1,976,991 | 147.1% | \$ 1,176,991 |



Local Receipts

State Aid (Cherry Sheet Receipts)

Named for the cherry-colored paper on which it was initially printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the upcoming fiscal year's state aid and assessments to cities, towns, and regional school districts.

The purpose of the Cherry Sheet is to ensure that local budgets reflect realistic estimates of the amount of revenue a municipality and regional school district will receive from the state during the upcoming year, as well as the amounts that will be assessed upon local governments to pay for a variety of state or sub-state programs in which they participate.

| State Aid | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-------------------|---------------------|
| Chapter 70 (State Aid) | \$ 58,353,924 | \$ 63,349,956 | \$ 64,982,436 | \$ 73,906,308 | \$ 82,633,811 | \$ 87,968,052 | \$ 94,219,635 | 7.1% | \$ 6,251,583 |
| Charter Reimbursement (State Aid) | \$ 525,722 | \$ 687,308 | \$ 962,268 | \$ 1,611,461 | \$ 1,377,211 | \$ 1,345,511 | \$ 891,900 | -33.7% | \$ (453,611) |
| General Aid (State Aid) | \$ 10,436,481 | \$ 10,436,481 | \$ 10,801,758 | \$ 11,385,053 | \$ 11,749,375 | \$ 12,101,856 | \$ 12,101,856 | 0.0% | \$ - |
| SBA (State Aid) | | | \$ - | \$ - | | \$ - | | 0.0% | \$ - |
| State Owned Land (State Aid) | \$ 941 | \$ 964 | \$ 1,127 | \$ 1,445 | \$ 1,714 | \$ 1,754 | \$ 1,754 | 0.0% | \$ - |
| Veterans Benefits (State Aid) | \$ 735,708 | \$ 777,832 | \$ 518,228 | \$ 411,550 | \$ 381,368 | \$ 356,397 | \$ 476,566 | 33.7% | \$ 120,169 |
| Vets/Blind/Widow & Elderly (State Aid) | \$ 221,536 | \$ 227,680 | \$ 204,984 | \$ 201,319 | \$ 189,452 | \$ 193,696 | \$ 314,037 | 62.1% | \$ 120,341 |
| Grand Total | \$ 70,274,312 | \$ 75,480,221 | \$ 77,470,801 | \$ 87,517,136 | \$ 96,332,931 | \$ 101,967,266 | \$ 108,005,748 | 5.9% | \$ 6,038,482 |




Local Receipts

Other Available Revenue Sources

| Other Available Revenue ▼ | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|--|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|-------------------|--------------------|
| Free Cash (Budget Only) | \$ 5,100,000 | \$ 5,100,000 | \$ 4,900,000 | \$ 6,508,915 | \$ 6,193,120 | \$ 5,610,000 | \$ 5,200,000 | -7.3% | \$ (410,000) |
| Transfer from Capital Projects | \$ 5,084 | \$ 800,000 | \$ - | | | | | 0.0% | \$ - |
| Transfer From Enterprise | \$ 803,423 | \$ 814,455 | \$ 834,817 | \$ 854,634 | \$ 872,801 | \$ 890,257 | \$ 925,867 | 4.0% | \$ 35,610 |
| Transfer from General Fund | | | \$ 45,000 | | | | | 0.0% | \$ - |
| Transfer from Special Revenue | \$ 628 | | | | \$ - | | | 0.0% | \$ - |
| Transfer from Special Revenue ARPA | | | \$ 760,000 | \$ - | \$ - | | | 0.0% | \$ - |
| Transfer from Trust & Agency | | \$ 2,000,000 | \$ - | \$ 354,281 | \$ - | \$ 100,000 | \$ 125,000 | 25.0% | \$ 25,000 |
| Grand Total | \$ 5,909,135 | \$ 8,714,455 | \$ 6,539,817 | \$ 7,717,830 | \$ 7,065,921 | \$ 6,600,257 | \$ 6,250,867 | -5.3% | \$ (349,390) |

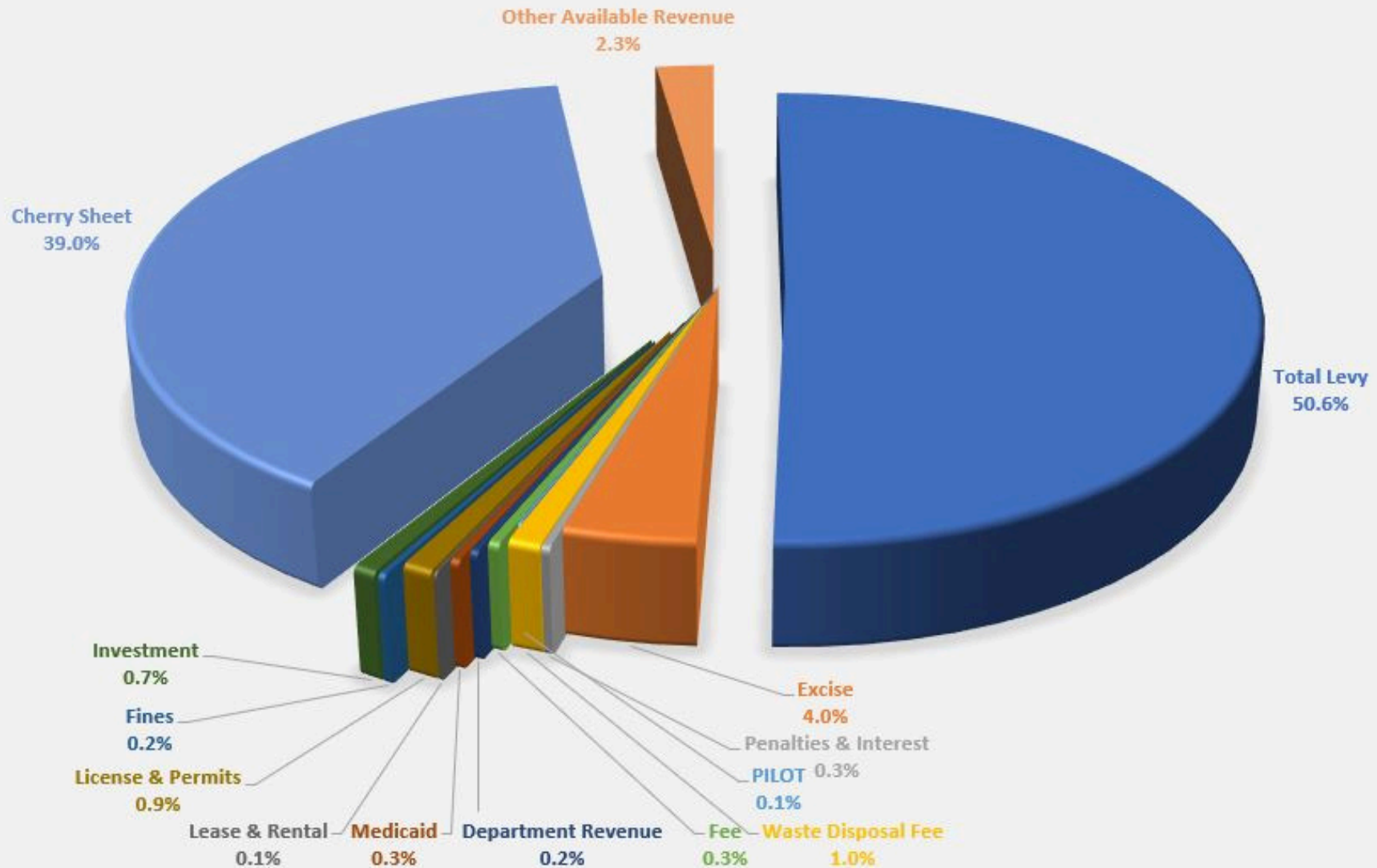


Summary of General Fund Revenue

| Revenue Category  | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|----------------------|
| Levy Used | \$ 107,514,654 | \$ 111,431,209 | \$ 115,387,595 | \$ 119,052,946 | \$ 123,093,875 | \$ 133,336,191 | \$ 140,323,000 | 5.2% | \$ 6,986,809 |
| Excise | \$ 8,739,272 | \$ 9,709,265 | \$ 10,128,666 | \$ 10,479,391 | \$ 11,256,901 | \$ 10,706,709 | \$ 11,103,344 | 3.7% | \$ 396,635 |
| Penalties & Interest | \$ 372,945 | \$ 652,723 | \$ 473,484 | \$ 609,464 | \$ 800,461 | \$ 730,115 | \$ 742,361 | 1.7% | \$ 12,246 |
| Waste Disposal Fee | \$ 2,415,706 | \$ 2,447,002 | \$ 2,586,730 | \$ 2,746,258 | \$ 2,771,921 | \$ 2,660,364 | \$ 2,740,175 | 3.0% | \$ 79,811 |
| PILOT | | \$ 16,390 | \$ 16,382 | \$ 16,348 | \$ 407,925 | \$ 274,189 | \$ 274,189 | 0.0% | \$ - |
| Fee | \$ 1,078,412 | \$ 1,440,859 | \$ 1,120,263 | \$ 1,128,853 | \$ 1,118,203 | \$ 911,940 | \$ 962,670 | 5.6% | \$ 50,730 |
| Department Revenue | \$ 518,062 | \$ 649,462 | \$ 707,963 | \$ 672,134 | \$ 817,194 | \$ 651,200 | \$ 658,253 | 1.1% | \$ 7,053 |
| Medicaid | \$ 309,974 | \$ 792,585 | \$ 1,069,782 | \$ 789,022 | \$ 796,530 | \$ 700,000 | \$ 735,000 | 5.0% | \$ 35,000 |
| Lease & Rental | \$ 152,449 | \$ 217,954 | \$ 152,470 | \$ 191,513 | \$ 225,058 | \$ 189,000 | \$ 198,450 | 5.0% | \$ 9,450 |
| License & Permits | \$ 2,358,159 | \$ 2,455,881 | \$ 3,678,439 | \$ 4,098,379 | \$ 3,042,484 | \$ 2,374,375 | \$ 2,522,301 | 6.2% | \$ 147,926 |
| Fines | \$ 720,541 | \$ 452,635 | \$ 738,716 | \$ 867,029 | \$ 725,450 | \$ 700,000 | \$ 628,275 | -10.2% | \$ (71,725) |
| Investment | \$ 636,074 | \$ 275,614 | \$ 282,915 | \$ 1,606,088 | \$ 3,222,599 | \$ 800,000 | \$ 1,976,991 | 147.1% | \$ 1,176,991 |
| Cherry Sheet | \$ 70,274,312 | \$ 75,480,221 | \$ 77,470,801 | \$ 87,517,136 | \$ 96,332,931 | \$ 101,967,266 | \$ 108,005,748 | 5.9% | \$ 6,038,482 |
| Other Available Revenue | \$ 5,909,135 | \$ 8,714,455 | \$ 6,539,817 | \$ 7,717,830 | \$ 7,065,921 | \$ 6,600,257 | \$ 6,250,867 | -5.3% | \$ (349,390) |
| Miscellaneous Revenue | \$ 1,509,361 | \$ 913,825 | \$ 1,782,442 | \$ 212,916 | \$ 97,122 | | | 0.0% | \$ - |
| Grand Total | \$202,509,056 | \$215,650,080 | \$222,136,464 | \$237,705,306 | \$251,774,575 | \$262,601,606 | \$277,121,624 | 5.5% | \$ 14,520,018 |



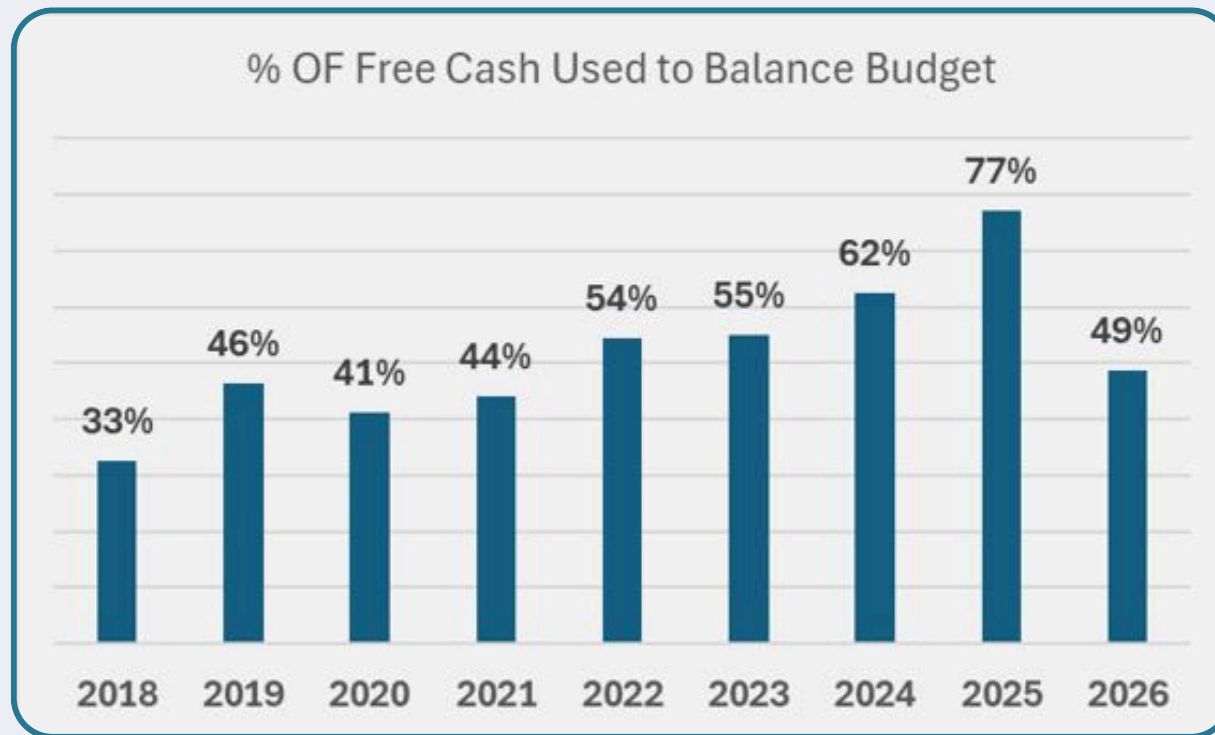
Summary of General Fund Revenue



Use of Free Cash or Other One-Time Funds

The city strives to ensure compliance with **Budget Policy #2**, which states that *“No more than 20% of non-recurring revenue shall be allocated for ongoing expenditures.”*

This policy specifically addresses the use of Free Cash or other one-time funds. The city recognizes that it has been out of compliance with this policy for several years and is actively working to resolve this issue. However, achieving full compliance in the 2026 budget would require a reduction of \$2.7 million from the operating budget. The city is instead focusing on reducing its reliance on Free Cash over several fiscal years which is demonstrated in the reduction of revenue category #17 Other Available Revenue Sources, on the following pages.



Budget 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

2026 to 2031

The 10-Year Revenue Estimate includes the following

- Ensures that 1.6% of the levy reserve is maintained
- Allocates 100% of Ch. 70 to the School Department
- Projects local receipts based on relevant recent trends (discarding the period of Covid)
- Decreases the use of Free Cash to 20%

The result is an average revenue increase of 5% annually as presented below

| Revenue | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| 1. TAX LEVY | \$ 140,323,000 | \$ 144,914,437 | \$ 149,637,130 | \$ 154,521,463 | \$ 159,538,557 | \$ 164,708,535 |
| 2. MOTORVEHICLE EXCISE | \$ 8,391,880 | \$ 8,727,556 | \$ 9,076,658 | \$ 9,439,724 | \$ 9,817,313 | \$ 10,210,006 |
| 3. OTHER EXCISE | \$ 2,711,464 | \$ 2,806,365 | \$ 2,904,588 | \$ 3,020,772 | \$ 3,141,602 | \$ 3,267,266 |
| 4. PENALTIES & INTEREST | \$ 742,361 | \$ 772,056 | \$ 795,217 | \$ 819,074 | \$ 843,646 | \$ 868,956 |
| 5. PILOT & WASTE DISPOSAL FEE | \$ 3,014,364 | \$ 3,104,795 | \$ 3,197,939 | \$ 3,293,877 | \$ 3,392,693 | \$ 3,494,474 |
| 6. FEES | \$ 962,670 | \$ 981,923 | \$ 1,001,562 | \$ 1,021,593 | \$ 1,042,025 | \$ 1,062,865 |
| 7. RENTALS | \$ 198,450 | \$ 204,404 | \$ 210,536 | \$ 216,852 | \$ 223,357 | \$ 230,058 |
| 8. OTHER DEPT. REVENUE | \$ 658,253 | \$ 674,709 | \$ 691,577 | \$ 708,866 | \$ 726,588 | \$ 744,752 |
| 9. MEDICAID REIMBURSEMENT | \$ 735,000 | \$ 757,050 | \$ 779,762 | \$ 803,154 | \$ 827,249 | \$ 852,066 |
| 10. LICENSE & PERMITS | \$ 2,522,301 | \$ 2,623,193 | \$ 2,728,121 | \$ 2,823,605 | \$ 2,922,432 | \$ 3,024,717 |
| 11. FINES & FORFEITS | \$ 628,275 | \$ 647,123 | \$ 666,537 | \$ 686,533 | \$ 707,129 | \$ 728,343 |
| 12. INVESTMENTS | \$ 1,976,991 | \$ 2,056,071 | \$ 2,138,313 | \$ 2,213,154 | \$ 2,290,615 | \$ 2,370,786 |
| 14. STATE AID (CHERRY SHEET) W/O CH. 70 | \$ 13,786,113 | \$ 14,185,910 | \$ 14,597,302 | \$ 15,020,623 | \$ 15,456,222 | \$ 15,904,452 |
| 15. CH 70 STATE AID | \$ 94,219,635 | \$ 101,851,425 | \$ 110,101,391 | \$ 119,019,604 | \$ 128,660,191 | \$ 139,081,667 |
| 17. OTHER AVAILABLE REVENUE SOURCES | \$ 6,250,867 | \$ 5,813,307 | \$ 5,406,375 | \$ 5,027,929 | \$ 4,675,974 | \$ 4,348,656 |
| Grand Total | \$ 277,121,624 | \$ 290,120,323 | \$ 303,933,006 | \$ 318,636,822 | \$ 334,265,592 | \$ 350,897,599 |
| Annual % Increase | 5.5% | 4.7% | 4.8% | 4.8% | 4.9% | 5.0% |



10-Year Revenue Projection

2032 to 2036

| Revenue | 2032 | 2033 | 2034 | 2035 | 2036 |
|---|----------------|----------------|----------------|----------------|----------------|
| 1. TAX LEVY | \$ 170,034,979 | \$ 175,512,303 | \$ 181,161,466 | \$ 186,990,427 | \$ 192,987,854 |
| 2. MOTORVEHICLE EXCISE | \$ 10,618,406 | \$ 11,043,142 | \$ 11,484,868 | \$ 11,944,262 | \$ 12,422,033 |
| 3. OTHER EXCISE | \$ 3,397,957 | \$ 3,533,875 | \$ 3,675,230 | \$ 3,822,240 | \$ 3,975,129 |
| 4. PENALTIES & INTEREST | \$ 895,024 | \$ 921,875 | \$ 949,531 | \$ 978,017 | \$ 1,007,358 |
| 5. PILOT & WASTE DISPOSAL FEE | \$ 3,599,308 | \$ 3,707,287 | \$ 3,818,506 | \$ 3,933,061 | \$ 4,051,053 |
| 6. FEES | \$ 1,084,123 | \$ 1,105,805 | \$ 1,127,921 | \$ 1,150,480 | \$ 1,173,489 |
| 7. RENTALS | \$ 236,960 | \$ 244,068 | \$ 251,391 | \$ 258,932 | \$ 266,700 |
| 8. OTHER DEPT. REVENUE | \$ 763,371 | \$ 782,455 | \$ 802,017 | \$ 822,067 | \$ 842,619 |
| 9. MEDICAID REIMBURSEMENT | \$ 877,628 | \$ 903,957 | \$ 931,076 | \$ 959,008 | \$ 987,779 |
| 10. LICENSE & PERMITS | \$ 3,130,582 | \$ 3,208,846 | \$ 3,289,067 | \$ 3,371,294 | \$ 3,455,576 |
| 11. FINES & FORFEITS | \$ 750,193 | \$ 772,699 | \$ 795,880 | \$ 819,756 | \$ 844,349 |
| 12. INVESTMENTS | \$ 2,453,764 | \$ 2,539,646 | \$ 2,628,533 | \$ 2,720,532 | \$ 2,815,750 |
| 14. STATE AID (CHERRY SHEET) W/O CH. 70 | \$ 16,365,681 | \$ 16,840,286 | \$ 17,328,654 | \$ 17,831,185 | \$ 18,348,289 |
| 15. CH 70 STATE AID | \$ 150,347,282 | \$ 162,525,412 | \$ 175,689,970 | \$ 189,920,858 | \$ 205,304,447 |
| 17. OTHER AVAILABLE REVENUE SOURCES | \$ 4,044,250 | \$ 3,761,152 | \$ 3,497,872 | \$ 3,253,021 | \$ 3,025,309 |
| Grand Total | \$ 368,599,507 | \$ 387,402,810 | \$ 407,431,982 | \$ 428,775,140 | \$ 451,507,736 |
| Annual % Increase | 5.0% | 5.1% | 5.2% | 5.2% | 5.3% |



10-Year Revenue Projection

Levy Reserver & Levy Usage

| Tax Levy Calculation | 2026 Est. | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1. Prior Year Levy Limit | \$ 132,973,124 | \$ 137,497,452 | \$ 142,158,889 | \$ 146,961,341 | \$ 151,908,824 | \$ 157,005,463 | \$ 162,255,497 | \$ 167,663,279 | \$ 173,233,284 | \$ 178,970,107 | \$ 184,878,471 |
| 2. 2 1/2% Increase | \$ 3,324,328 | \$ 3,437,436 | \$ 3,553,972 | \$ 3,674,034 | \$ 3,797,721 | \$ 3,925,137 | \$ 4,056,387 | \$ 4,191,582 | \$ 4,330,832 | \$ 4,474,253 | \$ 4,621,962 |
| 3. Plus New Growth | \$ 1,200,000 | \$ 1,224,000 | \$ 1,248,480 | \$ 1,273,450 | \$ 1,298,919 | \$ 1,324,897 | \$ 1,351,395 | \$ 1,378,423 | \$ 1,405,991 | \$ 1,434,111 | \$ 1,462,793 |
| 4. Sub-Total Levy Limit | \$ 137,497,452 | \$ 142,158,889 | \$ 146,961,341 | \$ 151,908,824 | \$ 157,005,463 | \$ 162,255,497 | \$ 167,663,279 | \$ 173,233,284 | \$ 178,970,107 | \$ 184,878,471 | \$ 190,963,226 |
| 5. Plus Issued Debt Exclusion | \$ 4,766,484 | \$ 4,766,713 | \$ 4,759,288 | \$ 4,770,643 | \$ 4,767,838 | \$ 4,766,825 | \$ 4,766,900 | \$ 4,758,076 | \$ 4,756,787 | \$ 4,766,347 | \$ 4,770,651 |
| 5a. Plus Future Authorized Debt Exclusion Consentino Est Add'l \$10M | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 |
| 6. Total Available Levy | \$ 142,663,936 | \$ 147,325,601 | \$ 152,120,629 | \$ 157,079,467 | \$ 162,173,301 | \$ 167,422,322 | \$ 172,830,179 | \$ 178,391,360 | \$ 184,126,894 | \$ 190,044,818 | \$ 196,133,877 |
| 7. Levy Amount Used | \$ 140,323,000 | \$ 144,914,437 | \$ 149,637,130 | \$ 154,521,463 | \$ 159,538,557 | \$ 164,708,535 | \$ 170,034,979 | \$ 175,512,303 | \$ 181,161,466 | \$ 186,990,427 | \$ 192,987,854 |
| 8. Excess Levy Capacity | \$ 2,340,936 | \$ 2,411,164 | \$ 2,483,499 | \$ 2,558,004 | \$ 2,634,744 | \$ 2,713,787 | \$ 2,795,200 | \$ 2,879,056 | \$ 2,965,428 | \$ 3,054,391 | \$ 3,146,023 |
| Excess Levy as % of Available Levy | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% |
| Annual Levy Use Increase | 5.2% | 3.3% | 3.3% | 3.3% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% |

This budget model maintains an excess levy (or levy reserve) of 1.6% of the total levy and limits the annual levy increase to 3.3% after the final onboarding of the Consentino debt service in 2026. As a result, this model minimizes and stabilizes tax bill increases over the next decade, while also ensuring that the city has a levy reserve available in the event of an economic downturn or other unexpected occurrences.



10-Year Appropriation Projection

The projected general fund budget is based on the following assumptions:

- Projects actual and estimated future costs for debt service based on capital improvement plan
- A placeholder for debt service beginning in 2033 for JG Whittier Middle School & Fire Station
- Funding for Pay as You Go Capital projects (those costing \$250,000 or less)
- An increase of 5.3% for employee benefits in 2027
- An annual increase of 1% for the Overlay (reserve for real estate abatements and exemptions) beginning in 2028
- A 1.39% rise in State Assessments, reflecting the historical average
- A 3% increase in Liability Insurance
- A 2.5% overall annual increase for all departments
- Allocation of 100% of Chapter 70 funds to the School Department
- Funding for OPEB (Other Post Employment Benefits) beginning in 2033 at \$20 million annually, utilizing savings from the pension assessment. The city's OPEB liability as of June 30, 2024, was \$347,841,478



10-Year Appropriation Projection

2026 to 2031

| Appropriations | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General Government | \$ 6,225,314 | \$ 6,380,947 | \$ 6,540,471 | \$ 6,703,982 | \$ 6,871,582 | \$ 7,043,371 |
| Public Safety | \$ 31,376,149 | \$ 32,160,553 | \$ 33,756,537 | \$ 34,600,451 | \$ 35,465,462 | \$ 36,352,099 |
| Education | \$ 143,170,043 | \$ 151,978,752 | \$ 161,434,122 | \$ 171,586,918 | \$ 182,491,980 | \$ 194,208,547 |
| Public Works | \$ 12,672,086 | \$ 12,988,888 | \$ 13,313,610 | \$ 13,646,451 | \$ 13,987,612 | \$ 14,337,302 |
| Culture & Recreation | \$ 2,237,576 | \$ 2,293,515 | \$ 2,350,853 | \$ 2,409,625 | \$ 2,469,865 | \$ 2,531,612 |
| Human Services | \$ 2,471,833 | \$ 2,533,629 | \$ 2,596,970 | \$ 2,661,894 | \$ 2,728,441 | \$ 2,796,652 |
| Budget Reserve | \$ 1,885,660 | \$ 1,979,943 | \$ 2,078,940 | \$ 2,182,887 | \$ 2,292,032 | \$ 2,406,633 |
| Employee Benefits | \$ 56,514,045 | \$ 58,387,847 | \$ 60,424,317 | \$ 62,427,769 | \$ 64,497,649 | \$ 66,636,158 |
| Other Insurance | \$ 1,303,678 | \$ 1,342,788 | \$ 1,383,072 | \$ 1,424,564 | \$ 1,467,301 | \$ 1,511,320 |
| State Assessments | \$ 9,524,222 | \$ 9,895,667 | \$ 10,281,598 | \$ 10,682,580 | \$ 11,099,201 | \$ 11,532,069 |
| Capital - Pay as you go | \$ - | \$ 988,770 | \$ 1,005,155 | \$ 1,891,543 | \$ 2,598,878 | \$ 3,351,700 |
| Debt Services | \$ 9,491,018 | \$ 8,739,024 | \$ 8,312,862 | \$ 7,959,113 | \$ 7,831,954 | \$ 7,721,863 |
| New Debt Service | | | | | | |
| OPEB Funding | | | | | | |
| Overlay | \$ 250,000 | \$ 450,000 | \$ 454,500 | \$ 459,045 | \$ 463,635 | \$ 468,272 |
| Grand Total | \$ 277,121,624 | \$ 290,120,323 | \$ 303,933,006 | \$ 318,636,822 | \$ 334,265,592 | \$ 350,897,599 |
| Annual % Increase | 5.5% | 4.7% | 4.8% | 4.8% | 4.9% | 5.0% |



10-Year Appropriation Projection

2032 to 2036

| Appropriations | 2032 | 2033 | 2034 | 2035 | 2036 |
|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General Government | \$ 7,219,456 | \$ 7,399,942 | \$ 7,584,941 | \$ 7,774,564 | \$ 7,968,928 |
| Public Safety | \$ 37,260,901 | \$ 38,192,424 | \$ 39,147,234 | \$ 40,125,915 | \$ 41,129,063 |
| Education | \$ 206,800,617 | \$ 220,337,329 | \$ 234,893,378 | \$ 250,549,468 | \$ 267,392,793 |
| Public Works | \$ 14,695,735 | \$ 15,063,128 | \$ 15,439,706 | \$ 15,825,699 | \$ 16,221,341 |
| Culture & Recreation | \$ 2,594,902 | \$ 2,659,775 | \$ 2,726,269 | \$ 2,794,426 | \$ 2,864,286 |
| Human Services | \$ 2,866,568 | \$ 2,938,233 | \$ 3,011,688 | \$ 3,086,981 | \$ 3,164,155 |
| Budget Reserve | \$ 2,526,965 | \$ 2,653,313 | \$ 2,785,979 | \$ 2,925,278 | \$ 3,071,541 |
| Employee Benefits | \$ 68,845,573 | \$ 46,128,244 | \$ 47,657,691 | \$ 49,237,848 | \$ 50,870,397 |
| Other Insurance | \$ 1,556,660 | \$ 1,603,360 | \$ 1,651,460 | \$ 1,701,004 | \$ 1,752,034 |
| State Assessments | \$ 11,981,820 | \$ 12,449,111 | \$ 12,934,626 | \$ 13,439,077 | \$ 13,963,201 |
| Capital - Pay as you go | \$ 4,247,710 | \$ 4,000,000 | \$ 4,500,000 | \$ 5,000,000 | \$ 5,500,000 |
| Debt Services | \$ 7,529,645 | \$ 7,336,605 | \$ 6,943,300 | \$ 6,807,869 | \$ 6,494,382 |
| New Debt Service | | \$ 6,163,663 | \$ 7,673,248 | \$ 9,019,726 | \$ 10,623,455 |
| OPEB Funding | | \$ 20,000,000 | \$ 20,000,000 | \$ 20,000,000 | \$ 20,000,000 |
| Overlay | \$ 472,955 | \$ 477,684 | \$ 482,461 | \$ 487,286 | \$ 492,158 |
| Grand Total | \$ 368,599,507 | \$ 387,402,810 | \$ 407,431,982 | \$ 428,775,140 | \$ 451,507,736 |
| Annual % Increase | 5.0% | 5.1% | 5.2% | 5.2% | 5.3% |



#5 Balanced Budget Model Considerations

Ensure compliance with **NSS - NET SCHOOL SPENDING MGL c.70**

Determine net school spending requirements

Calculate the city's compliance with NSS by reviewing contributions to the school department budget in the areas of:

- 1) *Ch 70 contribution*
- 2) *City direct contribution (budget allocation)*
- 3) *City's indirect allocation (administrative, operations and maintenance, employee benefits, liability and property and casualty insurance)*

Estimate long-term compliance based on current budget decisions and future assumptions

#5 Balanced Budget Model Considerations

What is Net School Spending?

Understanding "Net School Spending" in Massachusetts

In Massachusetts, "net school spending" (NSS) refers to the total expenditure of a school district on public education. This includes tuition costs for students attending other districts or charter schools and is vital in how the state allocates funding through its Chapter 70 program. This mechanism ensures that districts adhere to minimum spending requirements, with non-compliance resulting in financial repercussions.

Why It Matters:

Minimum Spending Requirement:

- Chapter 70 sets an annual net school spending mandate for each school district in Massachusetts.

State Aid:

- Net school spending significantly influences the amount of state aid a district is eligible to receive.

Compliance:

- Adhering to the net school spending requirements is essential. Failing to do so can result in complications such as the municipality's tax rate not being approved, enforcement actions, or loss of state funding.

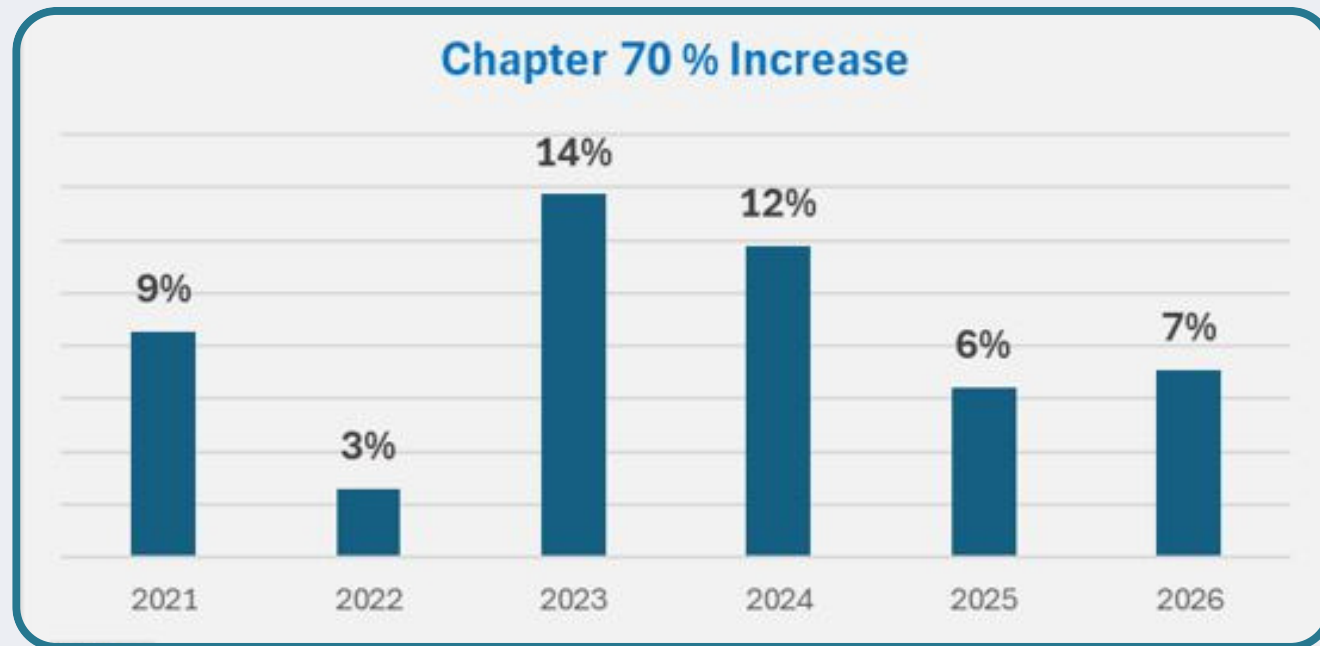
#5

Balanced Budget Model Considerations

Chapter 70 Contribution from the Commonwealth

The Chapter 70 funding has increased in recent years primarily due to the implementation of the Student Opportunity Act (SOA), which significantly revised the Chapter 70 formula to better address student needs by increasing funding for low-income students, English Language Learners, special education, and other high-need areas.

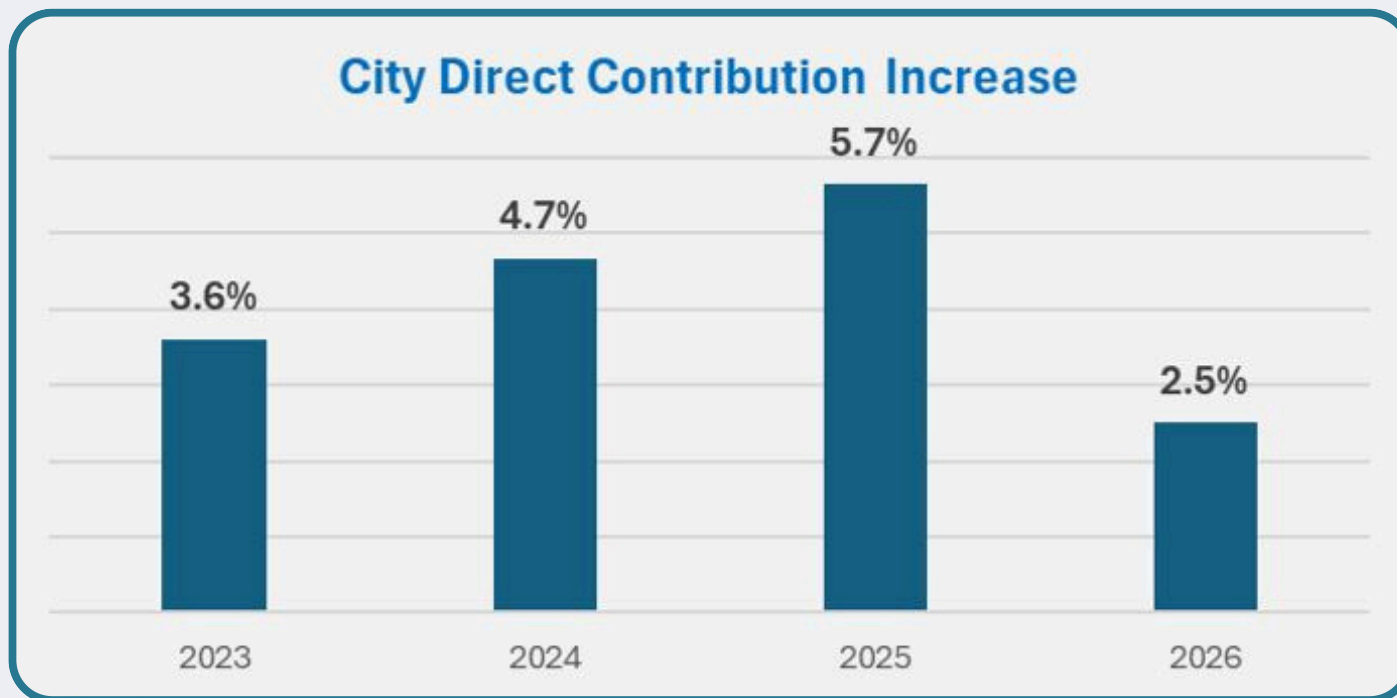
Below is a graph demonstrating the increase in Ch. 70 funding to Haverhill which has increased from \$63.3M in 2021 to estimated \$94.2M in 2026.



#5 Balanced Budget Model Considerations

City Direct Contribution

The city's direct contributions to the School Department have increased on average by 4.9% per year from 2022 to 2025 (\$33.7M in 2022 to \$38.6M in 2025).



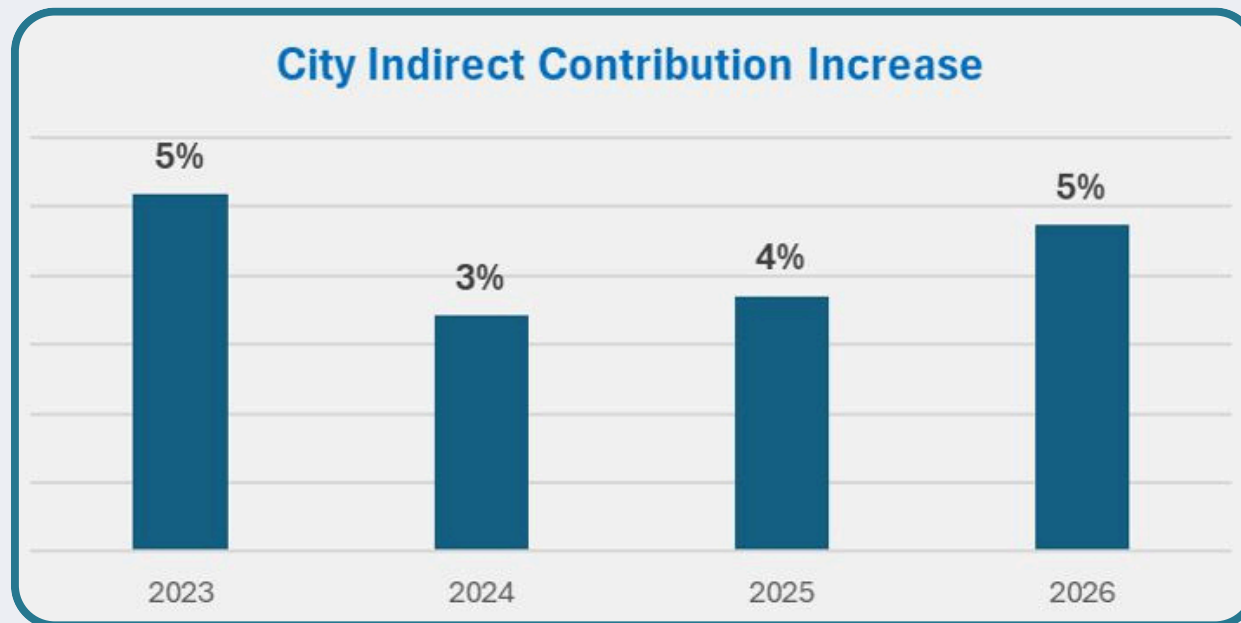
#5 Balanced Budget Model Considerations

City Indirect Contribution

The city's indirect contributions to the School Department have increased on average 4.3% per year from 2022 to 2025 (\$30M in 2022 to \$33.9M in 2025). Indirect contributions include employee benefits, administrative support, snow plowing, and facility usage.

Indirect contributions do not include outstanding debt which totals \$77,609,684 with annual debt payments of \$6,771,319

The city's indirect School Contribution is estimated to increase by 4.7% in 2026 and is estimated at 4.5% thereafter

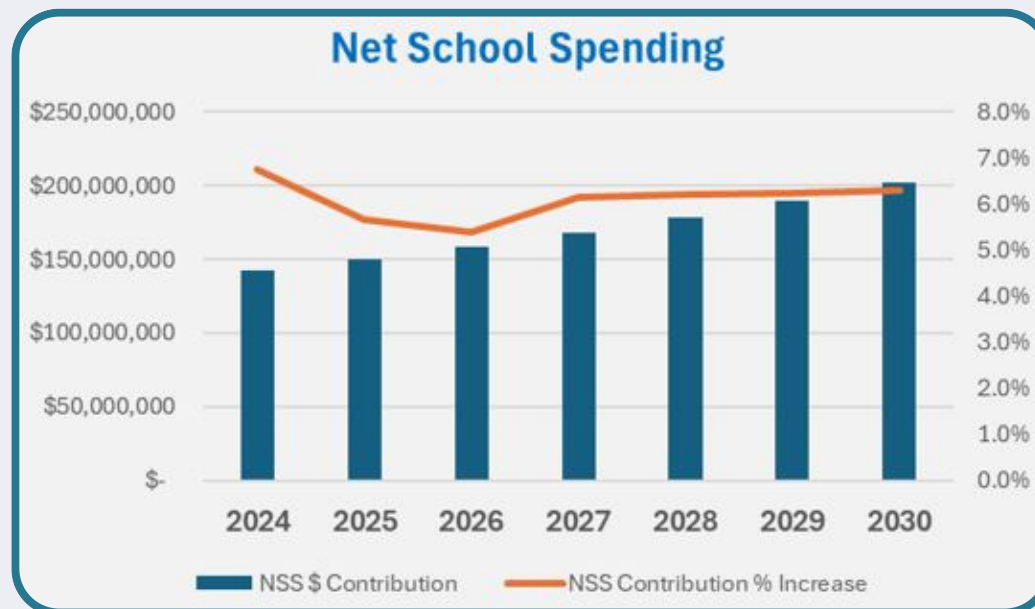


#5 Balanced Budget Model Considerations

Compliance with Net School Spending Calculation

All (3) categories of School Department funding are combined, with adjustments for transportation and charter tuition reimbursement, and Net School Spending is calculated below.

| School Department NSS | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Chapter 70 | \$73,906,310 | \$82,633,811 | \$87,968,052 | \$94,219,635 | \$101,851,425 | \$110,101,391 | \$119,019,604 | \$128,660,191 |
| CityDirect Contribution | \$34,917,959 | \$36,548,274 | \$38,616,610 | \$39,582,025 | \$40,571,576 | \$41,585,865 | \$42,625,512 | \$43,691,150 |
| CityIndirect Contribution | \$31,640,889 | \$32,723,674 | \$33,937,541 | \$35,546,887 | \$37,161,276 | \$38,848,983 | \$40,613,339 | \$42,457,824 |
| Less Transportation | (\$5,477,557) | (\$7,600,000) | (\$8,713,327) | (\$9,148,993) | (\$9,606,443) | (\$10,086,765) | (\$10,591,103) | (\$11,120,659) |
| Less Charter Tuition Reimburse | (\$1,611,461) | (\$1,917,457) | (\$1,345,511) | (\$1,600,000) | (\$1,632,000) | (\$1,664,640) | (\$1,697,933) | (\$1,731,891) |
| Total NSS Contribution | \$133,376,140 | \$142,388,302 | \$150,463,365 | \$158,599,554 | \$168,345,834 | \$178,784,834 | \$189,969,418 | \$201,956,615 |
| Required Net School Spending | \$121,331,843 | \$132,551,888 | \$140,785,594 | \$149,713,125 | \$159,444,478 | \$169,808,369 | \$180,845,913 | \$192,600,898 |
| Over / (Under) NSS | \$12,044,297 | \$9,836,414 | \$9,677,771 | \$8,886,429 | \$8,901,356 | \$8,976,465 | \$9,123,505 | \$9,355,717 |



2026 Target Budget

By utilizing the five pillars of the Balanced Budget Model, the “Target Budget” can be determined.

The five pillars include:

1. Ensuring adequate fiscal reserves
2. Identifying, ranking and funding capital projects
3. Assessing debt ratios and affordability
4. Projecting 10 year revenue trends and identifying fixed costs
5. Ensuring compliance with Net School Spending

Budget Analysis and Projections for 2026

This approach intertwines budgetary decisions alongside the city’s fiscal policies. It highlights the importance of creating a structurally balanced and sustainable budget and focuses not only on current needs but plans for the future. It utilizes key performance indicators to benchmark progress so decisions can be based on current data trends rather than assumptions.

By using this methodology, the preliminary target, bottom line budget for fiscal year 2026 was estimated at \$276,773,222 in early February. After reassessing revenues in April, the target was revised to **\$277,121,624**, an increase of \$348,402 or .13%

To meet this bottom line target, departments were instructed to prepare a **level services budget** that did not exceed an overall increase of **2.5%**.

The initial department budget submissions and new requests for 2026 totaled \$278,754,871, exceeding the target budget by \$1.6 million. The budget requests are detailed on the following pages.

2026 Department Requests

| Department | 2026 Level Services Requests | New Requests | 2026 Total Requests (not including capital) | % Change from 2025 Budget |
|-------------------------|------------------------------|--------------|---|---------------------------|
| Assessor's Office | \$ 492,828 | \$ 21,424 | \$ 514,252 | 10.5% |
| Building Maintenance | \$ 377,627 | | \$ 377,627 | -0.4% |
| Citizens Center | \$ 491,629 | | \$ 491,629 | 5.4% |
| City Auditor's Office | \$ 521,590 | \$ 74,424 | \$ 596,014 | 7.9% |
| City Clerk | \$ 767,146 | \$ 24,807 | \$ 791,953 | 3.2% |
| City Council | \$ 242,379 | \$ 2,229 | \$ 244,608 | 1.1% |
| Constituent Services | \$ 124,942 | \$ 3,662 | \$ 128,604 | -9.2% |
| Debt Services | \$ 9,491,018 | | \$ 9,491,018 | 27.2% |
| Economic Development | \$ 347,678 | | \$ 347,678 | 2.5% |
| Employee Benefits | \$ 56,705,045 | | \$ 56,705,045 | 7.9% |
| Fire Department | \$ 15,060,113 | \$ 240,640 | \$ 15,300,753 | 7.9% |
| Health & Inspections | \$ 1,255,578 | \$ 11,910 | \$ 1,267,488 | 61.5% |
| Highway | \$ 2,382,759 | | \$ 2,382,759 | 1.6% |
| Human Resources | \$ 465,954 | \$ 6,469 | \$ 472,423 | -0.6% |
| Information Technology | \$ 945,721 | \$ 51,609 | \$ 997,330 | -6.0% |
| Legal Department | \$ 583,318 | | \$ 583,318 | 8.6% |
| Liability Insurance | \$ 1,303,678 | | \$ 1,303,678 | 12.8% |
| Library | \$ 1,980,093 | \$ 19,217 | \$ 1,999,310 | 4.7% |
| Mayor's Office | \$ 644,438 | \$ 9,464 | \$ 653,902 | 2.5% |
| Other Education Funding | \$ 15,000 | | \$ 15,000 | 0.0% |
| Outdoor Lighting | \$ 725,800 | | \$ 725,800 | 1.1% |



2026 Department Requests

| Department | 2026 Level Services Requests | New Requests | 2026 Total Requests (not including capital) | % Change from 2025 Budget |
|-----------------------------|------------------------------|--------------|---|---------------------------|
| Overlay | \$ 454,500 | | \$ 454,500 | 1.0% |
| Parking | \$ 443,327 | | \$ 443,327 | 2.1% |
| Parks Department | \$ 945,484 | | \$ 945,484 | 2.4% |
| Police Department | \$ 16,566,036 | \$ 177,000 | \$ 16,743,036 | 0.6% |
| Public Health Department | \$ 256,498 | \$ 7,677 | \$ 264,175 | 5.2% |
| Public Works Administration | \$ 105,661 | | \$ 105,661 | -3.1% |
| Purchasing | \$ 115,097 | | \$ 115,097 | 4.9% |
| Recreation | \$ 281,129 | \$ 2,903 | \$ 284,032 | 4.1% |
| Refuse Collection | \$ 6,263,493 | | \$ 6,263,493 | 2.7% |
| Regional Schools | \$ 9,441,479 | | \$ 9,441,479 | 2.7% |
| Reserves | \$ 1,725,000 | | \$ 1,725,000 | 15.0% |
| School Department | \$ 133,801,660 | | \$ 133,801,660 | 5.7% |
| Senior Center | \$ 16,200 | | \$ 16,200 | 9.5% |
| Snow & Ice | \$ 1,210,000 | | \$ 1,210,000 | 0.0% |
| Stadium | \$ 59,000 | | \$ 59,000 | 7.3% |
| State Assessments | \$ 9,524,222 | | \$ 9,524,222 | 3.1% |
| Street Marking | \$ 118,883 | | \$ 118,883 | 2.9% |
| Treasurer & Collector | \$ 725,408 | \$ 10,245 | \$ 735,653 | 3.9% |
| Vehicle Maintenance | \$ 348,237 | | \$ 348,237 | 8.5% |
| Veterans Services | \$ 705,545 | \$ 60,000 | \$ 765,545 | 9.4% |
| Grand Total | \$ 278,031,192 | \$ 723,679 | \$ 278,754,871 | 6.4% |



2026 Mayor Approved

| Department | Request | Requested Amount | Mayor Recommended | Detail |
|----------------------|--|------------------|-------------------|--|
| 311 | Step Increases | \$ 3,662 | \$ 2,093 | Top step but Mayor will consider 2% |
| Assessor | Step Increase Non-Union | \$ 2,499 | \$ 2,499 | Step Scale |
| Assessor | ATB Appraisal Increase from \$21,225 to \$30,000 | \$ 8,775 | \$ - | "If" needed will fund from budget reserves |
| Assessor | Increase Mapping Stipend | \$ 150 | \$ 150 | |
| Assessor | Add \$10,000 for Energy Consultant | \$ 10,000 | \$ - | Will fund from Energy Consultant SRF account |
| Auditor | Step Increase Non-Union | \$ 4,424 | \$ 3,217 | Step Scale |
| Auditor | Add New Position: Senior Payroll Manager | \$ 70,000 | \$ 35,000 | Start 1/1 instead of 7/1 |
| Citizens Center | Remove Director Pay and add stipend for Citizen Center Dir. \$5k, Laborer Super. \$5k, add P/T Site Director Plug Pond \$25,200, Add Security Guards \$19,360. Use \$14,735 from Revolving. Proposal is Budget Neutral | \$ - | Yes | |
| City Clerk | Step Increase Non-Union & Stipend Request | \$ 24,807 | \$ 18,809 | Step Scale |
| City Council | Step Increase Non-Union | \$ 2,229 | \$ 2,229 | Step Scale |
| Fire | Assistant Fire Chief. | \$ 200,000 | \$ 100,000 | Start 1/1 not 7/1 |
| Fire | Detail Officer Stipend Increase | \$ 2,500 | \$ - | |
| Fire | Call/Vol Firefighter Pay Increase from \$19/hr to \$20/hr and \$25/hr to \$30/hr | \$ 37,440 | \$ 37,440 | |
| Fire | Harbor Master Pay Increase 2% | \$ 700 | \$ 700 | |
| Health & Inspections | Step Increase Non-Union | \$ 11,909 | \$ 9,138 | Top step but Mayor will consider 2% |



2026 Mayor Approved

| Department | Request | Requested Amount | Mayor Recommended | Detail |
|-----------------|--|-------------------|-------------------|--|
| Human Resources | Step Increase Non-Union | \$ 6,469 | \$ 4,731 | Top step but Mayor will consider 2% |
| IT | Step Increase Non Union | \$ 50,000 | \$ 50,000 | |
| IT | Cell Phone \$608.88 & Mileage \$1,000 for Junior Engineer | \$ 1,609 | \$ 1,000 | Funded Mileage. Add phone line to city plan. |
| Library | Additional Custodian \$48,215 but Remove Cleaning Service \$51,183.27 | \$ (2,968) | \$ (2,968) | |
| Library | Step Increases Non-Union | \$ 17,185 | \$ 10,708 | Top step but Mayor will consider 2% |
| Library | Increase OT by \$5,000 for custodian for cleaning, snow removal, painting etc. | \$ 5,000 | \$ 2,500 | Will fund at 50% |
| Mayor | Step Increase Non-Union | \$ 9,464 | \$ 7,656 | Top step but Mayor will consider 2% |
| Police | Make Acting Community Action Sergeant Position Permanent. SRO Oversight. | \$ 80,000 | \$ 80,000 | |
| Police | Urban SDK Traffic Speed Program - GPS Program | \$ 20,000 | \$ 20,000 | |
| Police | Mini Split at Maintenance Garage to Allow for Air Conditioning. | \$ 20,000 | \$ - | Move to Capital |
| Police | New Pick Up Truck / Replace 2016 Ford F250 | \$ 57,000 | \$ - | Defer |
| Public Health | Step Increase Non-Union | \$ 7,677 | \$ 4,387 | Top step but Mayor will consider 2% |
| Recreation | Remove Laborer \$38,792 and Add (2) Skilled Laborers at \$46,633 and Use \$40K from Revolving Fund | \$ 635 | \$ 635 | Approved. Added to Budget |
| Recreation | Step Increase Non-Union | \$ 2,268 | \$ 5,399 | Step Scale |
| Treasurer | Step Increase Non-Union | \$ 6,746 | \$ 3,175 | Step Scale |
| Treasurer | Requested \$3,500 for tax title appraisals. | \$ 3,500 | | Requested more information. |
| Veterans | Requesting Part Time Veterans Agent. | \$ 60,000 | \$ 7,800 | Approved part-time agent. |
| Total | | \$ 723,679 | \$ 406,297 | |



2026 Mayor Adjusted

The following are budget adjustments the Mayor & CFO recommended based on 2024 actuals, 2025 year-to-date expenditures, and conversations and agreements with city departments.

| Department | 2024 Actual | FY 25 Y-T-D 2/12/25 | 2026 Dept. Request | 2026 Mayor recommended | \$ Change from Dept. Request |
|--|---------------------|------------------------|-----------------------|---------------------------|------------------------------------|
| Assessor's Office | | | | | |
| 5312: Assessor-Appraisal | \$ 1,774 | \$ 24,443 | \$ 21,225 | \$ 5,400 | \$ (15,825) |
| Assessor's Office Total | \$ 1,774 | \$ 24,443 | \$ 21,225 | \$ 5,400 | \$ (15,825) |
| City Auditor's Office | | | | | |
| 5301: Auditor-Audit/Actuarial Services | \$ 101,000 | \$ 147,187 | \$ 135,000 | \$ 130,000 | \$ (5,000) |
| City Auditor's Office Total | \$ 101,000 | \$ 147,187 | \$ 135,000 | \$ 130,000 | \$ (5,000) |
| City Clerk | | | | | |
| 5317: Clerk-Advertising | \$ 10,710 | \$ 4,885 | \$ 12,000 | \$ 11,000 | \$ (1,000) |
| City Clerk Total | \$ 10,710 | \$ 4,885 | \$ 12,000 | \$ 11,000 | \$ (1,000) |
| Employee Benefits | | | | | |
| 5162: Benefits-Unemployment - School | \$ 339,026 | \$ 279,269 | \$ 300,000 | \$ 200,000 | \$ (100,000) |
| 5163: Benefits-Workers Comp School | \$ 1,022,954 | \$ 419,354 | \$ 750,000 | \$ 675,000 | \$ (75,000) |
| 5173: Benefits-Workers Comp City | \$ 267,045 | \$ 149,539 | \$ 256,000 | \$ 240,000 | \$ (16,000) |
| Employee Benefits Total | \$ 1,629,025 | \$ 848,162 | \$ 1,306,000 | \$ 1,115,000 | \$ (191,000) |
| Fire Department | | | | | |
| 5130: Fire-Overtime | \$ 2,753,140 | \$ 1,938,802 | \$ 3,295,000 | \$ 2,945,000 | \$ (350,000) |
| Fire Department Total | \$ 2,753,140 | \$ 1,938,802 | \$ 3,295,000 | \$ 2,945,000 | \$ (350,000) |
| Health & Inspections | | | | | |
| 5191: Health/Inspection-Professional Devel | \$ - | \$ 1,400 | \$ 10,800 | \$ 8,200 | \$ (2,600) |
| 5583: Computer Supplies | \$ 1,060 | \$ 930 | \$ 2,000 | \$ 1,500 | \$ (500) |
| Health & Inspections Total | \$ 1,060 | \$ 2,330 | \$ 12,800 | \$ 9,700 | \$ (3,100) |



2026 Mayor Adjusted

| Department | 2024 Actual | FY 25 Y-T-D 2/12/25 | 2026 Dept. Request | 2026 Mayor recommended | \$ Change from Dept. Request |
|---|-------------------|------------------------|-----------------------|---------------------------|------------------------------------|
| Highway | | | | | |
| 5151: Highway-Professional Development | | | \$ 2,324 | \$ - | \$ (2,324) |
| 5253: Highway-Repair & Maint Equip | \$ 78,102 | \$ 67,186 | \$ 100,000 | \$ 80,000 | \$ (20,000) |
| 5420: Highway-Office Supplies | \$ 4,607 | \$ 1,584 | \$ 5,800 | \$ 5,300 | \$ (500) |
| 5462: Highway-Guard Rails | \$ 8,948 | \$ - | \$ 14,000 | \$ 13,000 | \$ (1,000) |
| 5531: Highway-Lumber | \$ 1,293 | \$ 649 | \$ 3,000 | \$ 2,500 | \$ (500) |
| 5710: Highway-Training | \$ 12,162 | \$ 2,114 | \$ 15,000 | \$ 13,500 | \$ (1,500) |
| Highway Total | \$ 105,111 | \$ 71,534 | \$ 140,124 | \$ 114,300 | \$ (25,824) |
| Information Technology | | | | | |
| 5583: MIS Cyber Related | | \$ 5,498 | \$ 97,587 | \$ - | \$ (97,587) |
| Information Technology Total | | \$ 5,498 | \$ 97,587 | \$ - | \$ (97,587) |
| Legal Department | | | | | |
| 5710: Legal-Travel | \$ 1,500 | \$ - | \$ 2,000 | \$ 1,500 | \$ (500) |
| Legal Department Total | \$ 1,500 | \$ - | \$ 2,000 | \$ 1,500 | \$ (500) |
| Library | | | | | |
| 5240: Repairs & Maint. Office Equipment | \$ 10,984 | \$ 7,460 | \$ 11,000 | \$ 7,500 | \$ (3,500) |
| 5248: Library-Bldg & Grounds Service | \$ 89,383 | \$ 54,732 | \$ 37,817 | \$ 33,771 | \$ (4,046) |
| 5430: Repairs Maint. Supplies | \$ 20,000 | \$ 8,390 | \$ 20,000 | \$ 15,000 | \$ (5,000) |
| 5792: Library-Outreach Delivery | \$ 27,409 | \$ 11,298 | \$ 28,100 | \$ 20,000 | \$ (8,100) |
| Library Total | \$ 147,776 | \$ 81,879 | \$ 96,917 | \$ 76,271 | \$ (20,646) |
| Mayor's Office | | | | | |
| 5420: Mayor-Office Supplies | \$ 7,274 | \$ 3,475 | \$ 12,000 | \$ 11,500 | \$ (500) |
| 5730: Mayor-Dues/Subscriptions | \$ 10,089 | \$ 10,050 | \$ 16,000 | \$ 15,000 | \$ (1,000) |
| Mayor's Office Total | \$ 17,363 | \$ 13,525 | \$ 28,000 | \$ 26,500 | \$ (1,500) |



2026 Mayor Adjusted

| Department | 2024 Actual | FY 25 Y-T-D 2/12/25 | 2026 Dept. Request | 2026 Mayor recommended | \$ Change from Dept. Request |
|--|-------------------|------------------------|-----------------------|---------------------------|------------------------------------|
| Overlay | | | | | |
| 5998: Overlay (Overlay) | \$ 400,000 | | \$ 454,500 | \$ 250,000 | \$ (204,500) |
| Overlay Total | \$ 400,000 | | \$ 454,500 | \$ 250,000 | \$ (204,500) |
| Parking | | | | | |
| 5241: Parking - Repairs & Maint | \$ 74,203 | \$ 59,894 | \$ 115,134 | \$ 95,134 | \$ (20,000) |
| 5306: Parking - Consultant Fees | \$ 640 | \$ - | \$ 5,000 | \$ 2,500 | \$ (2,500) |
| Parking Total | \$ 74,843 | \$ 59,894 | \$ 120,134 | \$ 97,634 | \$ (22,500) |
| Parks Department | | | | | |
| 5211: Parks-Electricity | \$ 3,363 | \$ - | \$ 22,000 | \$ 7,000 | \$ (15,000) |
| 5251: Parks-Repairs & Maint. Vehicles | \$ 25,218 | \$ 26,625 | \$ 34,000 | \$ 30,000 | \$ (4,000) |
| 5399: Parks-Tree Removal | \$ 85,000 | \$ 64,962 | \$ 105,000 | \$ 100,000 | \$ (5,000) |
| 5480: Parks-Vehicular Supplies | \$ 8,609 | \$ 1,318 | \$ 14,000 | \$ 10,000 | \$ (4,000) |
| Parks Department Total | \$ 122,190 | \$ 92,905 | \$ 175,000 | \$ 147,000 | \$ (28,000) |
| Public Works Administration | | | | | |
| 5251: Rep & Maint Vehicles | \$ 298 | \$ - | \$ 800 | \$ 300 | \$ (500) |
| 5710: Travel | \$ 2,249 | \$ 1,385 | \$ 3,210 | \$ 2,460 | \$ (750) |
| Public Works Administration Total | \$ 2,547 | \$ 1,385 | \$ 4,010 | \$ 2,760 | \$ (1,250) |
| Purchasing | | | | | |
| 5420: Purchasing-Office Supplies | \$ 5,971 | \$ 2,319 | \$ 5,500 | \$ 3,000 | \$ (2,500) |
| Purchasing Total | \$ 5,971 | \$ 2,319 | \$ 5,500 | \$ 3,000 | \$ (2,500) |
| Recreation | | | | | |
| 5211: Rec-Electricity | \$ 2,102 | \$ 2,570 | \$ 7,000 | \$ 4,000 | \$ (3,000) |
| Recreation Total | \$ 2,102 | \$ 2,570 | \$ 7,000 | \$ 4,000 | \$ (3,000) |



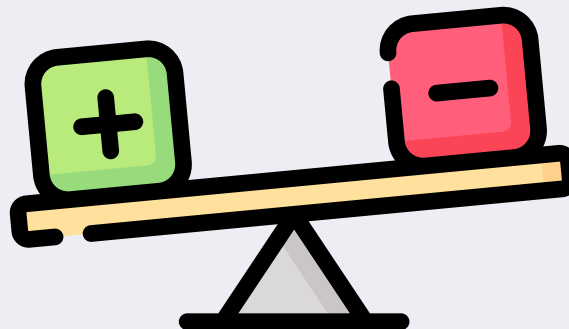
2026 Mayor Adjusted

| Department | 2024 Actual | FY 25 Y-T-D 2/12/25 | 2026 Dept. Request | 2026 Mayor recommended | \$ Change from Dept. Request |
|--|-------------------|------------------------|-----------------------|---------------------------|------------------------------------|
| Refuse Collection | | | | | |
| 5240: R & M Equipment | \$ 9,000 | \$ 2,885 | \$ 15,000 | \$ 12,500 | \$ (2,500) |
| 5305: Refuse-Recycling | \$ 40,116 | \$ 22,005 | \$ 61,500 | \$ 56,500 | \$ (5,000) |
| 5318: Landfill Legal & Consulting | \$ 194,526 | \$ 228,714 | \$ 300,000 | \$ 250,000 | \$ (50,000) |
| 5710: Travel & Training | \$ 246 | \$ 1,170 | \$ 4,000 | \$ 2,000 | \$ (2,000) |
| Refuse Collection Total | \$ 243,888 | \$ 254,775 | \$ 380,500 | \$ 321,000 | \$ (59,500) |
| Regional Schools | | | | | |
| 5692: Essex North Shore Tech | \$ 624,733 | \$ 357,844 | \$ 737,159 | \$ 664,063 | \$ (73,096) |
| Regional Schools Total | \$ 624,733 | \$ 357,844 | \$ 737,159 | \$ 664,063 | \$ (73,096) |
| Reserves | | | | | |
| 5101: Other-Budget Salary Reserves | \$ 795,697 | | \$ 1,225,000 | \$ 1,080,000 | \$ (145,000) |
| Reserves Total | \$ 795,697 | | \$ 1,225,000 | \$ 1,080,000 | \$ (145,000) |
| Street Marking | | | | | |
| 5538: Street Marking-Signs | \$ 19,161 | \$ 20,036 | \$ 25,000 | \$ 23,000 | \$ (2,000) |
| Street Marking Total | \$ 19,161 | \$ 20,036 | \$ 25,000 | \$ 23,000 | \$ (2,000) |
| Treasurer & Collector | | | | | |
| 5137: Treasurer/Collector-Out of Grade | \$ 504 | \$ 80 | \$ 1,000 | \$ 500 | \$ (500) |
| 5240: Treas/Coll-Office Supplies | \$ 6,060 | \$ 2,156 | \$ 7,000 | \$ 6,000 | \$ (1,000) |
| 5241: Treas/Coll-Printed Supplies | \$ 18,381 | \$ 22,707 | \$ 23,400 | \$ 23,000 | \$ (400) |
| 5317: Treas/Coll-Advertising | \$ 2,065 | \$ - | \$ 4,000 | \$ 3,000 | \$ (1,000) |
| 5341: Treas/Coll-Postage | \$ 65,895 | \$ 58,653 | \$ 72,000 | \$ 70,000 | \$ (2,000) |
| Treasurer & Collector Total | \$ 92,906 | \$ 83,596 | \$ 107,400 | \$ 102,500 | \$ (4,900) |



2026 Mayor Adjusted

| Department | 2024 Actual | FY 25 Y-T-D 2/12/25 | 2026 Dept. Request | 2026 Mayor recommended | \$ Change from Dept. Request |
|----------------------------------|---------------------|------------------------|-----------------------|---------------------------|------------------------------------|
| Vehicle Maintenance | | | | | |
| 5130: Vehicle Maint-Overtime | \$ 84 | \$ 471 | \$ 10,000 | \$ 5,000 | \$ (5,000) |
| 5211: Vehicle Maint-Electricity | \$ 9,843 | \$ - | \$ 36,000 | \$ 16,000 | \$ (20,000) |
| Vehicle Maintenance Total | \$ 9,927 | \$ 471 | \$ 46,000 | \$ 21,000 | \$ (25,000) |
| Veterans Services | | | | | |
| 5392: Veterans-Cash Payments | \$ 486,531 | \$ 280,506 | \$ 555,000 | \$ 525,000 | \$ (30,000) |
| 5401: Veterans-Burial | \$ 8,475 | \$ - | \$ 12,000 | \$ 10,000 | \$ (2,000) |
| Veterans Services Total | \$ 495,006 | \$ 280,506 | \$ 567,000 | \$ 535,000 | \$ (32,000) |
| Grand Total | \$ 7,657,430 | \$ 4,294,545 | \$ 9,000,856 | \$ 7,685,628 | \$ (1,315,228) |



Fiscal 2026 Budget in Brief

The fiscal 2026 Mayor's budget proposal suggests a 5.53% or \$14.5 million increase in general fund revenue compared to the fiscal 2025 budget, which experienced a 6.13% or \$15.1 million increase. Approximately 43% of this revenue growth (\$6.2 million) is attributed to the Commonwealth's boost in Chapter 70 school aid. The Chapter 70 program is the primary state aid initiative for public elementary and secondary schools. It not only provides financial support for school operations but also sets minimum spending requirements for each school district and determines the minimum contribution each municipality must make towards school expenses. The rise in Chapter 70 school aid has been allocated to the school department, along with an additional \$965,415 in city contributions, resulting in a 12.3% increase for our schools over two fiscal years.

The Mayor's budget continues to reduce reliance on one-time funds to subsidize the operating budget, aiming to establish a robust, sustainable financial plan. The budget was developed with a focus on the use of the tax levy and minimizing the tax increase for both businesses and residents. Since the fiscal 2025 tax levy rose by 8.3% due in large part to the addition of the Consentino debt, the Mayor has committed to limiting this year's increase. Consequently, the tax levy used in the 2026 budget decreased by more than 3% from the previous fiscal year.



Fiscal 2026 Budget in Brief

The 2026 budget introduces funding for a long-awaited Assistant Fire Chief, a Police Sergeant, and an additional Library Custodian.

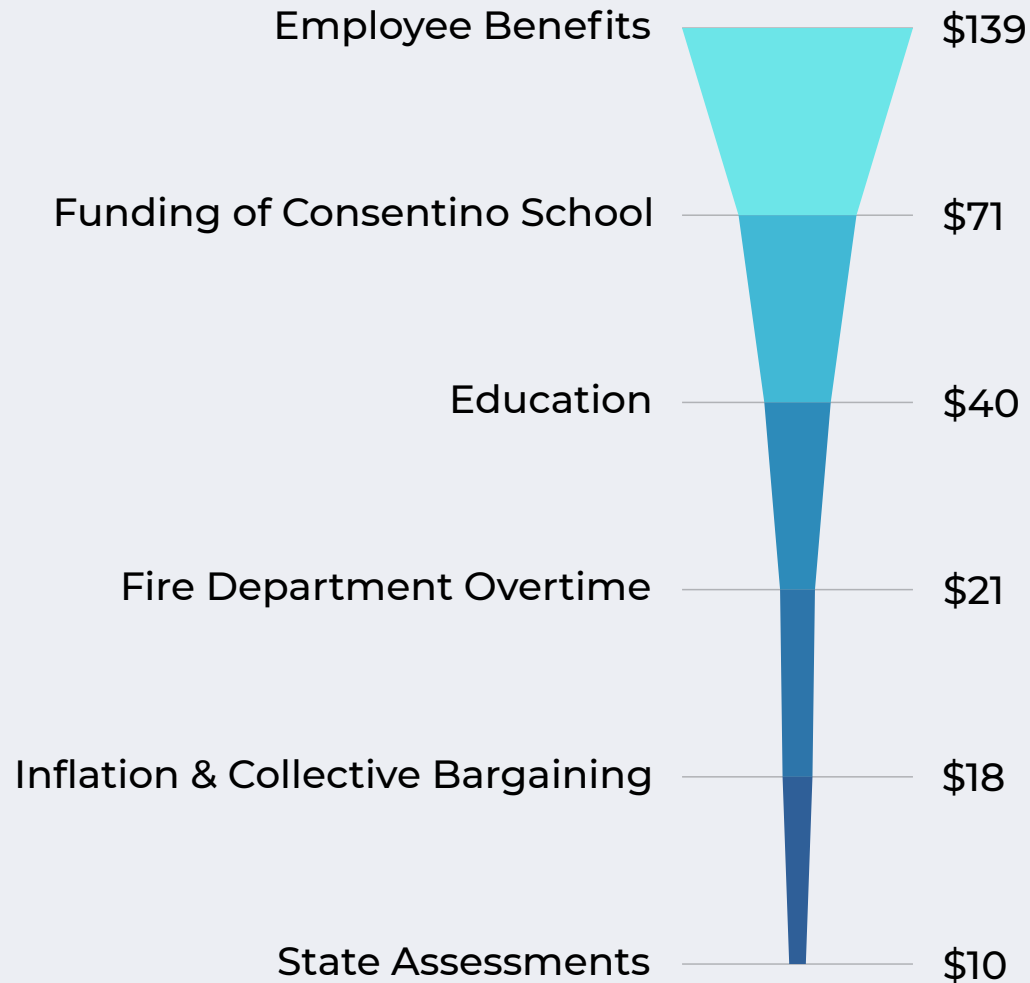
A major financial hurdle in crafting the 2026 budget was the sharp increase in employee health insurance costs. The Group Insurance Commission (GIC) announced their 2026 rates, with hikes reaching up to 18% for certain plans. Haverhill is experiencing an average increase of 12.5%, translating to over \$3.3 million. In contrast, the fiscal 2025 increase was 5.9%, or \$1.4 million. This significant rise has made some high-priority capital projects, such as building a new Animal Shelter, unattainable this fiscal year.

To support critical capital projects in 2026 and strengthen emergency funds, the Mayor has implemented a [budget freeze on all discretionary spending for the rest of fiscal 2025](#). The aim is to increase appropriation turnbacks, thereby enhancing the city's free cash in 2026. The city intends to use a portion of this free cash to meet one-time capital needs during fiscal 2026.





\$299 Estimated Tax Bill Increase

Average Single Family Tax Bill



This is an estimate based on 2025 valuations. This amount may increase or decrease based on **2026 valuations** to be certified by the **Department of Revenue in September 2025.**

| Revenue Category  | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Estimated | 2026 % Change. | 2026 \$ Change. |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-------------------|---------------------|
| Levy Used | \$ 107,514,654 | \$ 111,431,209 | \$ 115,387,595 | \$ 119,052,946 | \$ 123,093,875 | \$ 133,336,191 | \$ 140,323,000 | 5.2% | \$ 6,986,809 |
| Excise | \$ 8,739,272 | \$ 9,709,265 | \$ 10,128,666 | \$ 10,479,391 | \$ 11,256,901 | \$ 10,706,709 | \$ 11,103,344 | 3.7% | \$ 396,635 |
| Penalties & Interest | \$ 372,945 | \$ 652,723 | \$ 473,484 | \$ 609,464 | \$ 800,461 | \$ 730,115 | \$ 742,361 | 1.7% | \$ 12,246 |
| Waste Disposal Fee | \$ 2,415,706 | \$ 2,447,002 | \$ 2,586,730 | \$ 2,746,258 | \$ 2,771,921 | \$ 2,660,364 | \$ 2,740,175 | 3.0% | \$ 79,811 |
| PILOT | | \$ 16,390 | \$ 16,382 | \$ 16,348 | \$ 407,925 | \$ 274,189 | \$ 274,189 | 0.0% | \$ - |
| Fee | \$ 1,078,412 | \$ 1,440,859 | \$ 1,120,263 | \$ 1,128,853 | \$ 1,118,203 | \$ 911,940 | \$ 962,670 | 5.6% | \$ 50,730 |
| Department Revenue | \$ 518,062 | \$ 649,462 | \$ 707,963 | \$ 672,134 | \$ 817,194 | \$ 651,200 | \$ 658,253 | 1.1% | \$ 7,053 |
| Medicaid | \$ 309,974 | \$ 792,585 | \$ 1,069,782 | \$ 789,022 | \$ 796,530 | \$ 700,000 | \$ 735,000 | 5.0% | \$ 35,000 |
| Lease & Rental | \$ 152,449 | \$ 217,954 | \$ 152,470 | \$ 191,513 | \$ 225,058 | \$ 189,000 | \$ 198,450 | 5.0% | \$ 9,450 |
| License & Permits | \$ 2,358,159 | \$ 2,455,881 | \$ 3,678,439 | \$ 4,098,379 | \$ 3,042,484 | \$ 2,374,375 | \$ 2,522,301 | 6.2% | \$ 147,926 |
| Fines | \$ 720,541 | \$ 452,635 | \$ 738,716 | \$ 867,029 | \$ 725,450 | \$ 700,000 | \$ 628,275 | -10.2% | \$ (71,725) |
| Investment | \$ 636,074 | \$ 275,614 | \$ 282,915 | \$ 1,606,088 | \$ 3,222,599 | \$ 800,000 | \$ 1,976,991 | 147.1% | \$ 1,176,991 |
| Cherry Sheet | \$ 70,274,312 | \$ 75,480,221 | \$ 77,470,801 | \$ 87,517,136 | \$ 96,332,931 | \$ 101,967,266 | \$ 108,005,748 | 5.9% | \$ 6,038,482 |
| Other Available Revenue | \$ 5,909,135 | \$ 8,714,455 | \$ 6,539,817 | \$ 7,717,830 | \$ 7,065,921 | \$ 6,600,257 | \$ 6,250,867 | -5.3% | \$ (349,390) |
| Miscellaneous Revenue | \$ 1,509,361 | \$ 913,825 | \$ 1,782,442 | \$ 212,916 | \$ 97,122 | | | 0.0% | \$ - |
| Grand Total | \$202,509,056 | \$215,650,080 | \$222,136,464 | \$237,705,306 | \$251,774,575 | \$262,601,606 | \$ 277,121,624 | 5.5% | \$14,520,018 |

| Appropriations  | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2026 Mayor's Recommended | 2026 % Change. | 2026 \$ Change. |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------|-------------------|---------------------|
| Budget Reserves | \$ - | \$ - | \$ - | \$ 954,493 | \$ 1,399,942 | \$ 1,500,000 | \$ 1,885,660 | 25.7% | \$ 385,660 |
| Culture & Recreation | \$ 1,594,229 | \$ 1,630,334 | \$ 1,797,114 | \$ 1,939,427 | \$ 2,101,412 | \$ 2,182,864 | \$ 2,237,576 | 2.5% | \$ 54,712 |
| Debt Services | \$ 7,486,092 | \$ 7,729,734 | \$ 7,631,997 | \$ 6,428,069 | \$ 5,179,894 | \$ 7,458,939 | \$ 9,491,018 | 27.2% | \$ 2,032,079 |
| Education | \$ 99,268,873 | \$ 99,793,339 | \$ 107,945,786 | \$ 118,037,620 | \$ 128,477,622 | \$ 135,792,980 | \$ 143,185,043 | 5.4% | \$ 7,392,063 |
| Employee Benefits | \$ 40,451,450 | \$ 43,036,346 | \$ 44,826,993 | \$ 48,003,300 | \$ 50,414,874 | \$ 52,541,896 | \$ 56,514,045 | 7.6% | \$ 3,972,149 |
| General Government | \$ 4,123,164 | \$ 4,606,220 | \$ 4,623,716 | \$ 5,392,157 | \$ 5,581,708 | \$ 6,416,551 | \$ 6,225,314 | -3.0% | \$ (191,237) |
| Human Services | \$ 1,860,282 | \$ 1,619,754 | \$ 1,678,163 | \$ 1,912,867 | \$ 2,267,479 | \$ 2,271,998 | \$ 2,749,350 | 21.0% | \$ 477,352 |
| Non-Budget | \$ - | \$ - | \$ - | | \$ 429,191 | \$ 450,000 | \$ 250,000 | -44.4% | \$ (200,000) |
| Other Insurance | \$ 646,645 | \$ 735,015 | \$ 826,840 | \$ 923,131 | \$ 1,130,741 | \$ 1,155,703 | \$ 1,303,678 | 12.8% | \$ 147,975 |
| Public Safety | \$ 23,497,874 | \$ 24,905,191 | \$ 25,476,961 | \$ 26,831,356 | \$ 28,367,216 | \$ 31,211,117 | \$ 31,376,149 | 0.5% | \$ 165,032 |
| Public Works | \$ 9,835,835 | \$ 10,658,127 | \$ 11,337,554 | \$ 12,244,592 | \$ 12,129,786 | \$ 12,275,730 | \$ 12,379,570 | 0.8% | \$ 103,840 |
| State Assessments | \$ 6,397,262 | \$ 6,685,970 | \$ 7,709,183 | \$ 8,370,284 | \$ 8,827,111 | \$ 9,242,313 | \$ 9,524,222 | 3.1% | \$ 281,909 |
| Transfers | \$ 1,728,492 | \$ 673,924 | \$ 2,854,406 | \$ 1,147,414 | \$ 307,000 | | \$ - | 0.0% | \$ - |
| Grand Total | \$196,890,198 | \$202,073,954 | \$216,708,713 | \$232,184,710 | \$246,613,977 | \$262,500,091 | \$ 277,121,624 | 5.6% | \$14,621,533 |

2026 Budget Summary by Department

| Department | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget. | % Change 2025 to Mayor's Budget. |
|------------------------|---------------|---------------|---------------|---------------|--------------------|---------------------|--|----------------------------------|
| Assessor's Office | \$ 376,247 | \$ 526,086 | \$ 486,765 | \$ 465,452 | \$ 492,828 | \$ 477,003 | \$ (15,825) | 2.5% |
| Building Inspections | \$ 275,367 | \$ 342,915 | \$ 266,887 | \$ 398,940 | \$ - | \$ - | \$ - | -100.0% |
| Building Maintenance | \$ 324,366 | \$ 374,841 | \$ 364,192 | \$ 379,127 | \$ 377,627 | \$ 377,627 | \$ - | -0.4% |
| Citizens Center | \$ 444,024 | \$ 492,169 | \$ 479,461 | \$ 466,232 | \$ 491,629 | \$ 491,629 | \$ - | 5.4% |
| City Auditor's Office | \$ 447,517 | \$ 485,132 | \$ 477,870 | \$ 552,464 | \$ 521,590 | \$ 516,590 | \$ (5,000) | -6.5% |
| City Clerk | \$ 509,497 | \$ 614,730 | \$ 695,763 | \$ 767,687 | \$ 767,146 | \$ 766,146 | \$ (1,000) | -0.2% |
| City Council | \$ 192,689 | \$ 200,452 | \$ 219,812 | \$ 242,016 | \$ 242,379 | \$ 242,379 | \$ - | 0.1% |
| Constituent Services | \$ 131,086 | \$ 136,344 | \$ 139,362 | \$ 141,591 | \$ 124,942 | \$ 124,942 | \$ - | -11.8% |
| Crossing Guards | \$ 95,000 | | | \$ - | | \$ - | \$ - | 0.0% |
| Debt Services | \$ 7,631,997 | \$ 6,428,069 | \$ 5,179,894 | \$ 7,458,939 | \$ 9,491,018 | \$ 9,491,018 | \$ - | 27.2% |
| Economic Development | \$ 237,606 | \$ 308,066 | \$ 319,280 | \$ 339,320 | \$ 347,678 | \$ 347,678 | \$ - | 2.5% |
| Employee Benefits | \$ 44,826,993 | \$ 48,003,300 | \$ 50,414,874 | \$ 52,541,896 | \$ 56,705,045 | \$ 56,514,045 | \$ (191,000) | 7.6% |
| Fire Department | \$ 11,664,147 | \$ 11,908,693 | \$ 13,219,656 | \$ 14,173,967 | \$ 15,060,113 | \$ 14,810,113 | \$ (250,000) | 4.5% |
| Health & Inspections | \$ 544,437 | \$ 667,389 | \$ 802,897 | \$ 784,847 | \$ 1,255,578 | \$ 1,252,478 | \$ (3,100) | 59.6% |
| Highway | \$ 1,509,422 | \$ 1,312,788 | \$ 2,763,855 | \$ 2,346,311 | \$ 2,382,759 | \$ 2,356,935 | \$ (25,824) | 0.5% |
| Human Resources | \$ 289,162 | \$ 359,740 | \$ 415,746 | \$ 475,368 | \$ 465,954 | \$ 465,954 | \$ - | -2.0% |
| Information Technology | \$ 678,104 | \$ 909,422 | \$ 934,158 | \$ 1,060,721 | \$ 945,721 | \$ 848,134 | \$ (97,587) | -20.0% |
| Legal Department | \$ 280,378 | \$ 268,110 | \$ 268,880 | \$ 537,300 | \$ 583,318 | \$ 582,818 | \$ (500) | 8.5% |
| Liability Insurance | \$ 826,840 | \$ 923,131 | \$ 1,130,741 | \$ 1,155,703 | \$ 1,303,678 | \$ 1,303,678 | \$ - | 12.8% |



2026 Budget Summary by Department

| Department | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget. | % Change 2025 to Mayor's Budget. |
|-----------------------------|----------------|----------------|----------------|----------------|--------------------|---------------------|--|----------------------------------|
| Library | \$ 1,575,932 | \$ 1,714,562 | \$ 1,831,072 | \$ 1,910,115 | \$ 1,980,093 | \$ 1,959,447 | \$ (20,646) | 2.6% |
| Mayor's Office | \$ 395,020 | \$ 427,663 | \$ 469,827 | \$ 637,934 | \$ 644,438 | \$ 642,938 | \$ (1,500) | 0.8% |
| Other | \$ - | | \$ 29,191 | | | \$ - | \$ - | 0.0% |
| Other Education Funding | \$ - | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Outdoor Lighting | \$ 619,678 | \$ 906,404 | \$ 529,757 | \$ 718,000 | \$ 725,800 | \$ 725,800 | \$ - | 1.1% |
| Overlay | \$ - | | \$ 400,000 | \$ 450,000 | \$ 454,500 | \$ 250,000 | \$ (204,500) | -44.4% |
| Parking | \$ 388,834 | \$ 376,652 | \$ 387,659 | \$ 434,156 | \$ 443,327 | \$ 420,827 | \$ (22,500) | -3.1% |
| Parks Department | \$ 565,032 | \$ 859,331 | \$ 768,025 | \$ 923,601 | \$ 945,484 | \$ 917,484 | \$ (28,000) | -0.7% |
| Pay As You Go Capital | \$ 2,854,406 | \$ 1,147,414 | \$ 307,000 | | \$ - | \$ - | \$ - | 0.0% |
| Police Department | \$ 13,442,447 | \$ 14,579,748 | \$ 14,880,673 | \$ 16,638,210 | \$ 16,566,036 | \$ 16,566,036 | \$ - | -0.4% |
| Public Health Department | \$ 27,905 | \$ 140,004 | \$ 293,440 | \$ 251,083 | \$ 256,498 | \$ 256,498 | \$ - | 2.2% |
| Public Works Administration | \$ 78,634 | \$ 68,269 | \$ 259,566 | \$ 109,018 | \$ 105,661 | \$ 104,411 | \$ (1,250) | -4.2% |
| Purchasing | \$ 115,559 | \$ 123,080 | \$ 118,029 | \$ 109,701 | \$ 115,097 | \$ 112,597 | \$ (2,500) | 2.6% |
| Recreation | \$ 221,182 | \$ 224,865 | \$ 270,340 | \$ 272,749 | \$ 281,129 | \$ 278,129 | \$ (3,000) | 2.0% |
| Refuse Collection | \$ 5,498,823 | \$ 5,770,949 | \$ 5,631,767 | \$ 6,098,307 | \$ 6,263,493 | \$ 6,203,993 | \$ (59,500) | 1.7% |
| Regional Schools | \$ 9,291,965 | \$ 9,198,351 | \$ 9,280,537 | \$ 9,193,318 | \$ 9,441,479 | \$ 9,368,383 | \$ (73,096) | 1.9% |
| Reserves | \$ - | \$ 954,493 | \$ 1,399,942 | \$ 1,500,000 | \$ 1,725,000 | \$ 1,885,660 | \$ 160,660 | 25.7% |
| School Department | \$ 98,653,821 | \$ 108,824,269 | \$ 119,182,085 | \$ 126,584,662 | \$ 133,801,660 | \$ 133,801,660 | \$ - | 5.7% |
| Senior Center | \$ 11,141 | \$ 11,683 | \$ 13,178 | \$ 14,800 | \$ 16,200 | \$ 16,200 | \$ - | 9.5% |
| Snow & Ice | \$ 2,384,147 | \$ 2,557,646 | \$ 1,424,741 | \$ 1,210,000 | \$ 1,210,000 | \$ 1,210,000 | \$ - | 0.0% |
| Stadium | \$ 14,258 | \$ 14,443 | \$ 58,019 | \$ 55,000 | \$ 59,000 | \$ 59,000 | \$ - | 7.3% |
| State Assessments | \$ 7,709,183 | \$ 8,370,284 | \$ 8,827,111 | \$ 9,242,313 | \$ 9,524,222 | \$ 9,524,222 | \$ - | 3.1% |
| Street Marking | \$ 87,293 | \$ 112,483 | \$ 131,741 | \$ 115,483 | \$ 118,883 | \$ 116,883 | \$ (2,000) | 1.2% |
| Treasurer & Collector | \$ 646,486 | \$ 658,492 | \$ 672,024 | \$ 707,870 | \$ 725,408 | \$ 720,508 | \$ (4,900) | 1.8% |
| Vehicle Maintenance | \$ 205,691 | \$ 280,070 | \$ 232,676 | \$ 320,854 | \$ 348,237 | \$ 323,237 | \$ (25,000) | 0.7% |
| Veterans Services | \$ 636,399 | \$ 587,179 | \$ 620,485 | \$ 700,036 | \$ 705,545 | \$ 673,545 | \$ (32,000) | -3.8% |
| Grand Total | \$ 216,708,713 | \$ 232,184,710 | \$ 246,613,977 | \$ 262,500,091 | \$ 278,031,192 | \$ 277,121,624 | \$ (909,568) | 5.6% |

Strategic Plan

Problem

Description

Solution

**OPEB Liability
\$338 million**

The City currently has a \$338 million unfunded OPEB liability and to date, it has not taken any meaningful steps to fund this.

Adopt an OPEB Trust Fund along with a Funding Schedule that would leverage the future savings from the Pension Unfunded Liability which will be fully funded in 2032.

Trust adopted. City needs to elect OPEB trustees and adopt a funding policy.

**Lack of
integrated
Capital Plan**

The City has historically funded capital on an ad hoc basis resulting in several unfunded or deferred capital needs and a resulting long term financial plan which is inaccurate.

City leadership will commit to maintain an up-to-date capital needs inventory and annually review the list in conjunction with the annual budget process.

Update: Completed in fiscal 2026 budget

**Free Cash
Deficit**

Over the past several years, the City has used an increasing amount of free cash to supplement the operating budget. In 2024 this practice has resulted in an insufficient balance for the City to be compliant with its own Financial Reserve Policy.

Budget local receipts conservatively in order to build free cash reserves and simultaneously reduce the levels of free cash used to supplement the annual operating budget.

This is being resolved over a multi-year period.

**Lack of
accessible data
for Economic
Development
projects.**

The City leadership often does not have a broad picture view of the total economic impact related to proposed development projects at the time council is asked to evaluate and approve such projects.

Work with Economic Development to create a communication stream that would include economic and financial data relevant to proposed projects be sent to city leadership prior to the formal approval process.



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 2025 Accomplishments

The City Council has held (13) Council meetings so far in 2025 in which seven special permit hearings and three utility hearings were held. There are (19) council meetings scheduled for the remainder of the year.

The Planning and Development Committee has had three meetings where they discussed building student education and career opportunities and support system without boundaries. The committee also had a meeting regarding citizens' concerns about the rapid growth of new residential units. The Natural Resources and Public Buildings Committee has had one meeting where they discussed various sections of the city code relating to public use of the City's conservation areas and open spaces.

The City Council has approved two Conservation Restrictions, 19 acres at 117 Corliss Hill Road and 35.97 acres off Crystal Street. The City Council has adopted Rules and Regulations for special permits when the City Council sits as a special permit granting authority.



Fiscal 2026 Goals

The funds budgeted for FY26 will be adequate to run our department.

However, the Council respectfully requests the Mayor look into replacing the antiquated system used in Council Chambers to recognize Councilors who wish to speak during meetings. Additionally



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

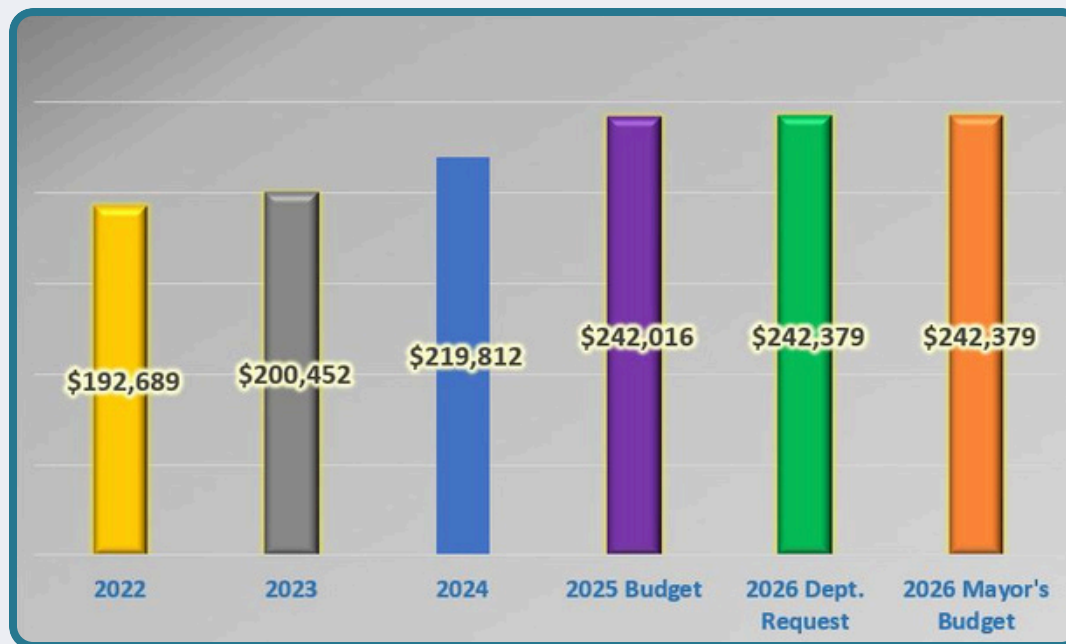


(978) 374 2328

(92)

City Council

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| City Council | | | | | | | | |
| 5110: Council-Salaries & Wages | \$ 185,324 | \$ 195,631 | \$ 214,020 | \$ 232,616 | \$ 232,979 | \$ 232,979 | \$ - | 0.2% |
| 5151: Council-Longevity | \$ 1,400 | | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ - | 0.0% |
| 5240: Council- Repairs & Maint. Office Equipment | \$ 3,213 | \$ 1,345 | \$ 1,522 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| 5240: Council-Office Supplies | \$ 2,675 | \$ 921 | \$ 2,442 | \$ 1,400 | \$ 1,400 | \$ 1,400 | \$ - | 0.0% |
| 5710: Council- Travel/Training | \$ - | \$ 649 | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| 5783: Councilors Expense | \$ 78 | | | | | \$ - | \$ - | 0.0% |
| 5785: Council-Office Equipment | \$ - | \$ 1,905 | \$ 528 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ - | 0.0% |
| Grand Total | \$ 192,689 | \$ 200,452 | \$ 219,812 | \$ 242,016 | \$ 242,379 | \$ 242,379 | \$ - | 0.1% |



City Council

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------|------------|------------|------------|----------|----------|----------|
| Administrative Assistant | \$ 61,020 | \$ 64,616 | \$ 64,979 | 1.0 | 1.0 | 1.0 |
| City Councilor | \$ 153,000 | \$ 168,000 | \$ 168,000 | 11.0 | 11.0 | 11.0 |
| Grand Total | \$ 214,020 | \$ 232,616 | \$ 232,979 | 12.0 | 12.0 | 12.0 |



Thomas J. Sullivan
Council President



Council Members



Timothy J. Jordan
Council Vice President



John A. Michitson
Councilor At-Large



Colin LePage
Councilor At-Large



Ralph T. Basiliere
Councilor Ward 1



Katrina Hobbs Everett
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





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.



(978) 374 2300

Fiscal 2025 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. 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 2026 Goals

The goals for FY26 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.



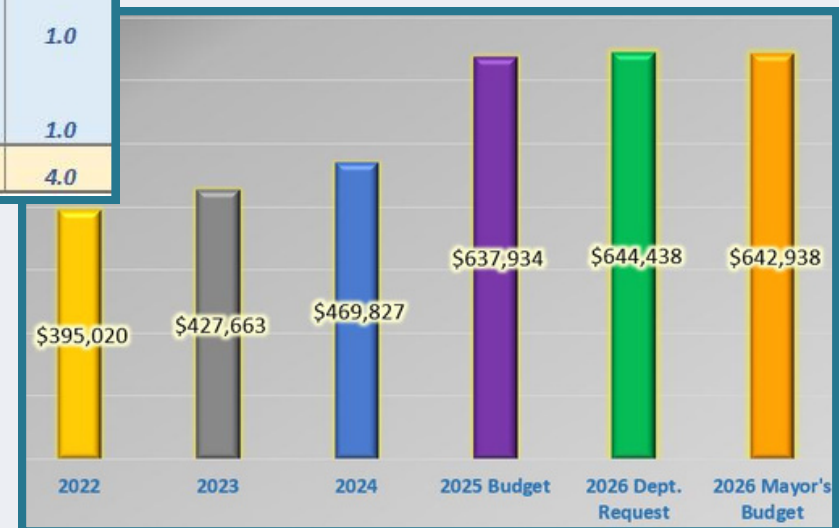
cityofhaverhill.com/government/mayors_office

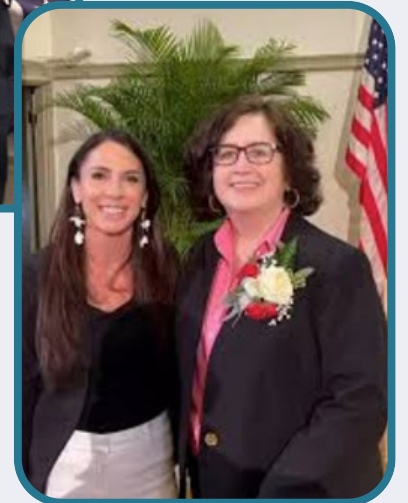
| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Mayor's Office | | | | | | | | |
| 5110: Mayor - Salaries & Wages | \$ 356,605 | \$ 389,591 | \$ 427,869 | \$ 426,084 | \$ 431,388 | \$ 431,388 | \$ - | 1.2% |
| 5151: Mayor - Longevity | \$ 2,000 | \$ 2,900 | \$ 2,600 | \$ 1,350 | \$ 1,300 | \$ 1,300 | \$ - | -3.7% |
| 5240: Repairs & Maint. Office Equip. | \$ 3,548 | \$ 1,345 | \$ 1,522 | \$ 3,000 | \$ 3,500 | \$ 3,500 | \$ - | 16.7% |
| 5275: Mayor - Mail Delivery Service | \$ 3,007 | \$ 2,925 | \$ 4,100 | \$ 3,000 | \$ 3,500 | \$ 3,500 | \$ - | 16.7% |
| 5301: Mayor - Consultant Grant Writers | | | \$ 12,983 | \$ 172,000 | \$ 172,000 | \$ 172,000 | \$ - | 0.0% |
| 5317: Mayor - Advertising | \$ - | \$ 160 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5340: Mayor - Telephone | \$ 3,304 | \$ 2,502 | \$ 1,692 | \$ 2,500 | \$ 750 | \$ 750 | \$ - | -70.0% |
| 5420: Mayor-Office Supplies | \$ 10,328 | \$ 8,839 | \$ 7,274 | \$ 10,000 | \$ 12,000 | \$ 11,500 | \$ (500) | 15.0% |
| 5710: Mayor-Travel & Training | \$ 601 | \$ 3,234 | \$ 1,698 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| 5730: Mayor-Dues/Subscriptions | \$ 15,627 | \$ 16,167 | \$ 10,089 | \$ 16,000 | \$ 16,000 | \$ 15,000 | \$ (1,000) | -6.3% |
| Grand Total | \$ 395,020 | \$ 427,663 | \$ 469,827 | \$ 637,934 | \$ 644,438 | \$ 642,938 | \$ (1,500) | 0.8% |

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| Administrative Assistant | \$ 79,398 | \$ 67,275 | \$ 68,621 | 1.0 | 1.0 | 1.0 |
| Chief of Staff | \$ 111,000 | \$ 118,114 | \$ 120,478 | 1.0 | 1.0 | 1.0 |
| Communications Director | \$ 10,000 | | | 0.0 | | |
| Deputy Chief of Staff | \$ 70,000 | \$ 79,695 | \$ 81,289 | 1.0 | 1.0 | 1.0 |
| Intern | \$ 10,600 | \$ 11,000 | \$ 11,000 | 0.0 | | |
| Mayor | \$ 146,871 | \$ 150,000 | \$ 150,000 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 427,869 | \$ 426,084 | \$ 431,388 | 4.0 | 4.0 | 4.0 |



Mayor's Office







Constituent Services

The City of Haverhill's 311 call center provides quality constituent services for City Hall. Trained operators are available over the phone during business hours to respond to non-emergency questions and concerns from residents. Anyone within city limits can dial 311 to speak to an operator. 311 streamlines service requests for residents, making it easier to report issues, such as potholes, street light outages, downed trees, and trash issues.

Fiscal 2025 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 2026 Goals

The goals for 2026 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.

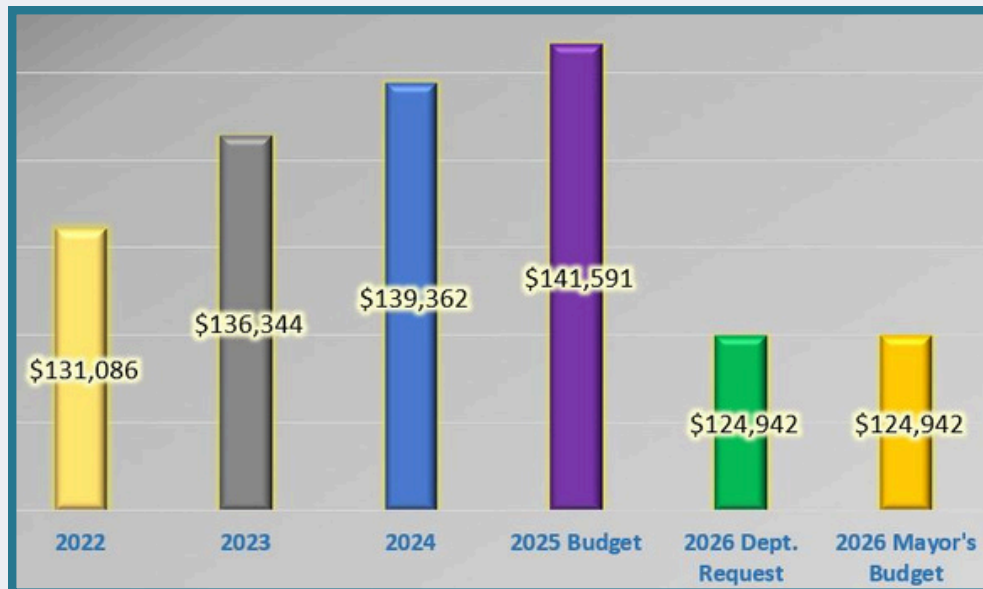


"311"



| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Constituent Services | | | | | | | | |
| 5110: Constituent Services Salaries & Wages | \$ 103,059 | \$ 100,465 | \$ 101,617 | \$ 103,591 | \$ 106,942 | \$ 106,942 | \$ - | 3.2% |
| 5130: Constituent Services - Overtime | \$ - | | \$ - | \$ 5,000 | \$ 2,500 | \$ 2,500 | \$ - | -50.0% |
| 5317: Constituent Services Publicity | \$ 149 | | \$ - | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.0% |
| 5340: Constituent Services Communications | \$ 22,485 | \$ 29,890 | \$ 24,525 | \$ 18,000 | \$ - | \$ - | \$ - | -100.0% |
| 5585: Constituent Services Software & Training | \$ 5,394 | \$ 5,639 | \$ 13,034 | \$ 14,000 | \$ 14,500 | \$ 14,500 | \$ - | 3.6% |
| 5871: Constituent Services Computers & Monitors | \$ - | \$ 350 | \$ 186 | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.0% |
| Grand Total | \$ 131,086 | \$ 136,344 | \$ 139,362 | \$ 141,591 | \$ 124,942 | \$ 124,942 | \$ - | -11.8% |

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| 311 Call Center | \$ 101,617 | \$ 103,591 | \$ 106,942 | 2.0 | 2.0 | 2.0 |
| Grand Total | \$ 101,617 | \$ 103,591 | \$ 106,942 | 2.0 | 2.0 | 2.0 |



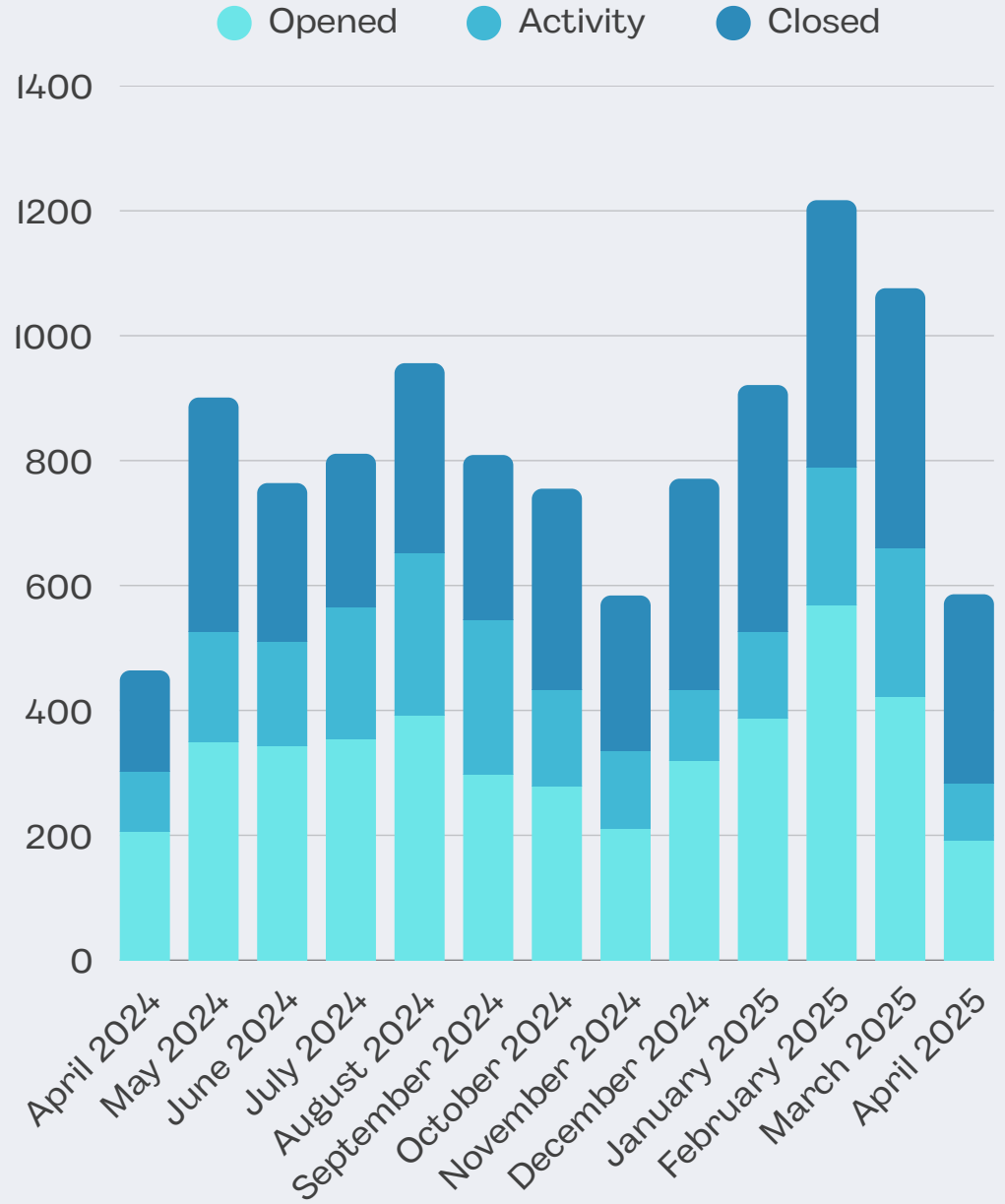
Constituent Services / "311"

APRIL 2024 - APRIL 2025

10,615
CALLS RECEIVED

APRIL 2024 - APRIL 2025

4,323
SERVICE REQUESTS
OPENED





Auditors

The mission of the Auditing Office is to present a complete and accurate statement of the city's financial condition.

The department is responsible for ensuring that all city departments expend tax dollars appropriately and lawfully. Responsibilities include performing pre-audits of all invoices and payrolls submitted for payment by the city departments, producing timely and accurate financial reporting and preparing, forecasting and maintaining the city's operating and capital budgets as well as monitoring the city's fiscal performance, reserves and debt.

Fiscal 2025 Accomplishments

A proud accomplishment for the Auditor's Office this year was receiving the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the second consecutive year. GFOA established the Distinguished Budget Presentation Awards Program in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Approximately 1,800 governments, including states, cities, counties, special districts, school districts, and more have been recognized for transparency in budgeting.

Fiscal 2026 Goals

Modernize Payroll Processes:

- The department aims to refine and streamline payroll operations to boost efficiency and accuracy.

Strengthen Internal Controls

- Efforts will be made to update and fortify internal controls, ensuring robust financial governance.

Focus on Staff Development

- Continued emphasis on training and development for new team members will be a priority, enhancing skills and expertise.

Enhance Financial Reporting

- We plan to improve financial transparency and reporting by leveraging the city's new website platform.



cityofhaverhill.com/departments/finance_department/auditor_s_office



(978) 374 2306

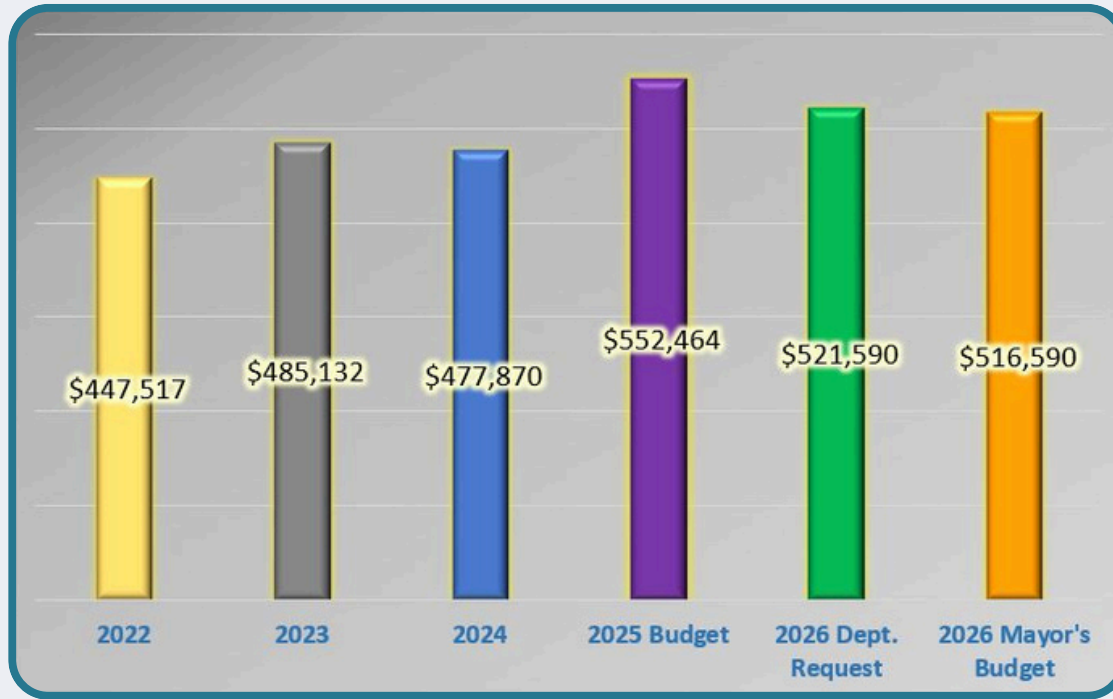
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| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| City Auditor's Office | | | | | | | | |
| 5110: Auditor-Salaries & Wages | \$ 327,437 | \$ 356,766 | \$ 358,081 | \$ 362,583 | \$ 377,209 | \$ 377,209 | \$ - | 4.0% |
| 5130: Auditor-Overtime | \$ 620 | \$ 8,510 | \$ 47 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5136: Auditor-Out of Grade | \$ 3,038 | \$ 14 | \$ 616 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5151: Auditor-Longevity | \$ 4,750 | \$ 4,550 | \$ 4,200 | \$ 2,500 | \$ - | \$ - | \$ - | -100.0% |
| 5240: Repairs & Maint. Office Equipment | \$ 1,152 | \$ 1,254 | \$ 1,522 | \$ 1,600 | \$ 1,600 | \$ 1,600 | \$ - | 0.0% |
| 5301: Auditor-Audit/Actuarial Services | \$ 109,729 | \$ 111,000 | \$ 101,000 | \$ 178,000 | \$ 135,000 | \$ 130,000 | \$ (5,000) | -27.0% |
| 5420: Auditor-Office Supplies | \$ 531 | \$ 336 | \$ 5,054 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| 5421: Auditor-Printer Supplies | | \$ 1,240 | \$ - | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ - | 0.0% |
| 5710: Auditor - Training | \$ - | | \$ 4,354 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| 5710: Auditor-Travel | \$ - | \$ 1,157 | \$ 1,214 | \$ 300 | \$ 300 | \$ 300 | \$ - | 0.0% |
| 5730: Auditor-Dues/Memberships | \$ 260 | \$ 305 | \$ 1,781 | \$ 1,781 | \$ 1,781 | \$ 1,781 | \$ - | 0.0% |
| Grand Total | \$ 447,517 | \$ 485,132 | \$ 477,870 | \$ 552,464 | \$ 521,590 | \$ 516,590 | \$ (5,000) | -6.5% |

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|---------------------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| Assistant City Auditor | \$ 88,056 | \$ 90,103 | \$ 91,905 | 1.0 | 1.0 | 1.0 |
| Chief Financial Officer/Auditor | \$ 148,569 | \$ 154,192 | \$ 162,994 | 1.0 | 1.0 | 1.0 |
| Head Administration | \$ 51,463 | \$ 48,295 | \$ 53,331 | 1.0 | 1.0 | 1.0 |
| Out of Grade | | | | 0.0 | 0.0 | |
| Senior Accountant | \$ 69,993 | \$ 69,993 | \$ 68,979 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 358,081 | \$ 362,583 | \$ 377,209 | 4.0 | 4.0 | 4.0 |

Auditor's Office





APRIL 2024 - APRIL 2025

11,400
CHECKS PRINTED

APRIL 2024 - APRIL 2025

6,000
DEPOSITS POSTED





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 laws and city ordinances. Procurement processes are conducted in a manner that ensures open and fair competition, with the objective of acquiring the needed item or service at the lowest possible cost, consistent with expected delivery and quality requirements.

Fiscal 2025 Accomplishments

The Purchasing Office carried out thirty-four (22) formal advertised Invitation for Bids and Request for Proposals/Qualifications solicitation and contracting processes in FY25 (as of 2/1/25). Some of the more significant projects and services procured included DPW road services and bridge projects, School HVAC, Water & Sewer engineering, Parks improvements and Citizens Center improvements.

The Purchasing Office reviewed and approved 4,266 Purchase Order requests worth a total of \$93,148,692 in FY25 (as of 2/1/25). The FY24 number was 7,371 POs for a combined total of \$108,281,889.

Fiscal 2026 Goals

The goal of the Purchasing Office is to provide professional and responsive service and guidance to all 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/>



(978) 420 3606

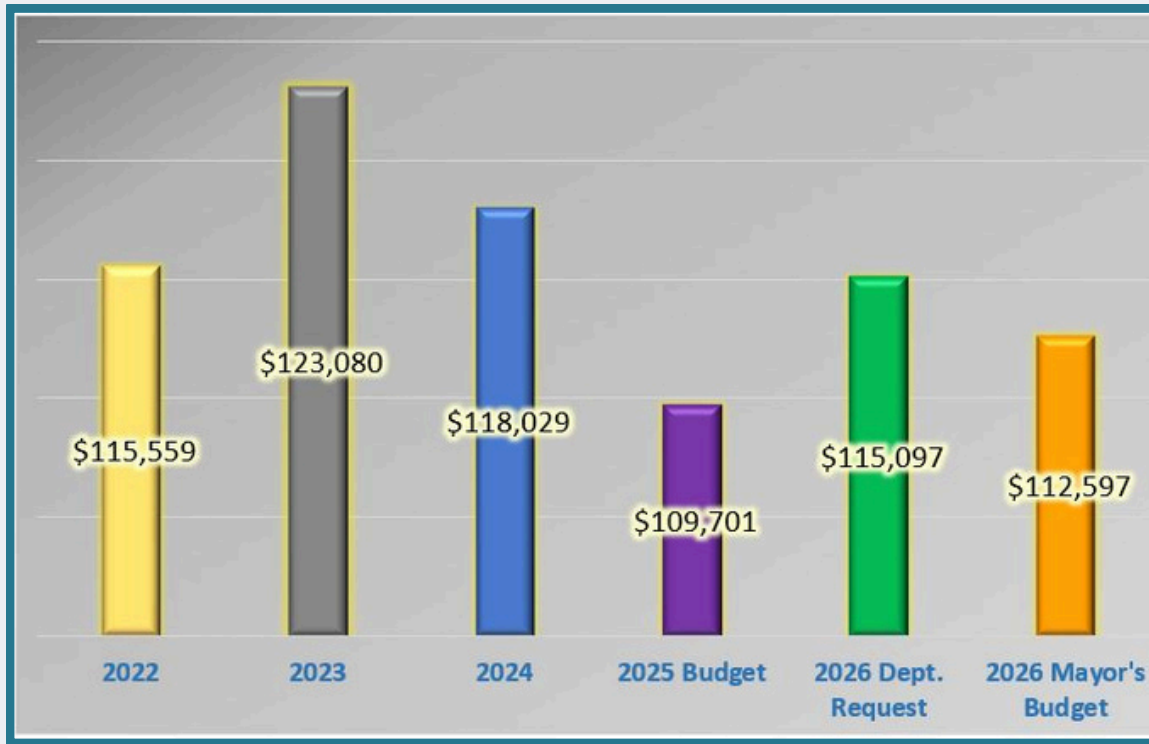
(105)

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Purchasing | | | | | | | | |
| 5110: Purchasing-Salaries & Wages | \$ 104,964 | \$ 113,747 | \$ 101,125 | \$ 97,301 | \$ 99,247 | \$ 99,247 | \$ - | 2.0% |
| 5151: Purchasing - Longevity | \$ - | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ - | 0.0% |
| 5240: Repairs & Maint. Office Equipment | \$ 2,408 | \$ 1,374 | \$ 1,522 | \$ 2,500 | \$ 1,500 | \$ 1,500 | \$ - | -40.0% |
| 5317: Purchasing-Advertising | \$ 3,174 | \$ 1,740 | \$ 7,633 | \$ 5,000 | \$ 7,000 | \$ 7,000 | \$ - | 40.0% |
| 5340: Purchasing - Communications | | | | | | \$ - | \$ - | 0.0% |
| 5341: Purchasing-Postage | \$ 55 | \$ 9 | \$ - | \$ 100 | \$ - | \$ - | \$ - | -100.0% |
| 5420: Purchasing-Office Supplies | \$ 4,807 | \$ 4,274 | \$ 5,971 | \$ 3,000 | \$ 5,500 | \$ 3,000 | \$ (2,500) | 0.0% |
| 5710: Purchasing-Travel/Training | \$ 135 | \$ 509 | \$ 132 | \$ - | \$ 200 | \$ 200 | \$ - | 0.0% |
| 5730: Purchasing-Dues and Memberships | \$ 15 | \$ 127 | \$ 346 | \$ 500 | \$ 350 | \$ 350 | \$ - | -30.0% |
| Grand Total | \$ 115,559 | \$ 123,080 | \$ 118,029 | \$ 109,701 | \$ 115,097 | \$ 112,597 | \$ (2,500) | 2.6% |

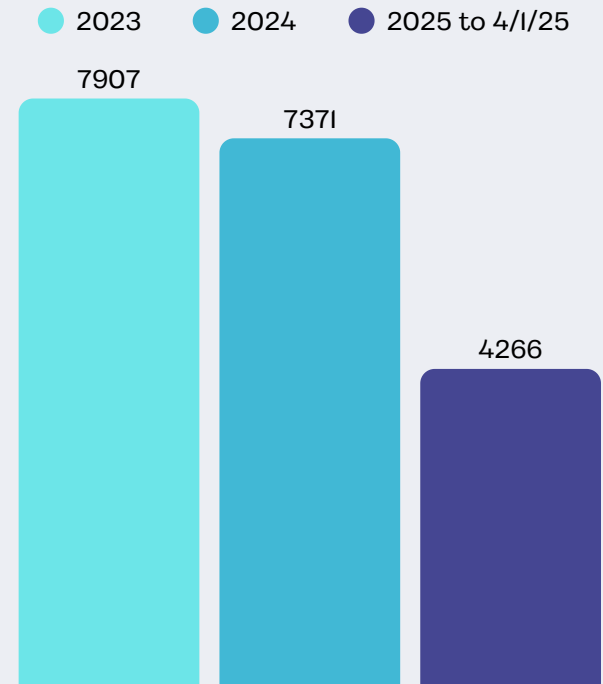
| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------|-------------------|------------------|------------------|------------|------------|------------|
| Administrative Assistant | \$ 3,824 | | | 0.3 | 0.0 | |
| Purchasing Agent | \$ 97,301 | \$ 97,301 | \$ 99,247 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 101,125 | \$ 97,301 | \$ 99,247 | 1.3 | 1.0 | 1.0 |

Purchasing Office





Purchase Orders Issued



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



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.



cityofhaverhill.com/departments/finance_department/assessor_s_office

Fiscal 2025 Accomplishments

The Assessor's Office has refined the methodology for Haverhill's Payment in Lieu of Tax agreements (PILOTs), gaining a clearer understanding of the processes and elements accepted by the Department of Revenue (DOR). This will remain a priority for FY2026 as we collaborate with our energy consultant on current and future "green" initiatives.

In FY2025, we experienced improved returns of income and expense forms from our commercial, industrial, and apartment properties. This increase can be attributed to sending second and final notices for these forms, as well as promoting them on our website. In FY2026, we will continue sending these reminders to enhance our analysis of income—including business and rental revenues—and closely examine allowable expenses.

Fiscal 2026 Goals

The objectives for 2026 involve deepening our understanding of Tax Increment Financing Agreements, focusing on:

- Best practices for terminology
- Duration of contracts
- Estimations of future assessments

We will also prioritize documenting our processes and procedures, ensuring that both current and future team members can utilize these resources as reminders or educational tools.

Additionally, we aim to adopt new software and process techniques that will enhance our daily operations, boosting both efficiency and speed in completing our tasks for FY2026.



(978) 374 2316

(108)

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Assessor's Office | | | | | | | | |
| 5110: Assessor-Salaries & Wages | \$ 248,010 | \$ 244,577 | \$ 251,628 | \$ 269,502 | \$ 280,988 | \$ 280,988 | \$ - | 4.3% |
| 5130: Assessor-Overtime | \$ 5,910 | \$ 6,800 | \$ 143 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5136: Assessor Out of Grade | \$ 504 | \$ 490 | \$ 28 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5151: Assessor-Longevity | \$ 3,800 | \$ 5,100 | \$ 5,100 | \$ 5,100 | \$ 5,800 | \$ 5,800 | \$ - | 13.7% |
| 5199: Assessor-Board Stipends | \$ 11,086 | \$ 11,009 | \$ 11,000 | \$ 11,000 | \$ 11,000 | \$ 11,000 | \$ - | 0.0% |
| 5240: Repairs & Maint. Office Equipment | \$ 1,152 | \$ 1,254 | \$ 1,522 | \$ 2,000 | \$ 2,029 | \$ 2,029 | \$ - | 1.5% |
| 5302: Assessor - Digital Aerial | \$ - | \$ 4,568 | \$ - | \$ - | \$ 9,136 | \$ 9,136 | \$ - | 0.0% |
| 5310: Assessor-Revaluation Services | \$ 90,861 | \$ 236,430 | \$ 210,009 | \$ 150,515 | \$ 156,540 | \$ 156,540 | \$ - | 4.0% |
| 5311: Assessor-Software & Licenses | \$ 10,850 | \$ 10,000 | | | | \$ - | \$ - | 0.0% |
| 5312: Assessor-Appraisal | | | \$ 1,774 | \$ 21,225 | \$ 21,225 | \$ 5,400 | \$ (15,825) | -74.6% |
| 5312: Assessor-Mapping/Planning | \$ 625 | \$ 958 | \$ 1,008 | \$ 1,650 | \$ 1,650 | \$ 1,650 | \$ - | 0.0% |
| 5342: Assessor-Abstracts Printing | \$ - | | \$ - | \$ 210 | \$ 210 | \$ 210 | \$ - | 0.0% |
| 5420: Assessor-Office Supplies | \$ 2,181 | \$ 3,071 | \$ 2,977 | \$ 2,750 | \$ 2,750 | \$ 2,750 | \$ - | 0.0% |
| 5480: Assessor-Vehicular Supplies | \$ 53 | \$ 55 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5730: Assessor-Dues and Memberships | \$ 1,216 | \$ 1,774 | \$ 1,576 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Grand Total | \$ 376,247 | \$ 526,086 | \$ 486,765 | \$ 465,452 | \$ 492,828 | \$ 477,003 | \$ (15,825) | 2.5% |

Assessor's Office



Assessor's Office

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| Assessor | \$ 103,832 | \$ 106,948 | \$ 109,087 | 1.0 | 1.0 | 1.0 |
| Assistant Assessor | \$ 64,226 | \$ 69,993 | \$ 71,393 | 1.0 | 1.0 | 1.0 |
| Consultant | \$ - | | | 0.0 | 0.0 | |
| Head Clerk | \$ 44,930 | \$ 49,750 | \$ 53,698 | 1.0 | 1.0 | 1.0 |
| Head Clerk/Floater | \$ 38,640 | \$ 42,811 | \$ 46,810 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 251,628 | \$ 269,502 | \$ 280,988 | 4.0 | 4.0 | 4.0 |



Assessor's Office



2,400

PROPERTIES INSPECTED

21,600

PARCELS VALUED

568

EXEMPTIONS PROCESSED





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 2025 Accomplishments

The Treasurer's Office is strategically broadening its portfolio of bank accounts to fully capitalize on the higher interest rates available through money market accounts, U.S. Treasury bonds, and certificates of deposit.

To enhance both internal and external controls, the Office is implementing a comprehensive cash handling policy.

We have streamlined the collection process for outstanding tax title agreements by introducing additional reminder systems throughout the year.

Clarity has been improved on real estate and personal property tax bills to better emphasize delinquent balances.

Security for wire transfer processes has been strengthened with the implementation of dual authorization.

Fiscal 2026 Goals

To enhance the process of issuing parking tickets, equip officers with handheld devices. This will boost both accuracy and efficiency when compared to the current handwritten approach.

Create a presence on social media platforms to share due date reminders and Massachusetts tax information with a wider audience.



cityofhaverhill.com/departments/finance_department/treasurer_tax_collector



(978) 374 2320

(112)

Treasurer & Collector's Office

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Treasurer & Collector | | | | | | | | |
| 5110: Treas/Coll-Salaries & Wages | \$ 444,142 | \$ 436,430 | \$ 426,233 | \$ 447,020 | \$ 464,558 | \$ 464,558 | \$ - | 3.9% |
| 5130: Treas/Coll-Overtime | \$ 858 | \$ 1,148 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5137: Treasurer/Collector-Out of Grade | \$ 668 | \$ 1,400 | \$ 504 | \$ 1,000 | \$ 1,000 | \$ 500 | \$ (500) | -50.0% |
| 5151: Treas/Coll-Longevity | \$ 9,600 | \$ 7,000 | \$ 6,400 | \$ 3,950 | \$ 4,150 | \$ 4,150 | \$ - | 5.1% |
| 5240: Repairs & Maint. Office Equipment | \$ 2,305 | \$ 3,812 | \$ 1,913 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| 5240: Treas/Coll-Office Supplies | \$ 6,971 | \$ 7,394 | \$ 6,060 | \$ 7,000 | \$ 7,000 | \$ 6,000 | \$ (1,000) | -14.3% |
| 5241: Treas/Coll-Printed Supplies | \$ 7,338 | \$ 11,227 | \$ 18,381 | \$ 23,400 | \$ 23,400 | \$ 23,000 | \$ (400) | -1.7% |
| 5316: Outside Consultant Service | \$ 86,487 | \$ 79,060 | \$ 86,788 | \$ 90,000 | \$ 90,600 | \$ 90,600 | \$ - | 0.7% |
| 5317: Treas/Coll-Advertising | \$ - | \$ 3,040 | \$ 2,065 | \$ 4,000 | \$ 4,000 | \$ 3,000 | \$ (1,000) | -25.0% |
| 5341: Treas/Coll-Postage | \$ 48,154 | \$ 60,527 | \$ 65,895 | \$ 72,000 | \$ 72,000 | \$ 70,000 | \$ (2,000) | -2.8% |
| 5389: Treas/Coll-Tax Title | \$ 35,857 | \$ 43,081 | \$ 54,366 | \$ 51,500 | \$ 53,000 | \$ 53,000 | \$ - | 2.9% |
| 5391: Treas/Coll-Bonds-Personal | \$ 1,200 | \$ 678 | \$ 520 | \$ 2,000 | \$ 700 | \$ 700 | \$ - | -65.0% |
| 5710: Treasurer/Collector Travel | \$ 2,906 | \$ 3,695 | \$ 2,898 | \$ 4,000 | \$ 3,000 | \$ 3,000 | \$ - | -25.0% |
| 5780: Treas/Coll-Appraisals | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Grand Total | \$ 646,486 | \$ 658,492 | \$ 672,024 | \$ 707,870 | \$ 725,408 | \$ 720,508 | \$ (4,900) | 1.8% |

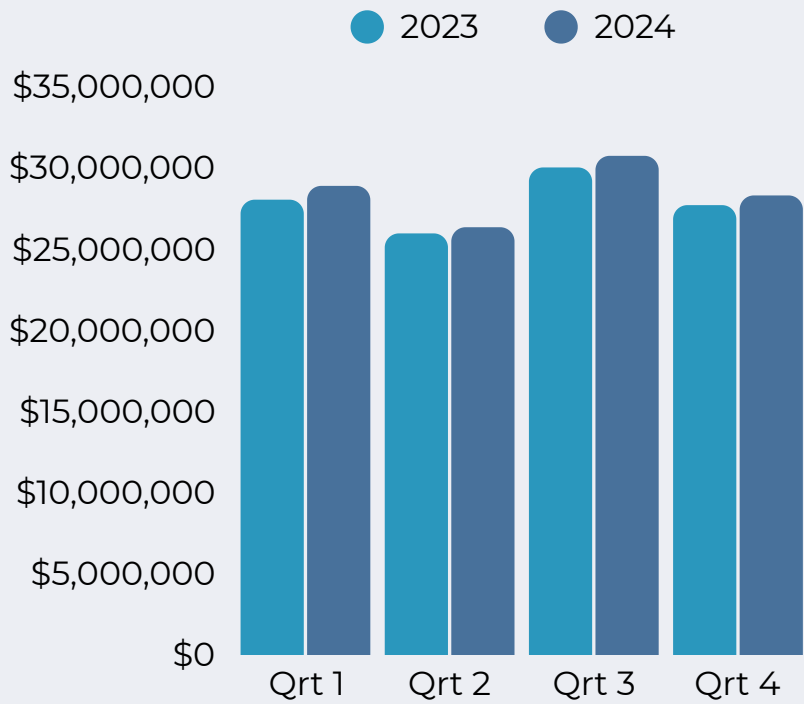
| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|---------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| Assistant Treasurer | \$ 66,407 | \$ 77,765 | \$ 79,321 | 1.0 | 1.0 | 1.0 |
| Data Entry Operator | \$ 56,357 | \$ 58,177 | \$ 62,772 | 1.0 | 1.0 | 1.0 |
| Head Administration | \$ 99,749 | \$ 99,810 | \$ 107,147 | 2.0 | 2.0 | 2.0 |
| Head Clerk/Floater | \$ 43,067 | \$ 43,721 | \$ 43,594 | 1.0 | 1.0 | 1.0 |
| Office Manager | \$ 47,406 | \$ 42,403 | \$ 47,747 | 1.0 | 1.0 | 1.0 |
| Treasurer/Collector | \$ 113,247 | \$ 125,144 | \$ 123,977 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 426,233 | \$ 447,020 | \$ 464,558 | 7.0 | 7.0 | 7.0 |





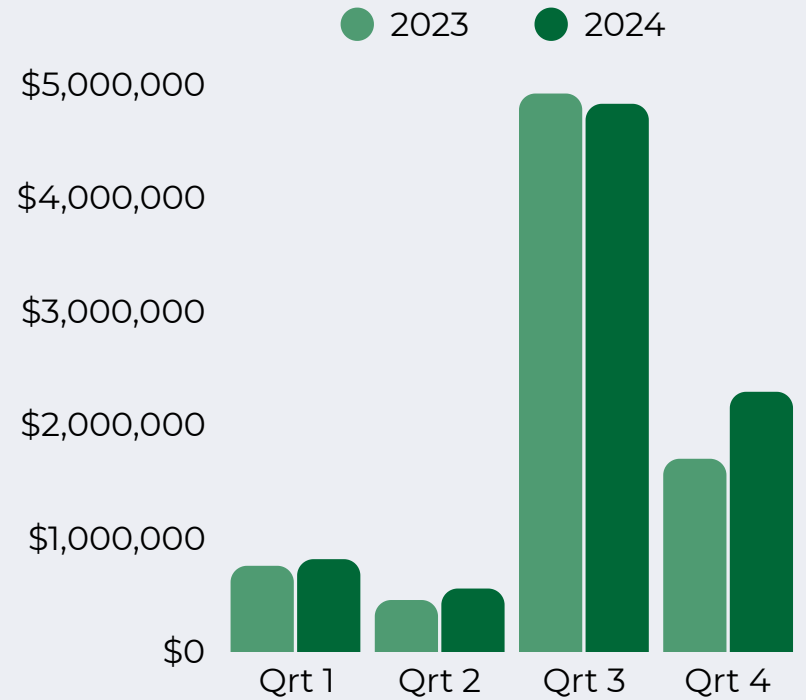
Treasurer & Collector's Office





Real Estate Tax Collections

2.3% Increase in 2024 Collections



Motor Vehicle Tax Collections

13.1% Increase in 2024 Collections





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 2025 Accomplishments

In 2024, long-time City Solicitor, William “Bill” Cox, Jr. retired from the City of Haverhill after 36 years of service. Bill served under the previous 5 Mayors and served as Personnel Director from (1984-1988), as Assistant City Solicitor from (1994-2004) and as City Solicitor from (2004-2024).

Thank you for all your years of service to the City of Haverhill!



Mead, Talerman & Costa, LLC
Attorneys at Law



| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Legal Department | | | | | | | | |
| 5110: Legal-Salaries & Wages | \$ 83,627 | \$ 111,041 | \$ 64,980 | \$ 45,900 | \$ 46,818 | \$ 46,818 | \$ - | 2.0% |
| 5151: Legal-Longevity | \$ 1,400 | \$ 3,600 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5306: Legal Consultant Services | \$ 149,739 | \$ 122,068 | \$ 173,403 | \$ 442,500 | \$ 500,000 | \$ 500,000 | \$ - | 13.0% |
| 5307: Legal-Clerical Services | \$ 10,500 | \$ 10,500 | \$ 5,250 | \$ 10,500 | \$ 6,500 | \$ 6,500 | \$ - | -38.1% |
| 5340: Legal-Communications | \$ 1,900 | \$ 1,900 | \$ 950 | \$ 1,900 | \$ 1,000 | \$ 1,000 | \$ - | -47.4% |
| 5341: Legal-Postage | \$ 3,500 | \$ 3,500 | \$ 1,750 | \$ 3,500 | \$ 2,000 | \$ 2,000 | \$ - | -42.9% |
| 5710: Legal-Travel | \$ 3,000 | \$ 3,000 | \$ 1,500 | \$ 3,000 | \$ 2,000 | \$ 1,500 | \$ (500) | -50.0% |
| 5789: Legal-Insurance/Deductible | \$ 26,712 | \$ 12,501 | \$ 21,047 | \$ 30,000 | \$ 25,000 | \$ 25,000 | \$ - | -16.7% |
| Grand Total | \$ 280,378 | \$ 268,110 | \$ 268,880 | \$ 537,300 | \$ 583,318 | \$ 582,818 | \$ (500) | 8.5% |

Legal Department

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------|------------------|------------------|------------------|------------|------------|------------|
| Assistant City Solicitor | \$ 45,900 | \$ 45,900 | \$ 46,818 | 0.5 | 0.3 | 0.3 |
| City Solicitor | \$ 19,080 | | | 0.0 | | |
| Grand Total | \$ 64,980 | \$ 45,900 | \$ 46,818 | 0.5 | 0.3 | 0.3 |





Human Resources

The HR Department is responsible for Employment/Recruitment, Benefits, Training and Development, Collective Bargaining and Employee Relations. HR is responsible for administering health, life and dental insurance benefits for active city employees and all retirees. We also oversee disability plan options, FSA plan, HRA plan, Deferred Compensation plans, and EAP plan for employees. We have 343 active employees and 1339 retirees enrolled in GIC insurance coverage. We monitor and administer worker's compensation claims for the city and school departments.

Fiscal 2025 Accomplishments

The HR office processed 467 personnel action forms. We are in constant contact with the Payroll Office to ensure new employees are entered correctly and are paid accurately. The HR Department posted and advertised 49 positions during fiscal 2025. We received 2,200 applications and filled 41 of those positions. In addition, we hired 20 Police Officers and 25 Firefighters through civil service guidelines. We also advertised and appointed 17 summer/seasonal employees. HR has participated on 21 interview boards for various positions.

We processed 16 retirements, 19 resignations and 9 terminations during the fiscal 25 budget year. We have processed 451 worker's compensation claims during 2025, 54 of which were city employees. Currently we have 1 open cases and 1 out of work due to their injuries.

Fiscal 2026 Goals

In fiscal 2026, Human Resources will continue to provide a competent well-trained workforce and promote the municipality's ability to run effectively.

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.



cityofhaverhill.com/departments/human_resources



(978) 374 2357

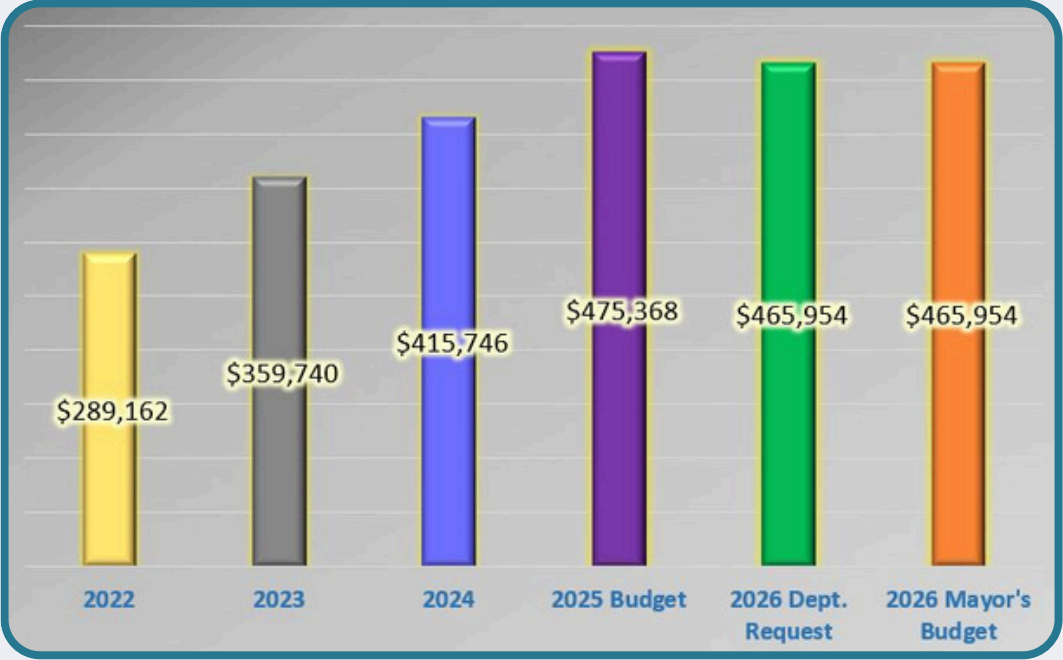
(118)

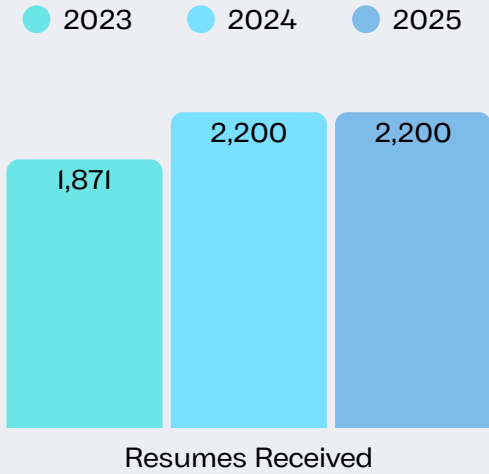
| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Human Resources | | | | | | | | |
| 5110: HR-Salaries & Wages | \$ 197,739 | \$ 221,397 | \$ 255,173 | \$ 295,918 | \$ 300,404 | \$ 300,404 | \$ - | 1.5% |
| 5151: HR-Longevity | \$ 1,400 | \$ 2,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| 5178: HR-Employee Assis Program | \$ 3,879 | \$ 2,728 | \$ 5,250 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0.0% |
| 5195: HR-Tuition Reimbursement | \$ 4,166 | \$ 2,225 | \$ 2,385 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0.0% |
| 5240: Repairs & Maint. Office Equipment | \$ 2,675 | \$ 2,260 | \$ 2,384 | \$ 2,250 | \$ 3,000 | \$ 3,000 | \$ - | 33.3% |
| 5275: HR - Mail Delivery Service | \$ 869 | \$ 580 | \$ 917 | \$ 750 | \$ 800 | \$ 800 | \$ - | 6.7% |
| 5306: HR-Diversity Consultant | | | \$ - | \$ 30,000 | \$ 20,000 | \$ 20,000 | \$ - | -33.3% |
| 5307: HR-Employee Engagement | | | \$ 3,515 | \$ 4,250 | \$ 4,500 | \$ 4,500 | \$ - | 5.9% |
| 5317: HR-Advertising | \$ 1,857 | \$ 1,160 | \$ 1,226 | \$ 1,500 | \$ 2,500 | \$ 2,500 | \$ - | 66.7% |
| 5341: HR - Postage | \$ 54,877 | \$ 103,624 | \$ 83,261 | \$ 70,000 | \$ 75,000 | \$ 75,000 | \$ - | 7.1% |
| 5384: HR-Physical Exams | \$ 17,780 | \$ 17,597 | \$ 50,167 | \$ 45,000 | \$ 40,000 | \$ 40,000 | \$ - | -11.1% |
| 5385: HR-Record Storage | \$ 3,048 | \$ 4,756 | \$ 6,185 | \$ 6,000 | \$ - | \$ - | \$ - | -100.0% |
| 5420: HR-Office Supplies | \$ 725 | \$ 785 | \$ 2,055 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| 5710: HR-Travel | \$ 147 | \$ 628 | \$ 228 | \$ 200 | \$ 250 | \$ 250 | \$ - | 25.0% |
| Grand Total | \$ 289,162 | \$ 359,740 | \$ 415,746 | \$ 475,368 | \$ 465,954 | \$ 465,954 | \$ - | -2.0% |

Human Resources



| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------|------------|------------|------------|----------|----------|----------|
| Head Clerk/Floater | \$ 36,033 | \$ 43,721 | \$ 45,596 | 1.0 | 1.0 | 1.0 |
| HR Director | \$ 108,586 | \$ 114,578 | \$ 116,850 | 1.0 | 1.0 | 1.0 |
| HR Technician | \$ 110,554 | \$ 137,619 | \$ 137,958 | 2.0 | 2.0 | 2.0 |
| Grand Total | \$ 255,173 | \$ 295,918 | \$ 300,404 | 4.0 | 4.0 | 4.0 |

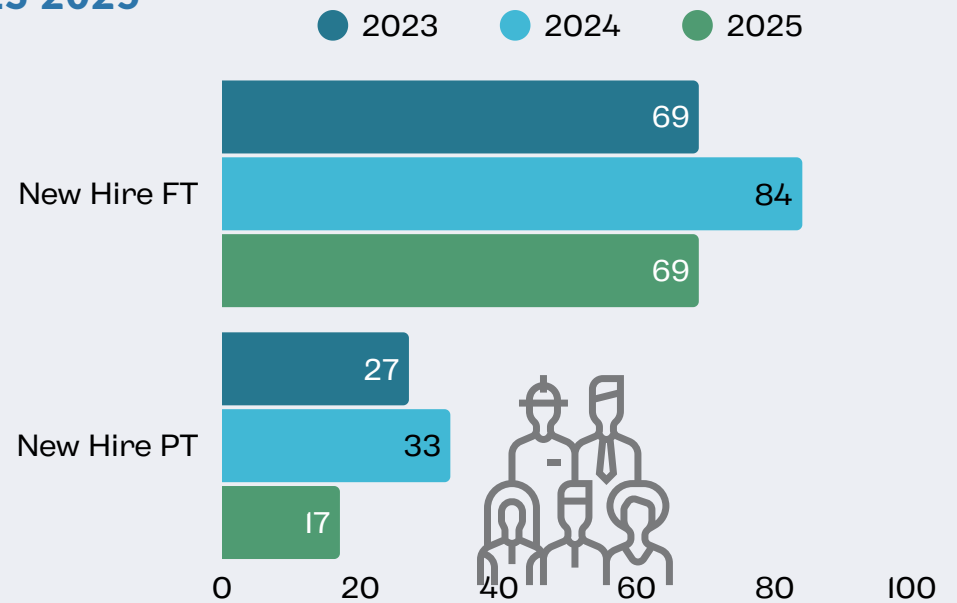
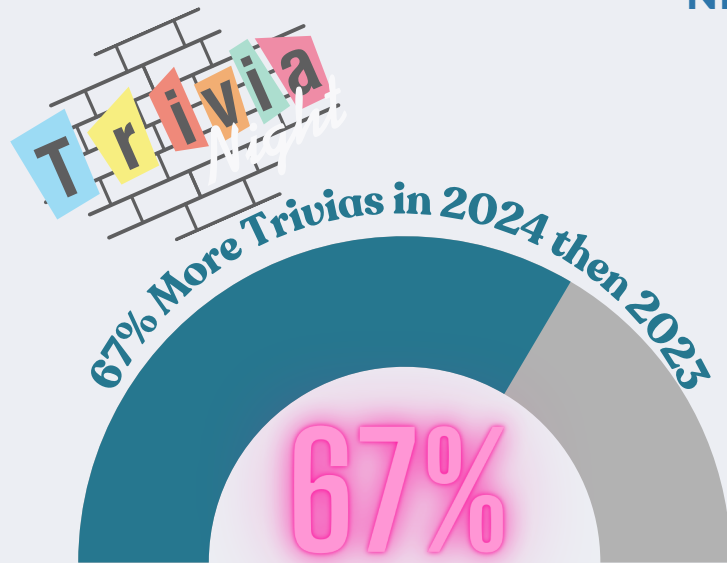




1,274
RETIREES

16

NEW RETIREES 2025





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 2025 Accomplishments

The Information Technology department has completed several key projects to enhance the City of Haverhill's technological infrastructure. These include the launch of a new, ADA-compliant city website, the upcoming public Wi-Fi installation at City Hall, proactive system retention and server refresh planning, and bolstering the City's security posture. Additionally, efforts to update the City of Haverhill's WISP and website linkage policy and the reworking of the 311 system have improved efficiency. Other significant improvements involve the consolidation of software licenses, upgrades to City Hall's internet connection, an in-house wiring design for the Clerk remodel, the elimination of redundant consultant fees for project management, and the consolidation of mobile device management. Furthermore, the reconstruction of the City Hall network is nearing completion, and obsolete data lines to various locations have been canceled.

Fiscal 2026 Goals

The total requested budget reflects the City's commitment to maintaining and improving its IT infrastructure following the recent merger of IT departments. As we continue our discovery process and network rebuild, this budget will ensure operational stability while allowing us to make strategic improvements.

We anticipate that the next fiscal year will provide a clearer picture of the long-term IT requirements, at which point we will present an updated budget that aligns with the evolving needs of the City's technology infrastructure.

Management Information Systems - MIS

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|---------------------|---|---------------------------------|
| Information Technology | | | | | | | | |
| 5110: MIS-Salaries & Wages | \$ 41,207 | \$ 43,585 | \$ 51,898 | \$ 110,000 | \$ 160,000 | \$ 160,000 | \$ - | 45.5% |
| 5151: MIS-Longevity | \$ 1,400 | | | | | \$ - | \$ - | 0.0% |
| 5240: MIS - Repairs & Maint. Office Equipment | \$ 2,158 | \$ 1,818 | \$ 1,748 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| 5302: MIS-Computer System Support | \$ 354,735 | \$ 554,407 | \$ 356,880 | \$ 413,720 | \$ 58,220 | \$ 58,220 | \$ - | -85.9% |
| 5313: MIS-Computer Service On-Line | \$ 139,518 | \$ 148,058 | \$ 270,713 | \$ 266,273 | \$ 366,273 | \$ 366,273 | \$ - | 37.6% |
| 5314: MIS-Computer Supplies | \$ - | \$ 7,970 | \$ 63,860 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5314: MIS-Computer Training | \$ - | \$ 1,854 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5340: MIS-Communications | \$ 47,739 | \$ 64,083 | \$ 80,245 | \$ 105,809 | \$ 145,809 | \$ 145,809 | \$ - | 37.8% |
| 5420: MIS-Office Supplies | \$ - | | \$ 872 | \$ 500 | \$ 5,000 | \$ 5,000 | \$ - | 900.0% |
| 5583: MIS Cyber Related | | | | \$ 97,587 | \$ 97,587 | \$ - | \$ (97,587) | -100.0% |
| 5585: MIS-Software Upgrades | \$ - | \$ 869 | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5586: MIS-Software Licenses | \$ 91,347 | \$ 59,938 | \$ 91,673 | \$ 36,832 | \$ 57,832 | \$ 57,832 | \$ - | 57.0% |
| 5788: MIS-Technology Wiring | \$ - | | \$ 463 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| 5871: MIS-Replace Technology Equipment | \$ - | \$ 26,840 | \$ 15,807 | \$ 25,000 | \$ 50,000 | \$ 50,000 | \$ - | 100.0% |
| Grand Total | \$ 678,104 | \$ 909,422 | \$ 934,158 | \$ 1,060,721 | \$ 945,721 | \$ 848,134 | \$ (97,587) | -20.0% |



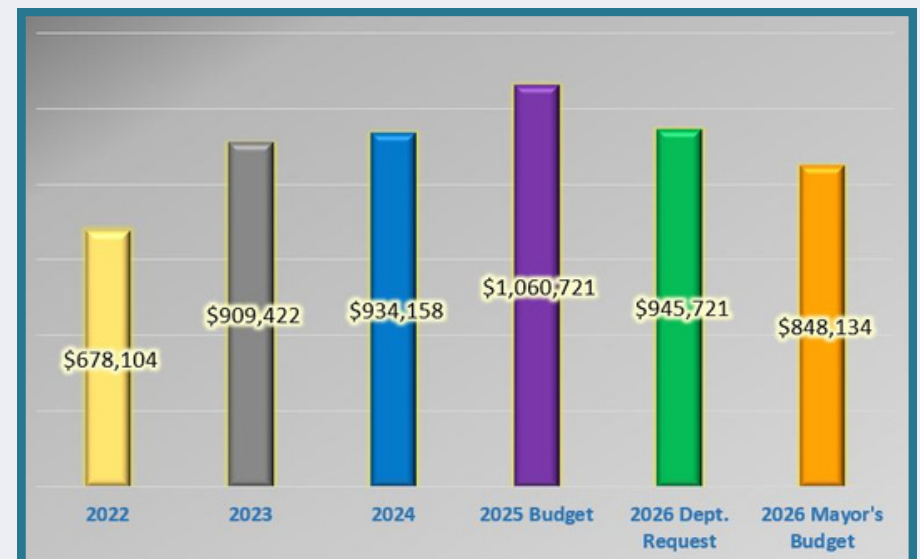
| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--|------------------|-------------------|-------------------|------------|------------|------------|
| Accounts Engineer | | | \$ 5,000 | | | 0.1 |
| Assistant Director | | \$ 15,000 | \$ 15,000 | | 0.3 | 0.3 |
| Communications | | | \$ 5,000 | | | 0.1 |
| Implementation Specialist - NEW | \$ - | \$ - | | 0.5 | 0.0 | |
| IT Analyst | \$ 51,898 | | | 0.5 | 0.0 | |
| IT Director | \$ - | \$ 30,000 | \$ 30,000 | 0.0 | 0.3 | 0.3 |
| Junior Engineer | | | \$ 5,000 | | | 0.1 |
| Junior Engineer / Implementaion Specialist | | \$ 50,000 | \$ 55,000 | | 1.0 | 1.0 |
| Senior Technology Facilitator | | \$ 5,000 | \$ 5,000 | | 0.3 | 0.1 |
| Systems Network Engineer | | \$ 10,000 | \$ 10,000 | | 0.3 | 0.1 |
| Technician | | | \$ 30,000 | | | 0.6 |
| Grand Total | \$ 51,898 | \$ 110,000 | \$ 160,000 | 1.0 | 2.0 | 2.5 |



Douglas Russell
Director of Technology



Brian Nagel
Assistant Director of Technology



System Uptime & Reliability

98%

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

Cybersecurity & Incident Response Time

90%

Resolve 90% of IT support tickets within 24 hours and 98% within five business days.

Technology Replacement & Lifecycle Management

100%

Ensure 100% of critical hardware (servers, networking equipment, and workstations) is replaced on a 5-year cycle.

500 Mbps



Maintain an average network speed of at least 500 Mbps for municipal buildings.



Resolve 90% of IT support tickets within 24 hours and 98% within five business days.





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.



cityofhaverhill.com/government/city_clerk

Fiscal 2025 Accomplishments

In fiscal 2025, the City Clerks Office has issued and/or completed the following:

- 2,734 birth certificates
- 602 births registered
- 5,161 death certificates
- 875 deaths registered
- 1,232 marriage certificates
- 417 marriage intentions filed
- 392 marriages recorded
- 147 wedding ceremonies performed
- 35 amendments to vital records
- 1,969 dog licenses
- 46 flammable registrations
- 150 yard sale permits
- 22 tag day permits
- 695 documents notarized
- 182 oaths administered for notaries
- 223 business certificates
- 9 special permits
- 54 agendas drafted
- 2 elections administered
- 19,278 ballots mailed
- 49 liquor licenses for restaurants
- 29 liquor licenses for package stores
- 169 common victuallers issued/amended
- 135 entertainment licenses issued/amended
- 61 car dealer licenses issued

Fiscal 2026 Goals

Our goal for the fiscal year 2026 is to better prioritize our space in the City Archives. It is my hope that we will be approved for the Roving Archivist grant program, which will give us a better understanding of retention schedules and the digitization of our records. It is my plan to begin digitizing some of our records, as well, to assist with alleviating space in our archives.



(978) 374 2312

2024 CITY CLERK'S OFFICE YEAR IN REVIEW



Vital Records

- 615 Registered Births
- 2,538 Birth Certificates Issued
- 1,033 Registered Deaths
- 5,395 Death Certificates Issued
- 363 Marriages Recorded
- 401 Marriage Intentions Filed
- 1,124 Marriage Certificates Issued
- 91 Ceremonies Performed
- 32 Amendments of Records



Dog Licenses



- 2,819 Dog Licenses Issued

Business Certificates

- 236 Business Certificates Issued



Inflammables



- 47 Inflammable Storage Tanks Registered

Notary Services

- 680 Documents Notarized



- 198 Oaths Administered to Notaries & Justices of the Peace

Yard Sales

- 242 Yard Sale Permits Issued



City Council

- 34 Agendas Drafted
- 450 Documents Recorded
- 10 Special Permits Filed



License Commission

- 69 Liquor Licenses for Restaurants Issued
- 31 Liquor Licenses for Package Stores Issued
- 116 Common Victuallers Issued
- 138 Entertainment Licenses Issued



- 57 Car Dealer Licenses Issued

Elections



- 4 Elections Administered
- 7 Voter Registration Events Hosted

- 3,555 New Voters Registered
- 26,033 Vote by Mail Ballots Mailed Over 3 Elections*
- 3,068 Signatures Certified on Initiative Petitions

VOTE

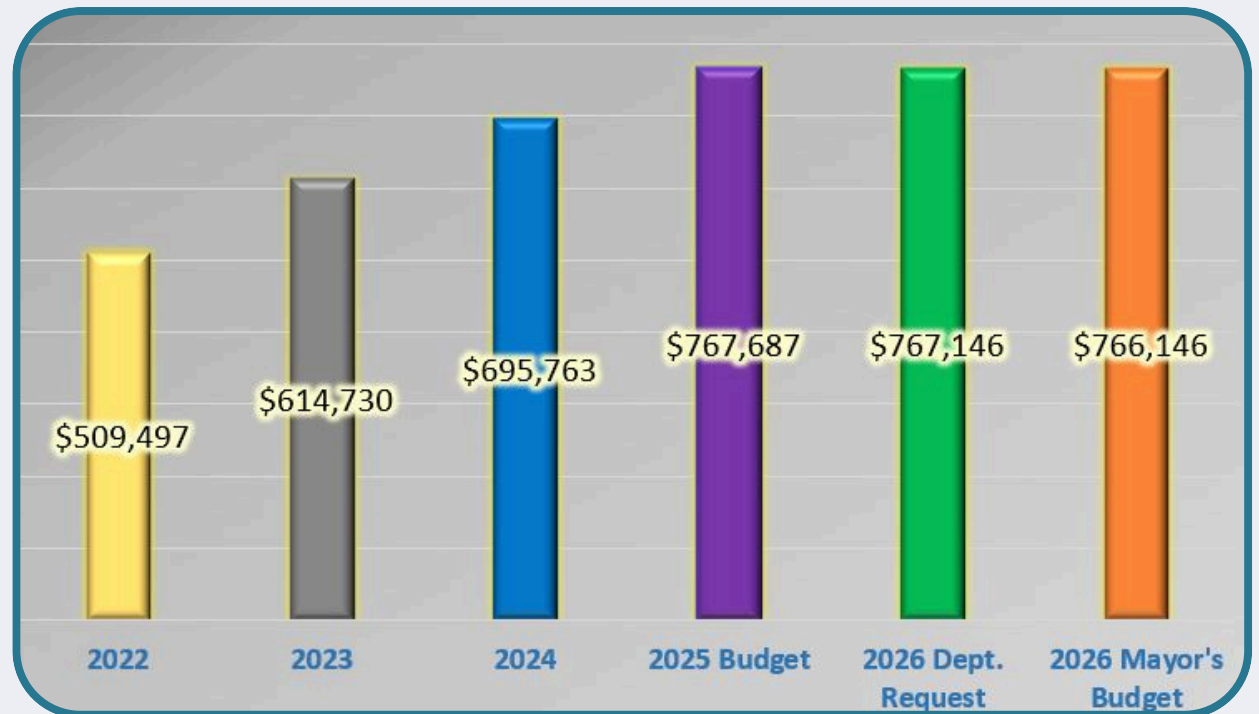
*Vote by Mail not allowed in the Whittier Tech Election

City Clerk's Office

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|------------|------------|------------|-------------|--------------------|---------------------|---|---------------------------------|
| City Clerk | | | | | | | | |
| 5110: Clerk-Salaries & Wages | \$ 321,267 | \$ 345,396 | \$ 349,982 | \$ 444,736 | \$ 463,166 | \$ 463,166 | \$ - | 4.1% |
| 5130: Clerk-Overtime | \$ 2,280 | \$ 3,596 | \$ 3,655 | \$ 3,600 | \$ 3,600 | \$ 3,600 | \$ - | 0.0% |
| 5147: Clerk-Precinct Officers | \$ 51,755 | \$ 102,000 | \$ 192,286 | \$ 151,892 | \$ 120,000 | \$ 120,000 | \$ - | -21.0% |
| 5151: Clerk-Longevity | \$ 4,200 | \$ 4,800 | \$ 3,400 | \$ 4,750 | \$ 6,900 | \$ 6,900 | \$ - | 45.3% |
| 5191: Clerk-Professional Development | | | | \$ 1,100 | \$ 1,100 | \$ 1,100 | \$ - | 0.0% |
| 5240: Repairs & Maint. Office Equipment | \$ 4,347 | \$ 4,354 | \$ 3,477 | \$ 4,680 | \$ 4,680 | \$ 4,680 | \$ - | 0.0% |
| 5316: Clerk-Books & Binding | \$ 1,675 | \$ 1,423 | \$ 135 | \$ 100 | \$ - | \$ - | \$ - | -100.0% |
| 5317: Clerk-Advertising | \$ 11,995 | \$ 8,410 | \$ 10,710 | \$ 15,000 | \$ 12,000 | \$ 11,000 | \$ (1,000) | -26.7% |
| 5343: Clerk-Annual Street & Voting List | \$ 51,346 | \$ 50,521 | \$ 30,454 | \$ 45,103 | \$ 58,000 | \$ 58,000 | \$ - | 28.6% |
| 5383: Clerk-Recodification | \$ 4,970 | \$ 10,925 | \$ 7,341 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| 5420: Clerk-Office Supplies | \$ 8,962 | \$ 11,856 | \$ 10,389 | \$ 14,879 | \$ 12,000 | \$ 12,000 | \$ - | -19.3% |
| 5421: Clerk-Printed Supplies | \$ 2,571 | \$ 4,347 | \$ 7,734 | \$ - | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| 5422: Clerk-Ballots | \$ 22,322 | | \$ 16,928 | \$ - | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| 5423: Clerk-Certificates & Licenses | \$ - | | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | -100.0% |
| 5580: Clerk-Election Materials/Supplies | \$ 19,734 | \$ 65,864 | \$ 54,922 | \$ 65,897 | \$ 55,000 | \$ 55,000 | \$ - | -16.5% |
| 5710: Clerk-Travel | \$ 954 | | \$ 680 | \$ 700 | \$ 700 | \$ 700 | \$ - | 0.0% |
| 5730: Clerk-Dues and Memberships | \$ 988 | \$ 820 | \$ 1,452 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| 5781: Clerk-Meals-Election | \$ 131 | \$ 418 | \$ 2,219 | \$ 750 | \$ 1,500 | \$ 1,500 | \$ - | 100.0% |
| 5785: Clerk-Office Equipment | \$ - | | \$ - | \$ 2,000 | \$ - | \$ - | \$ - | -100.0% |
| Grand Total | \$ 509,497 | \$ 614,730 | \$ 695,763 | \$ 767,687 | \$ 767,146 | \$ 766,146 | \$ (1,000) | -0.2% |



| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|-----------------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| Administrative Assistant | \$ 50,000 | \$ 54,106 | \$ 53,581 | 1.0 | 1.0 | 1.0 |
| Assistant City Clerk | \$ 52,870 | \$ 67,626 | \$ 68,979 | 1.0 | 1.0 | 1.0 |
| City Clerk | \$ 98,286 | \$ 106,507 | \$ 108,507 | 1.0 | 1.0 | 1.0 |
| Consulting - NEW | \$ 1,571 | | | 0.0 | | |
| Election Staff Member - NEW | | \$ 67,626 | \$ 68,979 | | 1.0 | 1.0 |
| Head Administration | \$ 53,782 | \$ 54,718 | \$ 59,999 | 1.0 | 1.0 | 1.0 |
| Head Clerk/Floater | \$ 43,067 | \$ 42,837 | \$ 46,758 | 1.0 | 1.0 | 1.0 |
| Office Manager | \$ 50,406 | \$ 51,316 | \$ 56,364 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 349,982 | \$ 444,736 | \$ 463,166 | 6.0 | 7.0 | 7.0 |





Economic Development

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.



(978) 374 2330

Fiscal 2025 Accomplishments

The department is actively engaged in the pursuit of a new business park space as well as working in our existing business parks to pursue expansion and densification opportunities. We are working directly with 3-4 new companies interested in locating in the city. We are 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 also actively engaged in pursuing the continued development of the downtown including the 160 million downtown redevelopment project and the new exciting opportunities being presented by the presence and expansion of Historic New England in our downtown district.

Fiscal 2026 Goals

Residentially the city continues to pursue a policy of growth balanced between preservation of our rural character and open space, while continuing to meet housing needs across the spectrum of needs while recognizing the necessity of working within our infrastructure capacities. We are engaged in ongoing review of all housing projects and making recommendations to the city council and appropriate boards to assist in their decision making. The approval of this proposed budget will enable the department to continue to implement its goals and add to our achievements.



cityofhaverhill.com/departments/economic_development_and_planning

(130)

Economic Development

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Economic Development | | | | | | | | |
| 5110: Economic Dev-Salaries & Wages | \$ 194,259 | \$ 240,854 | \$ 264,706 | \$ 273,558 | \$ 286,316 | \$ 286,316 | \$ - | 4.7% |
| 5130: Economic Dev-Overtime | \$ 841 | \$ 696 | \$ 867 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5151: Economic Dev-Longevity | \$ 2,700 | \$ 4,900 | \$ 3,800 | \$ 6,400 | \$ 5,200 | \$ 5,200 | \$ - | -18.8% |
| 5240: Repairs & Maint. Office Equipment | \$ 2,158 | \$ 1,818 | \$ 1,522 | \$ 2,278 | \$ 2,078 | \$ 2,078 | \$ - | -8.8% |
| 5301: Consultant | \$ - | \$ 21,698 | \$ - | \$ 15,000 | \$ 13,000 | \$ 13,000 | \$ - | -13.3% |
| 5317: Economic Dev-Advertising | \$ 5,569 | \$ 4,692 | \$ 6,100 | \$ 6,100 | \$ 5,100 | \$ 5,100 | \$ - | -16.4% |
| 5340: Planning - Communications | \$ 498 | \$ 498 | \$ 1,348 | \$ 441 | \$ 441 | \$ 441 | \$ - | 0.0% |
| 5420: Economic Dev-Office Supplies | \$ 1,256 | \$ 1,504 | \$ 6,325 | \$ 1,537 | \$ 1,537 | \$ 1,537 | \$ - | 0.0% |
| 5690: Merr Valley Plan Comm | \$ 24,506 | \$ 25,116 | \$ 25,862 | \$ 26,506 | \$ 26,506 | \$ 26,506 | \$ - | 0.0% |
| 5780: Economic Dev-Directors Expense | \$ 5,819 | \$ 6,290 | \$ 8,752 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0.0% |
| Grand Total | \$ 237,606 | \$ 308,066 | \$ 319,280 | \$ 339,320 | \$ 347,678 | \$ 347,678 | \$ - | 2.5% |

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| Assistant Director | \$ 64,113 | \$ 60,666 | \$ 72,547 | 0.8 | 0.8 | 1.0 |
| Director | \$ 109,518 | \$ 115,365 | \$ 123,052 | 0.8 | 0.8 | 1.0 |
| Head Clerk | \$ 42,968 | \$ 46,387 | \$ 48,423 | 1.0 | 1.0 | 1.0 |
| Head Clerk/Floater | \$ 48,107 | \$ 51,140 | \$ 42,294 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 264,706 | \$ 273,558 | \$ 286,316 | 3.6 | 3.6 | 4.0 |



Economic Development



Highlights

MERRIMACK STREET REDEVELOPMENT PROJECT

- True Mixed-Use with 50,000+ SF of 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 to Host Farmers Markets, Minstrels, Food Carts, and Community Events
- Multi-Story Mixed-Use Buildings on Merrimack Street, Bailey Boulevard and Park Way



Merrimack Street Redevelopment

CEDAR'S 

 **MAGELLAN**
A E R O S P A C E

ThermoFisher
S C I E N T I F I C

CABOT 

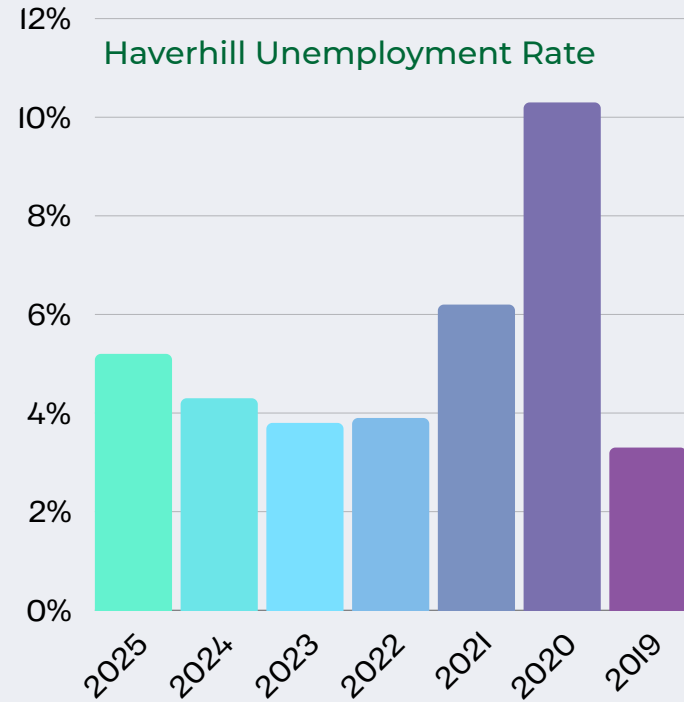




2024 Year over Year Labor Force Increase



2024 Year over Year Number Employed Increase



36,363

MARCH 2025 EMPLOYED

\$1,145

2023 AVERAGE WEEKLY WAGE

38,407

MARCH 2025 LABOR FORCE





Building Maintenance

The Building Maintenance department is responsible for the repair and maintenance of city hall including cleaning and custodial services as well as the coordination of contractors and sub-contractors.

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 buildings various components and systems are carried out by a number of local and contracted service providers.

Fiscal 2025 Accomplishments

Some of the more significant capital maintenance projects that the Purchasing Director accomplished at City Hall in FY25 (to date) include:

Replacement of failing roofs on the 1st and 2nd floors; Upgrading the building's fire alarm system; Installation of a new main electrical switch and panel; New mini-split AC/Heating system on 3rd floor; Assisting with the City Clerk's Office renovations; Additional security cameras; Painting and new flooring in the Early Voting Room; Replacement of 1st floor west hallway carpet; Installation of new water drinking fountains.

Fiscal 2026 Goals

The FY26 goals of the Building Maintenance Office is to continue to respond to the ongoing 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.



cityofhaverhill.com/departments/finance_department/purchasing_s_office



(978) 420 3606

(135)

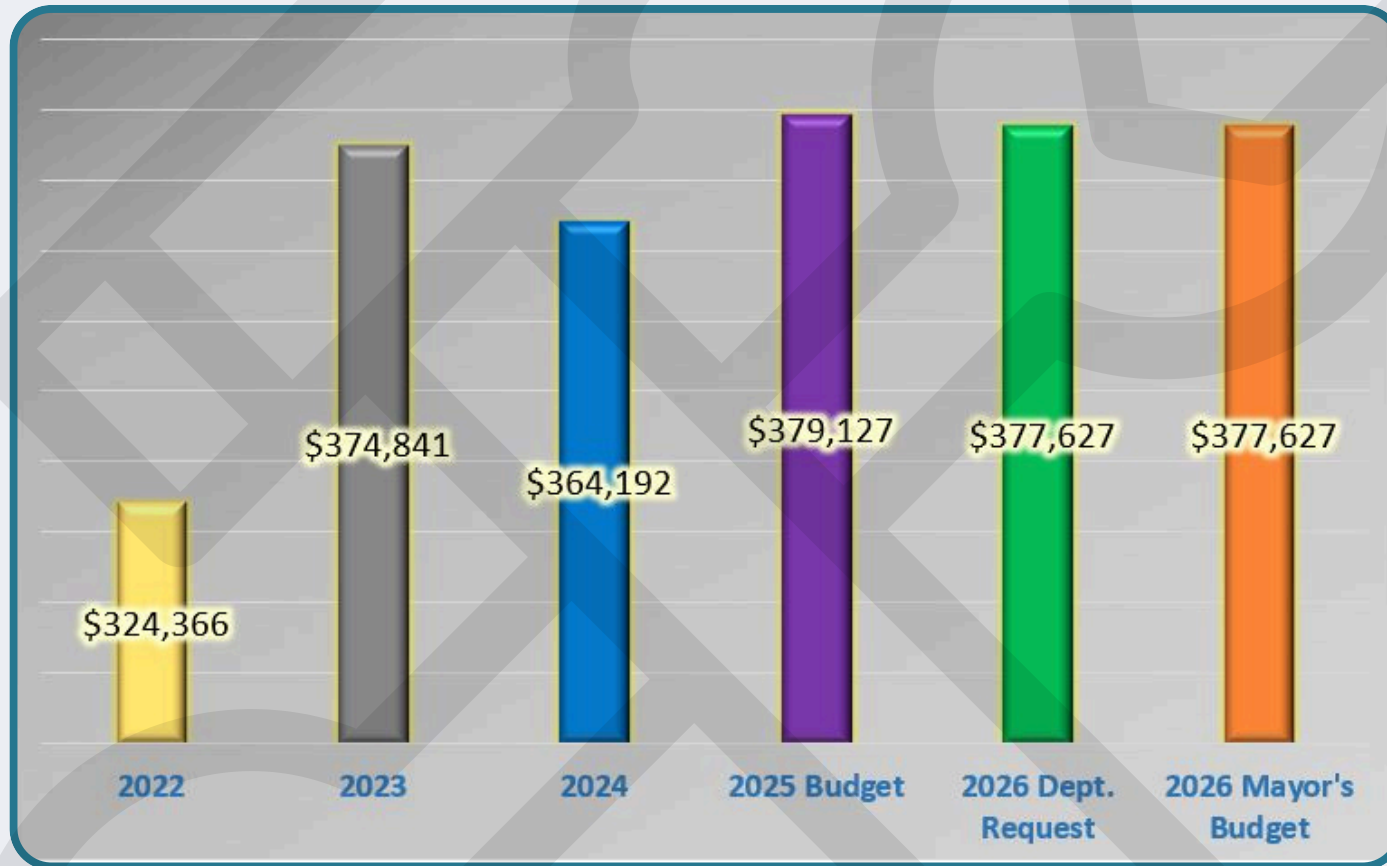
Building Maintenance

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Building Maintenance | | | | | | | | |
| 5110: Building Maint-Salaries & Wages | \$ 111,989 | \$ 76,756 | \$ 59,881 | \$ 76,627 | \$ 76,627 | \$ 76,627 | \$ - | 0.0% |
| 5130: Building Maint.-Overtime | \$ 3,077 | \$ 1,230 | \$ 2,064 | \$ 4,000 | \$ 2,500 | \$ 2,500 | \$ - | -37.5% |
| 5192: Building Maint-Clothing Allowance | \$ 500 | | | | | \$ - | \$ - | 0.0% |
| 5210: Building Maint-City Hall Utilities | \$ 5,628 | \$ 3,149 | \$ 1,053 | \$ 4,500 | \$ 3,500 | \$ 3,500 | \$ - | -22.2% |
| 5211: Building Maint - Electricity School 22% | \$ 58,268 | \$ 55,457 | \$ 75,723 | \$ 60,000 | \$ 70,000 | \$ 70,000 | \$ - | 16.7% |
| 5212: Building Maint - Heat School 22% | \$ 52,399 | \$ 95,161 | \$ 66,404 | \$ 80,000 | \$ 70,000 | \$ 70,000 | \$ - | -12.5% |
| 5220: City Hall Cleaning Services | \$ - | \$ 37,044 | \$ 61,712 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | 0.0% |
| 5240: Repairs & Maint. Office Equipment | \$ 2,450 | | | | | \$ - | \$ - | 0.0% |
| 5241: Building Maint-City Hall Bldg. Maint | \$ 73,857 | \$ 86,054 | \$ 73,696 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ - | 0.0% |
| 5242: Fire Dept Bldgs Maint | \$ 335 | \$ 1,160 | \$ 105 | | | \$ - | \$ - | 0.0% |
| 5247: Repairs & Maint. Elevator | \$ 3,469 | \$ 7,030 | \$ 5,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ - | 0.0% |
| 5248: Other Mun Bldgs Maint | \$ 3,312 | | \$ 7,889 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| 5450: Building Maint-Custodial Supplies 22% | \$ 9,082 | \$ 11,800 | \$ 10,666 | \$ 12,000 | \$ 13,000 | \$ 13,000 | \$ - | 8.3% |
| Grand Total | \$ 324,366 | \$ 374,841 | \$ 364,192 | \$ 379,127 | \$ 377,627 | \$ 377,627 | \$ - | -0.4% |

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|----------------------------------|------------------|------------------|------------------|------------|------------|------------|
| Building Maintenance Coordinator | \$ 26,000 | \$ 26,000 | \$ 26,000 | 0.0 | | |
| Custodian | \$ 33,881 | \$ 50,627 | \$ 50,627 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 59,881 | \$ 76,627 | \$ 76,627 | 1.0 | 1.0 | 1.0 |



Building Maintenance





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.



www.haverhillpolice.com

Fiscal 2025 Accomplishments

The Haverhill Police Department experienced significant recruitment success in 2024, driven by proactive and innovative efforts to connect with a diverse pool of potential candidates. The department held a series of recruiting events throughout the year, attending local job fairs, engaging with community members at health clubs, and hosting informative sessions at the Haverhill Police Department. These outreach efforts helped raise awareness about career opportunities within the department, highlighting the rewarding and impactful work of law enforcement.

As a result of these efforts, the department achieved a major milestone—being fully staffed for the first time in decades. In Fiscal Year 2025, the department hired 12 new officers, all of whom are expected to be fully deployed on the streets by the end of 2025, further strengthening the force. This accomplishment marks a critical moment in ensuring the department has the resources and personnel necessary to maintain high levels of public safety and service to the community.

Fiscal 2026 Goals

Looking ahead, the Haverhill Police Department is excited to roll out a new and expanded recruitment plan for 2025. This plan will focus on reaching potential candidates at local colleges and in southern New Hampshire, broadening the department's reach and ensuring that future recruits are diverse, qualified, and well-suited for a career in law enforcement. With these continued efforts, the Haverhill Police Department is well-positioned to build a strong, dedicated team that reflects the community it serves, ensuring public safety and enhancing the quality of life for all residents.



Police Department

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|--------------|--------------|--------------|--------------|--------------------|---------------------|---|---------------------------------|
| Police Department | | | | | | | | |
| 5110: Police-Salaries & Wages | \$ 7,898,216 | \$ 8,206,305 | \$ 8,349,754 | \$ 9,042,254 | \$ 9,250,663 | \$ 9,250,663 | \$ - | 2.3% |
| 5115: Police-Salaries & Wages - Retro | \$ - | \$ 518 | \$ 6,109 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5116: Police-Incentive Pay / Professional Dev | | | | \$ 327,762 | \$ 4,649 | \$ 4,649 | \$ - | -98.6% |
| 5120: Police-Holiday Pay | \$ 74,874 | \$ 89,937 | \$ 90,491 | \$ 95,558 | \$ 95,558 | \$ 95,558 | \$ - | 0.0% |
| 5130: Police-Overtime | \$ 2,703,859 | \$ 3,220,359 | \$ 3,071,920 | \$ 3,733,073 | \$ 3,733,073 | \$ 3,733,073 | \$ - | 0.0% |
| 5132: Police-Night Differential | \$ 498,674 | \$ 483,614 | \$ 568,846 | \$ 603,753 | \$ 663,629 | \$ 663,629 | \$ - | 9.9% |
| 5133: Police-Specialist | \$ 51,395 | \$ 55,120 | \$ 62,410 | \$ 59,540 | \$ 61,880 | \$ 61,880 | \$ - | 3.9% |
| 5134: Police-Dispatch Stipend | \$ 912 | \$ 871 | \$ - | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ - | 0.0% |
| 5136: Police-Admin Assist Out of Grade | \$ - | \$ 210 | \$ - | \$ 140 | \$ 140 | \$ 140 | \$ - | 0.0% |
| 5143: Police-Seniority Premium | \$ - | | | \$ 2,507 | \$ - | \$ - | \$ - | -100.0% |
| 5151: Police-Longevity | \$ 66,100 | \$ 71,525 | \$ 68,050 | \$ 74,450 | \$ 85,846 | \$ 85,846 | \$ - | 15.3% |
| 5190: Police-Uniform Allowance | \$ 1,575 | \$ 888 | \$ 3,613 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5192: Police-Clothing Allowance Civilians | \$ 1,577 | \$ 2,740 | \$ 511 | \$ 4,600 | \$ 4,925 | \$ 4,925 | \$ - | 7.1% |
| 5193: Police-Fire Arms Allowance | \$ 100 | \$ 100 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ - | 0.0% |
| 5195: Police-Tuition Reimbursement | \$ 11,400 | \$ 8,400 | \$ 12,290 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ - | 0.0% |



Police Department

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|------------|------------|------------|-------------|--------------------|---------------------|---|---------------------------------|
| Police Department | | | | | | | | |
| 5196: Police-Tool Allowance | \$ 400 | \$ 800 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ - | 0.0% |
| 5197: Police-Hazardous Duty | \$ 1,050 | \$ 1,050 | \$ 1,750 | \$ 1,750 | \$ 2,100 | \$ 2,100 | \$ - | 20.0% |
| 5198: Police-College Credits | \$ 529,654 | \$ 521,313 | \$ 508,804 | \$ 526,348 | \$ 485,944 | \$ 485,944 | \$ - | -7.7% |
| 5210: Police-Utilities | \$ 121,343 | \$ 152,310 | \$ 118,848 | \$ 118,334 | \$ 118,334 | \$ 118,334 | \$ - | 0.0% |
| 5240: Repairs & Maint. Office Equipment | \$ 11,412 | \$ 8,637 | \$ 9,651 | \$ 11,210 | \$ 11,210 | \$ 11,210 | \$ - | 0.0% |
| 5243: Police-Dog Pound Maint | \$ 4,910 | \$ 4,457 | \$ 16,617 | \$ 19,300 | \$ 19,300 | \$ 19,300 | \$ - | 0.0% |
| 5248: Police-Other Mun Bldgs Maint | \$ 122,071 | \$ 147,367 | \$ 151,850 | \$ 130,000 | \$ 130,000 | \$ 130,000 | \$ - | 0.0% |
| 5250: Police-Repairs & Maint Auto Body | \$ 10,400 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ - | 0.0% |
| 5251: Police-Repairs & Maint. Vehicles | \$ 110,882 | \$ 122,138 | \$ 106,459 | \$ 100,000 | \$ 120,000 | \$ 120,000 | \$ - | 20.0% |
| 5253: Police-Repair & Maint Equip | \$ 107,748 | \$ 225,000 | \$ 208,007 | \$ 205,000 | \$ 205,000 | \$ 205,000 | \$ - | 0.0% |
| 5302: Police-Computer System Support | \$ 251,521 | \$ 276,807 | \$ 303,283 | \$ 291,830 | \$ 291,830 | \$ 291,830 | \$ - | 0.0% |
| 5306: Police-Legal Consultant Services | \$ 17,546 | \$ 6,858 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| 5320: Police-Training | \$ 121,717 | \$ 187,999 | \$ 188,612 | \$ 186,000 | \$ 186,000 | \$ 186,000 | \$ - | 0.0% |
| 5324: Police-Auxiliary Police | \$ 6,283 | \$ 6,300 | \$ 4,300 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5340: Police-Communications | \$ 20,175 | \$ 26,700 | \$ 24,935 | \$ 26,000 | \$ 26,000 | \$ 26,000 | \$ - | 0.0% |

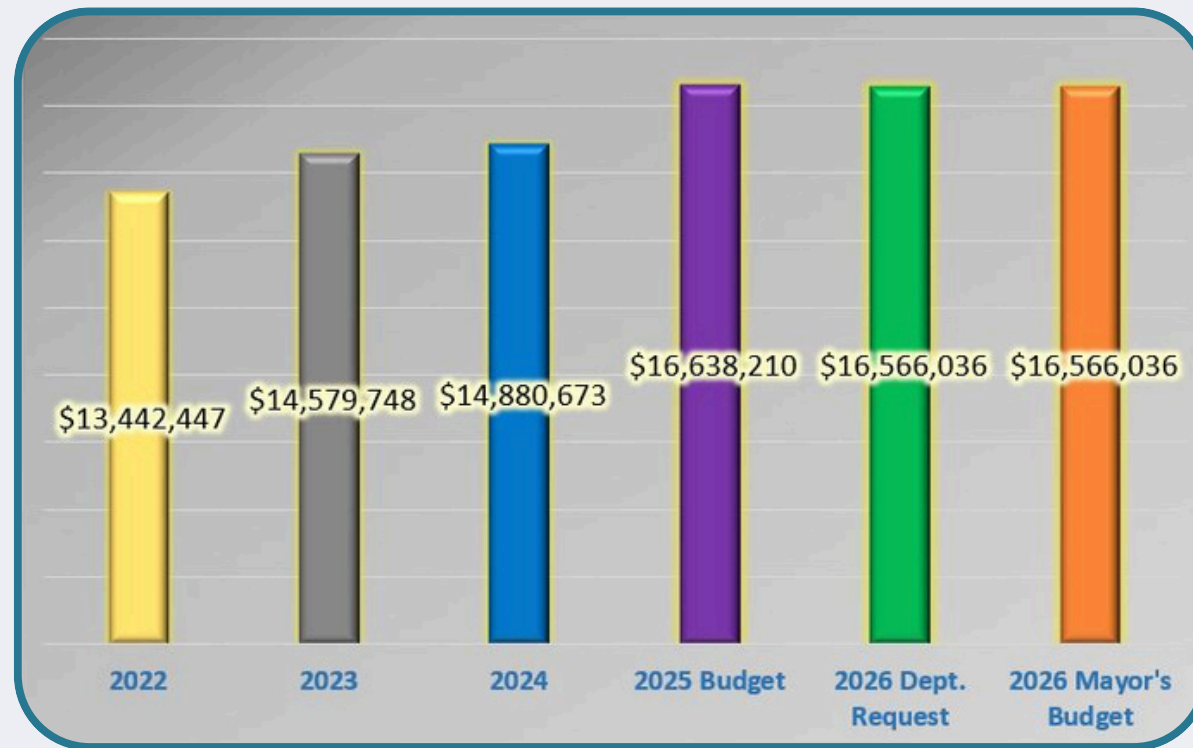


Police Department

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---------------------------------|
| Police Department | | | | | | | | |
| 5387: Police-Animal Disposal MSPCA | \$ 812 | \$ 1,097 | \$ 1,586 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| 5388: Police-Radio Communications | \$ 38,373 | \$ 33,745 | \$ 37,640 | \$ 34,400 | \$ 36,054 | \$ 36,054 | \$ - | 4.8% |
| 5420: Police-Office Supplies | \$ 8,320 | \$ 8,488 | \$ 8,120 | \$ 8,700 | \$ 8,700 | \$ 8,700 | \$ - | 0.0% |
| 5425: Police-Supplies for Records | \$ 4,000 | \$ 4,000 | \$ 3,954 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| 5431: Police-Radio Maintenance | \$ 100,119 | \$ 117,649 | \$ 311,236 | \$ 239,900 | \$ 239,900 | \$ 239,900 | \$ - | 0.0% |
| 5480: Police-Vehicular Supplies | \$ 217,650 | \$ 238,434 | \$ 207,491 | \$ 227,700 | \$ 227,700 | \$ 227,700 | \$ - | 0.0% |
| 5502: Police-Medical Supplies | \$ 6,485 | \$ 5,550 | \$ 4,550 | \$ 7,100 | \$ 7,100 | \$ 7,100 | \$ - | 0.0% |
| 5583: Police-Computer Supplies | \$ 37,559 | \$ 47,210 | \$ 31,713 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ - | 0.0% |
| 5588: Police-Photo/Fingerprint | \$ 427 | \$ 552 | \$ 1,030 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| 5589: Police-Public Safety Supplies | \$ 72,291 | \$ 92,611 | \$ 99,479 | \$ 95,000 | \$ 95,000 | \$ 95,000 | \$ - | 0.0% |
| 5781: Police-Meals | \$ 4,500 | \$ 5,000 | \$ 4,000 | \$ 6,500 | \$ 6,500 | \$ 6,500 | \$ - | 0.0% |
| 5793: Police-Narcotic Division | \$ 3,690 | \$ 12,500 | \$ 10,614 | \$ 10,500 | \$ 10,500 | \$ 10,500 | \$ - | 0.0% |
| 5872: Police - Tasers | | | | \$ 10,501 | \$ - | \$ - | \$ - | -100.0% |
| 5873: Police-Vehicle Replacement | \$ 202,427 | \$ 171,589 | \$ 253,351 | \$ 353,000 | \$ 353,000 | \$ 353,000 | \$ - | 0.0% |
| Police Department Total | \$ 13,442,447 | \$ 14,579,748 | \$ 14,880,673 | \$ 16,638,210 | \$ 16,566,036 | \$ 16,566,036 | \$ - | -0.4% |
| Grand Total | \$ 13,442,447 | \$ 14,579,748 | \$ 14,880,673 | \$ 16,638,210 | \$ 16,566,036 | \$ 16,566,036 | \$ - | -0.4% |

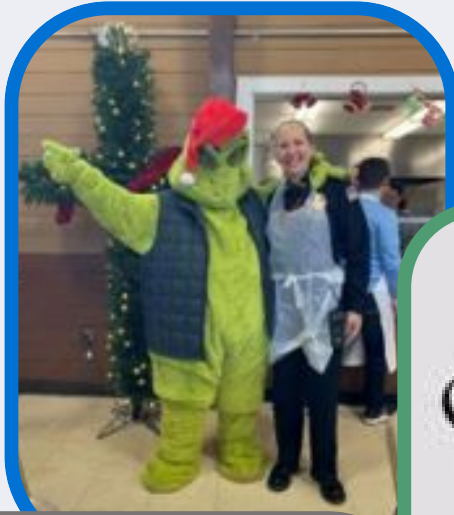


| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|---|---------------------|---------------------|---------------------|--------------|--------------|--------------|
| Acting Sergeant | | | \$ 80,080 | | | 1.0 |
| Animal Control | \$ 43,680 | \$ 96,267 | \$ 105,124 | 1.0 | 2.0 | 2.0 |
| Building Craftsman | \$ 44,030 | \$ 44,030 | \$ 44,030 | 1.0 | 1.0 | 1.0 |
| Building Maintenance | | | \$ 44,030 | | | 1.0 |
| Chief Admin Clerk | \$ 56,688 | \$ 57,598 | \$ 66,966 | 1.0 | 1.0 | 1.0 |
| Conservation Officer | \$ 36,400 | \$ 40,040 | \$ 40,040 | 0.8 | 0.5 | 0.5 |
| COPS Hiring Grant | | | \$ (175,000) | | | |
| Crime Analyst/I | \$ 67,993 | \$ 76,832 | \$ 84,699 | 1.0 | 1.0 | 1.0 |
| Crisis Intervention | \$ 158,639 | \$ - | | 0.0 | | |
| Custodian | | \$ 41,537 | | | 1.0 | |
| Deputy Chief | \$ 215,130 | \$ 228,210 | \$ 232,775 | 1.0 | 1.0 | 1.0 |
| Director of Officers | \$ 59,000 | \$ 60,195 | \$ 61,402 | 1.0 | 1.0 | 1.0 |
| Domestic Violence | \$ 26,000 | \$ 26,520 | \$ 26,000 | 0.5 | 0.5 | 0.5 |
| Head Clerk/Records | \$ 125,640 | \$ 139,074 | \$ 146,032 | 3.0 | 3.0 | 3.0 |
| Lead Dispatcher | \$ 56,107 | \$ 64,603 | \$ 65,891 | 1.0 | 1.0 | 1.0 |
| Motor Equipment | \$ 74,256 | \$ 74,256 | \$ 74,256 | 1.0 | 1.0 | 1.0 |
| NFI case worker | \$ - | \$ - | | 0.0 | | |
| Office Manager | \$ 4,094 | \$ - | | 0.0 | | |
| Police Captain | \$ 297,018 | \$ 310,535 | \$ 310,535 | 3.0 | 3.0 | 3.0 |
| Police Chief | \$ 263,434 | \$ 278,660 | \$ 283,974 | 1.0 | 1.0 | 1.0 |
| Police Civilian Dispatch | \$ 399,502 | \$ 619,780 | \$ 642,970 | 11.0 | 11.0 | 11.0 |
| Police Lieutenant | \$ 798,813 | \$ 744,871 | \$ 653,708 | 9.0 | 9.0 | 7.0 |
| Police Officer | \$ 4,983,768 | \$ 5,361,410 | \$ 5,500,069 | 87.0 | 89.0 | 87.0 |
| Police Provesional Captain | | | \$ 103,512 | | | 1.0 |
| Police Sergeant | \$ 874,991 | \$ 988,164 | \$ 1,069,899 | 11.0 | 11.0 | 13.0 |
| Sr. Animal Control | \$ - | \$ - | | 1.0 | | |
| State 911 Grant Offset | \$ (293,328) | \$ (353,328) | \$ (353,328) | -6.0 | -6.0 | -6.0 |
| Superior Officers Accreditation Stipend | \$ 24,000 | \$ 110,000 | \$ 110,000 | 0.0 | | 0.0 |
| Uniform Stipend | \$ 33,900 | \$ 33,000 | \$ 33,000 | 0.0 | | 0.0 |
| Grand Total | \$ 8,349,754 | \$ 9,042,254 | \$ 9,250,663 | 129.3 | 132.0 | 132.0 |



Message From Chief Pistone

The hallmark of our commitment to excellence is our continued CALEA (Commission on Accreditation for Law Enforcement) and MPAC (Massachusetts Police Accreditation) certifications. Beginning with the state's MPAC certification and advancing to be only 1 of 3 municipal police departments in Massachusetts to be nationally certified is a testament to the dedication our department has for implementing the recognized and tested best practices for our officers to follow. The guidelines and policies set forth by CALEA promote and support our efforts in transparency, community trust and partnerships and work to address issues that may lead to crime. 2024 has been another year of growth for this Department. The Haverhill Police is committed to continuing to move forward and to serving the community devotedly and relentlessly with confidence and professionalism.



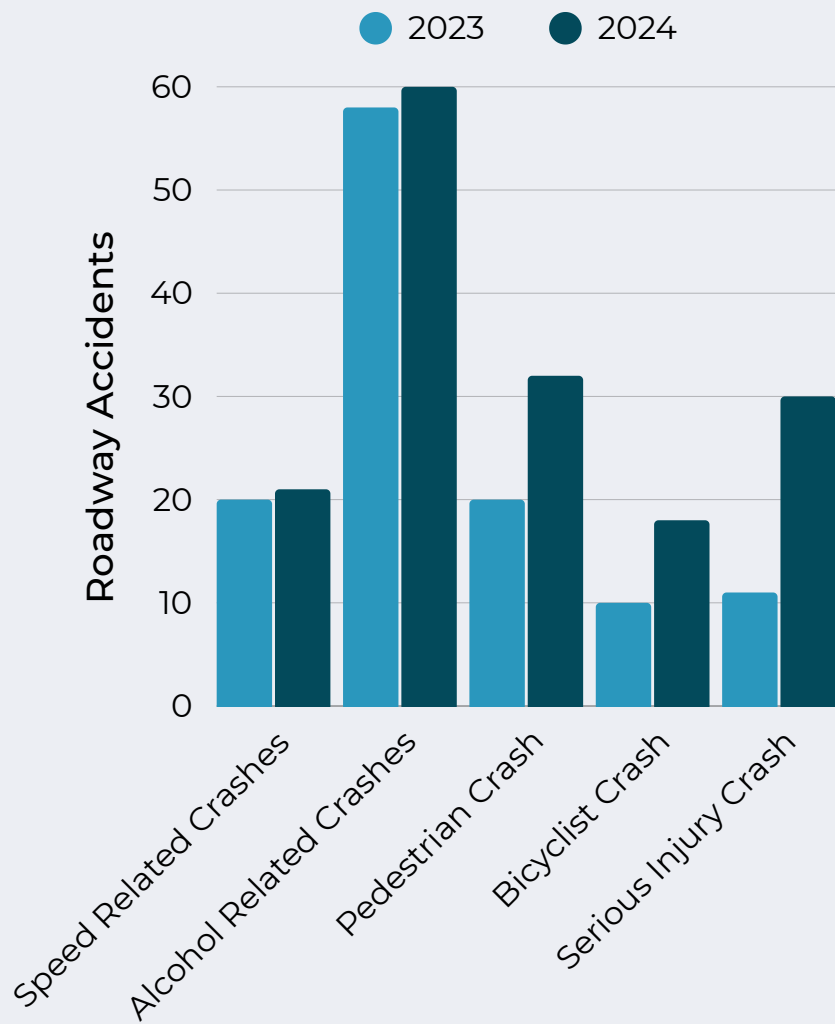
coffee with a Cop



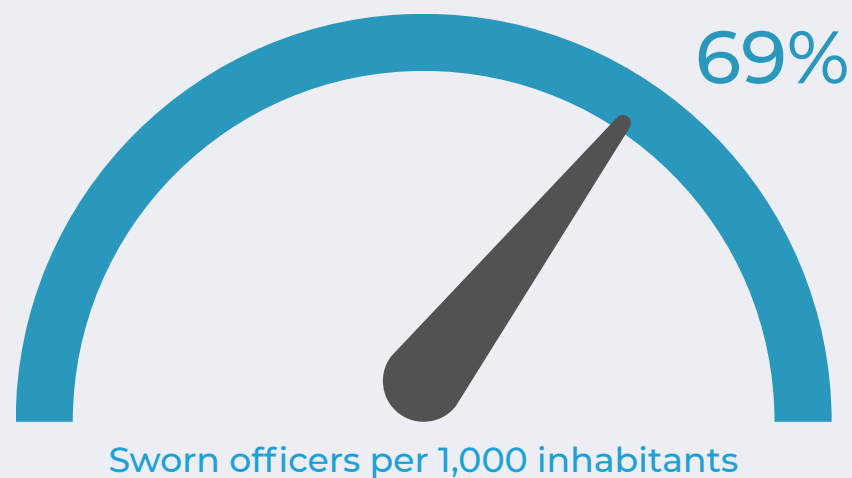
Saturday, October 5th
9am - 1pm

Daверhill Farmers Market - Bradford Comm





FBI's Uniform Crime Reporting Nationwide Average is 2.4 Officers per 1,000 inhabitants. Haverhill has 1.65





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 2025 Accomplishments

In FY25, the department encountered considerable challenges in recruiting and training new firefighters to meet the Staffing Grant requirements and to replace retiring staff. However, this past year saw remarkable progress in our training department, positioning our members for success. Additionally, FY25 welcomed the introduction of the department's new fireboat, a cutting-edge vessel equipped for firefighting and rescue operations along the Merrimack River. Looking ahead to the fall of 2025, our department is set to acquire a new Pierce Fire Pump; this vital equipment will be deployed on the front lines, enabling us to transition older gear into reserve status.



cityofhaverhill.com/departments/fire_department

Fiscal 2026 Goals

The FY26 Budget allocates funds for a new position of Assistant Chief. This role has been identified as an urgent need in the Center for Public Safety Management (CPSM) Fire Department Study and will assist with critical issues related to the department's Standard Operating Procedures and Guidelines, OSHA Regulations, and daily operations.

In FY25, the Fire Chief collaborated with Mayor Barrett and her administration to secure state-owned property at the Cloverleaf intersection of Route 97 and Route 495. This initiative aims to tackle the various challenges our department faces both now and in the future. A thoughtfully designed building will house the Fire Chief's office, offer a training facility to enhance our required training needs, replace the deteriorating Ayers Village Station, support our vehicle maintenance division, and help resolve our significant vehicle storage shortage.

Fire Department

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|--------------|--------------|--------------|--------------|--------------------|---------------------|---|---------------------------------|
| Fire Department | | | | | | | | |
| 5110: Fire-Salaries & Wages | \$ 6,412,518 | \$ 6,483,122 | \$ 7,196,965 | \$ 7,451,489 | \$ 7,647,756 | \$ 7,747,756 | \$ 100,000 | 4.0% |
| 5120: Fire - Holiday Pay | \$ 489,954 | \$ 500,831 | \$ 512,130 | \$ 570,186 | \$ 568,266 | \$ 568,266 | \$ - | -0.3% |
| 5130: Fire-Overtime | \$ 2,292,555 | \$ 2,202,077 | \$ 2,753,140 | \$ 2,695,000 | \$ 3,295,000 | \$ 2,945,000 | \$ (350,000) | 9.3% |
| 5131: Fire-Private Detail Stipend | | | | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| 5132: Fire-Pay Differential | \$ 671,356 | \$ 669,646 | \$ 714,318 | \$ 893,884 | \$ 894,964 | \$ 894,964 | \$ - | 0.1% |
| 5135: Fire-EMT Stipend | \$ 216,701 | \$ 233,505 | \$ 229,025 | \$ 490,000 | \$ 495,000 | \$ 495,000 | \$ - | 1.0% |
| 5137: Fire - Admin Assist Out of Grade | | \$ 3,640 | \$ 3,640 | \$ 3,640 | \$ - | \$ - | \$ - | -100.0% |
| 5137: Fire - Out of Grade | \$ 100 | \$ 164 | \$ 1,504 | \$ 1,800 | \$ 5,376 | \$ 5,376 | \$ - | 198.7% |
| 5138: Fire - Sr Deputy Differential | \$ 7,809 | \$ 7,541 | \$ 7,920 | \$ 8,886 | \$ 8,965 | \$ 8,965 | \$ - | 0.9% |
| 5139: Fire - Training Deputy Differential | \$ 7,009 | \$ 6,877 | \$ 7,207 | \$ 7,688 | \$ 7,869 | \$ 7,869 | \$ - | 2.4% |
| 5140: Fire - Fire Alarm Differential | \$ 7,009 | \$ 6,877 | \$ 7,083 | \$ 7,607 | \$ 7,906 | \$ 7,906 | \$ - | 3.9% |
| 5141: Fire - Fire Prevention Differential | \$ 30,376 | \$ 29,839 | \$ 30,731 | \$ 32,768 | \$ 34,768 | \$ 34,768 | \$ - | 6.1% |
| 5142: Fire - Hose Repairer | \$ 183 | \$ 291 | \$ - | \$ 2,800 | \$ 2,800 | \$ 2,800 | \$ - | 0.0% |
| 5143: Fire - Sr Stipend | \$ 44,451 | \$ 23,742 | \$ 21,485 | \$ 42,463 | \$ 39,853 | \$ 39,853 | \$ - | -6.1% |
| 5144: Fire - Lead Operator Stipend | \$ 7,140 | \$ 7,005 | \$ 7,219 | \$ 7,759 | \$ 7,959 | \$ 7,959 | \$ - | 2.6% |
| 5145: Fire - Infectious Control Officer | \$ 5,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| 5146: Fire - On-Call Fire | \$ 12,169 | \$ 22,134 | \$ 21,442 | \$ 26,000 | \$ 28,000 | \$ 28,000 | \$ - | 7.7% |



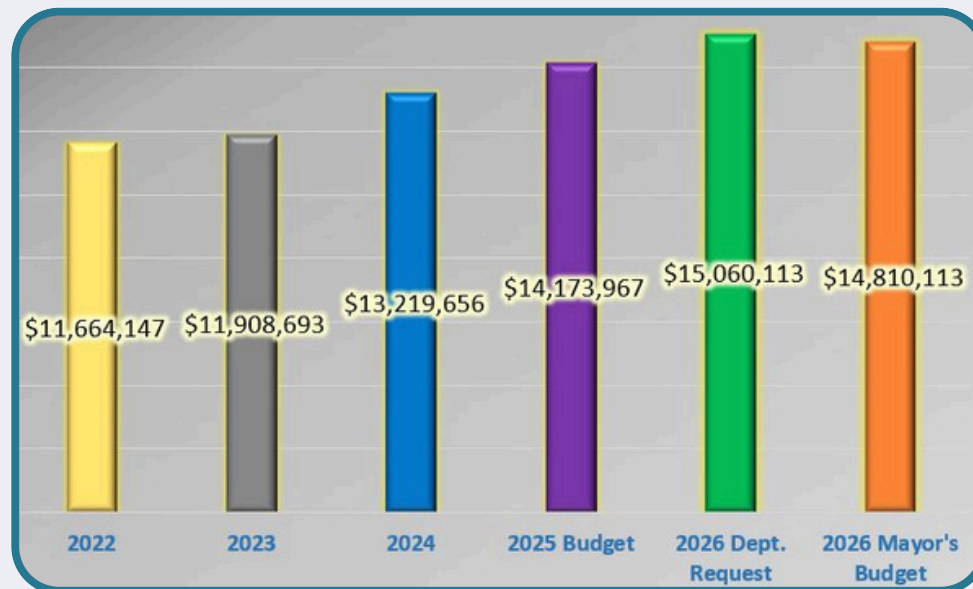
Fire Department

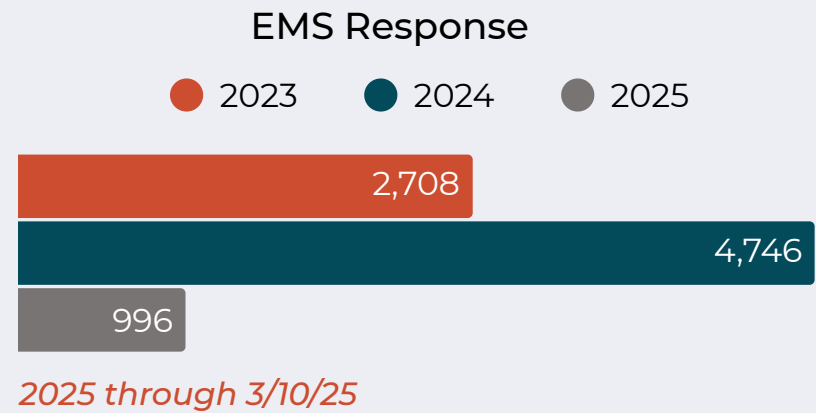
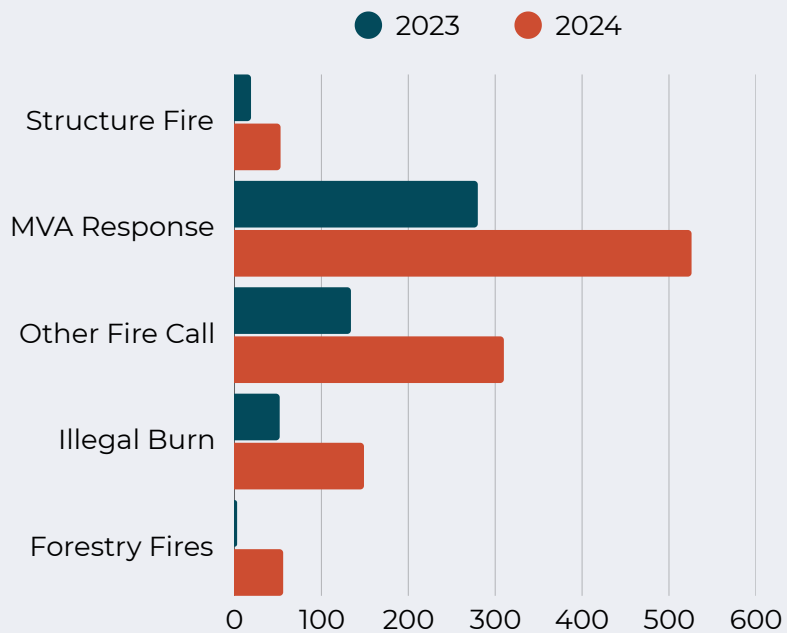
| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|------------|------------|------------|-------------|--------------------|---------------------|---|---------------------------------|
| Fire Department | | | | | | | | |
| 5148: Day Stipend - Fire | \$ 19,040 | \$ 16,261 | \$ 17,506 | \$ 20,798 | \$ 21,992 | \$ 21,992 | \$ - | 5.7% |
| 5151: Fire-Longevity | \$ 5,200 | \$ 5,800 | \$ 5,550 | \$ 6,000 | \$ 6,700 | \$ 6,700 | \$ - | 11.7% |
| 5153: Fire Vacation Buy-Back | \$ 63,688 | \$ 63,096 | \$ 54,235 | \$ 66,843 | \$ 69,538 | \$ 69,538 | \$ - | 4.0% |
| 5180: Fire - MFA Education | \$ 146,985 | \$ 153,087 | \$ 163,488 | \$ 175,100 | \$ 187,969 | \$ 187,969 | \$ - | 7.3% |
| 5192: Fire-Uniform Allowance | \$ 142,932 | \$ 149,980 | \$ 160,200 | \$ 175,762 | \$ 156,275 | \$ 156,275 | \$ - | -11.1% |
| 5197: Fire-Hazardous Materials | \$ 140,650 | \$ 149,350 | \$ 146,450 | \$ 265,000 | \$ 267,500 | \$ 267,500 | \$ - | 0.9% |
| 5198: Fire-College Credits | \$ 204,194 | \$ 206,669 | \$ 213,362 | \$ 226,909 | \$ 255,023 | \$ 255,023 | \$ - | 12.4% |
| 5210: Fire-Utilities | \$ 77,899 | \$ 83,946 | \$ 73,848 | \$ 70,468 | \$ 83,982 | \$ 83,982 | \$ - | 19.2% |
| 5240: Repairs & Maint. Office Equipment | \$ 1,152 | \$ 1,727 | \$ 1,590 | \$ 4,250 | \$ 4,500 | \$ 4,500 | \$ - | 5.9% |
| 5242: Fire Dept Bldgs Mtce | \$ 78,998 | \$ 116,745 | \$ 90,840 | \$ 93,000 | \$ 93,000 | \$ 93,000 | \$ - | 0.0% |
| 5249: Fire Alarm Maintenance | \$ 24,578 | \$ 36,135 | \$ 27,517 | \$ 36,859 | \$ 37,000 | \$ 37,000 | \$ - | 0.4% |
| 5252: Fire-Traffic Signal Control | \$ 36,981 | \$ 50,383 | \$ 52,423 | \$ 65,339 | \$ 68,432 | \$ 68,432 | \$ - | 4.7% |
| 5271: Fire - Equipment Lease | \$ 16,257 | \$ 10,998 | \$ 14,278 | \$ 28,000 | \$ 24,000 | \$ 24,000 | \$ - | -14.3% |
| 5274: Fire - Harbormaster | \$ 39,962 | \$ 38,025 | \$ 39,782 | \$ 66,700 | \$ 66,700 | \$ 66,700 | \$ - | 0.0% |
| 5319: Fire-Safety Testing | \$ 39,190 | \$ 43,967 | \$ 47,421 | \$ 58,500 | \$ 61,425 | \$ 61,425 | \$ - | 5.0% |
| 5320: Fire-Training | \$ 13,656 | \$ 13,777 | \$ 11,283 | \$ 16,000 | \$ 15,000 | \$ 15,000 | \$ - | -6.3% |
| 5325: Consulting Services | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |

Fire Department

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---------------------------------|
| Fire Department | | | | | | | | |
| 5340: Fire-Communications | \$ 25,096 | \$ 26,483 | \$ 28,920 | \$ 33,109 | \$ 33,109 | \$ 33,109 | \$ - | 0.0% |
| 5420: Fire-Office Supplies | \$ 2,261 | \$ 3,833 | \$ 2,845 | \$ 4,300 | \$ 4,300 | \$ 4,300 | \$ - | 0.0% |
| 5431: Fire-Radio Maintenance | \$ 5,096 | \$ 15,670 | \$ 10,275 | \$ 10,500 | \$ 12,000 | \$ 12,000 | \$ - | 14.3% |
| 5450: Fire-Custodial Supplies | \$ 10,777 | \$ 14,725 | \$ 15,543 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ - | 0.0% |
| 5480: Fire-Vehicular Supplies | \$ 96,863 | \$ 100,435 | \$ 96,286 | \$ 92,000 | \$ 92,000 | \$ 92,000 | \$ - | 0.0% |
| 5481: Fire-Apparatus Repair & Supply | \$ 136,688 | \$ 143,435 | \$ 157,218 | \$ 135,000 | \$ 150,000 | \$ 150,000 | \$ - | 11.1% |
| 5501: Fire Prevention | \$ 3,271 | \$ 6,968 | \$ 4,977 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| 5501: Fire-Ambulance Equip/Supplies | \$ 17,155 | \$ 16,617 | \$ 13,285 | \$ 15,340 | \$ 17,641 | \$ 17,641 | \$ - | 15.0% |
| 5583: Fire-Computer Supplies | \$ 6,183 | \$ 11,167 | \$ 5,965 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ - | 0.0% |
| 5584: Fire-Protective Clothing | \$ 43,552 | \$ 100,000 | \$ 138,850 | \$ 115,000 | \$ 125,000 | \$ 125,000 | \$ - | 8.7% |
| 5585: Fire - Software Upgrades | \$ 15,076 | \$ 35,417 | \$ 31,885 | \$ 40,720 | \$ 41,720 | \$ 41,720 | \$ - | 2.5% |
| 5591: Fire Hose | \$ 20,519 | \$ 10,951 | \$ 25,723 | \$ 22,000 | \$ 22,000 | \$ 22,000 | \$ - | 0.0% |
| 5786: Fire-Equip/Fire Dept Apparatus | \$ 19,672 | \$ 46,337 | \$ 39,109 | \$ 37,000 | \$ 39,000 | \$ 39,000 | \$ - | 5.4% |
| 5787: Fire-Furniture & Fixtures | \$ 441 | \$ 22,485 | \$ 193 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| 5787: Fire-Other | | | | | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| 5832: Fire - Villages PPE & Equip | \$ 804 | \$ 1,933 | \$ - | \$ 2,500 | \$ 3,500 | \$ 3,500 | \$ - | 40.0% |
| 5873: Fire - Prof. Development | \$ - | | | | \$ 2,324 | \$ 2,324 | \$ - | 0.0% |
| Grand Total | \$ 11,664,147 | \$ 11,908,693 | \$ 13,219,656 | \$ 14,173,967 | \$ 15,060,113 | \$ 14,810,113 | \$ (250,000) | 4.5% |

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|----------------------------|---------------------|---------------------|---------------------|--------------|--------------|--------------|
| Assistant Chief | | \$ - | \$ 100,000 | | | 1.0 |
| Chief's Administrator | \$ 56,688 | \$ 57,650 | \$ 68,129 | 1.0 | 1.0 | 1.0 |
| Fire Captain | \$ 381,649 | \$ 573,395 | \$ 908,053 | 5.0 | 6.0 | 10.0 |
| Fire Chief | \$ 220,646 | \$ 225,059 | \$ 241,167 | 1.0 | 1.0 | 1.0 |
| Fire Deputy Chief | \$ 426,777 | \$ 465,951 | \$ 466,300 | 5.0 | 5.0 | 5.0 |
| Fire Lieutenant | \$ 1,495,127 | \$ 1,546,919 | \$ 1,545,920 | 22.0 | 21.0 | 21.0 |
| Head Clerk | \$ 47,930 | \$ 48,892 | \$ 53,698 | 1.0 | 1.0 | 1.0 |
| Maintenance | \$ 39,000 | \$ 39,000 | \$ 36,000 | 1.0 | 1.0 | 1.0 |
| Master Mechanic | \$ 71,061 | \$ 76,578 | \$ 76,578 | 1.0 | 1.0 | 1.0 |
| Mechanic | \$ 59,184 | \$ 64,614 | \$ 64,814 | 1.0 | 1.0 | 1.0 |
| Private | \$ 4,153,251 | \$ 4,085,044 | \$ 3,905,061 | 65.0 | 65.0 | 61.0 |
| Private - NEW WATER STREET | \$ 186,068 | \$ 203,372 | \$ 217,021 | 4.0 | 4.0 | 4.0 |
| Signal Maintainer | \$ 59,584 | \$ 65,014 | \$ 65,015 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 7,196,965 | \$ 7,451,489 | \$ 7,747,756 | 108.0 | 108.0 | 109.0 |





60% Increase in Mutual Aid in 2024 from 2023



Haverhill Fire Department Adds Six Following Massachusetts Firefighting Academy Graduation



Haverhill Fire Dept. Deploys Second Ladder Truck, Based in Bradford, Using Federal Grant

Regional Schools

Whittier Tech - MISSION STATEMENT

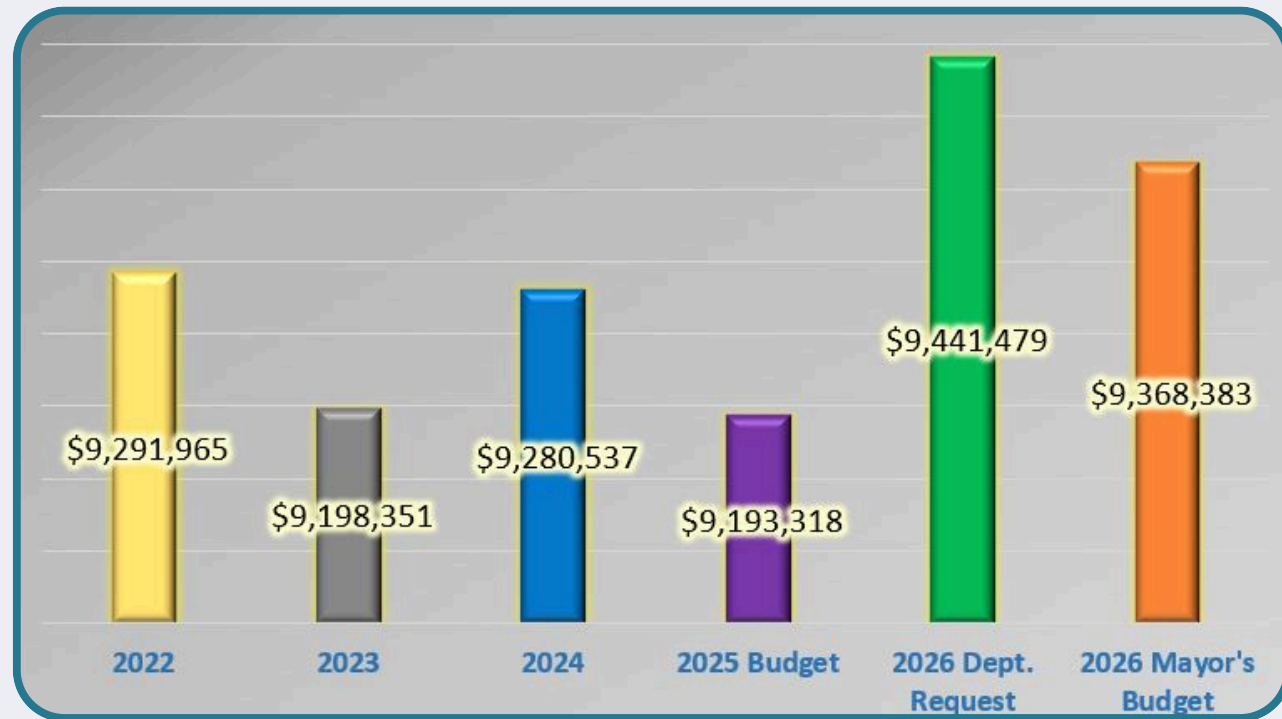
Whittier has a unified commitment to excellence in meeting the educational needs of individuals in the Whittier District, while being accountable to its member communities. This commitment is to enable students to be successful in their chosen technical pursuits and to become productive members of society.

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.

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|------------------------------|--------------|--------------|--------------|--------------|--------------------|---------------------|---|---------------------------------|
| Regional Schools | | | | | | | | |
| 5692: Essex North Shore Tech | \$ 618,106 | \$ 528,730 | \$ 624,733 | \$ 688,876 | \$ 737,159 | \$ 664,063 | \$ (73,096) | -3.6% |
| 5692: Whittier Reg Tech | \$ 8,673,859 | \$ 8,669,621 | \$ 8,655,804 | \$ 8,504,442 | \$ 8,704,320 | \$ 8,704,320 | \$ - | 2.4% |
| Grand Total | \$ 9,291,965 | \$ 9,198,351 | \$ 9,280,537 | \$ 9,193,318 | \$ 9,441,479 | \$ 9,368,383 | \$ (73,096) | 1.9% |





Whittier Regional Vocational Technical District



ESSEX NORTH SHORE
AGRICULTURAL & TECHNICAL SCHOOL



School Department

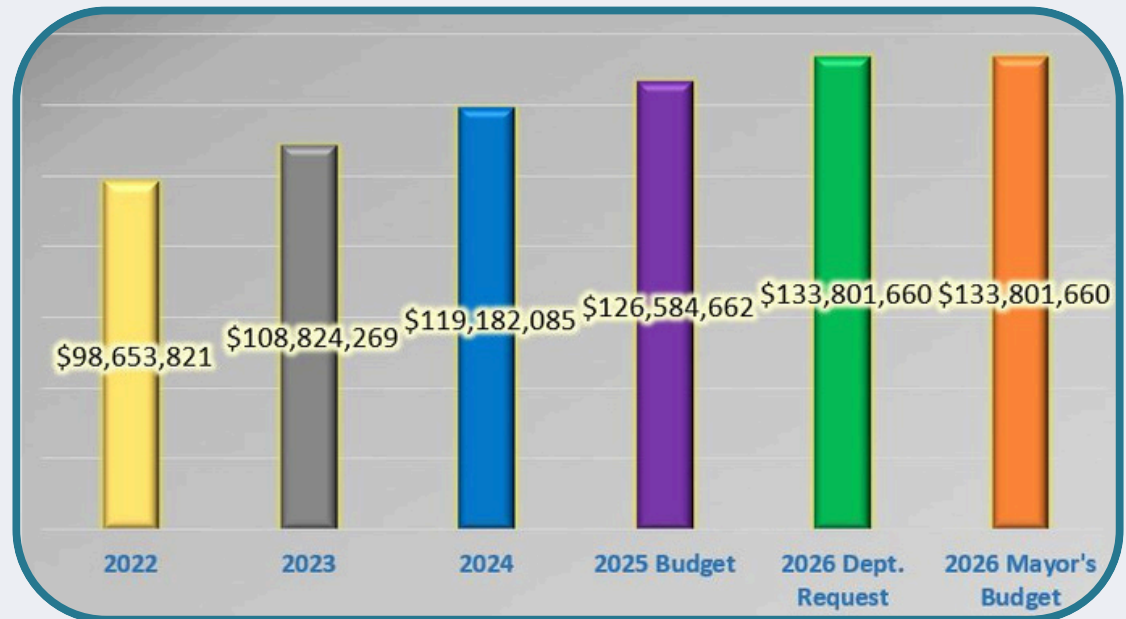
Haverhill Public Schools- MISSION STATEMENT

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.

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|-------------------------------|---------------|----------------|----------------|----------------|--------------------|---------------------|---|---------------------------------|
| Other Education Funding | | | | | | | | |
| 5200: Other Education Funding | \$ - | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| School Department | | | | | | | | |
| School Department | \$ 98,653,821 | \$ 108,824,269 | \$ 119,182,085 | \$ 126,584,662 | \$ 133,801,660 | \$ 133,801,660 | \$ - | 5.7% |
| Grand Total | \$ 98,653,821 | \$ 108,839,269 | \$ 119,197,085 | \$ 126,599,662 | \$ 133,816,660 | \$ 133,816,660 | \$ - | 5.7% |



Consentino School Construction





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



cityofhaverhill.com/departments/public_works_department

Fiscal 2025 Accomplishments

The Department of Public Works has effectively utilized its budget allocation for 2025 to achieve notable progress and success. The Highway Department paved 16.67 miles of roadway, closed 322 pothole service requests and replaced 4.34 miles of sidewalks. The Parks Department successfully maintained 65 parks, planted 169 trees, and extended support to Brightside, Team Haverhill, and Tree City USA. The Snow and Ice budget effectively cleared and treated 243 miles of roadway, sidewalks, and City lots. The Refuse Department made significant strides in improving outreach to residents and worked with Mass DEP to start a program to catch illegal dumpers by placing cameras in hotspots.



(978) 374 2364

Fiscal 2025 Goals

We are pleased to present our budget goals for FY26 DPW, which prioritize safety, accessibility, and maintenance.

Our unwavering commitment to preserving the City's infrastructure drives us to focus on repairing and maintaining sidewalks and roadways to ensure the safety and well-being of all residents. In addition, our plans include upgrading parking facilities, rejuvenating aging bridges, planting more shade trees, and improving public spaces. Furthermore, we anticipate essential upgrades to the DPW Yard, replacement garage doors and heating system, and the Park Barn. These projects will be funded through the FY26 DPW Budget, Chapter 90, and APRA. As part of our outreach efforts, we are updating trash and recycling information, preventing illegal dumping, and evaluating our trash barrel program. We are confident that these initiatives will positively impact our community, and we remain committed to making our city a better, safer, and more accessible place for all.

(155)

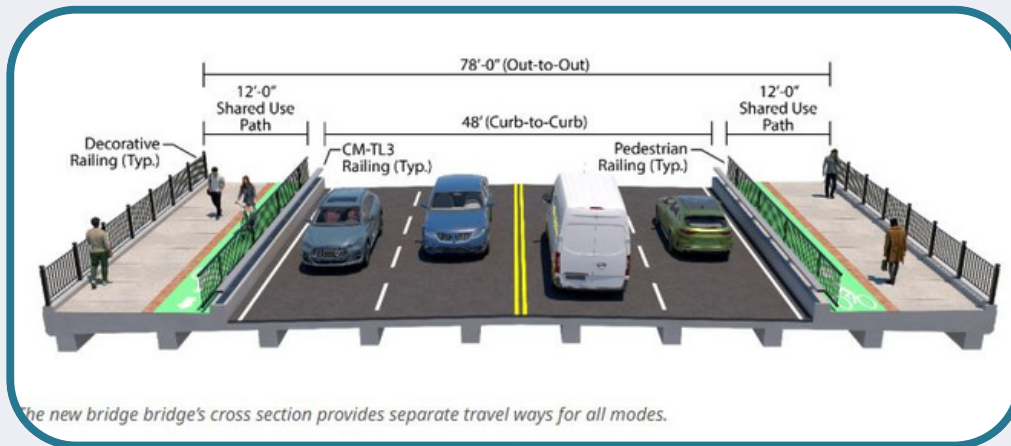
| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--------------------------------------|------------------|------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Public Works Administration | | | | | | | | |
| 5110: Public Works Admin - Salaries | \$ 44,921 | \$ 36,341 | \$ 224,740 | \$ 57,766 | \$ 59,040 | \$ 59,040 | \$ - | 2.2% |
| 5151: Public Works Admin - Longevity | \$ 4,059 | | \$ - | \$ 567 | \$ 567 | \$ 567 | \$ - | 0.0% |
| 5240: R & M Office Equip | \$ 290 | \$ 153 | \$ 900 | \$ 900 | \$ 900 | \$ 900 | \$ - | 0.0% |
| 5251: Rep & Maint Vehicles | \$ - | | \$ 298 | \$ 800 | \$ 800 | \$ 300 | \$ (500) | -62.5% |
| 5340: Communications | \$ 2,445 | \$ 1,036 | \$ 1,104 | \$ 1,525 | \$ 1,525 | \$ 1,525 | \$ - | 0.0% |
| 5420: Office Supplies | \$ 355 | \$ 502 | \$ 464 | \$ 475 | \$ 475 | \$ 475 | \$ - | 0.0% |
| 5463: Brightside | \$ 23,537 | \$ 25,000 | \$ 28,432 | \$ 42,270 | \$ 37,639 | \$ 37,639 | \$ - | -11.0% |
| 5480: Vehicle Gas & Oil | \$ - | \$ 365 | \$ 280 | \$ 300 | \$ 300 | \$ 300 | \$ - | 0.0% |
| 5710: Travel | \$ 2,352 | \$ 3,210 | \$ 2,249 | \$ 3,210 | \$ 3,210 | \$ 2,460 | \$ (750) | -23.4% |
| 5730: Dues & Memberships | \$ 675 | \$ 1,662 | \$ 1,100 | \$ 1,205 | \$ 1,205 | \$ 1,205 | \$ - | 0.0% |
| Grand Total | \$ 78,634 | \$ 68,269 | \$ 259,566 | \$ 109,018 | \$ 105,661 | \$ 104,411 | \$ (1,250) | -4.2% |

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------|-------------------|------------------|------------------|------------|------------|----------|
| DPW Director | \$ 63,442 | \$ 57,766 | \$ 59,040 | 0.3 | 0.3 | |
| Grant Writer | \$ 161,298 | | | 0.0 | | |
| Grand Total | \$ 224,740 | \$ 57,766 | \$ 59,040 | 0.3 | 0.3 | |

Public Works Administration



Basiliere Bridge replacement project



The Basiliere Bridge is a symbol of Haverhill. Some version of its picture is on the City's own website and the local Fire Department's uniforms. The Greater Haverhill Chamber of Commerce and Latino Coalition also use a picture of the bridge in their logos. The new bridge is the result of a partnership between MassDOT and the Haverhill community. This partnership has produced a structure that reflects its host community and can be a source of pride for it as today's bridge is.

Haverhill Officials Give Reconstructed Primrose Street a Final Look During Site Walk



Highway

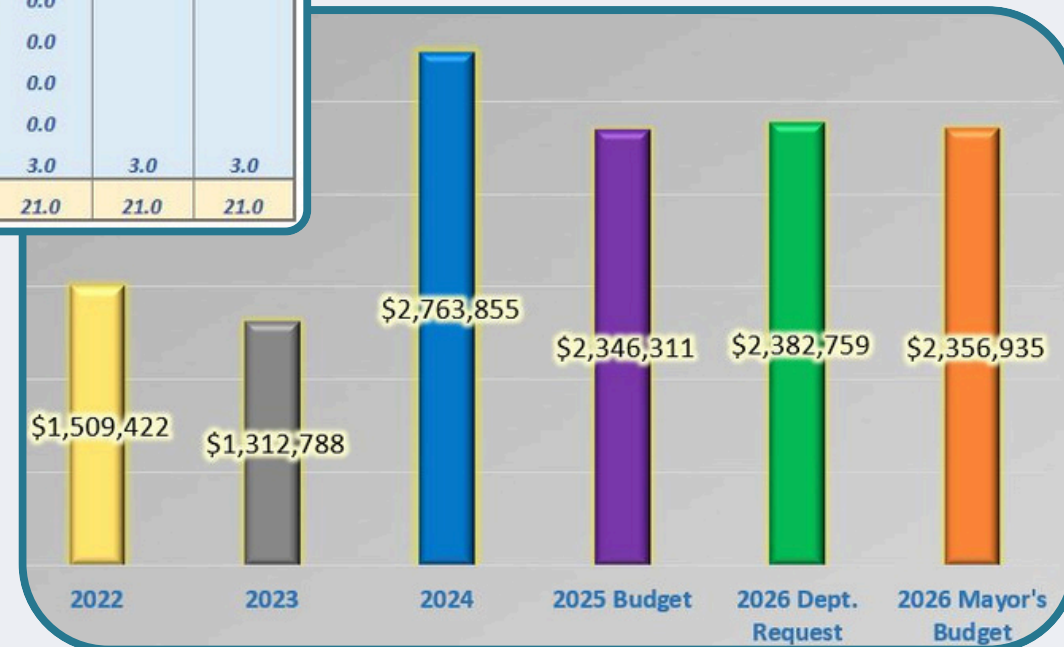
| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|------------|------------|--------------|--------------|--------------------|---------------------|---|---------------------------------|
| Highway | | | | | | | | |
| 5110: Highway-Salaries & Wages | \$ 842,581 | \$ 876,433 | \$ 1,039,863 | \$ 1,263,714 | \$ 1,294,579 | \$ 1,294,579 | \$ - | 2.4% |
| 5130: Highway-Overtime | \$ 79,554 | \$ 90,155 | \$ 80,361 | \$ 79,747 | \$ 84,601 | \$ 84,601 | \$ - | 6.1% |
| 5151: Highway-Longevity | \$ 5,200 | \$ 5,200 | \$ 10,500 | \$ 10,850 | \$ 13,100 | \$ 13,100 | \$ - | 20.7% |
| 5151: Highway-Professional Development | | | | | \$ 2,324 | \$ - | \$ (2,324) | 0.0% |
| 5192: Highway-Clothing Allowance | \$ 4,500 | \$ 8,700 | \$ 10,200 | \$ 10,800 | \$ 10,800 | \$ 10,800 | \$ - | 0.0% |
| 5196: Highway-Tool Allowance | \$ 800 | \$ 1,100 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ - | 0.0% |
| 5253: Highway-Repair & Maint Equip | \$ 71,819 | \$ 79,594 | \$ 78,102 | \$ 100,000 | \$ 100,000 | \$ 80,000 | \$ (20,000) | -20.0% |
| 5271: Highway - Equipment Lease | \$ 49,572 | \$ 75,857 | \$ 76,877 | \$ 75,355 | \$ 75,355 | \$ 75,355 | \$ - | 0.0% |
| 5306: Highway - Eng. Consultant Service | \$ 5,000 | | | | | \$ - | \$ - | 0.0% |
| 5388: Highway-Radio Communications | \$ 8,426 | \$ 8,363 | \$ 13,511 | \$ 13,200 | \$ 14,000 | \$ 14,000 | \$ - | 6.1% |
| 5396: Highway-Roadway/Sidewalk Mtce | \$ 267,788 | | \$ 1,145,822 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ - | 0.0% |
| 5397: Highway-Safety Program | \$ 1,351 | \$ 872 | \$ 3,579 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| 5398: Highway-Clean-Up Program | \$ 48,718 | \$ 49,477 | \$ 43,932 | \$ 49,645 | \$ 50,000 | \$ 50,000 | \$ - | 0.7% |
| 5420: Highway-Office Supplies | \$ 5,000 | \$ 5,485 | \$ 4,607 | \$ 5,800 | \$ 5,800 | \$ 5,300 | \$ (500) | -8.6% |
| 5461: Highway-Fence - City Wide | \$ 2,450 | \$ 8,325 | \$ 7,499 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ - | 0.0% |
| 5462: Highway-Guard Rails | \$ 12,193 | \$ 9,000 | \$ 8,948 | \$ 14,000 | \$ 14,000 | \$ 13,000 | \$ (1,000) | -7.1% |

Highway

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Highway | | | | | | | | |
| 5480: Highway-Vehicular Supplies | \$ 100,689 | \$ 76,399 | \$ 109,330 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ - | 0.0% |
| 5531: Highway-Lumber | \$ 2,001 | \$ 3,216 | \$ 1,293 | \$ 3,000 | \$ 3,000 | \$ 2,500 | \$ (500) | -16.7% |
| 5533: Highway-DPW Supplies | \$ 1,623 | \$ 1,317 | \$ 1,401 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| 5832: Highway-Capital | | \$ 11,965 | \$ 114,668 | \$ 112,000 | \$ 112,000 | \$ 112,000 | \$ - | 0.0% |
| 5710: Highway-Training | \$ 157 | \$ 1,330 | \$ 12,162 | \$ 20,000 | \$ 15,000 | \$ 13,500 | \$ (1,500) | -32.5% |
| Grand Total | \$ 1,509,422 | \$ 1,312,788 | \$ 2,763,855 | \$ 2,346,311 | \$ 2,382,759 | \$ 2,356,935 | \$ (25,824) | 0.5% |



| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------------|---------------------|---------------------|---------------------|-------------|-------------|-------------|
| Account Clerk/Dispatcher | \$ 48,701 | \$ 48,840 | \$ 52,525 | 1.0 | 1.0 | 1.0 |
| General Foreman | \$ 75,046 | \$ 76,544 | \$ 76,544 | 1.0 | 1.0 | 1.0 |
| Head Administration | \$ 37,701 | \$ 54,692 | \$ 58,822 | 1.0 | 1.0 | 1.0 |
| Highway Superintendent | \$ 108,974 | \$ 111,155 | \$ 118,377 | 1.0 | 1.0 | 1.0 |
| Mason | \$ 108,452 | \$ 115,247 | \$ 124,071 | 2.0 | 2.0 | 2.0 |
| MEO B&G | \$ 263,600 | \$ 415,118 | \$ 429,081 | 8.0 | 8.0 | 8.0 |
| MEO Groundwork | \$ - | \$ 1,310 | | 0.0 | 0.0 | |
| MEO L&H | \$ 107,183 | \$ 109,319 | \$ 106,141 | 2.0 | 2.0 | 2.0 |
| MEO LHS | \$ 48,963 | \$ 53,804 | \$ 53,810 | 1.0 | 1.0 | 1.0 |
| MEO LHS PW Laborer | \$ 11,253 | \$ 52,064 | \$ 49,587 | 1.0 | 1.0 | 1.0 |
| Night Differential | \$ 4,668 | \$ 4,668 | \$ 4,668 | 0.0 | | |
| Out of Grade | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.0 | | |
| PT Position for Sheriffs Crews | \$ 22,633 | | | 0.0 | | |
| Safety & Training | \$ 4,160 | \$ 4,160 | \$ 4,160 | 0.0 | | |
| Seasonal Positions | \$ 13,200 | \$ 13,200 | \$ 13,200 | 0.0 | | |
| Working Foreman | \$ 183,330 | \$ 201,593 | \$ 201,593 | 3.0 | 3.0 | 3.0 |
| Grand Total | \$ 1,039,864 | \$ 1,263,714 | \$ 1,294,579 | 21.0 | 21.0 | 21.0 |



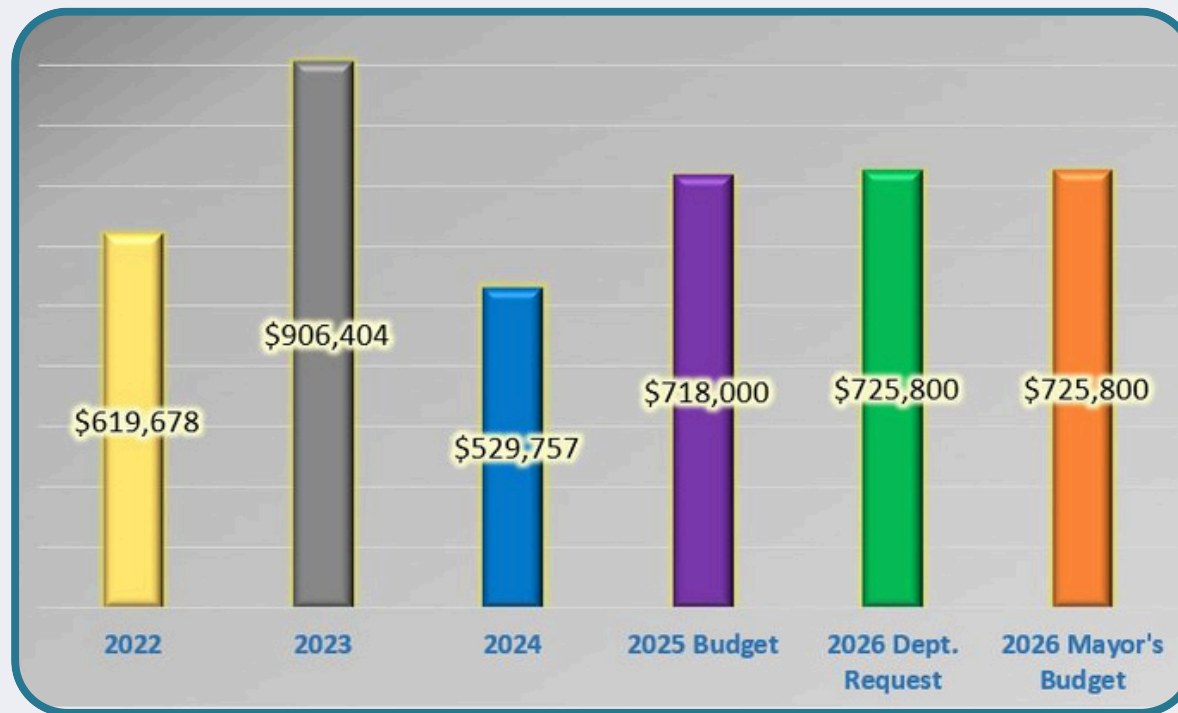
Snow & Ice Removal

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Snow & Ice | | | | | | | | |
| 5110: Snow/Ice-Salaries & Wages | \$ 12,666 | \$ 13,236 | \$ 8,084 | \$ 8,330 | \$ 8,330 | \$ 8,330 | \$ - | 0.0% |
| 5130: Snow/Ice-Overtime | \$ 215,221 | \$ 218,712 | \$ 175,547 | \$ 221,000 | \$ 221,000 | \$ 221,000 | \$ - | 0.0% |
| 5251: Snow/Ice-Repairs & Maint. Vehicles | \$ 273,580 | \$ 201,465 | \$ 147,388 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ - | 0.0% |
| 5400: Snow/Ice-Truck Hire | \$ 1,310,147 | \$ 1,105,576 | \$ 666,703 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ - | 0.0% |
| 5534: Snow/Ice-Rock Salt & Sand | \$ 572,533 | \$ 1,018,657 | \$ 427,017 | \$ 280,670 | \$ 280,670 | \$ 280,670 | \$ - | 0.0% |
| Grand Total | \$ 2,384,147 | \$ 2,557,646 | \$ 1,424,741 | \$ 1,210,000 | \$ 1,210,000 | \$ 1,210,000 | \$ - | 0.0% |



Outdoor Lighting

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Outdoor Lighting | | | | | | | | |
| 5215: Outdoor Lighting | \$ 555,869 | \$ 842,616 | \$ 446,375 | \$ 640,000 | \$ 640,000 | \$ 640,000 | \$ - | 0.0% |
| 5246: Street Light Maintenance | \$ 63,809 | \$ 63,788 | \$ 83,382 | \$ 78,000 | \$ 85,800 | \$ 85,800 | \$ - | 10.0% |
| Grand Total | \$ 619,678 | \$ 906,404 | \$ 529,757 | \$ 718,000 | \$ 725,800 | \$ 725,800 | \$ - | 1.1% |



Vehicle Maintenance

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Vehicle Maintenance | | | | | | | | |
| 5110: Vehicle Maint-Salaries & Wages | \$ 139,820 | \$ 193,306 | \$ 189,007 | \$ 242,674 | \$ 260,507 | \$ 260,507 | \$ - | 7.3% |
| 5130: Vehicle Maint-Overtime | \$ 57 | \$ 3,412 | \$ 84 | \$ 500 | \$ 10,000 | \$ 5,000 | \$ (5,000) | 900.0% |
| 5151: Vehicle Maint-Longevity | \$ 3,550 | \$ 3,550 | \$ 3,550 | \$ 3,800 | \$ 3,850 | \$ 3,850 | \$ - | 1.3% |
| 5192: Vehicle Maint-Clothing Allowance | \$ 1,500 | \$ 2,100 | \$ 1,800 | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ - | 0.0% |
| 5196: Vehicle Maint - Tool Allowance | \$ 1,500 | \$ 1,500 | \$ 1,800 | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ - | 0.0% |
| 5211: Vehicle Maint-Electricity | \$ 28,757 | \$ 26,964 | \$ 9,843 | \$ 36,000 | \$ 36,000 | \$ 16,000 | \$ (20,000) | -55.6% |
| 5212: Vehicle Maint-Heat | \$ 24,414 | \$ 43,411 | \$ 21,005 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ - | 0.0% |
| 5420: Vehicle Maint-Office Supplies | \$ 991 | \$ 747 | \$ 998 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| 5430: Building Maintenance-Capital | \$ 5,102 | \$ 5,080 | \$ 4,590 | \$ 5,080 | \$ 5,080 | \$ 5,080 | \$ - | 0.0% |
| Grand Total | \$ 205,691 | \$ 280,070 | \$ 232,676 | \$ 320,854 | \$ 348,237 | \$ 323,237 | \$ (25,000) | 0.7% |

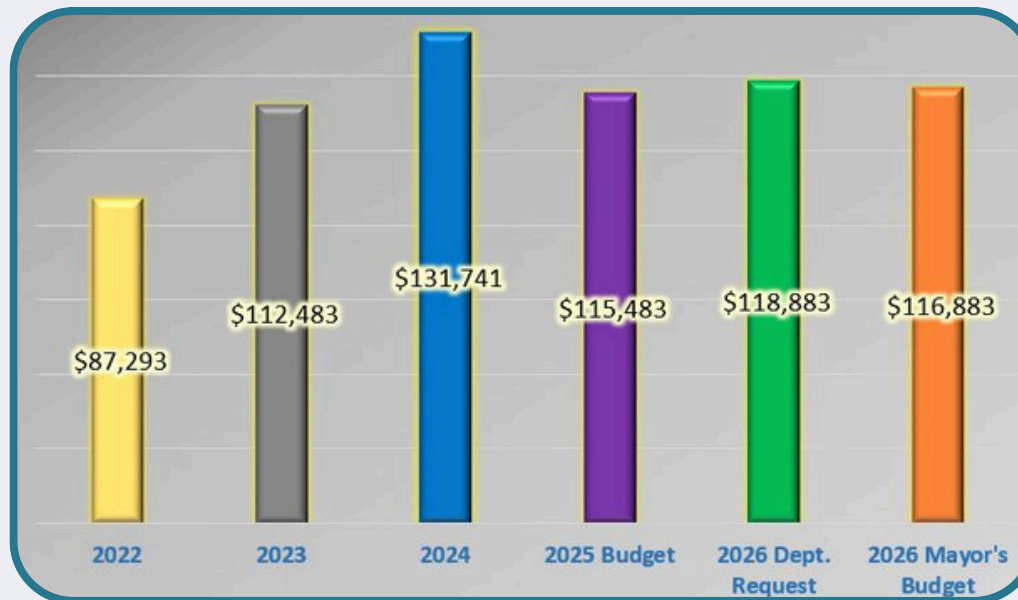
| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| ME Repairperson | \$ 6,836 | \$ 50,065 | \$ 50,065 | 1.0 | 1.0 | 1.0 |
| Mechanic - PT | | | \$ 17,834 | | | 0.2 |
| MEO Repairperson | \$ 58,219 | \$ 59,363 | \$ 59,363 | 1.0 | 1.0 | 1.0 |
| Out of Grade | \$ 400 | \$ 500 | \$ 500 | 0.0 | | |
| Welder/Mechanic | \$ 58,219 | \$ 59,363 | \$ 59,363 | 1.0 | 1.0 | 1.0 |
| Working Foreman | \$ 65,333 | \$ 73,383 | \$ 73,382 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 189,007 | \$ 242,674 | \$ 260,507 | 4.0 | 4.0 | 4.2 |

Vehicle Maintenance



Street Marking

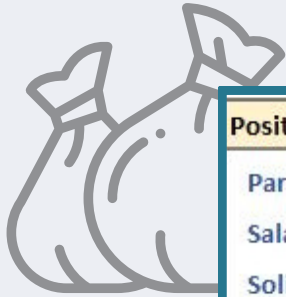
| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---------------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Street Marking | | | | | | | | |
| 5535: Street Marking-Paint | \$ - | \$ 2,500 | \$ 2,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ - | 0.0% |
| 5536: Street Marking-Pavement Marking | \$ 64,672 | \$ 85,383 | \$ 107,529 | \$ 85,383 | \$ 85,383 | \$ 85,383 | \$ - | 0.0% |
| 5537: Street Marking-Safety Program | \$ 4,292 | \$ 3,000 | \$ 2,552 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| 5538: Street Marking-Signs | \$ 18,329 | \$ 21,600 | \$ 19,161 | \$ 21,600 | \$ 25,000 | \$ 23,000 | \$ (2,000) | 6.5% |
| Grand Total | \$ 87,293 | \$ 112,483 | \$ 131,741 | \$ 115,483 | \$ 118,883 | \$ 116,883 | \$ (2,000) | 1.2% |



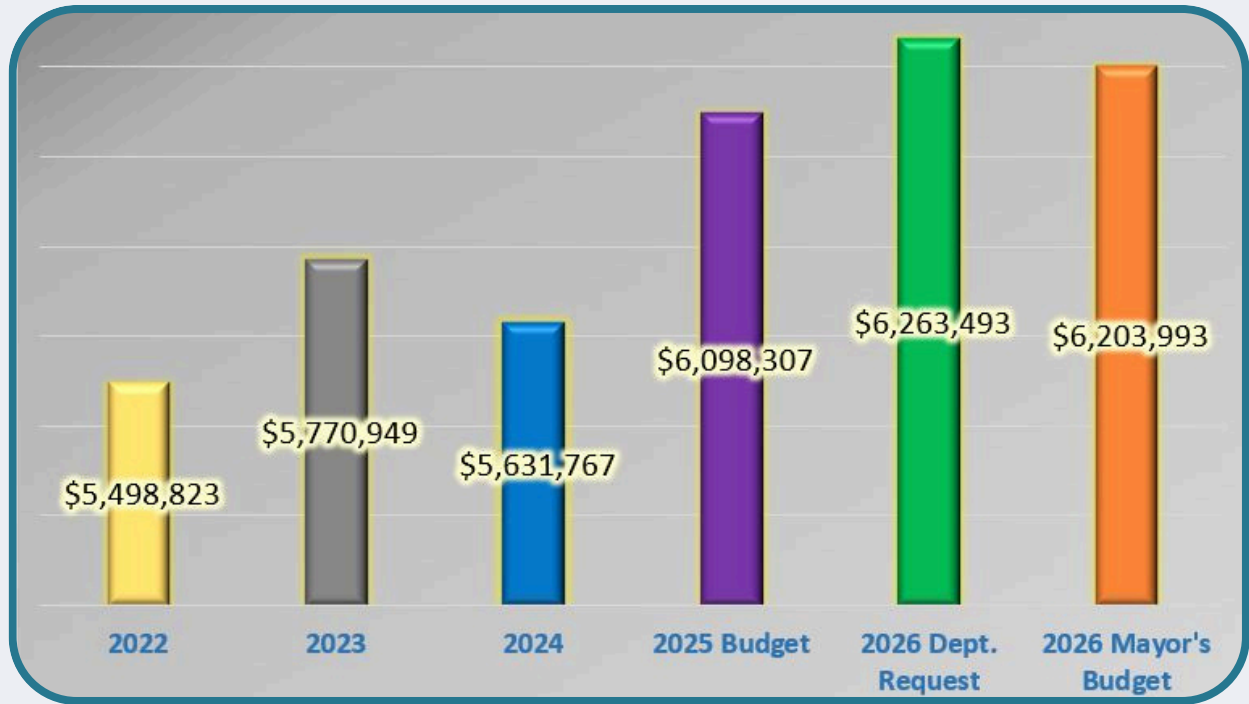
Refuse Collection

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Refuse Collection | | | | | | | | |
| 5110: Refuse Collection & Disp - Salaries | \$ 139,523 | \$ 136,124 | \$ 190,346 | \$ 206,793 | \$ 208,319 | \$ 208,319 | \$ - | 0.7% |
| 5130: Collection & Disposal Overtime | \$ 3,965 | \$ 5,713 | \$ 6,685 | \$ 7,731 | \$ 8,891 | \$ 8,891 | \$ - | 15.0% |
| 5194: Collection & Disp - Boot Allowance | \$ 1,038 | \$ 975 | \$ 947 | \$ 975 | \$ 975 | \$ 975 | \$ - | 0.0% |
| 5240: R & M Equipment | \$ 9,376 | \$ 5,000 | \$ 9,000 | \$ 15,000 | \$ 15,000 | \$ 12,500 | \$ (2,500) | -16.7% |
| 5271: Equipment Lease | \$ - | \$ 50,600 | \$ 3,479 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| 5292: Waste Removal Program | \$ 80,000 | \$ 63,695 | \$ 79,080 | \$ 100,000 | \$ 110,000 | \$ 110,000 | \$ - | 10.0% |
| 5303: Refuse-Contract-Disposal Area | \$ 1,307,054 | \$ 1,453,838 | \$ 1,519,355 | \$ 1,696,000 | \$ 1,738,000 | \$ 1,738,000 | \$ - | 2.5% |
| 5304: Refuse-Contract-Pick Up & Hauling | \$ 3,714,337 | \$ 3,739,520 | \$ 3,580,128 | \$ 3,701,000 | \$ 3,793,000 | \$ 3,793,000 | \$ - | 2.5% |
| 5305: Refuse-Recycling | \$ 42,423 | \$ 57,989 | \$ 40,116 | \$ 43,000 | \$ 61,500 | \$ 56,500 | \$ (5,000) | 31.4% |
| 5318: Landfill Legal & Consulting | \$ 197,258 | \$ 250,000 | \$ 194,526 | \$ 300,000 | \$ 300,000 | \$ 250,000 | \$ (50,000) | -16.7% |
| 5480: Vehicular Supplies | \$ - | | \$ - | \$ 950 | \$ 950 | \$ 950 | \$ - | 0.0% |
| 5710: Travel & Training | \$ 3,849 | \$ 94 | \$ 246 | \$ 4,000 | \$ 4,000 | \$ 2,000 | \$ (2,000) | -50.0% |
| 5870: Equipment Replacement | \$ - | \$ 7,401 | \$ 7,858 | \$ 7,858 | \$ 7,858 | \$ 7,858 | \$ - | 0.0% |
| Grand Total | \$ 5,498,823 | \$ 5,770,949 | \$ 5,631,767 | \$ 6,098,307 | \$ 6,263,493 | \$ 6,203,993 | \$ (59,500) | 1.7% |





| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|----------------------------|------------|------------|------------|----------|----------|----------|
| Part Time Recycling Center | \$ 61,227 | \$ 80,000 | \$ 77,812 | 1.0 | 1.0 | 1.0 |
| Salary Reserve | \$ 1,553 | \$ - | | 0.0 | 0.0 | |
| Solid Waste Manager | \$ 77,646 | \$ 82,203 | \$ 87,201 | 1.0 | 1.0 | 1.0 |
| Waste Reduction | \$ 49,920 | \$ 44,590 | \$ 43,306 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 190,346 | \$ 206,793 | \$ 208,319 | 3.0 | 3.0 | 3.0 |



| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Parking | | | | | | | | |
| 5110: Parking-Salaries & Wages | \$ 48,058 | \$ 30,774 | \$ 52,002 | \$ 49,455 | \$ 51,126 | \$ 51,126 | \$ - | 3.4% |
| 5192: Parking - Clothing Allowance | \$ 500 | \$ 1,067 | \$ 1,200 | \$ 600 | \$ 600 | \$ 600 | \$ - | 0.0% |
| 5215: Parking-Lighting | \$ 7,017 | \$ 9,113 | \$ 16,304 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| 5241: Parking - Repairs & Maint | \$ 90,020 | \$ 80,431 | \$ 74,203 | \$ 115,134 | \$ 115,134 | \$ 95,134 | \$ (20,000) | -17.4% |
| 5246: Parking-Light Maintenance | \$ - | | \$ 99 | \$ 250 | \$ 250 | \$ 250 | \$ - | 0.0% |
| 5252: Parking - Signage | \$ 2,000 | \$ 3,000 | \$ 235 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| 5301: Parking Enforcement | \$ 62,593 | \$ 84,049 | \$ 74,257 | \$ 76,804 | \$ 79,108 | \$ 79,108 | \$ - | 3.0% |
| 5305: Parking - Contract Mgmt Fee | \$ 168,841 | \$ 166,191 | \$ 168,682 | \$ 173,188 | \$ 178,384 | \$ 178,384 | \$ - | 3.0% |
| 5306: Parking - Consultant Fees | \$ 9,500 | \$ 1,440 | \$ 640 | \$ 5,000 | \$ 5,000 | \$ 2,500 | \$ (2,500) | -50.0% |
| 5420: Parking - Office Supplies | \$ - | \$ 98 | \$ 36 | \$ 225 | \$ 225 | \$ 225 | \$ - | 0.0% |
| 5421: Parking - Printed Supplies | \$ 305 | \$ 489 | \$ - | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.0% |
| Grand Total | \$ 388,834 | \$ 376,652 | \$ 387,659 | \$ 434,156 | \$ 443,327 | \$ 420,827 | \$ (22,500) | -3.1% |

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------|------------------|------------------|------------------|------------|------------|------------|
| Laborer | \$ 52,002 | \$ 49,455 | \$ 51,126 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 52,002 | \$ 49,455 | \$ 51,126 | 1.0 | 1.0 | 1.0 |

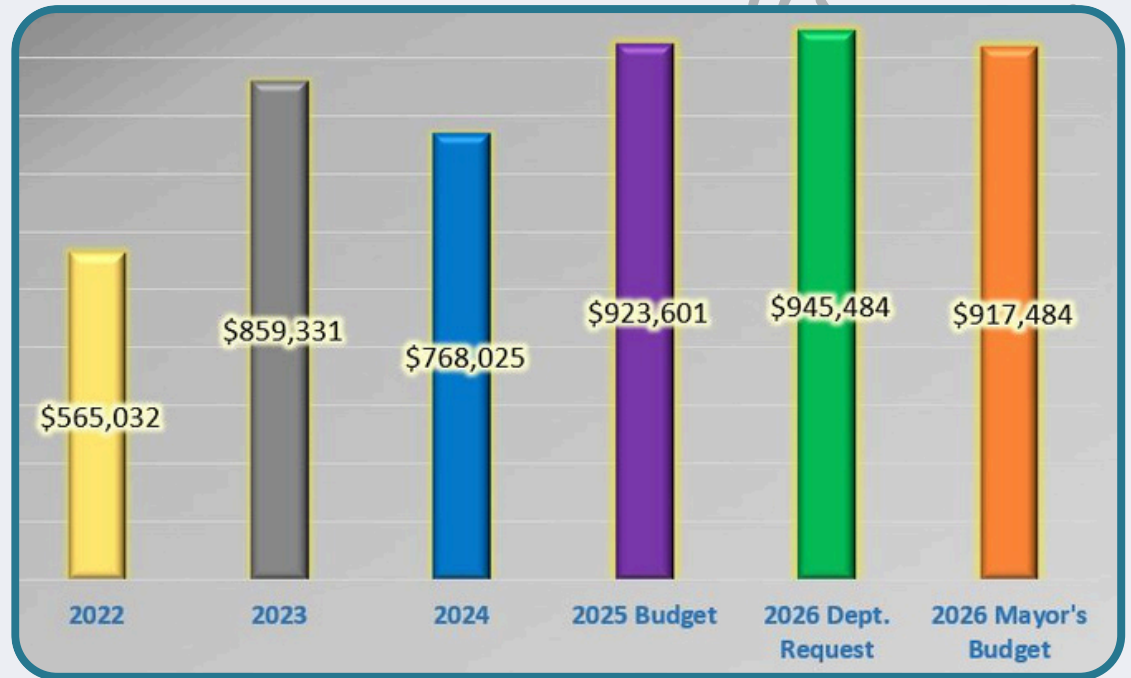
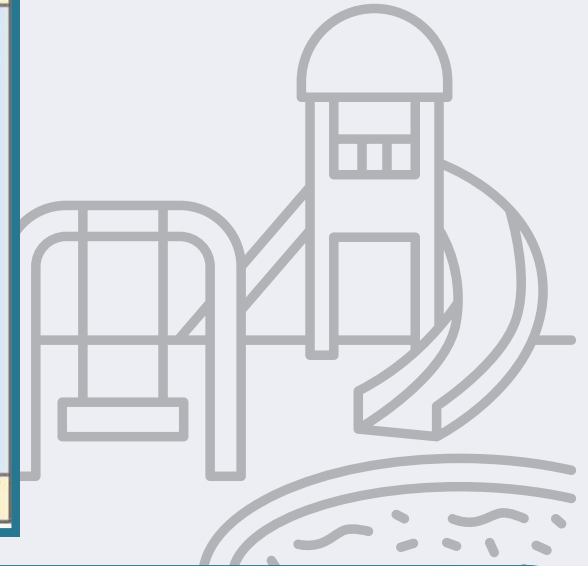


Parks

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Parks Department | | | | | | | | |
| 5110: Parks-Salaries & Wages | \$ 289,773 | \$ 376,541 | \$ 410,320 | \$ 548,377 | \$ 548,114 | \$ 548,114 | \$ - | 0.0% |
| 5130: Parks-Overtime | \$ 21,505 | \$ 24,351 | \$ 20,852 | \$ 23,880 | \$ 24,320 | \$ 24,320 | \$ - | 1.8% |
| 5151: Parks-Longevity | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ 5,500 | \$ 5,600 | \$ 5,600 | \$ - | 1.8% |
| 5192: Parks-Clothing Allowance | \$ 3,000 | \$ 4,300 | \$ 4,800 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| 5196: Park - Tool Allowance | \$ 500 | \$ 500 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ - | 0.0% |
| 5211: Parks-Electricity | \$ 22,474 | \$ 15,099 | \$ 3,363 | \$ 22,000 | \$ 22,000 | \$ 7,000 | \$ (15,000) | -68.2% |
| 5212: Parks-Heat | \$ 2,945 | \$ 7,955 | \$ 7,179 | \$ 6,971 | \$ 7,850 | \$ 7,850 | \$ - | 12.6% |
| 5251: Parks-Repairs & Maint. Vehicles | \$ 19,491 | \$ 25,472 | \$ 25,218 | \$ 30,000 | \$ 34,000 | \$ 30,000 | \$ (4,000) | 0.0% |
| 5271: Park Dept - Equipment Lease | \$ 8,570 | \$ 126,456 | \$ 14,714 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| 5399: Parks-Tree Removal | \$ 78,242 | \$ 90,889 | \$ 85,000 | \$ 95,000 | \$ 105,000 | \$ 100,000 | \$ (5,000) | 5.3% |
| 5430: Parks-Bldg Equip & Repairs | \$ 116 | \$ 18,457 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| 5463: Parks-Trees & Shrubs | \$ 25,884 | \$ 58,383 | \$ 72,270 | \$ 43,273 | \$ 50,000 | \$ 50,000 | \$ - | 15.5% |
| 5480: Parks-Vehicular Supplies | \$ 12,894 | \$ 10,935 | \$ 8,609 | \$ 14,000 | \$ 14,000 | \$ 10,000 | \$ (4,000) | -28.6% |
| 5531: Parks-Cemetery Supplies | \$ 23,655 | \$ 42,501 | \$ 44,100 | \$ 46,500 | \$ 46,500 | \$ 46,500 | \$ - | 0.0% |
| 5533: Parks-DPW Supplies | \$ 51,483 | \$ 52,992 | \$ 56,500 | \$ 56,500 | \$ 56,500 | \$ 56,500 | \$ - | 0.0% |
| Grand Total | \$ 565,032 | \$ 859,331 | \$ 768,025 | \$ 923,601 | \$ 945,484 | \$ 917,484 | \$ (28,000) | -0.7% |



| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|----------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| General Foreman | \$ 75,067 | \$ 76,544 | \$ 76,565 | 1.0 | 1.0 | 1.0 |
| Groundworker | \$ 100,256 | \$ 106,670 | \$ 106,641 | 2.0 | 2.0 | 2.0 |
| MEO B&G | \$ 54,434 | \$ 51,126 | \$ 51,126 | 1.0 | 1.0 | 1.0 |
| MEO Laborer | \$ 51,293 | \$ 152,973 | \$ 152,714 | 3.0 | 3.0 | 3.0 |
| MEO LHS Sr. Gro | \$ 26,777 | \$ 55,515 | \$ 55,515 | 1.0 | 1.0 | 1.0 |
| Out of Grade | \$ 500 | \$ 1,000 | \$ 1,000 | 0.0 | | |
| Pest/Tree Crew Diff. | \$ 2,500 | \$ 3,750 | \$ 3,750 | 0.0 | | |
| Safety & Training | \$ 4,160 | \$ 4,160 | \$ 4,160 | 0.0 | | |
| Seasonal Positions | \$ 30,000 | \$ 30,000 | \$ 30,000 | 0.0 | | |
| Working Foreman | \$ 65,333 | \$ 66,639 | \$ 66,643 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 410,320 | \$ 548,377 | \$ 548,114 | 9.0 | 9.0 | 9.0 |





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.



cityofhaverhill.com/departments/health_and_inspections

Fiscal 2025 Accomplishments

The Building Inspections Department has issued 9,614 permits, generated \$2,352,772 in revenue, recorded 27,313 inspections, mailed 1,250 violation letters and tickets, and filed 104 court cases. In addition the department received and handled 801 complaints.

Fiscal 2026 Goals

Fiscal 2026 goals of the Building Inspections Department include completing trainings for inspections in food, camps, bathing beach, lead determinations, housing and swimming pool codes.

Complete continuing education courses and seminars for Building Officials, Electrical and Plumbing Inspectors. Increase the Health & Safety Inspections for Business Occupancies and 110 Certifications from a 5 year cycle to a 2 year cycle.

We anticipate an increase in demand for inspections due to the projects currently underway or approved.



(978) 374 2338

(171)

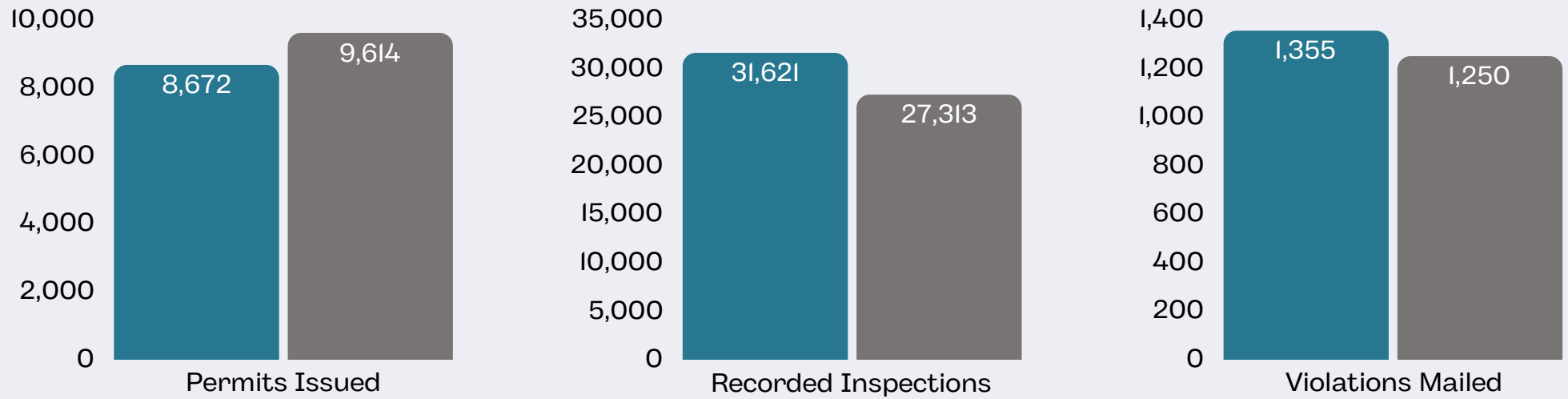
Health Inspections Budget and Building Inspections Budget Combined for 2026

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---|---------------------------------|
| Health & Inspections | | | | | | | | |
| 5110: Health/Inspection-Salaries & Wages | \$ 496,768 | \$ 612,100 | \$ 748,466 | \$ 718,147 | \$ 1,181,528 | \$ 1,181,528 | \$ - | 64.5% |
| 5130: Health/Inspection-Overtime | \$ 2,467 | \$ 460 | \$ 4,069 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| 5151: Health/Inspection-Longevity | \$ 5,700 | \$ 7,500 | \$ 6,400 | \$ 6,450 | \$ 9,800 | \$ 9,800 | \$ - | 51.9% |
| 5191: Health/Inspection-Professional Devel | \$ - | | \$ - | \$ 9,200 | \$ 10,800 | \$ 8,200 | \$ (2,600) | -10.9% |
| 5194: Health/Inspection-Boot Allowance | \$ 4,750 | \$ 4,750 | \$ 6,900 | | \$ - | \$ - | \$ - | 0.0% |
| 5199: Health/Inspection-Board Stipends | \$ 1,081 | | \$ 255 | \$ 1,500 | \$ 1,000 | \$ 1,000 | \$ - | -33.3% |
| 5240: Repairs & Maint. Office Equipment | \$ 2,158 | \$ 1,818 | \$ 1,522 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| 5251: Repairs & Maint. Vehicles | \$ 3,194 | \$ 5,277 | \$ 5,651 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ - | 0.0% |
| 5317: Health/Inspection-Advertising | \$ 313 | \$ 14 | \$ 69 | \$ 1,000 | \$ 750 | \$ 750 | \$ - | -25.0% |
| 5318: Abandoned Property | \$ (640) | \$ 760 | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| 5340: Health/Inspection-Communications | \$ 10,926 | \$ 11,044 | \$ 10,985 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ - | 0.0% |
| 5386: Health/Inspection-Special Programs | \$ 3,729 | \$ 3,814 | \$ 3,612 | \$ 4,550 | \$ 5,000 | \$ 5,000 | \$ - | 9.9% |
| 5420: Health/Inspection-Office Supplies | \$ 2,972 | \$ 8,281 | \$ 3,449 | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ - | 0.0% |
| 5421: Health/Inspection-Printed Supplies | \$ 1,846 | \$ 2,139 | \$ 2,223 | \$ 3,500 | \$ 4,500 | \$ 4,500 | \$ - | 28.6% |
| 5480: Vehicular Supplies | \$ 6,854 | \$ 6,954 | \$ 7,057 | \$ 5,000 | \$ 6,000 | \$ 6,000 | \$ - | 20.0% |
| 5583: Computer Supplies | \$ 730 | | \$ 1,060 | \$ 1,100 | \$ 2,000 | \$ 1,500 | \$ (500) | 36.4% |
| 5710: Health/Inspection-Travel | \$ 84 | \$ 944 | \$ - | \$ 1,200 | \$ 200 | \$ 200 | \$ - | -83.3% |
| 5730: Dues and Memberships | \$ 1,504 | \$ 1,534 | \$ 1,180 | \$ 1,200 | \$ 2,000 | \$ 2,000 | \$ - | 66.7% |
| Grand Total | \$ 544,437 | \$ 667,389 | \$ 802,897 | \$ 784,847 | \$ 1,255,578 | \$ 1,252,478 | \$ (3,100) | 59.6% |

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Building Inspections | | | | | | | | |
| 5110: Building Inspection-Salaries & Wages | \$ 272,417 | \$ 338,765 | \$ 261,787 | \$ 396,290 | \$ - | \$ - | \$ - | -100.0% |
| 5130: Building Inspection-Overtime | \$ - | | \$ - | | \$ - | \$ - | \$ - | 0.0% |
| 5151: Building Inspection-Longevity | \$ 2,000 | \$ 3,200 | \$ 3,950 | \$ 2,650 | \$ - | \$ - | \$ - | -100.0% |
| 5194: Boot Allowance | \$ 950 | \$ 950 | \$ 1,150 | | \$ - | \$ - | \$ - | 0.0% |
| Grand Total | \$ 275,367 | \$ 342,915 | \$ 266,887 | \$ 398,940 | \$ - | \$ - | \$ - | -100.0% |



Inspectional Services



Complaints down by 12.6% from 2024 to 2025





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



(978) 374 2388

Fiscal 2025 Accomplishments

Over the course of FY25, we have used funding from various sources to improve many of the local facilities. This includes multiple projects at Riverside Park including new infield clay at the Baseball Diamonds, new fencing on Softball Diamonds, resurfaced Basketball and Street Hockey Rink, the addition for 4 more Pickleball Courts, and a new Futsal Court. Outside of Riverside Park, we saw the resurfacing of the Winnekenni Tennis Courts, addition of new wood carpet at Portland St. Playground, and a huge update to the Wood School area. The Wood School additions were a contribution from the Procopio Companies to install new fencing around the majority of the property, repaving the Basketball court and parking lot, and the addition of a new playground.



cityofhaverhill.com/departments/human_services

Fiscal 2026 Goals

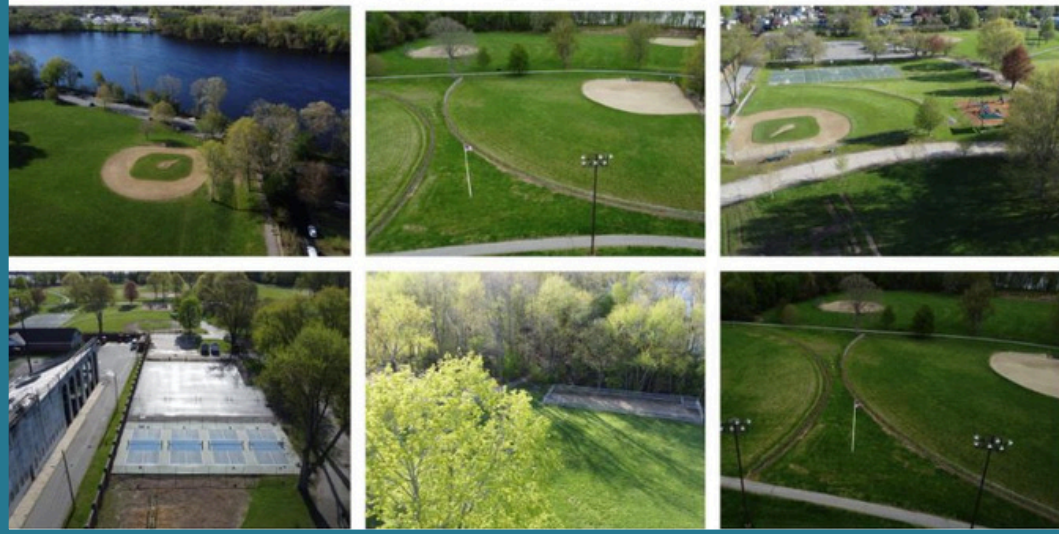
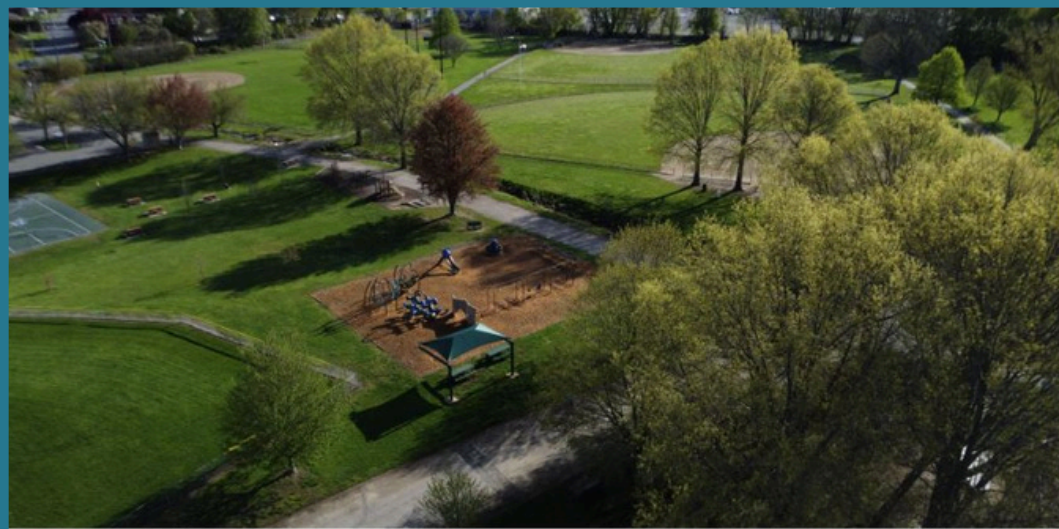
In FY26, our aim is to further enhance the existing fields at Riverside Park by:

- Replacing more fencing around the remaining fields
- Updating the infield clay at the Softball Diamonds
- Installing multi-lingual signage to effectively communicate park rules

Moreover, we continuously strive to increase youth participation in Haverhill's Recreation programming. Our goal for FY26 is to achieve a 10% increase in involvement in current programs while also introducing new opportunities for young people to enjoy.

During the summer of 2024, we observed a notable shift in the patron demographics at Plug's Pond, particularly regarding the primary languages spoken on-site. As we approach summer 2025, our objective is to diversify our staff to enhance communication methods with the public. This initiative will help us effectively communicate park rules, enforce them, and manage emergency procedures and responses.

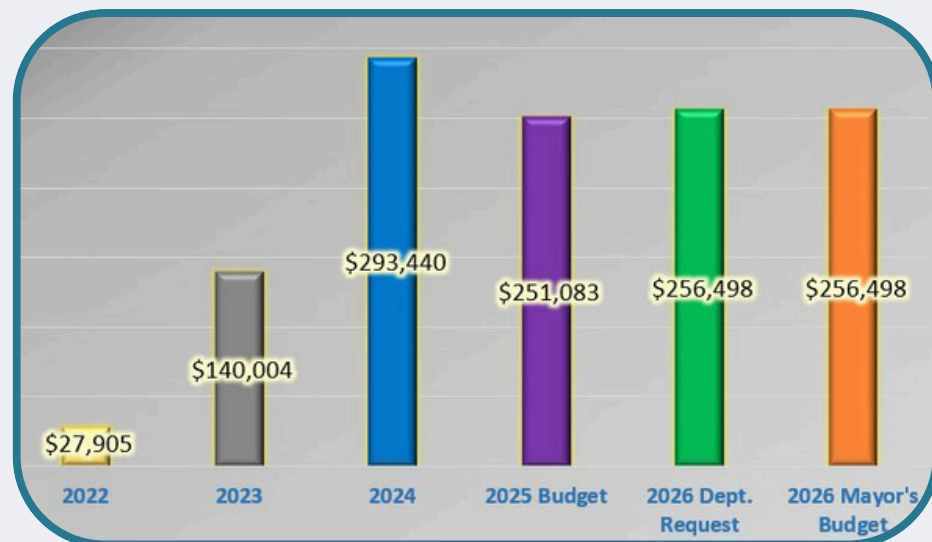
(175)



| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Public Health Department | | | | | | | | |
| 5110: Public Health Salaries | \$ 27,020 | \$ 131,075 | \$ 283,572 | \$ 240,733 | \$ 246,148 | \$ 246,148 | \$ - | 2.2% |
| 5151: Public Health Longevity | \$ - | \$ 1,650 | \$ 1,350 | \$ 1,350 | \$ 1,350 | \$ 1,350 | \$ - | 0.0% |
| 5240: Public Health Supplies | \$ 885 | \$ 7,279 | \$ 8,518 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ - | 0.0% |
| Grand Total | \$ 27,905 | \$ 140,004 | \$ 293,440 | \$ 251,083 | \$ 256,498 | \$ 256,498 | \$ - | 2.2% |

| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| Administrative Assistant | \$ 48,759 | \$ 48,758 | \$ 49,733 | 1.0 | 1.0 | 1.0 |
| Community Health Nurse | \$ 104,676 | \$ 107,990 | \$ 109,950 | 1.0 | 1.0 | 1.0 |
| Public Health Nurse | \$ 68,262 | \$ 68,261 | \$ 69,626 | 1.0 | 1.0 | 1.0 |
| Social Outreach | \$ 55,724 | \$ 55,724 | \$ 56,838 | 1.0 | 1.0 | 1.0 |
| Other | \$ 6,151 | | | | | |
| Grand Total | \$ 283,572 | \$ 240,733 | \$ 246,148 | 4.0 | 4.0 | 4.0 |

Public Health



Public Health

- Quarterly educational topics are offered at various community venues, including Housing Locations, the Library, and the Citizen Center.
- Monthly Blood Pressure and Wellness Screenings take place at Housing locations, the Library, and City Hall.
- Fall vaccine clinics are organized for influenza vaccinations.
- The Department collaborates with the School Department to provide vaccinations for students during registration or for those without medical homes.
- Surveillance, investigation, and case management are conducted for reported infectious diseases, including tuberculosis.
- Participation in community events focuses on wellness screenings and Narcan training and distribution.
- An Annual Health and Resource Fair is held to promote health awareness.
- Provide support for **Mass Health** applications and recertifications.
- Assist with **SNAP** (food stamps) applications and renewals.
- Help with housing applications.
- Offer assistance with **RAFT** (rental assistance) and fuel aid.
- Coordinate various efforts with community resources related to shelter, food insecurity, social security, and immigration issues.

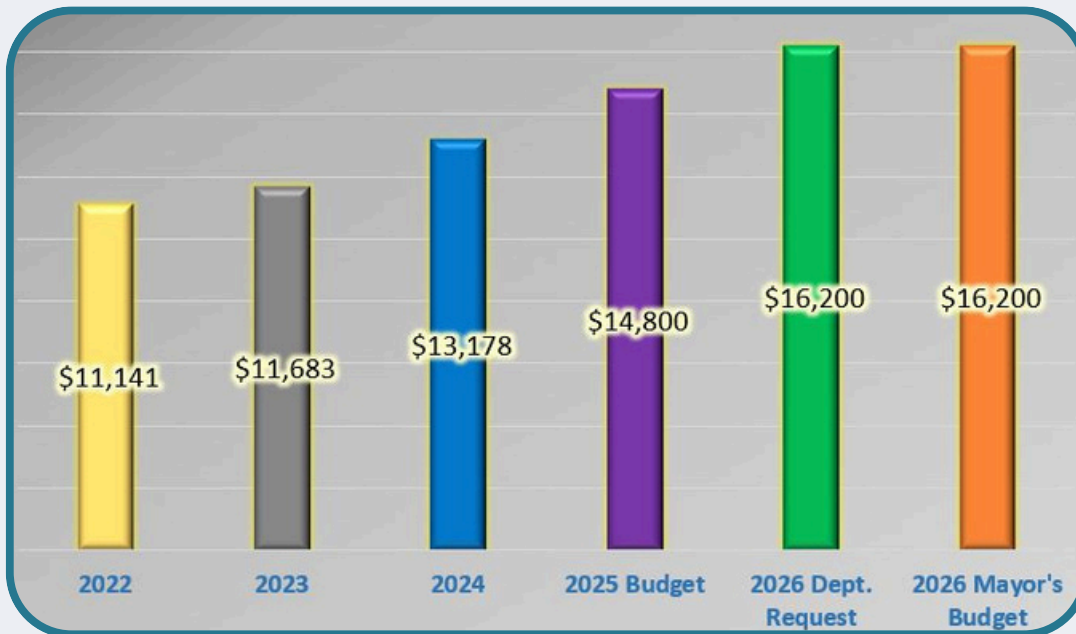
The Department is a proud member of the Mayor's HOPE Task Force.



| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|------------------|------------------|------------------|------------------|--------------------|---------------------|---|---------------------------------|
| Senior Center | | | | | | | | |
| 5110: Senior Ctr-Salaries & Wages | \$ 8,743 | \$ 9,998 | \$ 9,841 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| 5151: Senior Ctr-Longevity | \$ 1,000 | | | | \$ 1,400 | \$ 1,400 | \$ - | 0.0% |
| 5192: Senior Ctr-Clothing Allowance | \$ - | | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ - | 0.0% |
| 5240: Repairs & Maint. Office Equipment | \$ 1,152 | \$ 1,456 | \$ 957 | \$ 1,700 | \$ 1,700 | \$ 1,700 | \$ - | 0.0% |
| 5420: Senior Ctr-Office Supplies | \$ 246 | \$ 229 | \$ 280 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Grand Total | \$ 11,141 | \$ 11,683 | \$ 13,178 | \$ 14,800 | \$ 16,200 | \$ 16,200 | \$ - | 9.5% |



| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|----------|----------|-----------|-----------|----------|----------|----------|
| Director | \$ 9,841 | \$ 10,000 | \$ 10,000 | 0.2 | 0.2 | 0.2 |



Senior Center

(179)

Veterans Services

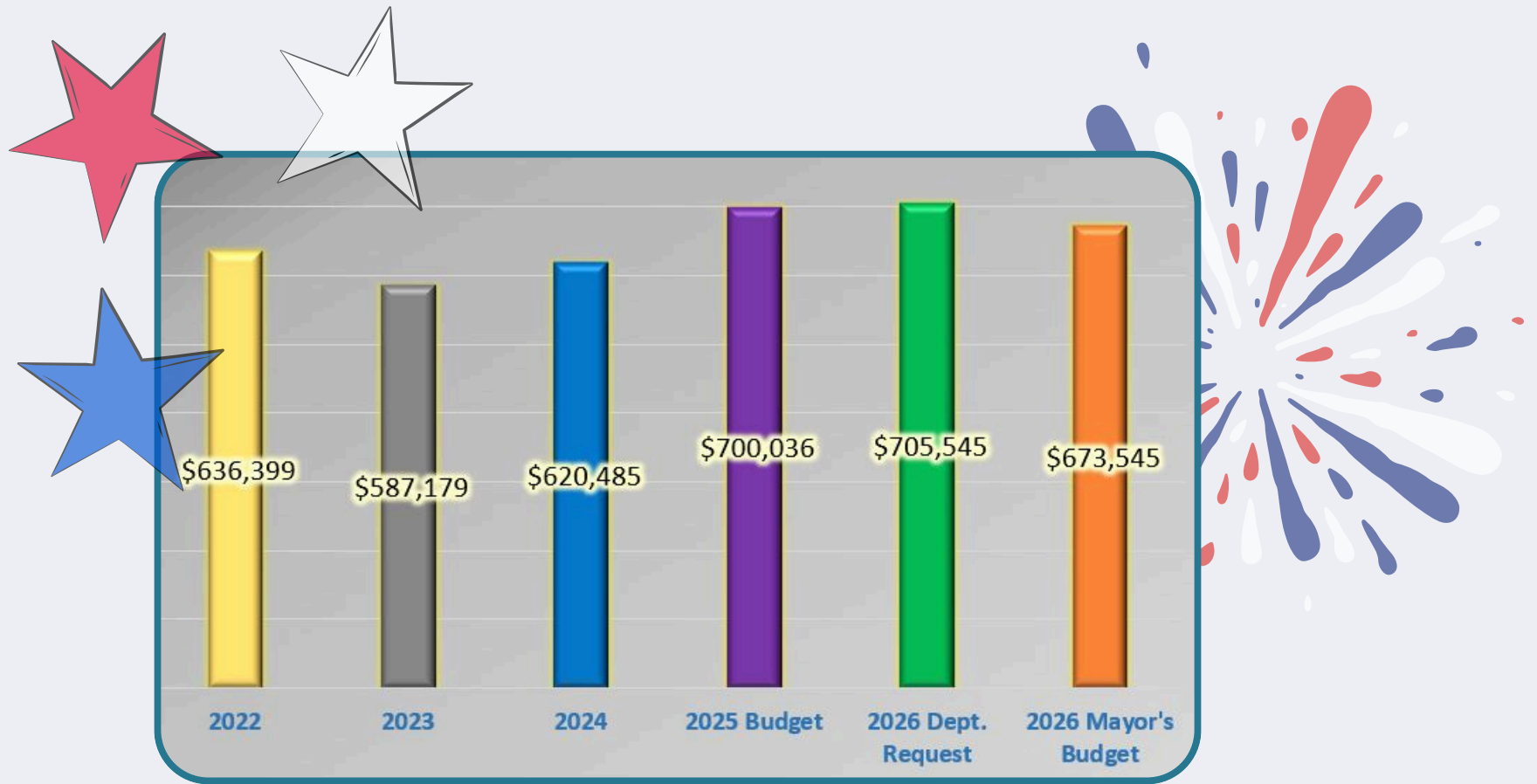
| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Veterans Services | | | | | | | | |
| 5110: Veterans-Salaries & Wages | \$ 78,605 | \$ 107,991 | \$ 109,935 | \$ 109,936 | \$ 113,445 | \$ 113,445 | \$ - | 3.2% |
| 5151: Veterans- Longevity | | | | | \$ 2,100 | \$ 2,100 | \$ - | 0.0% |
| 5340: Veterans-Communications | \$ 498 | \$ 498 | \$ 498 | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.0% |
| 5390: Veterans Grave Reg | \$ 323 | \$ 660 | \$ 700 | \$ 700 | \$ 750 | \$ 750 | \$ - | 7.1% |
| 5392: Veterans-Cash Payments | \$ 537,929 | \$ 441,681 | \$ 486,531 | \$ 555,000 | \$ 555,000 | \$ 525,000 | \$ (30,000) | -5.4% |
| 5393: Veterans-Mem Day Parade | \$ 1,725 | \$ 3,417 | \$ 3,513 | \$ 3,900 | \$ 1,750 | \$ 1,750 | \$ - | -55.1% |
| 5394: Veterans-Pearl Harbor Day Parade | \$ 440 | | \$ 1,955 | | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| 5395: Veterans Day Parade | \$ 2,500 | \$ 2,500 | \$ - | | | \$ - | \$ - | 0.0% |
| 5401: Veterans-Burial | \$ 4,000 | \$ 16,000 | \$ 8,475 | \$ 12,000 | \$ 12,000 | \$ 10,000 | \$ (2,000) | -16.7% |
| 5420: Veterans-Office Supplies | \$ 582 | \$ 1,479 | \$ 1,211 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| 5426: Veterans-Flag Account | \$ 8,111 | \$ 9,836 | \$ 549 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ - | 0.0% |
| 5730: Veterans Director Expenses | \$ 641 | \$ 100 | \$ 2,118 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| 5780: Veterans Educational Programs | \$ 1,045 | \$ 3,017 | \$ 5,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Grand Total | \$ 636,399 | \$ 587,179 | \$ 620,485 | \$ 700,036 | \$ 705,545 | \$ 673,545 | \$ (32,000) | -3.8% |



| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|----------------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| Driver | \$ 38,479 | \$ 38,480 | \$ 40,560 | 1.0 | 1.0 | 1.0 |
| Veterans Services Director | \$ 71,456 | \$ 71,456 | \$ 72,885 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 109,935 | \$ 109,936 | \$ 113,445 | 2.0 | 2.0 | 2.0 |

Mission Statement: "The City of Haverhill recognizes and deeply appreciates the service and sacrifices of our veterans and their families. Our office strives to advise, engage, and advocate for all active duty, Reserve, National Guard members, Veterans, and their family members."

(180)



NOVEMBER 2024

803

VETERANS RECEIVING
BENEFITS

FISCAL 2024

\$1,538,809

FEDERAL VETERANS BENEFITS AWARDED

NOVEMBER 2024

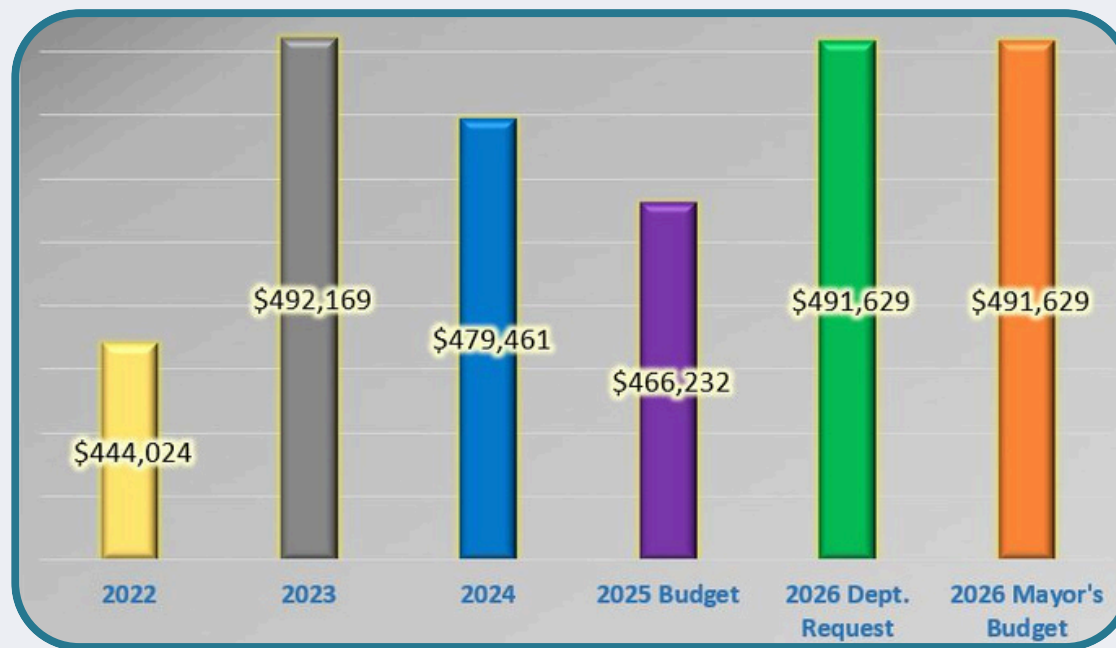
\$1,587

AVERAGE MONTHLY
BENEFIT

Citizens Center

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Citizens Center | | | | | | | | |
| 5110: Citizen Ctr-Salaries & Wages | \$ 282,201 | \$ 280,373 | \$ 300,314 | \$ 278,027 | \$ 286,569 | \$ 286,569 | \$ - | 3.1% |
| 5130: Citizen Ctr - Overtime | \$ 4,989 | \$ 10,102 | \$ 7,041 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0.0% |
| 5151: Citizen Ctr-Longevity | \$ 10,400 | \$ 9,850 | \$ 8,200 | \$ 5,750 | \$ 6,050 | \$ 6,050 | \$ - | 5.2% |
| 5191: Citizen Ctr-Professional Devel | \$ 4,900 | \$ 5,600 | \$ 4,300 | \$ 6,300 | \$ 3,500 | \$ 3,500 | \$ - | -44.4% |
| 5211: Citizen Ctr-Electricity | \$ 39,222 | \$ 46,810 | \$ 43,183 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ - | 0.0% |
| 5212: Citizen Ctr-Heat | \$ 25,013 | \$ 59,802 | \$ 32,208 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ - | 0.0% |
| 5240: Repairs & Maint. Office Equipment | \$ 2,518 | \$ 3,735 | \$ 1,522 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| 5244: Repairs & Maint Fire Equipment | \$ 700 | \$ 258 | \$ 258 | \$ 750 | \$ 750 | \$ 750 | \$ - | 0.0% |
| 5245: Citizen Ctr Bldg. Maint | \$ 27,762 | \$ 32,817 | \$ 32,625 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ - | 0.0% |
| 5247: Repairs & Maint. Elevator | \$ 6,377 | \$ 7,234 | \$ 1,032 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| 5350: Annual Fireworks Entertainment | \$ 18,000 | \$ 20,000 | \$ 21,716 | \$ 22,000 | \$ 22,000 | \$ 22,000 | \$ - | 0.0% |
| 5381: Citizen Ctr-Security Services | \$ - | | \$ - | \$ 400 | \$ 19,760 | \$ 19,760 | \$ - | 4840.0% |
| 5382: Citizen Ctr-Pest Control Services | \$ 378 | \$ 462 | \$ 462 | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.0% |
| 5420: Citizen Ctr-Office Supplies | \$ 1,756 | \$ 1,983 | \$ 4,675 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| 5480: Citizen Ctr-Vehicular Supplies | \$ 15,464 | \$ 10,483 | \$ 12,913 | \$ 10,005 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| 5780: Citizen Ctr-All Other | \$ 4,344 | \$ 2,660 | \$ 9,012 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ - | 0.0% |
| Grand Total | \$ 444,024 | \$ 492,169 | \$ 479,461 | \$ 466,232 | \$ 491,629 | \$ 491,629 | \$ - | 5.4% |

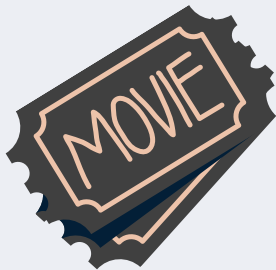
| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| Building Maintenance | \$ 112,860 | \$ 112,860 | \$ 126,235 | 2.0 | 2.0 | 2.0 |
| Citizens Center Director | | | \$ 5,000 | | | |
| Community Health Nurse | \$ - | \$ - | \$ 5,200 | 0.0 | 0.0 | 0.0 |
| Human Services | \$ 44,543 | \$ 39,825 | \$ - | 0.5 | 0.5 | 0.0 |
| Laborer Supervisor | | | \$ 5,000 | | | |
| Office Manager | \$ 49,444 | \$ 49,444 | \$ 55,205 | 1.0 | 1.0 | 1.0 |
| Offset Wood School | \$ - | \$ (10,000) | \$ (10,000) | -0.3 | -0.3 | -0.3 |
| Plug Pond Site Director | | | \$ 25,200 | | | 0.5 |
| Principal Account Clerk | \$ 43,185 | \$ 35,616 | \$ 41,578 | 1.0 | 1.0 | 2.0 |
| Program Coordinator | \$ 50,282 | \$ 50,282 | \$ 47,886 | 1.0 | 1.0 | 1.0 |
| Revolving Fund Offset | | | \$ (14,735) | | | -0.5 |
| Grand Total | \$ 300,314 | \$ 278,027 | \$ 286,569 | 5.2 | 5.2 | 5.7 |



The Haverhill Citizens Center is home base for all the divisions of the Haverhill Human Services Departments. These divisions include the Council on Aging, Cultural Council, Commission on Disability Issues, Community Health Department, Recreation Department, and Veteran Services.

The Center also serves as the distribution center for Meals on Wheels, which serves approximately 230 homebound Haverhill seniors daily, as administered by Age Span.

The Citizens Center is the primary shelter for residents who are displaced due to fire, weather-related emergency, and loss of power.



DANCE

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Recreation | | | | | | | | |
| 5110: Rec-Salaries & Wages | \$ 138,326 | \$ 136,889 | \$ 182,642 | \$ 184,749 | \$ 193,129 | \$ 193,129 | \$ - | 4.5% |
| 5211: Rec-Electricity | \$ 1,971 | \$ 1,963 | \$ 2,102 | \$ 7,000 | \$ 7,000 | \$ 4,000 | \$ (3,000) | -42.9% |
| 5248: Rec-Other Mun Bldgs Maint | \$ 80,885 | \$ 86,013 | \$ 85,597 | \$ 81,000 | \$ 81,000 | \$ 81,000 | \$ - | 0.0% |
| Grand Total | \$ 221,182 | \$ 224,865 | \$ 270,340 | \$ 272,749 | \$ 281,129 | \$ 278,129 | \$ (3,000) | 2.0% |

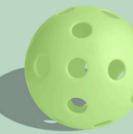
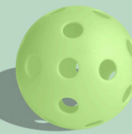
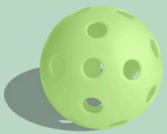


| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|---------------------|-------------------|-------------------|-------------------|------------|------------|------------|
| Laborer | \$ - | \$ 15,056 | \$ 59,045 | 1.0 | 1.0 | 2.0 |
| Laborer Supervisor | \$ 30,763 | \$ 28,777 | \$ - | 1.0 | 1.0 | 0.0 |
| Lifeguard/Park | \$ 47,000 | \$ 45,000 | \$ 45,000 | 0.0 | 0.0 | 0.0 |
| Recreation Director | \$ 62,271 | \$ 63,516 | \$ 67,292 | 1.0 | 1.0 | 1.0 |
| Skilled Laborer | \$ 46,608 | \$ 32,400 | \$ 21,792 | 1.0 | 1.0 | 1.0 |
| Grand Total | \$ 186,642 | \$ 184,749 | \$ 193,129 | 4.0 | 4.0 | 4.0 |



Recreation





Pickleball Lessons

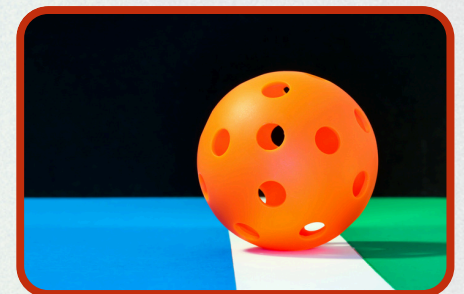
Lifeguard
Certification

Tennis Clinics

Summer Day
Programs

Veterans Memorial
Rink

Coed Softball &
Womens Softball



| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|-----------------------------|-----------|-----------|-----------|-------------|--------------------|---------------------|---|---------------------------------|
| Stadium | | | | | | | | |
| 5211: Stadium-Electricity | \$ 9,856 | \$ 9,327 | \$ 18,382 | \$ 15,000 | \$ 18,000 | \$ 18,000 | \$ - | 20.0% |
| 5212: Stadium-Heat | \$ 4,402 | \$ 5,116 | \$ 6,064 | \$ 5,000 | \$ 6,000 | \$ 6,000 | \$ - | 20.0% |
| 5248: Other Mun Bldgs Maint | \$ - | | \$ 33,573 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ - | 0.0% |
| Grand Total | \$ 14,258 | \$ 14,443 | \$ 58,019 | \$ 55,000 | \$ 59,000 | \$ 59,000 | \$ - | 7.3% |





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. That Library provides exceptional service, materials, and programs to meet those informational, recreational, and cultural needs.



www.haverhillpl.org

Fiscal 2025 Accomplishments

We have made strides in offering new programming for those over 18 and have a new programming librarian in place. In the first six months of FY25 there have been more adult programs than in all of FY24. The popularity of our bi-lingual conversation groups has increased substantially. Partnerships with community organizations such as ONESTOP, the Haverhill Garden Club, Merrimack Valley Feline Rescue Society and others are all planned for this spring. There are now nine book clubs facilitated by the Library, up from five last year. The ongoing goal is to increase both the number and variety of adult programs. This helps to build a sense of community and to provide educational and entertainment content for our citizens.

Circulation of laptops, hotspots, and Roku devices remain in demand. HPL now has 4 Roku devices, 7 circulating laptops, and 15 hotspots. There is a consistent waiting list for the hotspots in particular and we hope to add more to shorten those lists. We have partnered with UMass Lowell to purchase more of these devices via a grant. We are constantly re-evaluating our technology offerings based on patron requests and usage data. These items provide crucial tech access to those who may not be able purchase these items for their own homes, especially expensive internet service. This effects job searching, educational opportunities, general digital literacy, and much more for our citizens.

Fiscal 2026 Goals

- Expand collections in languages other than English and Spanish to reflect changing populations. Print and/or electronic collections and programming.
- 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 accessible offerings for those with hearing or vision impairments.
- Begin the physical work of the building renovation.
- Expand work with Haverhill Promise and extend the capacity and reach of the program.



(978) 373 1586

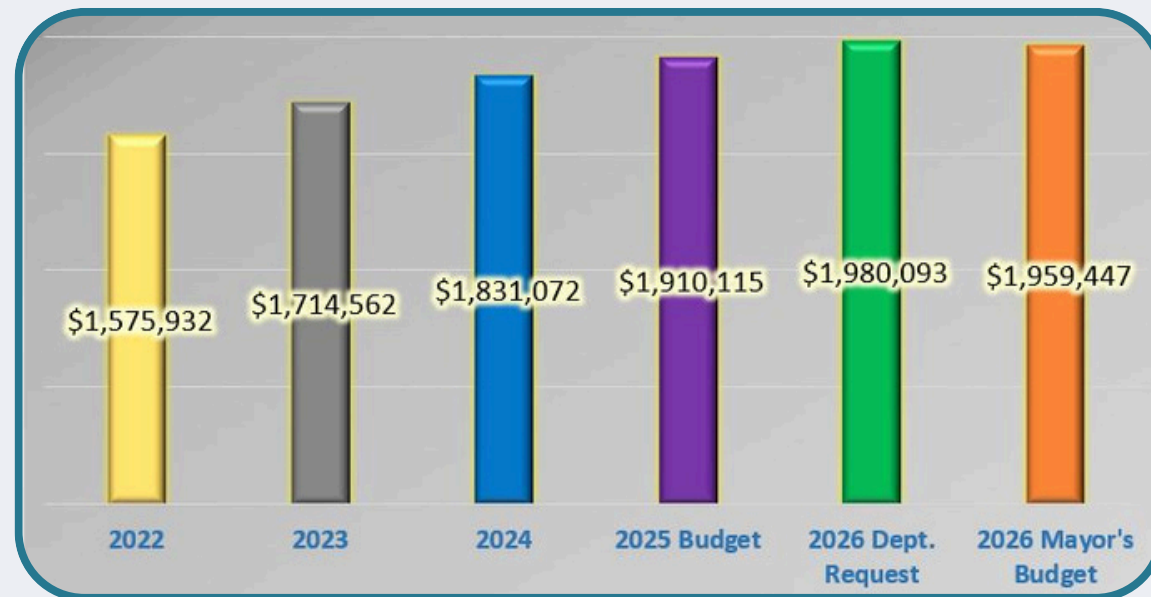
(188)

Library

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Library | | | | | | | | |
| 5110: Library-Salaries & Wages | \$ 1,164,563 | \$ 1,298,134 | \$ 1,385,456 | \$ 1,479,162 | \$ 1,590,962 | \$ 1,590,962 | \$ - | 7.6% |
| 5130: Library-Overtime | \$ 30,813 | \$ 36,954 | \$ 36,158 | \$ 30,000 | \$ 35,000 | \$ 35,000 | \$ - | 16.7% |
| 5132: Library - Shift Differential | \$ 7,471 | \$ 8,079 | \$ 8,524 | \$ 7,500 | \$ 8,500 | \$ 8,500 | \$ - | 13.3% |
| 5151: Library-Longevity | \$ 8,100 | \$ 14,900 | \$ 12,700 | \$ 14,375 | \$ 18,000 | \$ 18,000 | \$ - | 25.2% |
| 5191: Library-Professional Devel | \$ 8,250 | \$ 14,950 | \$ 12,600 | \$ 13,400 | \$ 13,400 | \$ 13,400 | \$ - | 0.0% |
| 5210: Library-Utilities | \$ 94,723 | \$ 77,182 | \$ 107,421 | \$ 110,000 | \$ 110,000 | \$ 110,000 | \$ - | 0.0% |
| 5240: Repairs & Maint. Office Equipmen | \$ 13,714 | \$ 10,991 | \$ 10,984 | \$ 11,000 | \$ 11,000 | \$ 7,500 | \$ (3,500) | -31.8% |
| 5248: Library-Bldg & Grounds Service | \$ 82,271 | \$ 86,360 | \$ 89,383 | \$ 86,700 | \$ 37,817 | \$ 33,771 | \$ (4,046) | -61.0% |
| 5311: Information Technology Services | \$ 3,970 | \$ 4,278 | \$ 3,770 | \$ 4,500 | \$ 3,800 | \$ 3,800 | \$ - | -15.6% |
| 5340: Library-Communications | \$ 2,962 | \$ 3,023 | \$ 3,329 | \$ 3,750 | \$ 3,300 | \$ 3,300 | \$ - | -12.0% |
| 5341: Library-Postage | \$ 2,639 | \$ 1,080 | \$ - | \$ 4,100 | \$ 2,000 | \$ 2,000 | \$ - | -51.2% |
| 5420: Library-Office Supplies | \$ 4,664 | \$ 5,359 | \$ 5,013 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| 5430: Repairs Maint. Supplies | \$ 19,393 | \$ 19,763 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 15,000 | \$ (5,000) | -25.0% |
| 5480: Library - Vehicular Supplies | \$ 188 | \$ 155 | \$ 182 | \$ 300 | \$ 300 | \$ 300 | \$ - | 0.0% |
| 5691: Library Consortium | \$ 75,657 | \$ 84,028 | \$ 85,845 | \$ 68,568 | \$ 69,254 | \$ 69,254 | \$ - | 1.0% |
| 5780: Library-Other | \$ - | | | | \$ - | \$ - | \$ - | 0.0% |
| 5791: Library-Circulation System | \$ 19,599 | \$ 18,295 | \$ 22,299 | \$ 24,660 | \$ 24,660 | \$ 24,660 | \$ - | 0.0% |
| 5792: Library-Outreach Delivery | \$ 36,955 | \$ 31,031 | \$ 27,409 | \$ 28,100 | \$ 28,100 | \$ 20,000 | \$ (8,100) | -28.8% |
| Grand Total | \$ 1,575,932 | \$ 1,714,562 | \$ 1,831,072 | \$ 1,910,115 | \$ 1,980,093 | \$ 1,959,447 | \$ (20,646) | 2.6% |



| Position | 2024 | 2025 | 2026 | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------|---------------------|---------------------|---------------------|-------------|-------------|-------------|
| Administrative Assistant | \$ 36,707 | \$ 36,707 | \$ 39,502 | 0.8 | 0.8 | 0.8 |
| Assistant Director | \$ 79,050 | \$ 81,817 | \$ 83,453 | 1.0 | 1.0 | 1.0 |
| Business Manager | \$ 54,375 | \$ 54,375 | \$ 58,552 | 1.0 | 1.0 | 1.0 |
| Department Head | | | \$ 134,972 | | | 2.0 |
| Division Head | \$ 369,558 | \$ 431,896 | \$ 406,230 | 7.0 | 8.0 | 7.0 |
| Head Archival | \$ 66,163 | \$ 70,133 | \$ 71,535 | 1.0 | 1.0 | 1.0 |
| Librarian I | \$ 210,347 | \$ 216,966 | \$ 132,157 | 3.0 | 3.0 | 2.0 |
| Library Assistant | \$ 149,226 | \$ 149,226 | \$ 208,904 | 3.0 | 3.0 | 4.0 |
| Library Clerk | \$ 35,212 | \$ 35,211 | \$ 38,028 | 0.9 | 0.9 | 0.9 |
| Library Director | \$ 116,525 | \$ 120,603 | \$ 123,015 | 1.0 | 1.0 | 1.0 |
| Library Page | \$ 11,700 | \$ 11,700 | \$ 11,700 | 0.3 | 0.3 | 0.3 |
| Security | \$ 40,000 | \$ 50,000 | \$ 50,000 | 0.0 | 0.0 | 0.0 |
| Systems Admin. | \$ 49,794 | \$ 52,560 | \$ 50,790 | 0.8 | 0.8 | 0.8 |
| Tech. Assistant | \$ 166,798 | \$ 167,968 | \$ 182,124 | 5.0 | 4.0 | 4.0 |
| Grand Total | \$ 1,385,456 | \$ 1,479,162 | \$ 1,590,962 | 24.7 | 24.7 | 25.7 |



“The Haverhill Public Library is the institution in the City that connects our community to lifelong learning and enrichment.”

FISCAL 2024

944

MEETING ROOMS BOOKED

323,127 Total Circulation in 2024

FISCAL 2024

176,995

LIBRARY ATTENDANCE

FISCAL 2024

801

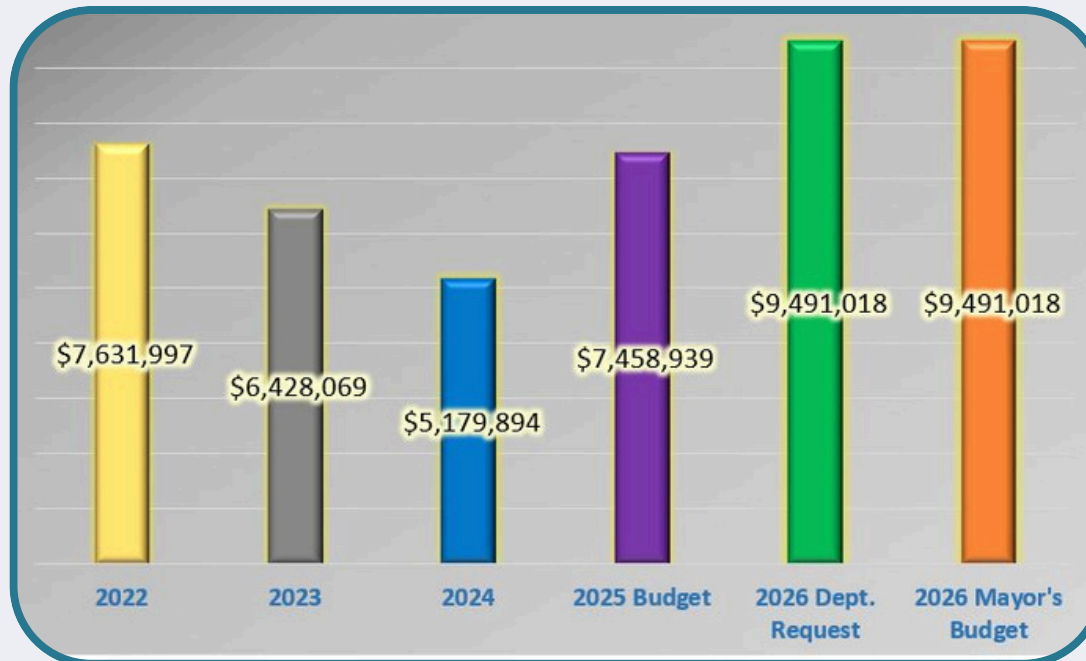
PROGRAMS

32,261 Registered Card Holders



Debt Services

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|--------------|--------------|--------------|--------------|--------------------|---------------------|---|---------------------------------|
| ▣ Debt Services | | | | | | | | |
| 5308: Debt Underwriter | \$ 9,132 | \$ 8,050 | \$ 7,515 | \$ 101,814 | \$ 10,000 | \$ 10,000 | \$ - | -90.2% |
| 5910: Debt-Principal on Long Term Debt | \$ 5,944,710 | \$ 4,856,720 | \$ 3,322,285 | \$ 3,920,068 | \$ 4,336,561 | \$ 4,336,561 | \$ - | 10.6% |
| 5915: Debt-Interest on Long Term Debt | \$ 1,600,593 | \$ 1,522,466 | \$ 1,809,261 | \$ 2,862,057 | \$ 4,744,457 | \$ 4,744,457 | \$ - | 65.8% |
| 5925: Debt-Interest on Short Term Debt | \$ 77,562 | \$ 40,833 | \$ 40,833 | \$ 575,000 | \$ 400,000 | \$ 400,000 | \$ - | -30.4% |
| Grand Total | \$ 7,631,997 | \$ 6,428,069 | \$ 5,179,894 | \$ 7,458,939 | \$ 9,491,018 | \$ 9,491,018 | \$ - | 27.2% |



City Outstanding Debt

| Project Name | Amount Borrowed | Balance 6/30/25 |
|---|----------------------|----------------------|
| City | | |
| 2024 Fire Truck | \$ 1,765,316 | \$ 1,765,316 |
| Aerial Bucket Truck | \$ 195,000 | \$ 75,000 |
| Bridge Repairs | \$ 205,000 | \$ 90,000 |
| Citizen Center Boiler | \$ 275,000 | \$ 275,000 |
| Citizen Center Improvements | \$ 638,000 | \$ 250,000 |
| Citizen Center Skylight & Roof Repairs | \$ 330,000 | \$ 330,000 |
| City Hall Boiler Replacement | \$ 500,000 | \$ 350,000 |
| City Hall Repairs | \$ 430,000 | \$ 355,000 |
| City Hall Retaining Wall | \$ 1,200,000 | \$ 1,125,000 |
| Dock Improvements | \$ 100,000 | \$ 25,000 |
| DPW One Ton Truck | \$ 63,000 | \$ 30,000 |
| East Broadway Bridge Repairs | \$ 400,000 | \$ 170,000 |
| Fire Pumper Truck | \$ 508,900 | \$ 200,000 |
| Fire Rescue Truck | \$ 700,000 | \$ 540,000 |
| Fire Truck | \$ 1,705,000 | \$ 1,025,000 |
| North Ave Road & Bridge Planning | \$ 853,000 | \$ 340,000 |
| Parking Kiosks | \$ 321,388 | \$ 125,000 |
| Police Fleet Maintenance Facility | \$ 900,000 | \$ 595,000 |
| Police Radio System | \$ 1,389,275 | \$ 490,000 |
| Police Station Repairs | \$ 1,522,700 | \$ 1,100,000 |
| Road Improvements South Elm Comeau Bridge | \$ 1,080,000 | \$ 1,080,000 |
| Salt Truck | \$ 359,859 | \$ 210,000 |
| Skating Rink Roof | \$ 325,000 | \$ 65,000 |
| Streetlight Replacement | \$ 495,100 | \$ 310,000 |
| Trinity Stadium | \$ 350,000 | \$ 230,000 |
| Willow Ave. Drainage | \$ 97,261 | \$ 10,600 |
| City Total | \$ 16,708,799 | \$ 11,160,916 |



City Funded Sewer Outstanding Debt

| Project Name | Amount Borrowed | Balance 6/30/25 |
|---------------------------|----------------------|---------------------|
| City / Sewer | | |
| MCWT CWP-10-23 | \$ 3,636,820 | \$ 1,278,292 |
| MCWT CWP-12-14 | \$ 5,176,671 | \$ 2,101,156 |
| MWPAT CW-00-54B | \$ 1,500,000 | \$ 150,000 |
| MWPAT CW-00-54C | \$ 300,000 | \$ 29,959 |
| MWPAT CW-06-38 | \$ 575,500 | \$ 197,396 |
| MWPAT CW-08-28 | \$ 743,851 | \$ 255,141 |
| MWPAT CW-08-28-A | \$ 71,925 | \$ 27,126 |
| City / Sewer Total | \$ 12,004,767 | \$ 4,039,069 |

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.



School Department Outstanding Debt

| Project Name | Amount Borrowed | Balance 6/30/25 |
|--|----------------------|----------------------|
| School | | |
| Boiler Replacement Hunking, Tilton, Whittier | \$ 640,000 | \$ 37,200 |
| Consentino School | \$ 45,664,684 | \$ 45,164,684 |
| Green Communities School Remodeling | \$ 1,568,450 | \$ 1,275,000 |
| High School Gym Roof Replacement | \$ 371,866 | \$ 310,000 |
| High School Pool Building Repair | \$ 170,000 | \$ 130,000 |
| High School Remodel | \$ 8,203,000 | \$ 702,800 |
| High School Remodeling I | \$ 1,081,701 | \$ 785,000 |
| High School Remodeling II | \$ 311,299 | \$ 225,000 |
| High School Track | \$ 578,100 | \$ 375,000 |
| Hunking Middle School | \$ 10,218,746 | \$ 8,235,000 |
| Hunking Middle School I | \$ 8,775,100 | \$ 7,505,100 |
| Hunking Middle School II | \$ 1,874,900 | \$ 1,614,900 |
| Hunking School Feasibility | \$ 284,000 | \$ 195,000 |
| JG Whittier Modular Classrooms | \$ 3,800,000 | \$ 3,800,000 |
| Moody Boilers | \$ 900,000 | \$ 900,000 |
| Pickle Ball & Tennis Facility | \$ 3,200,000 | \$ 3,200,000 |
| Pool Building | \$ 400,000 | \$ 300,000 |
| School Remodeling | \$ 400,000 | \$ 180,000 |
| Series A (SQ) -New Money - School 1 | \$ 387,705 | \$ 170,000 |
| Series A (SQ) -New Money - School 2 | \$ 112,295 | \$ 50,000 |
| Series A (SQ) -New Money - School 3 | \$ 1,500,000 | \$ 645,000 |
| Silver Hill Boilers | \$ 300,000 | \$ 300,000 |
| Softball Field Construction | \$ 1,838,850 | \$ 1,135,000 |
| Whittier School | \$ 500,000 | \$ 375,000 |
| School Total | \$ 93,080,696 | \$ 77,609,684 |



Wastewater Outstanding Debt

| Project Name | Amount Borrowed | Balance 6/30/25 |
|--------------------------------------|----------------------|----------------------|
| Sewer | | |
| CWP-21-40 Sewer System Improv | \$ 7,194,818 | \$ 6,888,658 |
| CWP-21-40-A MCWT Sewer System Improv | \$ 753,965 | \$ 721,882 |
| Flood Control Improvements | \$ 135,000 | \$ 65,000 |
| Marsh Ave. Sewer Repairs | \$ 500,000 | \$ 375,000 |
| MCWT CW-14-18 revised | \$ 3,283,090 | \$ 1,918,999 |
| MCWT CW-17-14 | \$ 6,789,737 | \$ 6,158,437 |
| MCWT CW-19-12 | \$ 1,141,138 | \$ 1,030,427 |
| MCWT CWP-14-15 revised | \$ 8,366,419 | \$ 5,377,236 |
| MWPAT CW-03-34 | \$ 11,463,447 | \$ 5,260,000 |
| MWPAT CW-04-09 | \$ 4,730,937 | \$ 563,638 |
| MWPAT CW-05-06 | \$ 2,150,381 | \$ 380,414 |
| MWPAT CW-05-17 | \$ 978,574 | \$ 335,651 |
| MWPAT CW-09-05 Revised | \$ 1,127,862 | \$ 401,646 |
| Sewer | \$ 762,800 | \$ 524,400 |
| Sewer - Lake St. & Water St. | \$ 343,000 | \$ 220,000 |
| Sewer CSO | \$ 456,300 | \$ 330,000 |
| Sewer Phase II CSO Control Plan I | \$ 781,000 | \$ 490,000 |
| Sewer Phase II CSO Control Plan II | \$ 300,000 | \$ 190,000 |
| Sewer System | \$ 2,200,000 | \$ 1,650,000 |
| Sewer System Cleaning Truck | \$ 405,000 | \$ 240,000 |
| South Mill Street Pumping Station | \$ 1,410,000 | \$ 1,410,000 |
| Wastewater Treatment Facility | \$ 2,106,500 | \$ 1,510,000 |
| Sewer Total | \$ 57,379,968 | \$ 36,041,389 |



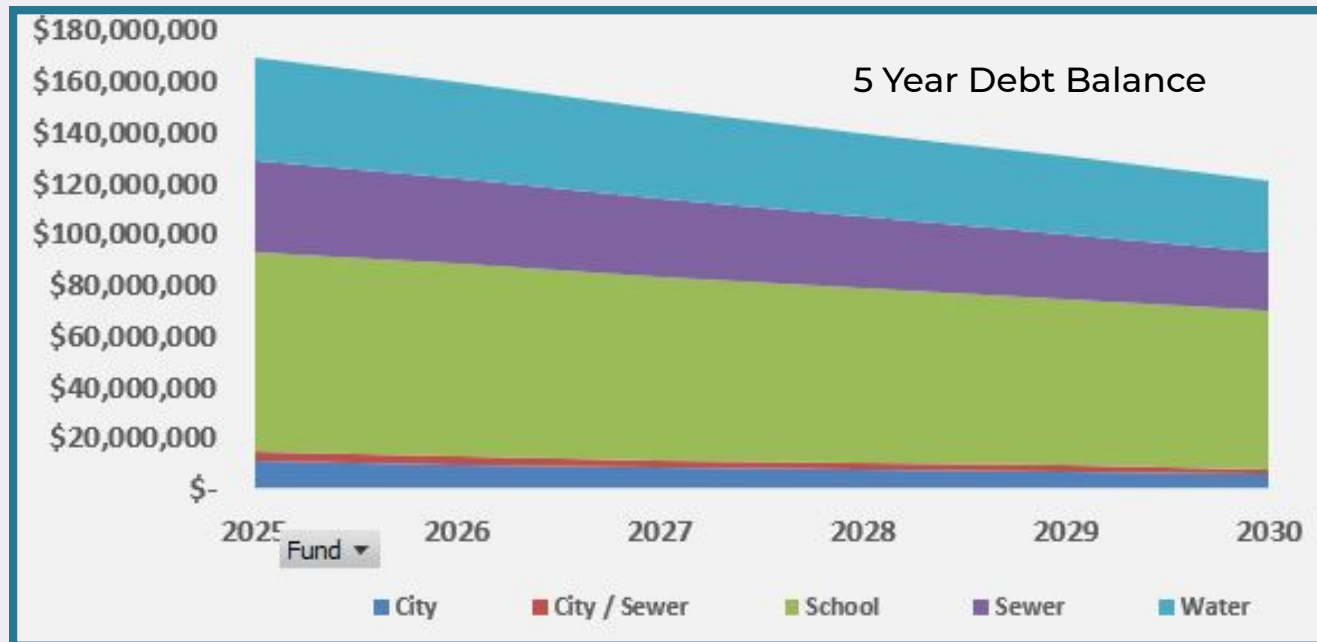
Water Outstanding Debt

| Project Name | Amount Borrowed | Balance 6/30/25 |
|--|----------------------|----------------------|
| Water | | |
| Crystal Street Land Acquisition | \$ 170,000 | \$ 170,000 |
| MCWT DW-05-10-A | \$ 2,200,000 | \$ 855,261 |
| MCWT DWP-16-05 | \$ 8,645,659 | \$ 6,429,935 |
| MCWT DWP-16-05-A | \$ 25,857,468 | \$ 23,282,612 |
| MCWT DWP-16-07 | \$ 2,305,895 | \$ 1,867,677 |
| MCWT DWP-18-06 | \$ 6,197,451 | \$ 5,621,222 |
| Merrimack Riverbank Restoration | \$ 732,800 | \$ 480,000 |
| MWPAT DW-05-10 | \$ 1,166,883 | \$ 202,224 |
| Water Distribution System | \$ 525,000 | \$ 370,000 |
| Water Supply Land Acquisition | \$ 780,141 | \$ 730,000 |
| Water System Protection Land Acq | \$ 272,000 | \$ 210,000 |
| Water System Protection Land Acquisition | \$ 150,000 | \$ 120,000 |
| Water Total | \$ 49,003,297 | \$ 40,338,931 |



Summary Outstanding Debt

| City Fund <input type="button" value="v"/> | Amount Borrowed | | Balance 6/30/25 | |
|--|-----------------|--------------------|-----------------|--------------------|
| City | \$ | 62,827,999 | \$ | 11,160,916 |
| City / Sewer | \$ | 13,145,764 | \$ | 4,039,069 |
| School | \$ | 139,749,696 | \$ | 77,609,684 |
| Sewer | \$ | 67,223,340 | \$ | 36,041,389 |
| Water | \$ | 58,327,561 | \$ | 40,338,931 |
| Grand Total | \$ | 341,274,360 | \$ | 169,189,989 |



State Assessments (Cherry Sheet)

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------|------------------------|---|--|
| State Assessments | | | | | | | | |
| 5631: State-Special Education | \$ 71,053 | \$ 46,790 | \$ 48,662 | \$ 41,660 | \$ 38,054 | \$ 38,054 | \$ - | -8.7% |
| 5639: State-Mosquito Control | \$ 140,602 | \$ 144,859 | \$ 148,317 | \$ 153,937 | \$ 160,662 | \$ 160,662 | \$ - | 4.4% |
| 5640: State-Air Pollution Control Districts | \$ 18,107 | \$ 19,010 | \$ 19,743 | \$ 20,202 | \$ 21,072 | \$ 21,072 | \$ - | 4.3% |
| 5646: State-RMV Non-Renewal Surcharge | \$ 126,140 | \$ 100,280 | \$ 100,280 | \$ 120,880 | \$ 124,500 | \$ 124,500 | \$ - | 3.0% |
| 5663: State-Regional Transit Authorities | \$ 829,355 | \$ 850,089 | \$ 871,341 | \$ 893,125 | \$ 919,762 | \$ 919,762 | \$ - | 3.0% |
| 5668: State-School Choice | \$ 929,378 | \$ 952,062 | \$ 986,813 | \$ 984,883 | \$ 1,186,972 | \$ 1,186,972 | \$ - | 20.5% |
| 5670: State-Charter School Charges | \$ 5,594,548 | \$ 6,257,194 | \$ 6,651,955 | \$ 7,027,626 | \$ 7,073,200 | \$ 7,073,200 | \$ - | 0.6% |
| Grand Total | \$ 7,709,183 | \$ 8,370,284 | \$ 8,827,111 | \$ 9,242,313 | \$ 9,524,222 | \$ 9,524,222 | \$ - | 3.1% |

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.

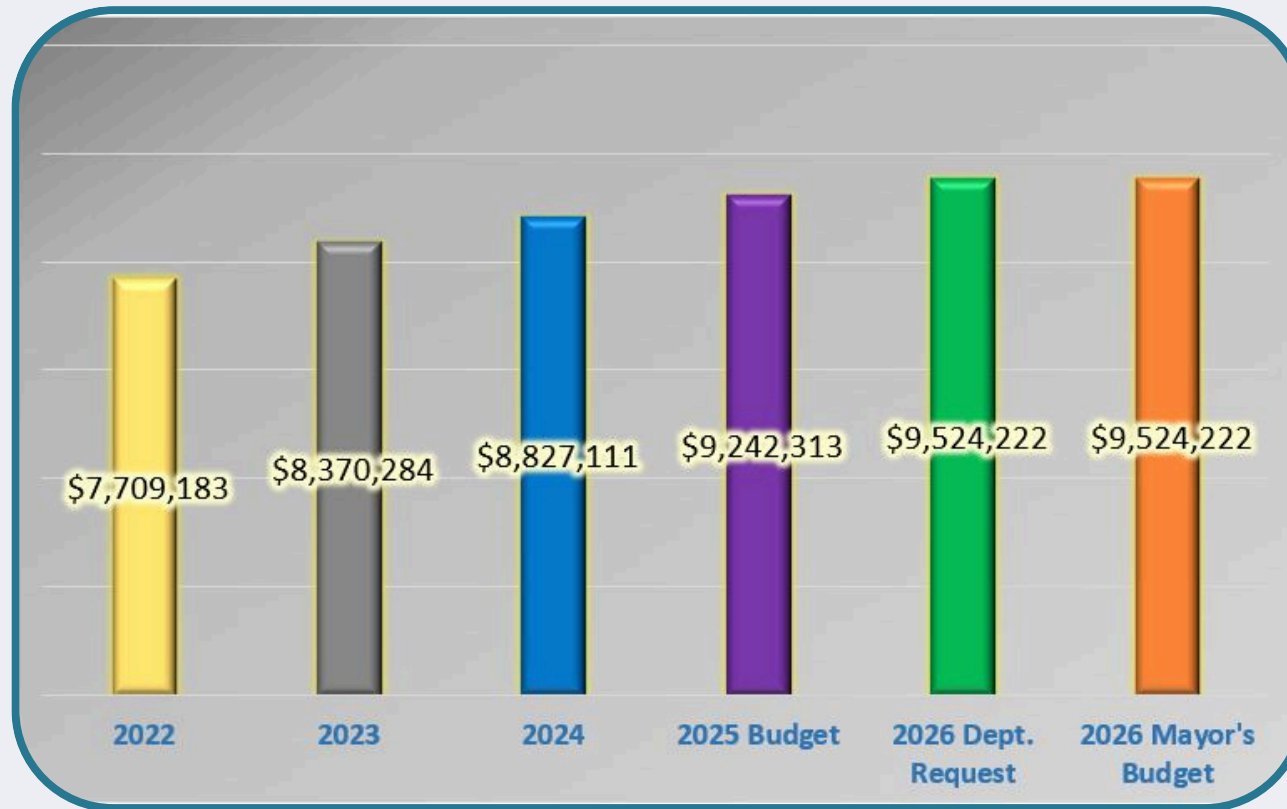
State Non-Renewal Surcharge: The purpose is to reimburse the Registry of Motor Vehicles for "marking" a license or registration for non-renewal due to: 1. non-payment of parking violations 2. non-payment of motor vehicle excise 3. non-payment of abandoned vehicle costs

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.

State Assessments (Cherry Sheet)



The numbers above reflect the 2026 House Budget. This city's operating budget will be adjusted to reflect the 2026 final Conference Committee allocation once adopted at the state level.

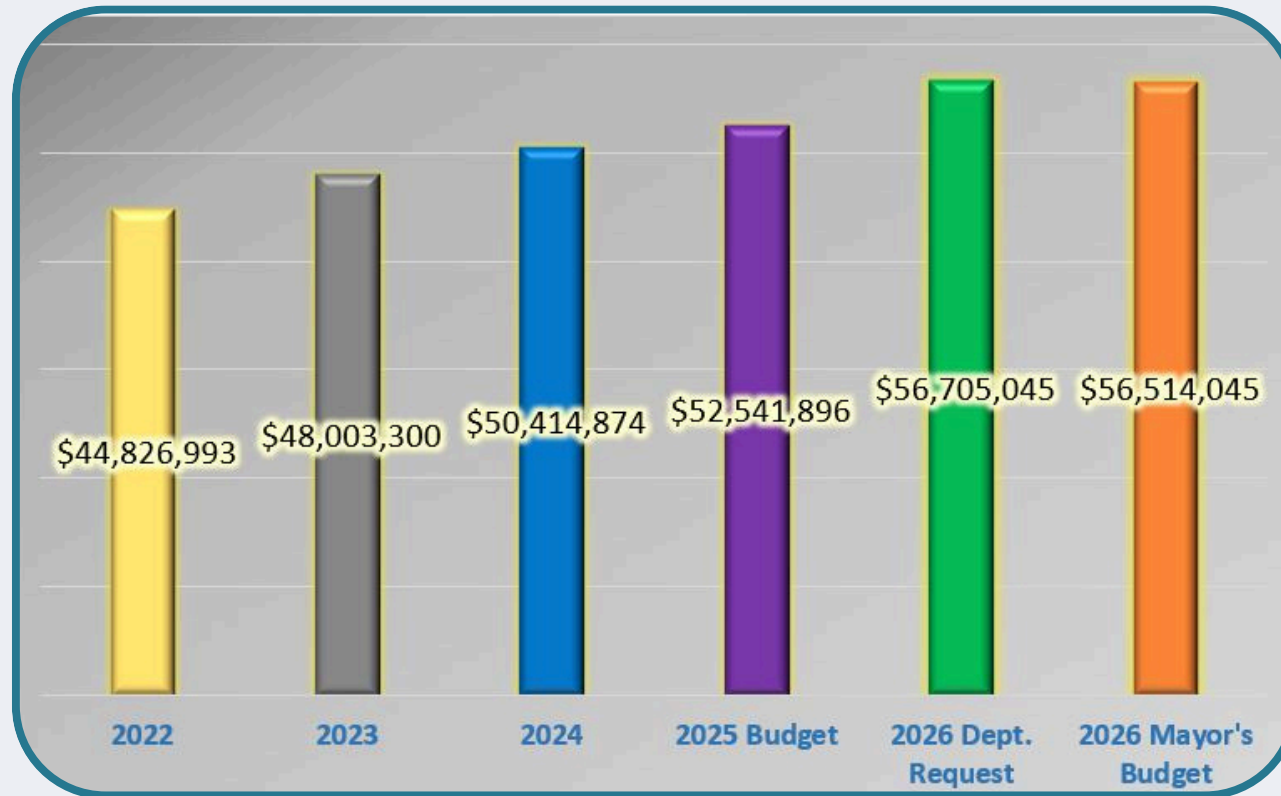


Employee Benefits

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---------------------------------|
| Employee Benefits | | | | | | | | |
| 5152: Benefits-Sick Leave Bank | \$ 38,164 | \$ 167,378 | \$ 143,941 | \$ 120,000 | \$ 126,000 | \$ 126,000 | \$ - | 5.0% |
| 5153: Benefits-Vacation Buy-Back | \$ 28,411 | \$ 34,769 | \$ 49,760 | \$ 50,000 | \$ 55,000 | \$ 55,000 | \$ - | 10.0% |
| 5160: Benefits-Injured on Duty Medical Claim | \$ 203,554 | \$ 132,126 | \$ 219,969 | \$ 250,000 | \$ 230,967 | \$ 230,967 | \$ - | -7.6% |
| 5162: Benefits-Unemployment - School | \$ 76,089 | \$ 261,293 | \$ 339,026 | \$ 450,000 | \$ 300,000 | \$ 200,000 | \$ (100,000) | -55.6% |
| 5163: Benefits-Workers Comp School | \$ 756,060 | \$ 730,826 | \$ 1,022,954 | \$ 750,000 | \$ 750,000 | \$ 675,000 | \$ (75,000) | -10.0% |
| 5170: Benefits-Group Insurance | \$ 12,125,797 | \$ 12,450,077 | \$ 13,177,289 | \$ 13,779,299 | \$ 15,400,000 | \$ 15,400,000 | \$ - | 11.8% |
| 5170: Benefits-School Group Insurance | \$ 9,793,403 | \$ 11,198,223 | \$ 11,812,369 | \$ 12,674,646 | \$ 14,365,000 | \$ 14,365,000 | \$ - | 13.3% |
| 5171: Benefits-Pension Assessment | \$ 19,649,956 | \$ 20,836,109 | \$ 21,299,610 | \$ 22,106,951 | \$ 22,967,281 | \$ 22,967,281 | \$ - | 3.9% |
| 5172: Benefits-Unemployment Insurance | \$ 19,791 | \$ 59,331 | \$ 50,974 | \$ 20,000 | \$ 30,000 | \$ 30,000 | \$ - | 50.0% |
| 5173: Benefits-Workers Comp City | \$ 348,556 | \$ 216,536 | \$ 267,045 | \$ 256,000 | \$ 256,000 | \$ 240,000 | \$ (16,000) | -6.3% |
| 5175: Benefits-Medicare | \$ 1,692,874 | \$ 1,859,135 | \$ 1,984,713 | \$ 1,975,000 | \$ 2,103,796 | \$ 2,103,796 | \$ - | 6.5% |
| 5177: Benefits-Retiree Medical Claims | \$ 94,338 | \$ 57,497 | \$ 47,223 | \$ 110,000 | \$ 121,000 | \$ 121,000 | \$ - | 10.0% |
| 5740: Benefits-Long Term Disability Ins | \$ - | | | | | \$ - | \$ - | 0.0% |
| Grand Total | \$ 44,826,993 | \$ 48,003,300 | \$ 50,414,874 | \$ 52,541,896 | \$ 56,705,045 | \$ 56,514,045 | \$ (191,000) | 7.6% |

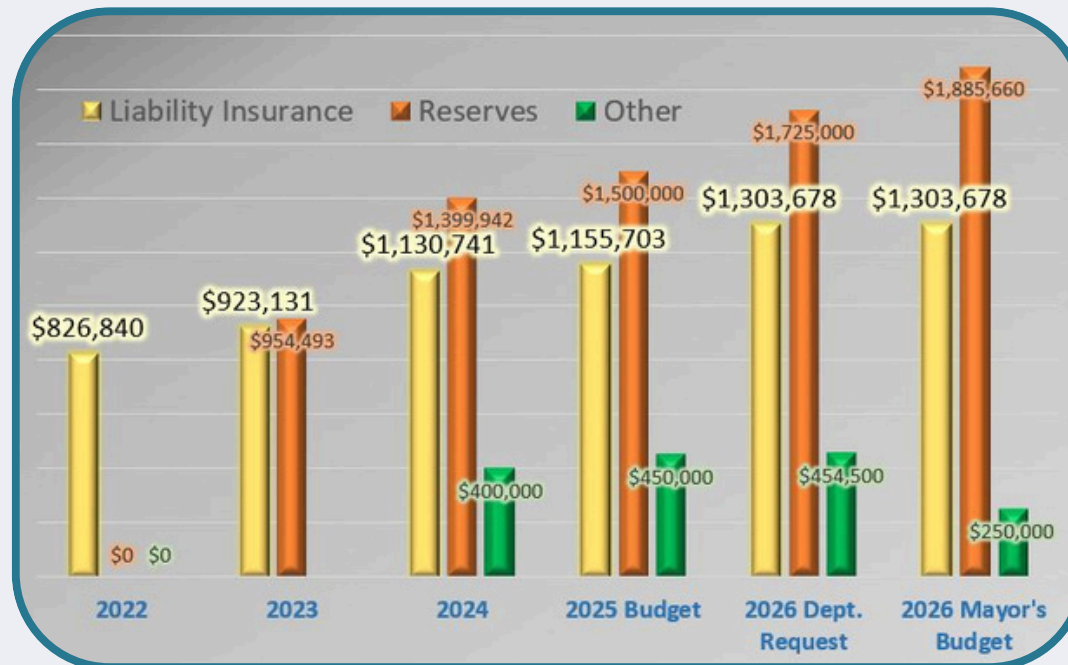


Employee Benefits



Insurance, Budget Reserves & Overlay

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Liability Insurance | | | | | | | | |
| 5740: Liability Insurance Premiums | \$ 826,840 | \$ 923,131 | \$ 1,130,741 | \$ 1,155,703 | \$ 1,303,678 | \$ 1,303,678 | \$ - | 12.8% |
| Reserves | | | | | | | | |
| 5101: Other-Budget Salary Reserves | \$ - | \$ 589,068 | \$ 795,697 | \$ 1,000,000 | \$ 1,225,000 | \$ 1,080,000 | \$ (145,000) | 8.0% |
| 5799: Other-Budget Reserve | \$ - | \$ 365,425 | \$ 604,245 | \$ 500,000 | \$ 500,000 | \$ 805,660 | \$ 305,660 | 61.1% |
| Other | | | | | | | | |
| 5998: Overlay (Overlay) | \$ - | | \$ 400,000 | \$ 450,000 | \$ 454,500 | \$ 250,000 | \$ (204,500) | -44.4% |
| Grand Total | \$ 826,840 | \$ 1,877,624 | \$ 2,930,683 | \$ 3,105,703 | \$ 3,483,178 | \$ 3,439,338 | \$ (43,840) | 10.7% |




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

Organizational Chart



Position Summary

| City FTEs (not School)  | 2024 FTE | 2025 FTE | 2026 FTE |
|--|------------|------------|------------|
| Assessor | | | |
| Assessor | 1.0 | 1.0 | 1.0 |
| Assistant Assessor | 1.0 | 1.0 | 1.0 |
| Head Clerk | 1.0 | 1.0 | 1.0 |
| Head Clerk/Floater | 1.0 | 1.0 | 1.0 |
| Assessor Total | 4.0 | 4.0 | 4.0 |
| Auditors | | | |
| Assistant City Auditor | 1.0 | 1.0 | 1.0 |
| Chief Financial Officer/Auditor | 1.0 | 1.0 | 1.0 |
| Head Administration | 1.0 | 1.0 | 1.0 |
| Senior Accountant | 1.0 | 1.0 | 1.0 |
| Auditors Total | 4.0 | 4.0 | 4.0 |
| Building Maintenance | | | |
| Custodian | 1.0 | 1.0 | 1.0 |
| Building Maintenance Total | 1.0 | 1.0 | 1.0 |
| Citizens Center | | | |
| Building Maintenance | 2.0 | 2.0 | 2.0 |
| Human Services | 0.5 | 0.5 | 0.0 |
| Office Manager | 1.0 | 1.0 | 1.0 |
| Offset Wood School | -0.3 | -0.3 | -0.3 |
| Plug Pond Site Director | | | 0.5 |
| Principal Account Clerk | 1.0 | 1.0 | 2.0 |
| Program Coordinator | 1.0 | 1.0 | 1.0 |
| Revolving Fund Offset | | | -0.5 |
| Citizens Center Total | 5.2 | 5.2 | 5.7 |



Position Summary

| City FTEs (not School)  | 2024 FTE | 2025 FTE | 2026 FTE |
|--|-------------|-------------|-------------|
| City Clerk | | | |
| Administrative Assistant | 1.0 | 1.0 | 1.0 |
| Assistant City Clerk | 1.0 | 1.0 | 1.0 |
| City Clerk | 1.0 | 1.0 | 1.0 |
| Election Staff Member - NEW | | 1.0 | 1.0 |
| Head Administration | 1.0 | 1.0 | 1.0 |
| Head Clerk/Floater | 1.0 | 1.0 | 1.0 |
| Office Manager | 1.0 | 1.0 | 1.0 |
| City Clerk Total | 6.0 | 7.0 | 7.0 |
| City Council | | | |
| Administrative Assistant | 1.0 | 1.0 | 1.0 |
| City Councilor | 11.0 | 11.0 | 11.0 |
| City Council Total | 12.0 | 12.0 | 12.0 |
| Constituent Services | | | |
| 311 Call Center | 2.0 | 2.0 | 2.0 |
| Constituent Services Total | 2.0 | 2.0 | 2.0 |
| Economic Development | | | |
| Assistant Director | 0.8 | 0.8 | 1.0 |
| Director | 0.8 | 0.8 | 1.0 |
| Head Clerk | 1.0 | 1.0 | 1.0 |
| Head Clerk/Floater | 1.0 | 1.0 | 1.0 |
| Economic Development Total | 3.6 | 3.6 | 4.0 |




Position Summary

| City FTEs (not School) | 2024 FTE | 2025 FTE | 2026 FTE |
|----------------------------|--------------|--------------|--------------|
| Fire | | | |
| Assistant Chief | | | 1.0 |
| Chief's Administrator | 1.0 | 1.0 | 1.0 |
| Fire Captain | 5.0 | 6.0 | 10.0 |
| Fire Chief | 1.0 | 1.0 | 1.0 |
| Fire Deputy Chief | 5.0 | 5.0 | 5.0 |
| Fire Lieutenant | 22.0 | 21.0 | 21.0 |
| Head Clerk | 1.0 | 1.0 | 1.0 |
| Maintenance | 1.0 | 1.0 | 1.0 |
| Master Mechanic | 1.0 | 1.0 | 1.0 |
| Mechanic | 1.0 | 1.0 | 1.0 |
| Private | 65.0 | 65.0 | 61.0 |
| Private - NEW WATER STREET | 4.0 | 4.0 | 4.0 |
| Signal Maintainer | 1.0 | 1.0 | 1.0 |
| Fire Total | 108.0 | 108.0 | 109.0 |

| | | | |
|--------------------------|--|--|-------------|
| SAFER Grant | | | |
| Private | | | 16.0 |
| SAFER Grant Total | | | 16.0 |




Position Summary

| City FTEs (not School)  | 2024 FTE | 2025 FTE | 2026 FTE |
|--|-------------|-------------|-------------|
| ▣ Highway | | | |
| Account Clerk/Dispatcher | 1.0 | 1.0 | 1.0 |
| General Foreman | 1.0 | 1.0 | 1.0 |
| Head Administration | 1.0 | 1.0 | 1.0 |
| Highway Superintendent | 1.0 | 1.0 | 1.0 |
| Mason | 2.0 | 2.0 | 2.0 |
| MEO B&G | 8.0 | 8.0 | 8.0 |
| MEO L&H | 2.0 | 2.0 | 2.0 |
| MEO LHS | 1.0 | 1.0 | 1.0 |
| MEO LHS PW Laborer | 1.0 | 1.0 | 1.0 |
| Working Foreman | 3.0 | 3.0 | 3.0 |
| Highway Total | 21.0 | 21.0 | 21.0 |
| ▣ Human Resources | | | |
| Head Clerk/Floater | 1.0 | 1.0 | 1.0 |
| HR Director | 1.0 | 1.0 | 1.0 |
| HR Technician | 2.0 | 2.0 | 2.0 |
| Human Resources Total | 4.0 | 4.0 | 4.0 |



Position Summary

| City FTEs (not School)  | 2024 FTE | 2025 FTE | 2026 FTE |
|--|------------|------------|------------|
| IT | | | |
| Accounts Engineer | | | 0.1 |
| Assistant Director | | 0.3 | 0.3 |
| Communications | | | 0.1 |
| IT Director | 0.0 | 0.3 | 0.3 |
| Junior Engineer | | | 0.1 |
| Junior Engineer / Implementaion Specialist | | 1.0 | 1.0 |
| Senior Technology Facilitator | | 0.3 | 0.1 |
| Systems Network Engineer | | 0.3 | 0.1 |
| Technician | | | 0.6 |
| IT Total | 1.0 | 2.0 | 2.5 |
| Legal | | | |
| Assistant City Solicitor | 0.5 | 0.3 | 0.3 |
| Legal Total | 0.5 | 0.3 | 0.3 |




Position Summary

| City FTEs (not School) | 2024 FTE | 2025 FTE | 2026 FTE |
|-----------------------------|-------------|-------------|-------------|
| Library | | | |
| Administrative Assistant | 0.8 | 0.8 | 0.8 |
| Assistant Director | 1.0 | 1.0 | 1.0 |
| Business Manager | 1.0 | 1.0 | 1.0 |
| Department Head | | | 2.0 |
| Division Head | 7.0 | 8.0 | 7.0 |
| Head Archival | 1.0 | 1.0 | 1.0 |
| Librarian I | 3.0 | 3.0 | 2.0 |
| Library Assistant | 3.0 | 3.0 | 4.0 |
| Library Clerk | 0.9 | 0.9 | 0.9 |
| Library Director | 1.0 | 1.0 | 1.0 |
| Library Page | 0.3 | 0.3 | 0.3 |
| Systems Admin. | 0.8 | 0.8 | 0.8 |
| Tech. Assistant | 5.0 | 4.0 | 4.0 |
| Library Total | 24.7 | 24.7 | 25.7 |
| Mayor's Office | | | |
| Administrative Assistant | 1.0 | 1.0 | 1.0 |
| Chief of Staff | 1.0 | 1.0 | 1.0 |
| Deputy Chief of Staff | 1.0 | 1.0 | 1.0 |
| Mayor | 1.0 | 1.0 | 1.0 |
| Mayor's Office Total | 4.0 | 4.0 | 4.0 |




Position Summary

| City FTEs (not School)  | 2024 FTE | 2025 FTE | 2026 FTE |
|--|----------|----------|----------|
| ▢ Parking | | | |
| Laborer | 1.0 | 1.0 | 1.0 |
| Parking Total | 1.0 | 1.0 | 1.0 |
| ▢ Parks | | | |
| General Foreman | 1.0 | 1.0 | 1.0 |
| Groundswoker | 2.0 | 2.0 | 2.0 |
| MEO B&G | 1.0 | 1.0 | 1.0 |
| MEO Laborer | 3.0 | 3.0 | 3.0 |
| MEO LHS Sr. Gro | 1.0 | 1.0 | 1.0 |
| Working Foreman | 1.0 | 1.0 | 1.0 |
| Parks Total | 9.0 | 9.0 | 9.0 |



Position Summary

| City FTEs (not School)  | 2024 FTE | 2025 FTE | 2026 FTE |
|--|------------|------------|------------|
| ⊖ Parking | | | |
| Laborer | 1.0 | 1.0 | 1.0 |
| Parking Total | 1.0 | 1.0 | 1.0 |
| ⊖ Parks | | | |
| General Foreman | 1.0 | 1.0 | 1.0 |
| Groundswoker | 2.0 | 2.0 | 2.0 |
| MEO B&G | 1.0 | 1.0 | 1.0 |
| MEO Laborer | 3.0 | 3.0 | 3.0 |
| MEO LHS Sr. Gro | 1.0 | 1.0 | 1.0 |
| Working Foreman | 1.0 | 1.0 | 1.0 |
| Parks Total | 9.0 | 9.0 | 9.0 |



Position Summary

| City FTEs (not School) | 2024 FTE | 2025 FTE | 2026 FTE |
|----------------------------|--------------|--------------|--------------|
| Police | | | |
| Acting Sergeant | | | 1.0 |
| Animal Control | 1.0 | 2.0 | 2.0 |
| Building Craftsman | 1.0 | 1.0 | 1.0 |
| Building Maintenance | | | 1.0 |
| Chief Admin Clerk | 1.0 | 1.0 | 1.0 |
| Conservation Officer | 0.8 | 0.5 | 0.5 |
| Crime Analyst/I | 1.0 | 1.0 | 1.0 |
| Custodian | | 1.0 | |
| Deputy Chief | 1.0 | 1.0 | 1.0 |
| Director of Officers | 1.0 | 1.0 | 1.0 |
| Domestic Violence | 0.5 | 0.5 | 0.5 |
| Head Clerk/Records | 3.0 | 3.0 | 3.0 |
| Lead Dispatcher | 1.0 | 1.0 | 1.0 |
| Motor Equipment | 1.0 | 1.0 | 1.0 |
| Police Captain | 3.0 | 3.0 | 3.0 |
| Police Chief | 1.0 | 1.0 | 1.0 |
| Police Civilian Dispatch | 11.0 | 11.0 | 11.0 |
| Police Lieutenant | 9.0 | 9.0 | 7.0 |
| Police Officer | 87.0 | 89.0 | 87.0 |
| Police Provesional Captain | | | 1.0 |
| Police Sergeant | 11.0 | 11.0 | 13.0 |
| Sr. Animal Control | 1.0 | | |
| State 911 Grant Offset | -6.0 | -6.0 | -6.0 |
| Police Total | 129.3 | 132.0 | 132.0 |




Position Summary

| City FTEs (not School) | 2024 FTE | 2025 FTE | 2026 FTE |
|---------------------------------|------------|------------|------------|
| Public Health | | | |
| Administrative Assistant | 1.0 | 1.0 | 1.0 |
| Community Health Nurse | 1.0 | 1.0 | 1.0 |
| Public Health Nurse | 1.0 | 1.0 | 1.0 |
| Social Outreach | 1.0 | 1.0 | 1.0 |
| Public Health Total | 4.0 | 4.0 | 4.0 |
| Public Works Admin | | | |
| DPW Director | 0.3 | 0.3 | 0.3 |
| Public Works Admin Total | 0.3 | 0.3 | 0.3 |
| Purchasing | | | |
| Administrative Assistant | 0.3 | 0.0 | |
| Purchasing Agent | 1.0 | 1.0 | 1.0 |
| Purchasing Total | 1.3 | 1.0 | 1.0 |
| Recreation | | | |
| Laborer | 1.0 | 1.0 | 2.0 |
| Laborer Supervisor | 1.0 | 1.0 | 0.0 |
| Recreation Director | 1.0 | 1.0 | 1.0 |
| Skilled Laborer | 1.0 | 1.0 | 1.0 |
| Recreation Total | 4.0 | 4.0 | 4.0 |
| Refuse | | | |
| Part Time Recycling Center | 1.0 | 1.0 | 1.0 |
| Solid Waste Manager | 1.0 | 1.0 | 1.0 |
| Waste Reduction | 1.0 | 1.0 | 1.0 |
| Refuse Total | 3.0 | 3.0 | 3.0 |



Position Summary

| City FTEs (not School)  | 2024 FTE | 2025 FTE | 2026 FTE |
|--|--------------|--------------|--------------|
| SAFER Grant Total | | | 16.0 |
| ▢ Senior Center | | | |
| Director | 0.2 | 0.2 | 0.2 |
| Senior Center Total | 0.2 | 0.2 | 0.2 |
| ▢ Treasurer | | | |
| Assistant Treasurer | 1.0 | 1.0 | 1.0 |
| Data Entry Operator | 1.0 | 1.0 | 1.0 |
| Head Administration | 2.0 | 2.0 | 2.0 |
| Head Clerk/Floater | 1.0 | 1.0 | 1.0 |
| Office Manager | 1.0 | 1.0 | 1.0 |
| Treasurer/Collector | 1.0 | 1.0 | 1.0 |
| Treasurer Total | 7.0 | 7.0 | 7.0 |
| ▢ Vehicle Maintenance | | | |
| ME Repairperson | 1.0 | 1.0 | 1.0 |
| Mechanic - PT | | | 0.2 |
| Out of Grade | 0.0 | | |
| Welder/Mechanic | 1.0 | 1.0 | 1.0 |
| Working Foreman | 1.0 | 1.0 | 1.0 |
| Vehicle Maintenance Total | 4.0 | 4.0 | 4.2 |
| ▢ Veterans | | | |
| Driver | 1.0 | 1.0 | 1.0 |
| Veterans Services Director | 1.0 | 1.0 | 1.0 |
| Veterans Total | 2.0 | 2.0 | 2.0 |
| Grand Total | 380.6 | 383.5 | 405.2 |



Enterprise Funds

Sewer Emergencies

Telephone: (978) 374-2384

Provide your name, phone number and brief description of the problem. City personnel will check for blockages in the City's line.

If there is no obstruction in the City's line, then it may be necessary for you to contact a plumber to check your line serving your home or business as this line is owned by you.

Water Emergencies

Telephone: (978) 374-2368

On-call personnel are available anytime.

Monday thru Thursday after 3 p.m. there is a minimum call-out charge of 3 hours at \$55 per hour.

After 3 p.m. Friday thru 7 a.m. Monday there is a minimum call-out charge of 4 hours \$55 per hour.

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.



Wastewater Division

The Wastewater Division's goal is to develop a budget based on the following criteria:

- Conform to enterprise accounting regulations.
- Balance revenues and expenditures to ensure the Wastewater Division is completely self-supporting through user rates, impact fees, service charges and other revenue sources. A retained earnings deficit must be raised from the tax levy as a General Fund subsidy unless the City:
 - appropriates from the General or other applicable fund specifically for the purpose of funding the deficit; or
 - increases enterprise estimated revenues above the amount appropriated for enterprise direct and indirect expenses, provided the additional estimated revenues can be properly supported.
- Establish rates and fees that fully reflect costs and fairly distributes the burden.
- Maintain a strong financial structure, by employing conservative financial projections and budgeting assumptions.
- Maintain a minimum reserve (retained earnings) equal to 15% of the annual budget (10% for potential revenue deficit and 5% for equipment failure or other emergency) which is \$2.4 million for wastewater for FY26. An example of an emergency is the sewer collapse between River Street and Washington Street that occurred in August 2023 which cost \$1.9 million to repair.

Budget Risks

- As required by the Consent Decree issued to the City by the U.S. Department of Justice, the City completed and submitted a proposed program to address combined sewer overflows (CSO), wastewater treatment plant needs, wastewater collection system needs, pumping station needs, and staffing needs.
- The Five-Year Capital Project List outlines the projects and timelines to upgrade the Wastewater Treatment Plant, separate the combined sewer on Locke Street, and address pumping stations and the sewer system. These upgrades are necessary and mandated by the EPA and MassDEP under the Consent Decree, with an estimated cost of \$111 million over five years.
- Revenue projections are based on anticipated water usage. In FY25, the City implemented a watering ban that is expected to extend into FY26, significantly impacting revenues. Moreover, diminishing water usage resulting from shifting weather patterns may lead to a revenue shortfall, requiring the use of retained earnings to address the deficit.
- In FY2013, the City started appropriating funds for stormwater expenses to be paid from the wastewater budget. Since then, the annual stormwater budget has increased to \$520,330 funded from wastewater rates. This has made a significant impact on the user rate. The City needs to consider implementing a more equitable revenue source for stormwater than the wastewater user rates.
- The DEP and EPA have issued a stormwater permit, which is expected to increase permit compliance costs to approximately \$1.1 million per year over the five-year permit.
- The five-year financial projection does not take into consideration any potential expenses that may arise from more stringent regulatory mandates or additional capital improvements that could be required as a result of future assessments and evaluations of the wastewater collection system. This means that there may be unforeseen costs beyond the scope of the current forecast that could impact the overall financial outlook of the Wastewater Division.
- Looking ahead to FY26, we are prepared to tackle challenges posed by drought conditions, economic uncertainties, and rising tariffs affecting energy, chemicals, equipment, and supplies.

Wastewater Summary

The budget request to operate the Wastewater Division for FY26 is \$16,809,453, which is \$610,720 or 3.8% more than the FY25 budget. The major budget changes are in the interest and maturities budget (\$107,544) and the benefits budget (\$103,967). Without this increase, the FY26 wastewater budget is 2.9% higher than the FY25 budget. Other increases include sludge disposal, sewer assessment, and inspection.

To balance the expenses and revenues, we propose a total revenue of \$16,348,592 for FY26, which is \$142,704, or 0.9%, higher than the budget for FY25. To achieve this balance, we recommend an increase in the user rate by 3.1%, from \$7.71 to \$7.95.

The average annual cost to the typical Haverhill household will increase \$18.00 (\$4.50 per quarterly bill) from \$576 to \$594 in FY26.

| 5-Year Forecast - Summary | | | | | | | |
|---|----------------|---------------------------|--------------------------|------------------|------------------|------------------|------------------|
| | Budget FY25 | Budget Request FY26 | Mayor Allowed FY26 | Forecast FY27 | Forecast FY28 | Forecast FY29 | Forecast FY30 |
| User rate | \$7.71 | \$7.95 | \$7.95 | \$8.54 | \$8.97 | \$9.64 | \$9.98 |
| Percent increase | 10.8% | 3.1% | 3.1% | 7.5% | 5.0% | 7.5% | 3.5% |
| Total Revenue | \$ 16,205,888 | \$ 16,348,592 | \$ 16,348,592 | \$ 17,926,363 | \$ 18,829,223 | \$ 20,215,228 | \$ 20,963,697 |
| Total Expenditures | \$ 16,198,733 | \$ 16,820,653 | \$ 16,809,453 | \$ 17,457,430 | \$ 19,003,918 | \$ 22,241,958 | \$ 22,812,373 |
| Surplus/(Deficit) | \$ 7,155 | \$ (472,061) | \$ (460,861) | \$ 468,933 | \$ (174,695) | \$ (2,026,730) | \$ (1,848,676) |
| Year End Retained Earnings | \$ 4,630,669 | \$ 4,158,609 | \$ 5,881,939 | \$ 4,627,541 | \$ 4,452,846 | \$ 2,426,116 | \$ 577,440 |
| Min. Retained Earnings (15%) | \$ 2,429,810 | \$ 2,523,098 | \$ 2,521,418 | \$ 2,618,615 | \$ 2,850,588 | \$ 3,336,294 | \$ 3,421,856 |
| Impact to Rate Payer | | | | | | | |
| Ave. Residential Bill | \$576 | \$594 | \$594 | \$639 | \$671 | \$721 | \$746 |
| Ave. Annual Increase | \$56 | \$18 | \$18 | \$45 | \$32 | \$50 | \$25 |
| Average residential bill is based on usage of 60 gallons per person per day and 2.56 persons per household. This methodology is consistent with MWRA's Appendix C of their 2017 rate survey document. | | | | | | | |

Wastewater Revenue

Wastewater revenue sources include user rates, Combined Sewer Overflow (CSO) fees, sewer betterment receipts, the Groveland contract, septage receipts, industrial surcharges, and interest. The budgeted revenue for FY26 is \$16,348,592 (without stormwater), which is \$142,704, or 0.9% more than the FY25 budget.

User rates are the primary revenue source providing \$14,703,592 or 90% of anticipated revenues. The projected revenue from residential customers is \$7,610,730 and \$7,092,862 from commercial, industrial, and multi-unit residential.

The revenue forecast for FY26 is based on water usage projections. If actual usage is below projections, revenue will decrease, and retained earnings may be necessary to offset the shortfall.

Revenues from fees other than user rates are forecasted to be \$1,645,000 for FY26 which is \$110,000 more than FY25.

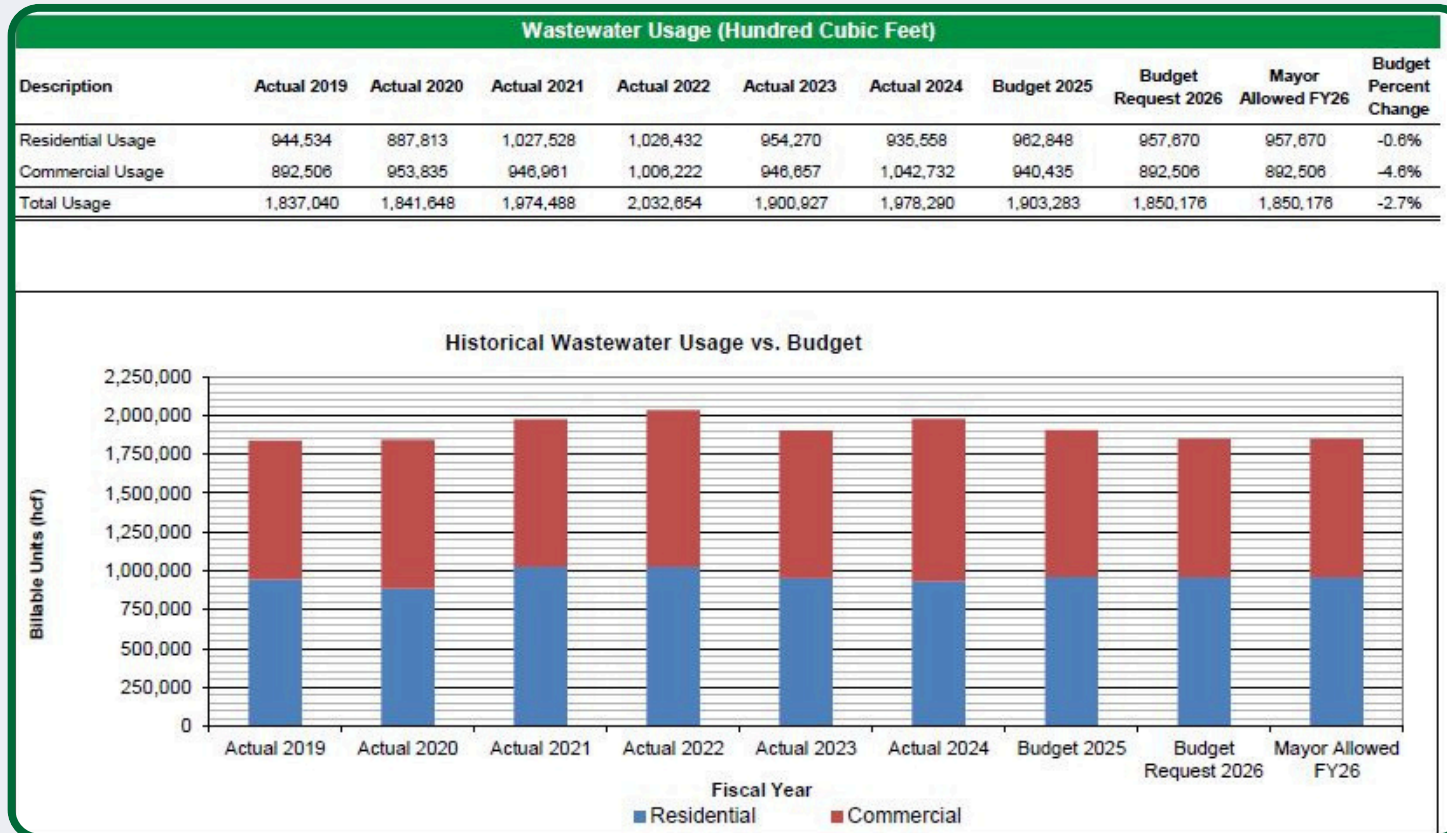
| Revenues | | | | | | | | | |
|--|---------------|---------------|------------------|---------------|-----------------|-----------------|-------|--------------|-------------------|
| Description | Actual | | YTD | Budget | Budget | Mayor | Mayor | Budget | Budget |
| | FY23 | FY24 | 3/1/2025 FY25 | | Request FY26 | Allowed FY26 | | Change | Percent Change |
| Sewer-Penalties and Interest on Utility Charge | \$ 150,500 | \$ 150,515 | \$ 109,045 | \$ 75,000 | \$ 100,000 | \$ 100,000 | \$ - | \$ 25,000 | 33.3% |
| Sewer-Residential Usage | \$ 6,250,468 | \$ 6,511,487 | \$ 4,839,700 | \$ 7,421,827 | \$ 7,610,730 | \$ 7,610,730 | \$ - | \$ 188,903 | 2.5% |
| Sewer-Commercial Usage | \$ 6,200,604 | \$ 7,257,415 | \$ 4,957,466 | \$ 7,249,061 | \$ 7,092,862 | \$ 7,092,862 | \$ - | \$ (156,199) | -2.2% |
| Sewer-Groveland Usage | \$ 271,718 | \$ 162,069 | \$ 311,837 | \$ 165,000 | \$ 250,000 | \$ 250,000 | \$ - | \$ 85,000 | 51.5% |
| Sewer-Septage Usage | \$ 573,758 | \$ 649,778 | \$ 401,944 | \$ 625,000 | \$ 625,000 | \$ 625,000 | \$ - | \$ - | 0.0% |
| Sewer Misc | \$ 493,356 | \$ 467,948 | \$ 164,048 | \$ 450,000 | \$ 450,000 | \$ 450,000 | \$ - | \$ - | 0.0% |
| Wastewater Betterment Collections | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Wastewater CSO Impact Fee | \$ 165,121 | \$ 277,011 | \$ 72,090 | \$ 110,000 | \$ 110,000 | \$ 110,000 | \$ - | \$ - | 0.0% |
| Wastewater Infrastructure Fee | \$ 133,247 | \$ 197,896 | \$ 36,636 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ - | 0.0% |
| Aggregate Reimbursement - Debt | \$ 62,490 | \$ - | \$ - | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - | \$ - | 0.0% |
| | \$ 14,301,262 | \$ 15,674,117 | \$ 10,892,766 | \$ 16,205,888 | \$ 16,348,592 | \$ 16,348,592 | \$ - | \$ 142,704 | 0.9% |

Wastewater Projected Usage

The primary factor influencing wastewater revenue is the level of water usage. Throughout history, annual water consumption has experienced significant fluctuations, often varying by as much as 10% due to changing weather conditions. For example, a summer characterized by cool temperatures and abundant rainfall can lead to a marked decrease in water consumption. This reduction can, in turn, create a shortfall in revenue, as less water used translates to lower billing amounts.

The usage projection for FY26 is 1,850,176 billable units which is 2.7% less than the FY25 budgeted usage. This anticipated decline in usage for FY26 is primarily driven by drought conditions that have necessitated the implementation of water usage restrictions aimed at conserving this vital resource. These measures are crucial for managing the sustainable supply of water during periods of limited availability.

Usage by public buildings, schools, and public park irrigation is about 1.5 % of total usage and is not billed.



Wastewater Operating

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|--------------|--------------|--------------|--------------|--------------------|---------------------|---|---------------------------------|
| Wastewater | | | | | | | | |
| 5110: Salaries & Wages | \$ 1,868,483 | \$ 1,920,675 | \$ 2,105,365 | \$ 2,209,344 | \$ 2,264,888 | \$ 2,253,688 | \$ (11,200) | 2.0% |
| 5130: Overtime | \$ 300,455 | \$ 356,412 | \$ 430,987 | \$ 464,889 | \$ 467,574 | \$ 467,574 | \$ - | 0.6% |
| 5151: Longevity | \$ 22,150 | \$ 36,350 | \$ 32,817 | \$ 23,683 | \$ 22,367 | \$ 22,367 | \$ - | -5.6% |
| 5191: Professional Development | \$ 1,000 | \$ 1,750 | \$ 2,800 | \$ 2,800 | \$ 4,800 | \$ 4,800 | \$ - | 71.4% |
| 5194: Boot Allowance | \$ 3,286 | \$ 9,300 | \$ 6,692 | \$ 6,300 | \$ 6,300 | \$ 6,300 | \$ - | 0.0% |
| 5195: Tuition Reimbursement | \$ 69 | \$ 1,110 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| 5196: Tool Allowance | \$ 5,142 | \$ 6,650 | \$ 6,229 | \$ 6,334 | \$ 6,334 | \$ 6,334 | \$ - | 0.0% |
| 5211: Electricity | \$ 804,667 | \$ 893,645 | \$ 863,750 | \$ 904,000 | \$ 887,000 | \$ 887,000 | \$ - | -1.9% |
| 5212: Heat & Hot Water | \$ 112,558 | \$ 210,732 | \$ 155,000 | \$ 164,283 | \$ 164,283 | \$ 164,283 | \$ - | 0.0% |
| 5253: Normal Maintenance | \$ 191,339 | \$ 138,742 | \$ 165,000 | \$ 165,000 | \$ 165,000 | \$ 165,000 | \$ - | 0.0% |
| 5258: Lift Station-Operation & Maintenance | \$ 144,437 | \$ 124,184 | \$ 170,900 | \$ 175,900 | \$ 165,900 | \$ 165,900 | \$ - | -5.7% |
| 5270: Rent/City Hall | \$ 18,963 | \$ 19,437 | \$ 19,437 | \$ 19,437 | \$ 19,437 | \$ 19,437 | \$ - | 0.0% |
| 5273: Uniform Rental | \$ 9,868 | \$ 10,834 | \$ 13,500 | \$ 13,500 | \$ 13,500 | \$ 13,500 | \$ - | 0.0% |
| 5290: Service Contracts | \$ 308,701 | \$ 280,115 | \$ 341,835 | \$ 353,028 | \$ 368,554 | \$ 368,554 | \$ - | 4.4% |
| 5291: Sludge Disposal | \$ 1,620,706 | \$ 2,402,997 | \$ 2,571,943 | \$ 3,061,332 | \$ 3,140,284 | \$ 3,140,284 | \$ - | 2.6% |
| 5302: Information Technology | \$ 32 | | | | | \$ - | \$ - | 0.0% |
| 5306: Legal Consultant Services | \$ 26,841 | \$ 29,247 | \$ 30,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ - | 0.0% |
| 5310: Sewer Assessment & Inspection | \$ 121,850 | \$ 124,811 | \$ 270,000 | \$ 275,475 | \$ 355,400 | \$ 355,400 | \$ - | 29.0% |
| 5317: Advertising | \$ 326 | \$ 804 | \$ 1,425 | \$ 1,425 | \$ 1,425 | \$ 1,425 | \$ - | 0.0% |
| 5323: Industrial Pretreatment Program | \$ 48,228 | \$ 46,417 | \$ 45,700 | \$ 50,700 | \$ 50,700 | \$ 50,700 | \$ - | 0.0% |
| 5340: Communications | \$ 26,298 | \$ 22,173 | \$ 29,028 | \$ 28,400 | \$ 28,400 | \$ 28,400 | \$ - | 0.0% |
| 5341: Postage | \$ 8,743 | \$ 10,471 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ - | 0.0% |
| 5386: Household Hazardous Waste Program | \$ 14,489 | \$ 27,809 | \$ 40,700 | \$ 37,265 | \$ 37,265 | \$ 37,265 | \$ - | 0.0% |
| 5420: Office Supplies | \$ 13,349 | \$ 26,559 | \$ 32,500 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |

Wastewater Operating

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Wastewater | | | | | | | | |
| 5480: Vehicular Supplies | \$ 35,793 | \$ 38,174 | \$ 36,811 | \$ 37,415 | \$ 37,415 | \$ 37,415 | \$ - | 0.0% |
| 5539: Sludge Dewatering Chemicals | \$ 96,667 | \$ 96,382 | \$ 124,573 | \$ 135,247 | \$ 142,418 | \$ 142,418 | \$ - | 5.3% |
| 5540: Chlorine | \$ 28,434 | \$ 89,736 | \$ 119,390 | \$ 115,072 | \$ 111,047 | \$ 111,047 | \$ - | -3.5% |
| 5542: Polymer | \$ 26,370 | \$ 34,402 | \$ 41,632 | \$ 44,165 | \$ 44,165 | \$ 44,165 | \$ - | 0.0% |
| 5543: Other Chemicals | | | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ - | 0.0% |
| 5593: Equipment Rebuild | \$ 97,210 | \$ 71,468 | \$ 72,000 | \$ 72,000 | \$ 72,000 | \$ 72,000 | \$ - | 0.0% |
| 5595: Laboratory Expense | \$ 34,038 | \$ 33,453 | \$ 40,000 | \$ 43,000 | \$ 43,000 | \$ 43,000 | \$ - | 0.0% |
| 5693: In-Kind Services Water | \$ 624,235 | \$ 639,841 | \$ 652,638 | \$ 665,691 | \$ 679,005 | \$ 679,005 | \$ - | 2.0% |
| 5710: Tech & Training Seminars | \$ 5,790 | \$ 10,704 | \$ 11,890 | \$ 11,370 | \$ 11,370 | \$ 11,370 | \$ - | 0.0% |
| 5730: Dues and Memberships | \$ 3,536 | \$ 1,890 | \$ 6,938 | \$ 6,938 | \$ 6,938 | \$ 6,938 | \$ - | 0.0% |
| 5963: Transfer to Capital Projects Fund | | \$ 580,000 | | | | \$ - | \$ - | 0.0% |
| Wastewater Total | \$ 6,624,054 | \$ 8,297,274 | \$ 8,460,880 | \$ 9,168,393 | \$ 9,391,169 | \$ 9,379,969 | \$ (11,200) | 2.3% |

The Wastewater Division budget covers a wide range of expenses critical to maintaining our infrastructure. This includes the wastewater treatment plant, collection system, and pumping stations, which require resources like fuel, treatment chemicals, legal and consulting services, office equipment, and equipment repairs.

The budget also remits payment to the General Fund for In-Kind services essential to the Wastewater Division's functioning, such as Purchasing, IT, Auditing, and Treasurers, which contribute to its overall success.

The FY26 salaries and expense budget is \$9,379,969 an increase of 2.3% or \$211,576 over the FY25 budget. The increase can be attributed to the rising cost of sludge disposal and sewer assessment and inspection, which accounts for \$133,877 of the total increase. Recent regulations are driving this increase in cost, reflecting the importance of environmental compliance and protection.

Wastewater Capital

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---|---------------------------------|
| Wastewater Capital | | | | | | | | |
| 5831: Wastewater Capital Outlay | \$ 368,157 | \$ 335,446 | \$ 360,000 | \$ 570,000 | \$ 730,000 | \$ 730,000 | \$ - | 28.1% |
| 5834: Storm Drainage Infrastructure | \$ 88 | | | | | \$ - | \$ - | 0.0% |
| 5840: Infrastructure Expense | \$ 88,713 | \$ 68,940 | \$ 100,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ - | 0.0% |
| 5870: Computer Hardware/Software | \$ 46,472 | \$ 44,784 | \$ 50,000 | \$ 65,000 | \$ 50,000 | \$ 50,000 | \$ - | -23.1% |
| 5873: Vehicle Replacement | | \$ 14,500 | \$ 45,000 | \$ 65,000 | \$ 100,000 | \$ 100,000 | \$ - | 53.8% |
| Wastewater Capital Total | \$ 503,429 | \$ 463,670 | \$ 555,000 | \$ 825,000 | \$ 1,005,000 | \$ 1,005,000 | \$ - | 21.8% |

The FY26 capital budget request is \$1,005,000, which is a 21.8% increase or \$180,000 from the FY25 budget. The Wastewater Capital Outlay account includes funds for the projects listed below. The wastewater infrastructure account has been budgeted at \$125,000, which is to be utilized for financing sewer repairs and other infrastructure emergencies. It is imperative to take into account that unforeseen sewer pipe failures may result in costs that exceed \$125,000. A significant portion of this expense is financed by the wastewater infrastructure fee.

| Line Item | Description | Amount |
|----------------------------------|--|-------------------|
| Wastewater Capital Outlay | | |
| | Centrifuge Conveyors | \$ 100,000 |
| | Miscellaneous Equipment | \$ 150,000 |
| | Valve and piping replacement | \$ 50,000 |
| | Miscellaneous Bldg Repairs | \$ 30,000 |
| | Repair/replace entry doors | \$ 25,000 |
| | Catenary Screen Rehab | \$ 300,000 |
| | Misc. costs to maintain South Mill Pumping Station | \$ 50,000 |
| | Misc. Lift Station Improvements | \$ 25,000 |
| | | \$ 730,000 |

Wastewater Debt Service

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Wastewater Debt Service | | | | | | | | |
| 5308: MCWT Admin. Fee | \$ 38,635 | \$ 40,423 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ - | 0.0% |
| 5910: Principal on Long Term Debt | \$ 2,345,949 | \$ 2,442,260 | \$ 2,614,346 | \$ 2,900,000 | \$ 3,000,522 | \$ 3,000,522 | \$ - | 3.5% |
| 5915: Interest on Long Term Debt | \$ 804,890 | \$ 823,839 | \$ 861,450 | \$ 1,004,200 | \$ 1,011,222 | \$ 1,011,222 | \$ - | 0.7% |
| 5925: Interest on Short Term Debt | \$ 3,163 | | | | | \$ - | \$ - | 0.0% |
| Wastewater Debt Service Total | \$ 3,192,636 | \$ 3,306,523 | \$ 3,575,796 | \$ 4,004,200 | \$ 4,111,744 | \$ 4,111,744 | \$ - | 2.7% |

The FY26 budget request is \$4,111,744, which represents an increase of \$107,544 or 2.7% compared to the FY25 budget. Notably, interest and maturities constitute a substantial portion of the total budget, amounting to 25%.

The debt service includes several different categories, such as \$24 million for CSOs, which refer to Combined Sewer Overflows, \$17 million for sewer system improvements, \$18 million for wastewater treatment plant improvements, and \$2 million for landfill remediation work.

Wastewater Employee Benefits

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Wastewater Employee Benefits | | | | | | | | |
| 5170: Group Insurance | \$ 398,173 | \$ 409,935 | \$ 515,950 | \$ 554,646 | \$ 610,111 | \$ 610,111 | \$ - | 10.0% |
| 5171: Pension Assessment | \$ 726,421 | \$ 771,370 | \$ 782,358 | \$ 812,417 | \$ 812,919 | \$ 812,919 | \$ - | 0.1% |
| 5173: Unemployment | \$ 731 | | | | | \$ - | \$ - | 0.0% |
| 5173: Workers Compensation | \$ 49,856 | \$ 82,099 | \$ 15,000 | \$ 15,000 | \$ 65,000 | \$ 65,000 | \$ - | 333.3% |
| 5175: Medicare | \$ 28,895 | \$ 31,811 | \$ 30,000 | \$ 32,000 | \$ 30,000 | \$ 30,000 | \$ - | -6.3% |
| Wastewater Employee Benefits Total | \$ 1,204,076 | \$ 1,295,215 | \$ 1,343,308 | \$ 1,414,063 | \$ 1,518,030 | \$ 1,518,030 | \$ - | 7.4% |

The benefits budget includes health insurance for wastewater employees, the annual pension assessment for wastewater retirees, unemployment insurance, workers' compensation, and Medicare.

The employee benefits budget for FY26 is \$1,518,030, an increase of 7.4% or \$103,967 more than the FY25 budget.

Wastewater Insurance Premiums

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|-------------------------------------|-----------|-----------|-----------|-------------|-----------------------|------------------------|---|--|
| Wastewater Insurance Premiums | | | | | | | | |
| 5740: Insurance Premiums | \$ 94,569 | \$ 94,569 | \$ 94,569 | \$ 94,569 | \$ 94,569 | \$ 94,569 | \$ - | 0.0% |
| Wastewater Insurance Premiums Total | \$ 94,569 | \$ 94,569 | \$ 94,569 | \$ 94,569 | \$ 94,569 | \$ 94,569 | \$ - | 0.0% |

The Insurance Premiums account funds liability insurance for machinery, property, vehicles, etc., and is budgeted at \$94,569.

Stormwater Operating Budget

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Stormwater | | | | | | | | |
| 5110: Salaries & Wages | \$ 69,944 | \$ 60,707 | \$ 93,230 | \$ 93,230 | \$ 96,307 | \$ 96,307 | \$ - | 3.3% |
| 5326: Storm Water Expense | \$ 293,016 | \$ 253,064 | \$ 275,100 | \$ 305,100 | \$ 305,100 | \$ 305,100 | \$ - | 0.0% |
| 5870: Stormwater Capital | \$ 49,854 | \$ 17,300 | \$ 122,000 | \$ 122,000 | \$ 122,000 | \$ 122,000 | \$ - | 0.0% |
| Stormwater Total | \$ 412,814 | \$ 331,071 | \$ 490,330 | \$ 520,330 | \$ 523,407 | \$ 523,407 | \$ - | 0.6% |
| Grand Total | \$ 412,814 | \$ 331,071 | \$ 490,330 | \$ 520,330 | \$ 523,407 | \$ 523,407 | \$ - | 0.6% |

The FY26 Wastewater budget includes \$523,407 for funding regulatory compliance and the operation and maintenance of the City's stormwater and downtown flood protection systems. Stormwater costs are funded with Wastewater Revenues. There is currently no revenue source for stormwater expenditures.

Stormwater expenses have increased to \$523,407 since FY12, representing \$0.26 of the wastewater user rate. The new stormwater permit became effective July 1, 2018 and includes increased requirements over the 5-year permit period. In future years, annual costs are expected to rise to approximately \$1.1 million annually. Future costs are anticipated to be funded with stormwater fee revenues.

Stormwater Salaries include a collection operator, overtime for catch basin cleaning, and seasonal help. The Wastewater Collection crew spends a significant portion of its time on stormwater, at the expense of wastewater tasks.

Wastewater Highway

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---------------------------------|
| Highway / Sewer | | | | | | | | |
| 5110: Salaries & Wages | \$ 47,815 | \$ 61,747 | \$ 114,642 | \$ 126,079 | \$ 128,634 | \$ 128,634 | \$ - | 2.0% |
| 5130: Overtime | \$ 114 | \$ 1,297 | \$ 1,000 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| 5151: Longevity | \$ 1,400 | \$ 1,400 | \$ 1,400 | \$ 1,400 | \$ 1,400 | \$ 1,400 | \$ - | 0.0% |
| 5192: Clothing Allowance | \$ 500 | \$ 600 | \$ 1,000 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ - | 0.0% |
| 5261: Sewer & Drain Program | \$ 29,169 | \$ 37,942 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ - | 0.0% |
| 5432: Tools & Equipment | | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| 5541: Pipe Casting & Cement | | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Highway / Sewer Total | \$ 78,997 | \$ 102,986 | \$ 162,042 | \$ 174,179 | \$ 176,734 | \$ 176,734 | \$ - | 1.5% |
| Grand Total | \$ 12,110,575 | \$ 13,891,309 | \$ 14,681,925 | \$ 16,200,734 | \$ 16,820,653 | \$ 16,809,453 | \$ (11,200) | 3.8% |

The FY26 wastewater budget includes \$176,734 for Highway salaries and expenses which is \$2,555 or 1.5% more than the FY25 budget. The FY26 budget increase in salaries is to pay for contract increases.

The FY26 budget includes salaries for two positions for the Highway Department, the same as in past years. For the last three years, one of these positions has been vacant.

Water Division

The Water Division's goal is to develop a budget based on the following criteria:

- Conform to enterprise accounting regulations.
- Balance revenues and expenditures to ensure the Water Division is self-supported through user rates, impact fees, service charges and other revenue sources. A retained earnings deficit must be raised from the tax levy as a General Fund subsidy unless the community:
 - appropriations from the General or other applicable fund specifically to fund the deficit; or
 - increases enterprise estimated revenues above the amount appropriated for enterprise direct and indirect expenses, provided the additional estimated revenues can be properly supported.
- Establish rates and fees that fully reflect costs and fairly distribute the burden.
- Maintain a strong financial structure using conservative financial projections and budgeting assumptions.
- Maintain a minimum required reserve in Water - Retained Earnings equal to 15 percent of the annual budget (10 percent for potential revenue deficit and 5 percent for equipment failure), which is \$2.2 million for the FY26 water budget.

Budget Risks

- The ongoing debt incurred from upgrading the Water Treatment Plant is a notable factor influencing the budget. This project is essential for improving both water quality and system efficiency. To alleviate the financial burden on ratepayers, the Water Division has undertaken strategic planning for capital improvements and has been vigilant regarding the timing of debt payments.
- The water budget has been successfully sustained for several years through the use of retained earnings. The FY25 budget was heavily reliant on revenues and user rate increases alone to cover the costs of providing safe and clean water to the community. This shift in funding strategy will require careful planning and consideration to ensure that the water service remains affordable and accessible to all residents.
- As we look forward to FY26, we are ready to address the challenges presented by drought conditions, economic uncertainties, and increasing tariffs on energy, chemicals, equipment, and supplies.
- Our focus on progress remains steadfast as we advance the construction of the water supply radial collector well.
- The FY26 water budget request will support property acquisition, final design, permitting, and construction. Furthermore, we are on track to install two water booster pumping stations and replace two outdated facilities. These strategic investments will not only enhance operational efficiency but will also ensure a sustainable and reliable water supply for the residents of Haverhill.
- Revenue projections are based on forecasted water usage. Reduced usage due to changing weather patterns may result in revenue shortfalls and require additional funds from retained earnings to fund the deficit.

Water Summary

The budget allocated for the Water Division in FY26 has been established at a total of \$14,146,881, which reflects a reduction of \$194,765, or 1.4% less than the budget for FY25. The primary factor behind this budgetary decrease is a notable cut of \$785,012 in the annual capital budget, which is vital for funding infrastructure improvements and essential projects.

In FY25, the Water Division benefited from a surplus generated in the interest and maturities budget. This surplus enabled a strategic transfer of funds to a dedicated water capital fund, ensuring that all capital needs were met effectively. Importantly, this financial maneuver was accomplished without imposing any additional burden on users, as it did not require increased water rates. The approach highlights a commitment to maintaining fiscal responsibility while supporting essential water services and infrastructure.

The average cost for the typical Haverhill household will increase from \$430 to \$443 in FY26.

| 5-Year Forecast - Summary | | | | | | | |
|--|----------------|---------------------------|--------------------------|------------------|------------------|------------------|------------------|
| | Budget FY25 | Budget Request FY26 | Mayor Allowed FY26 | Forecast FY27 | Forecast FY28 | Forecast FY29 | Forecast FY30 |
| User rate | \$5.76 | \$5.93 | \$5.93 | \$6.38 | \$6.73 | \$7.10 | \$7.24 |
| Percent Change | 16.8% | 3.0% | 3.0% | 7.5% | 5.5% | 5.5% | 2.0% |
| Total Revenue | \$ 14,345,770 | \$ 14,148,523 | \$ 14,148,523 | \$15,830,650 | \$16,713,697 | \$17,649,970 | \$ 18,063,357 |
| Total Expenditures | \$ 14,343,546 | \$ 14,720,555 | \$ 14,146,881 | \$ 16,729,353 | \$ 17,420,309 | \$ 16,809,908 | \$ 17,710,808 |
| Surplus/(Deficit) | \$ 2,224 | \$ (572,032) | \$ 1,642 | \$ (898,703) | \$ (706,612) | \$ 840,062 | \$ 352,549 |
| | | | | | | | |
| Year End Retained Earnings | \$ 172,334 | \$ (399,698) | \$ 173,976 | \$ (1,298,400) | \$ (2,005,013) | \$ (1,164,951) | \$ (812,402) |
| Min. Retained Earnings (15%) | \$ 2,151,532 | \$ 2,208,083 | \$ 2,208,083 | \$ 2,509,403 | \$ 2,613,046 | \$ 2,521,486 | \$ 2,656,621 |
| | | | | | | | |
| Average Impact to Rate Payer | | | | | | | |
| Ave. Household Bill | \$430 | \$443 | \$443 | \$477 | \$503 | \$530 | \$541 |
| Ave. Annual Increase | \$62 | \$13 | \$13 | \$33 | \$26 | \$28 | \$11 |
| Average residential bill is based on usage of 60 gallons per person per day and 2.56 persons per household. This methodology is consistent with MWRA's Annual Water and Sewer Rate Survey. | | | | | | | |

Water Revenue

Revenue sources for Water include user rates and fixed fees. The projected revenue for FY26 is \$14,148,523, which is \$197,247 or 1.4% less than the FY25 budget revenue.

User rates are the primary revenue source, providing \$13,048,173 or 92% of FY26 anticipated revenues. The revenue forecast for FY26 is based on water usage projections. If actual usage is below projections, revenue will decrease, and it may be necessary to use additional retained earnings to offset the shortfall.

Fixed fees are charged to customers for providing specific services, the costs of which are not passed on to the general ratepayer. Fixed fee revenue sources include labor, service repairs, service connections, main pipe extension fees, plan review, fire service fees, and connection fees. Fixed fee revenues are anticipated to be \$925,350, making up 6.5% of the revenues. We will be reviewing these fees to determine if any adjustments are appropriate.

Water Supply Fee and Infrastructure Fee revenues are projected to be \$125,000 and \$50,000, respectively. These revenues are fees for new connections and are restricted by city ordinance for specific purposes. The projections are in line with expected FY26 development.

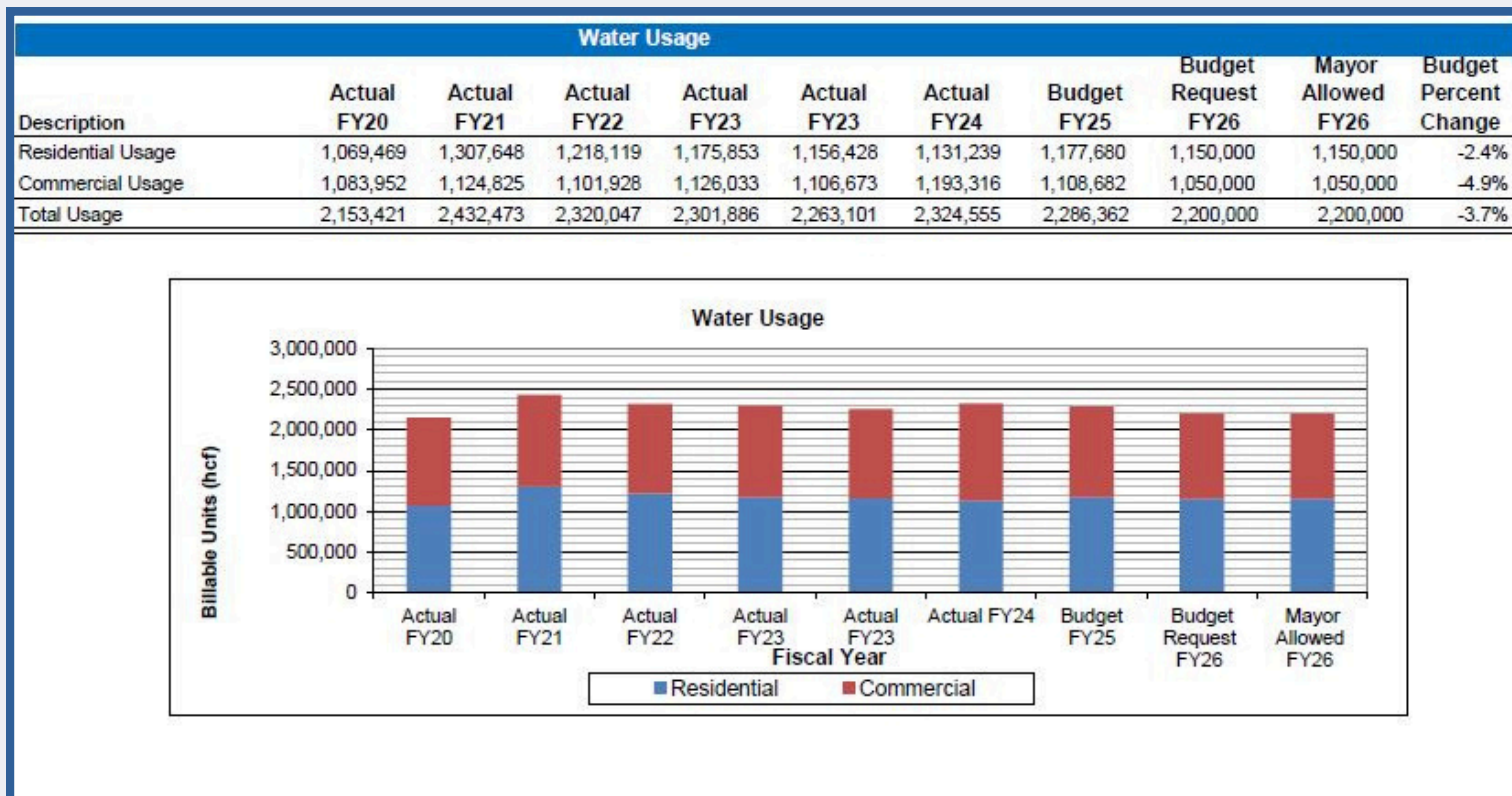
| 5-Year Forecast - Detail | | | | | | | |
|--------------------------|----------------------|---------------------------|--------------------------|---------------------|---------------------|---------------------|----------------------|
| | Budget FY25 | Budget Request FY26 | Mayor Allowed FY26 | Forecast FY27 | Forecast FY28 | Forecast FY29 | Forecast FY30 |
| Water-Revenue | | | | | | | |
| User rate | \$5.76 | \$5.93 | \$5.93 | \$6.38 | \$6.73 | \$7.10 | \$7.24 |
| Percent Change | 16.8% | 3.0% | 3.0% | 7.5% | 5.5% | 5.5% | 2.0% |
| Water-Residential Usage | 1,177,680 | 1,150,000 | 1,150,000 | 1,183,568 | 1,189,486 | 1,195,434 | 1,201,411 |
| Water-Commercial Usage | 1,108,682 | 1,050,000 | 1,050,000 | 1,114,225 | 1,119,797 | 1,125,396 | 1,131,022 |
| Residential Usage | \$ 6,781,362 | \$ 6,820,636 | \$ 6,820,636 | \$ 7,546,209 | \$ 8,001,057 | \$ 8,483,321 | \$ 8,696,252 |
| Commercial Usage | \$ 6,384,058 | \$ 6,227,537 | \$ 6,227,537 | \$ 7,104,091 | \$ 7,532,290 | \$ 7,986,299 | \$ 8,186,755 |
| Charge for Services | \$ 841,500 | \$ 761,500 | \$ 761,500 | \$ 841,500 | \$ 841,500 | \$ 841,500 | \$ 841,500 |
| Water Infrastructure Fee | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Water Supply Fee | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| Other Revenue | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Engineering Revenue | \$ 153,850 | \$ 153,850 | \$ 153,850 | \$ 153,850 | \$ 153,850 | \$ 153,850 | \$ 153,850 |
| Total Revenue | \$ 14,345,770 | \$ 14,148,523 | \$ 14,148,523 | \$15,830,650 | \$16,713,697 | \$17,649,970 | \$ 18,063,357 |

Water Projected Usage

The key determinant of water revenue is water usage. Historically, annual water consumption has varied by as much as 10% due to fluctuations in weather conditions. For instance, a wet and cool summer can lead to reduced water usage, resulting in potential revenue shortfalls.

The usage projection for FY26 is 2,200,000 billable units, which is 3.7% less than the FY25 budgeted usage. This anticipated reduction in usage for FY26 is largely attributed to the conclusion of FY25 under drought conditions, which imposed watering restrictions and subsequently led to lower consumption levels.

Usage by public buildings, schools and public park irrigation is about 1.5% of total usage and is not billed.



Water Conservation Commission

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--------------------------------------|------------------|------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Conservation Commission | | | | | | | | |
| 5110: Salaries & Wages | \$ 77,291 | \$ 87,881 | \$ 107,098 | \$ 109,220 | \$ 144,570 | \$ 144,570 | \$ - | 32.4% |
| 5151: Longevity | \$ 1,400 | \$ 3,600 | \$ 2,500 | \$ 3,600 | \$ 2,500 | \$ 2,500 | \$ - | -30.6% |
| 5191: Professional Development | | | \$ 750 | \$ 750 | \$ 1,500 | \$ 1,500 | \$ - | 100.0% |
| 5317: Advertising | \$ 1,391 | \$ 1,480 | | | | \$ - | \$ - | 0.0% |
| 5340: Communications | \$ 621 | \$ 621 | \$ 1,150 | \$ 1,150 | \$ 1,200 | \$ 1,200 | \$ - | 4.3% |
| 5420: Office Supplies | | | \$ 250 | \$ 250 | \$ 600 | \$ 600 | \$ - | 140.0% |
| 5480: Vehicular Supplies | \$ 234 | \$ 135 | \$ 750 | \$ 750 | \$ 1,000 | \$ 1,000 | \$ - | 33.3% |
| 5582: Field Equipment Supplies | | | \$ 250 | \$ 250 | \$ 6,000 | \$ 6,000 | \$ - | 2300.0% |
| 5730: Dues and Memberships | \$ 645 | \$ 692 | \$ 1,050 | \$ 1,050 | \$ 1,250 | \$ 1,250 | \$ - | 19.0% |
| Conservation Commission Total | \$ 81,582 | \$ 94,409 | \$ 113,798 | \$ 117,020 | \$ 158,620 | \$ 158,620 | \$ - | 35.5% |

The salary and expenses budget to operate the Conservation Department for FY26 is \$158,620 which 35.5% or \$41,600 more than the FY25 budget. The Conservation budget includes the salary for 2 full-time employees.

Water Engineering

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Engineering | | | | | | | | |
| 5110: Salaries & Wages | \$ 421,341 | \$ 486,743 | \$ 565,051 | \$ 599,721 | \$ 641,420 | \$ 641,420 | \$ - | 7.0% |
| 5130: Overtime | \$ 3,003 | \$ 2,656 | \$ 1,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0.0% |
| 5151: Longevity | \$ 4,950 | \$ 6,950 | \$ 6,650 | \$ 7,950 | \$ 7,950 | \$ 7,950 | \$ - | 0.0% |
| 5191: Professional Development | \$ 1,250 | \$ 1,000 | \$ 1,750 | \$ 1,750 | \$ 4,904 | \$ 4,904 | \$ - | 180.2% |
| 5240: Repairs & Maint. Office Equipment | \$ 3,173 | \$ 7,953 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ - | 0.0% |
| 5306: Legal Consultant Services | \$ 17,236 | \$ 7,595 | \$ 58,500 | \$ 58,500 | \$ 58,500 | \$ 58,500 | \$ - | 0.0% |
| 5309: Clerk Work/Engineering | \$ 43,310 | \$ 48,313 | \$ 55,000 | \$ 55,000 | \$ 84,000 | \$ 84,000 | \$ - | 52.7% |
| 5340: Communications | \$ 2,019 | \$ 2,682 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| 5383: GIS Expense | \$ 7,420 | \$ 5,056 | \$ 13,000 | \$ 28,698 | \$ 28,698 | \$ 28,698 | \$ - | 0.0% |
| 5396: Pavement Repair/Street Opening | \$ 1,032 | | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0.0% |
| 5420: Office Supplies | \$ 5,310 | \$ 10,275 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ - | 0.0% |
| 5480: Vehicular Supplies | \$ 1,495 | \$ 3,720 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| 5730: Dues and Memberships | \$ 345 | \$ 255 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ - | 0.0% |
| Engineering Total | \$ 511,885 | \$ 583,198 | \$ 734,551 | \$ 792,219 | \$ 866,072 | \$ 866,072 | \$ - | 9.3% |

The expenditures budget to operate the Engineering Department for FY26 is \$866,072 which is \$73,853 or 9.3% more than the FY25 budget. The major increases are in salaries and inspection fees.

Water Capital

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|-----------------------------------|-------------------|-------------------|---------------------|---------------------|--------------------|---------------------|---|---------------------------------|
| Water Capital Outlay | | | | | | | | |
| 5248: Garage Maintenance | \$ 10,917 | \$ 12,339 | \$ 19,500 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| 5255: Water Treatment Maintenance | \$ 25,129 | \$ 27,928 | \$ 30,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | 0.0% |
| 5272: Computer Hardware/Software | \$ 95,906 | \$ 52,883 | \$ 50,012 | \$ 10,012 | \$ 25,000 | \$ 25,000 | \$ - | 149.7% |
| 5480: Vehicular Supplies | \$ 51,436 | \$ 186,788 | \$ 59,000 | \$ 90,000 | \$ 125,000 | \$ - | \$ (125,000) | -100.0% |
| 5832: Water Supplies | \$ 25,000 | \$ 24,848 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | 0.0% |
| 5840: Infrastructure Expense | \$ 47,252 | \$ 42,184 | \$ 60,000 | \$ 160,000 | \$ 60,000 | \$ 60,000 | \$ - | -62.5% |
| 5870: Capital Outlay | \$ 448,775 | \$ 329,906 | \$ 560,000 | \$ 480,000 | \$ 305,000 | \$ 185,000 | \$ (120,000) | -61.5% |
| 5875: Future Carb Repl Filters | | | \$ 320,000 | \$ 320,000 | \$ 320,000 | \$ - | \$ (320,000) | -100.0% |
| 5878: Broadway Booster Station | | | \$ 25,000 | \$ 25,000 | \$ 30,000 | \$ 30,000 | \$ - | 20.0% |
| Water Capital Outlay Total | \$ 704,415 | \$ 676,875 | \$ 1,148,512 | \$ 1,175,012 | \$ 955,000 | \$ 390,000 | \$ (565,000) | -66.8% |

The FY26 capital budget amounts to \$390,000. The budget includes funds for several items, such as radio read units for water meters, building repairs and maintenance to the Water Maintenance Building, minor equipment repair and replacement at the Water Treatment Plant, replacement of trucks, media for the carbon filters, and miscellaneous water distribution improvements.

Water Debt

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Water Debt Service | | | | | | | | |
| 5308: MCWT Admin. Fee | \$ 68,859 | \$ 68,735 | \$ 100,000 | \$ 125,000 | \$ 80,000 | \$ 80,000 | \$ - | -36.0% |
| 5910: Principal on Long Term Debt | \$ 2,536,460 | \$ 2,477,385 | \$ 2,601,897 | \$ 3,000,852 | \$ 3,344,920 | \$ 3,344,920 | \$ - | 11.5% |
| 5915: Interest on Long Term Debt | \$ 954,266 | \$ 949,420 | \$ 1,070,114 | \$ 1,205,555 | \$ 1,101,203 | \$ 1,101,203 | \$ - | -8.7% |
| Water Debt Service Total | \$ 3,559,586 | \$ 3,495,541 | \$ 3,772,011 | \$ 4,331,407 | \$ 4,526,123 | \$ 4,526,123 | \$ - | 4.5% |

In recent years, the City has implemented a comprehensive capital improvements program, focusing on the enhancement of its water treatment plant and the rehabilitation of large transmission mains that transport water throughout the City. To prepare for the significant debt payments, the water division has been building up retained earnings, which has prevented years of high user rate increases. It is crucial to note that the I&M budget accounts for 28% of the total budget, highlighting the City's steadfast commitment to providing safe and clean drinking water.

The FY26 Interest and Maturities budget request comes to \$4,526,123, marking a 4.5% increase or \$194,716 more than the FY25 budget. It is crucial to note that the I&M budget accounts for 28% of the total budget, highlighting the City's steadfast commitment to providing safe and clean drinking water.

Water Employee Benefits

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Water Employee Benefits | | | | | | | | |
| 5170: Group Insurance | \$ 458,039 | \$ 497,581 | \$ 568,836 | \$ 772,749 | \$ 849,200 | \$ 849,200 | \$ - | 9.9% |
| 5171: Pension Assessment | \$ 715,014 | \$ 760,397 | \$ 752,919 | \$ 782,028 | \$ 801,125 | \$ 801,125 | \$ - | 2.4% |
| 5172: Unemployment Insurance | | | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| 5173: Workers Compensation | \$ 8,270 | \$ 7,419 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| 5175: Medicare | \$ 31,035 | \$ 30,374 | \$ 30,000 | \$ 30,000 | \$ 33,750 | \$ 33,750 | \$ - | 12.5% |
| Water Employee Benefits Total | \$ 1,212,358 | \$ 1,295,770 | \$ 1,371,755 | \$ 1,604,777 | \$ 1,704,075 | \$ 1,704,075 | \$ - | 6.2% |

The benefits budget includes health insurance for water and engineering employees, pension assessment for retirees, unemployment insurance, workers compensation, and Medicare.

The benefits budget for FY26 is \$1,704,075 which is \$99,298 or 6.2% greater than the FY25 budget. The increase is the pension assessment for retired employees and health insurance.

Water Operating

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---|------------|------------|------------|-------------|--------------------|---------------------|---|---------------------------------|
| Water Expenses | | | | | | | | |
| 5192: Clothing Allowance | \$ 9,800 | \$ 8,500 | \$ 13,800 | \$ 14,600 | \$ 17,400 | \$ 17,400 | \$ - | 19.2% |
| 5194: Boot Allowance | \$ 1,050 | \$ 750 | \$ 1,200 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| 5195: Tuition Reimbursement | \$ 4,620 | \$ 4,195 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| 5211: Electricity | \$ 764,443 | \$ 857,911 | \$ 796,883 | \$ 817,284 | \$ 851,543 | \$ 851,543 | \$ - | 4.2% |
| 5213: Pumping Fuel & Heat | \$ 81,905 | \$ 93,269 | \$ 77,933 | \$ 85,536 | \$ 88,300 | \$ 88,300 | \$ - | 3.2% |
| 5253: Repairs & Maintenance Equipment | | \$ 953 | | | | \$ - | \$ - | 0.0% |
| 5254: Meter Expenses & Supplies | \$ 152,356 | \$ 123,094 | \$ 205,065 | \$ 254,521 | \$ 254,521 | \$ 254,521 | \$ - | 0.0% |
| 5255: Water Treatment Maintenance | \$ 64,631 | \$ 62,954 | \$ 91,000 | \$ 84,000 | \$ 84,000 | \$ 84,000 | \$ - | 0.0% |
| 5256: Distribution Maintenance | \$ 33,982 | \$ 44,585 | \$ 40,550 | \$ 48,660 | \$ 48,660 | \$ 48,660 | \$ - | 0.0% |
| 5257: Pumping Bldg Maintenance | \$ 22,113 | \$ 19,010 | \$ 22,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | 0.0% |
| 5270: Rent/City Hall | \$ 18,963 | \$ 19,437 | \$ 19,437 | \$ 19,437 | \$ 19,437 | \$ 19,437 | \$ - | 0.0% |
| 5290: Service Contracts | \$ 159,160 | \$ 178,242 | \$ 194,000 | \$ 250,737 | \$ 244,895 | \$ 244,895 | \$ - | -2.3% |
| 5302: Computer System Support | \$ 38,253 | \$ 11,567 | \$ 9,600 | \$ 24,600 | \$ 24,600 | \$ 24,600 | \$ - | 0.0% |
| 5306: Legal Consultant Services | \$ 33,465 | \$ 68,688 | \$ 110,000 | \$ 93,000 | \$ 76,000 | \$ 76,000 | \$ - | -18.3% |
| 5317: Advertising | \$ 987 | \$ 965 | \$ 1,000 | \$ 1,000 | \$ 3,250 | \$ 3,250 | \$ - | 225.0% |
| 5340: Communications | \$ 29,527 | \$ 27,000 | \$ 21,300 | \$ 21,300 | \$ 28,560 | \$ 28,560 | \$ - | 34.1% |
| 5341: Postage | \$ 6,000 | \$ 5,492 | \$ 1,900 | \$ 5,900 | \$ 10,900 | \$ 10,900 | \$ - | 84.7% |
| 5420: Office Supplies | \$ 17,668 | \$ 18,137 | \$ 19,755 | \$ 19,755 | \$ 20,555 | \$ 20,555 | \$ - | 4.0% |
| 5430: Small Main Replacement | \$ 32,594 | \$ 25,871 | \$ 35,000 | \$ 35,000 | \$ 40,000 | \$ 40,000 | \$ - | 14.3% |
| 5480: Vehicular Supplies | \$ 122,402 | \$ 133,678 | \$ 110,000 | \$ 110,000 | \$ 114,162 | \$ 114,162 | \$ - | 3.8% |
| 5530: Water Treatment Tools/Instruments | \$ 198 | \$ 501 | \$ 600 | \$ 600 | \$ 850 | \$ 850 | \$ - | 41.7% |
| 5539: Chemicals | \$ 364,504 | \$ 527,322 | \$ 790,110 | \$ 666,423 | \$ 586,343 | \$ 586,343 | \$ - | -12.0% |

Water Operating

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Water Expenses | | | | | | | | |
| 5541: Distribution Fittings & Supplies | \$ 99,145 | \$ 103,411 | \$ 163,849 | \$ 163,849 | \$ 170,000 | \$ 170,000 | \$ - | 3.8% |
| 5582: Water Conservation Supplies | \$ 4,520 | | \$ 2,500 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| 5592: Fire Hydrant Repair | \$ 32,249 | \$ 80,362 | \$ 65,730 | \$ 78,565 | \$ 98,565 | \$ 98,565 | \$ - | 25.5% |
| 5594: Fire Hydrant Repair | | \$ 25 | | | | \$ - | \$ - | 0.0% |
| 5595: Laboratory Expense | \$ 53,364 | \$ 51,371 | \$ 62,023 | \$ 90,964 | \$ 74,368 | \$ 74,368 | \$ - | -18.2% |
| 5596: Distribution Constr/Mtls | \$ 54,297 | \$ 66,891 | \$ 109,590 | \$ 131,508 | \$ 170,000 | \$ 170,000 | \$ - | 29.3% |
| 5597: Leak Detection & Repair | \$ 1,760 | \$ 678 | \$ 42,400 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ - | 0.0% |
| 5610: Fed Drink Water Assessment Fee | \$ 17,616 | \$ 19,062 | \$ 18,699 | \$ 19,991 | \$ 17,335 | \$ 17,335 | \$ - | -13.3% |
| 5611: Storage Taxes | \$ 9,178 | \$ 9,422 | \$ 9,658 | \$ 10,088 | \$ 10,406 | \$ 10,406 | \$ - | 3.2% |
| 5693: In-Kind Services Water | \$ 210,581 | \$ 214,793 | \$ 220,163 | \$ 224,566 | \$ 229,057 | \$ 229,057 | \$ - | 2.0% |
| 5710: Travel/Outside Meetings/Conference | \$ 11,174 | \$ 14,947 | \$ 27,964 | \$ 37,964 | \$ 38,185 | \$ 38,185 | \$ - | 0.6% |
| 5963: Transfer to Capital Projects Fund | | \$ 150,000 | \$ 75,000 | | | \$ - | \$ - | 0.0% |
| Water Expenses Total | \$ 2,452,504 | \$ 2,943,082 | \$ 3,362,709 | \$ 3,401,848 | \$ 3,413,892 | \$ 3,413,892 | \$ - | 0.4% |

The Water Division's expense budget covers day-to-day operations and maintenance costs. These include electricity, heating fuel, vehicle fuel, treatment chemicals, legal and consulting services, office equipment and supplies, billing, metering, equipment repair and replacement, leak detection, pipe, valves, fire hydrant maintenance, repair, replacement, and in-kind services related to water.

The FY26 budget request is \$3,413,892, which is 0.4% or \$12,044 more than FY25. This increase reflects higher prices for electricity, legal and consultant fees, pipe and fittings, construction materials, and vehicle expenses.

Water Insurance

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---|---------------------------------|
| Water Insurance Premiums | | | | | | | | |
| 5740: Insurance Premiums | \$ 142,834 | \$ 142,834 | \$ 142,834 | \$ 142,834 | \$ 142,834 | \$ 142,834 | \$ - | 0.0% |
| Water Insurance Premiums Total | \$ 142,834 | \$ 142,834 | \$ 142,834 | \$ 142,834 | \$ 142,834 | \$ 142,834 | \$ - | 0.0% |

The Insurance Premiums account funds liability insurance for machinery, property, vehicles, etc. and is budgeted at \$142,834 which is the same as the FY25 budget.

Water Maintenance Salary

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|---------------------------------|
| Water Maintenance Salary | | | | | | | | |
| 5110: Salaries & Wages | \$ 1,001,742 | \$ 987,760 | \$ 1,172,426 | \$ 1,234,844 | \$ 1,371,884 | \$ 1,371,884 | \$ - | 11.1% |
| 5130: Overtime | \$ 274,455 | \$ 326,120 | \$ 287,644 | \$ 276,131 | \$ 276,131 | \$ 276,131 | \$ - | 0.0% |
| 5151: Longevity | \$ 15,450 | \$ 24,250 | \$ 19,150 | \$ 15,650 | \$ 18,600 | \$ 18,600 | \$ - | 18.8% |
| 5191: Professional Development | \$ 1,814 | \$ 2,950 | \$ 1,800 | \$ 2,650 | \$ 3,100 | \$ 3,100 | \$ - | 17.0% |
| Water Maintenance Salary Total | \$ 1,293,461 | \$ 1,341,080 | \$ 1,481,020 | \$ 1,529,275 | \$ 1,669,715 | \$ 1,669,715 | \$ - | 9.2% |

Water Maintenance is responsible for operating, maintaining, and repairing the water distribution system; repairing and installing fire hydrants; installing new water mains and services; implementing the backflow prevention program; reviewing plans for new water mains and services; approving new water service applications; and maintaining records of the distribution system.

The salary budget for Water Maintenance in FY26 is \$1,669,715, which reflects an increase of 9.2%, or \$140,440, compared to the FY25 budget. This rise is attributed to the filling of previously underfunded vacancies and contractual increases.

Water Treatment Salaries

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|------------------------|---|--|
| Water Treatment | | | | | | | | |
| 5110: Salaries & Wages | \$ 585,744 | \$ 527,243 | \$ 747,119 | \$ 804,080 | \$ 819,053 | \$ 819,053 | \$ - | 1.9% |
| 5130: Overtime | \$ 86,482 | \$ 102,143 | \$ 96,322 | \$ 69,566 | \$ 71,349 | \$ 71,349 | \$ - | 2.6% |
| 5151: Longevity | \$ 9,500 | \$ 8,300 | \$ 9,150 | \$ 9,050 | \$ 6,850 | \$ 6,850 | \$ - | -24.3% |
| 5191: Professional Development | | \$ 600 | \$ 700 | \$ 700 | \$ 1,200 | \$ 1,200 | \$ - | 71.4% |
| Water Treatment Total | \$ 681,726 | \$ 638,285 | \$ 853,291 | \$ 883,396 | \$ 898,452 | \$ 898,452 | \$ - | 1.7% |

Water Treatment staff are responsible for operating and maintaining the water treatment facility, pumping stations, and water storage tanks; inspecting the drinking water supplies and their watersheds; and monitoring water quality.

The FY26 salary budget for Water Treatment is \$898,452, which is 1.7% or \$15,056 more than the FY25 budget. The increases are due to union contract increases and a salary reserve.

Water Office Salaries

| Department Line Item Budget | 2022 | 2023 | 2024 | 2025 Budget | 2026 Dept. Request | 2026 Mayor's Budget | \$ Change Dept. Request to Mayor's Budget | % Change 2025 to Mayor's Budget |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|------------------------|---|--|
| Water Office Salary | | | | | | | | |
| 5110: Salaries & Wages | \$ 312,789 | \$ 311,093 | \$ 343,572 | \$ 352,141 | \$ 372,654 | \$ 363,981 | \$ (8,673) | 3.4% |
| 5130: Overtime | \$ 36,772 | \$ 40,364 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| 5151: Longevity | \$ 3,750 | \$ 5,200 | \$ 5,017 | \$ 5,017 | \$ 5,567 | \$ 5,567 | \$ - | 11.0% |
| 5191: Professional Development | \$ 1,400 | \$ 1,900 | \$ 2,450 | \$ 1,700 | \$ 2,550 | \$ 2,550 | \$ - | 50.0% |
| Water Office Salary Total | \$ 354,711 | \$ 358,557 | \$ 356,039 | \$ 363,858 | \$ 385,771 | \$ 377,098 | \$ (8,673) | 3.6% |

The Billing Office is responsible for billing, collection, and customer service for water and wastewater accounts throughout the City.

The FY26 budget for the Water Office is \$377,098 which is 3.6% or \$13,240 more than the FY25 budget. The increases are due to union contract increases. The number of FTE's for FY26 is the same as FY25.



Five-Year Capital Requests

2026 Unfunded Capital

Building Maintenance Department

City Hall Window Caulking - PLANNING & DESIGN

\$30,000

The project is for the planning and design to replace the exterior waterproof caulking sealant around the 300+ windows on City Hall, which is in poor condition. The bid specifications for this project would be funded through the capital budget in FY26, and the work would be funded by a bond authorization in FY27.

Winnekenni Castle Repairs & Restorations - PLANNING & DESIGN

\$275,000

This project will provide for the major exterior repairs and interior renovations to the Winnekenni Castle, a revered cultural and historical icon of Haverhill. The Castle was closed to the public and for events a number of years ago due to severe water infiltration and safety issues. A consulting engineering firm completed a summary repair needs assessment in early 2022. Funding is being requested in FY26 and FY27 to retain the required Architectural and OPM services to develop a more comprehensive cost estimate, and to develop the plans and specifications needed to put the exterior work out to bid in FY27. Design funding could come from either a bond authorization or ARPA funds. Additional funding will be needed in FY28 to complete the interior restorations.



2026 Unfunded Capital

Community Development

Railroad Square Garage Brownfields Closure

\$55,000

Engineering

Forest Street Bridge Replacement

\$287,500

The city needs to undertake bridge repairs. If the state provides additional Ch. 90 funds, they could serve as a potential funding source.

Kingsbury Ave/Chadwick/Willow Intersection Improvements

\$600,000

City plans to enhance the intersection by aligning Chadwick Road and Willow Ave directly opposite each other at Kingsbury Ave. Presently, a 55-foot offset between the streets contributes to frequent, sometimes severe accidents due to the high speeds of vehicles traveling downhill south on Kingsbury. Design funds were sourced from Ch. 90, and construction funding is being sought from ARPA.

W. Lowell Ave Bridge Replacement - Engineering

\$63,000

The city must undertake bridge repairs. Should the state grant additional Ch. 90 funds, these could be utilized as a potential funding source.



2026 Unfunded Capital

Highway

DPW Yard Rehabilitation

\$300,000

The funds will be used to improve the DPW Yard by repaving the lot. The current condition of the lot is substandard, exhibiting substantial cracks and potholes that impede accessibility for City employees and residents visiting the recycling center. This unsafe situation not only inconveniences users but also presents potential liability concerns for the City. By implementing these necessary improvements, the City seeks to establish a safer and more functional environment for both its employees and community members.

Landfill Northern Mound Closure

\$10,600,000

Highway to provide narrative.

Parking Lots - Locke Street

\$50,000

The funds will be allocated for necessary repairs and the complete repaving of the public parking lots located in the downtown area. This initiative aims to enhance the overall safety and accessibility of these parking facilities, ensuring that they can accommodate the needs of visitors and residents more effectively. The improvements will address issues such as potholes, uneven surfaces, and drainage problems. This section of downtown is on the edge of the next economic development growth area (Essex Street and Winter Street). This municipal lot is unattractive and has been for a long time. There are challenges of the lot abutting Common Grounds, but that doesn't mean we shouldn't try to make a marked improvement to the lot and the property abutting said lot. A fresh coat of pavement, new striping, and new signage, as well as a few Brightside planters would go a long way to making this area more attractive. Shrubs and such along the back perimeter would help too. It shouldn't cost a small fortune to get this type of work done this season. The end result would be a more attractive lot and a nicer looking gateway to the downtown Essex Street area. Additionally, with Historic New England planning to make a huge investment in this area, it would be a good thing to show that the city is doing small things to improve one of the gateways to Historic New England's museum and future facilities.



(250)

2026 Unfunded Capital

Parking Lots - Phoenix Row

\$50,000

The funds will be allocated for necessary repairs and the complete repaving of the public parking lots located in the downtown area. This initiative aims to enhance the overall safety and accessibility of these parking facilities, ensuring that they can accommodate the needs of visitors and residents more effectively. The improvements will address issues such as potholes, uneven surfaces, and drainage problems.

Parking Lots - Washington & Wingate

\$50,000

The funds will be allocated for necessary repairs and the complete repaving of the public parking lots located in the downtown area. This initiative aims to enhance the overall safety and accessibility of these parking facilities, ensuring that they can accommodate the needs of visitors and residents more effectively. The improvements will address issues such as potholes, uneven surfaces, and drainage problems.

Replace Bricks in Downtown Sidewalks

\$10,000

Securing these funds is crucial for the careful maintenance and replacement of the brickwork in the sidewalks and parking lots within the downtown area. By investing in these improvements, we can enhance the safety and overall aesthetic of our community, fostering an inviting environment for all residents and visitors.



2026 Unfunded Capital

Police

Animal Shelter

\$1,725,000

The current Animal shelter is aged and uninhabitable for humans and animals.

Incident Command Vehicle

\$250,000

The current Incident command vehicle is over 25 years old and is used frequently at critical incidents as well as a command post for large scale city events. This vehicle has reached the end of its useful life and needs replacement.

| Capital Request | Estimated Project Cost |
|-----------------------------------|------------------------|
| Buildings & Building Improvements | \$2,025,000 |
| Infrastructure | \$1,110,500 |
| Land & Land Improvements | \$10,655,000 |
| Planning & Design | \$305,000 |
| Vehicles | \$250,000 |
| Grand Total | \$14,345,500 |



2027 Capital Requests

Building Maintenance Department

City Hall Auditorium Balcony Railings

\$250,000

The project would retrofit or replace the non-code compliant balcony railings in the Nicholas J. Ross Auditorium in City Hall.

City Hall Elevator Rehabilitation

\$200,000

The project would rehab and update the 40 year-old City Hall elevator by replacing the master controller, door openers, button panel, and associated fixtures, which would bring the elevator unit into compliance with the current state code.

City Hall Heating Circulation & Controls

\$665,000

The project would replace the 50 year old hot water heating radiator valves and pneumatic thermostats in the City Hall offices and public spaces with modern direct digital control equipment to allow for better temperature control and regulation.

City Hall Window Caulking

\$450,000

The project is to replace the exterior waterproof caulking sealant around the 300+ windows on City Hall, which is in poor condition. The bid specifications for this project would be funded through the capital budget in FY26, and the work would be funded by a bond authorization in FY27.



2027 Capital Requests

Winnekenni Castle Repairs & Restorations - CONSTRUCTION

\$3,275,000

This project will provide for the major exterior repairs and interior renovations to the Winnekenni Castle, a revered cultural and historical icon of Haverhill. The Castle was closed to the public and for events a number of years ago due to severe water infiltration and safety issues. A consulting engineering firm completed a summary repair needs assessment in early 2022. Funding is being requested in FY26 and FY27 to retain the required Architectural and OPM services to develop a more comprehensive cost estimate, and to develop the plans and specifications needed to put the exterior work out to bid in FY27. Design funding could come from either a bond authorization or ARPA funds. Additional funding will be needed in FY28 to complete the interior restorations.

Citizens Center

Parking Lot Paving at Citizens Center

\$60,000

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.

Fire

Chevrolet Tahoe C-1 - Fire

\$45,000

To replace a 2018 Chev Tahoe used by Fire Inspector, 2018 Chev Tahoe will replace 2011 Chev Tahoe used by callback Deputy Chief.

Ford F-250 M-1 - Fire

\$45,000

To replace 2017 F250 used by the primary Master Mechanic. The 2017 Ford will be refitted with a water skid and will serve as the Forestry Truck.



(254)

2027 Capital Requests

Highway

1-Ton Truck - Highway

\$105,000

Funds are needed to replace three (3) unreliable one-ton trucks from 2013 that are difficult to repair due to parts shortages. These trucks are essential for our daily operations and critical for snow removal during winter, ensuring safe and accessible roads.

(1) 6 Wheel Dump Trucks with Sanders and Plows

\$250,000

Backhoe

\$170,000

DPW Yard Rehabilitation

\$300,000

The funds will be used to improve the DPW Yard by repaving the lot. The current condition of the lot is substandard, exhibiting substantial cracks and potholes that impede accessibility for City employees and residents visiting the recycling center. This unsafe situation not only inconveniences users but also presents potential liability concerns for the City. By implementing these necessary improvements, the City seeks to establish a safer and more functional environment for both its employees and community members.



2027 Capital Requests

Park Barn Rehabilitation

\$15,000

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.

Replace Bricks in Downtown Sidewalks

\$10,000

Securing these funds is crucial for the careful maintenance and replacement of the brickwork in the sidewalks and parking lots within the downtown area. By investing in these improvements, we can enhance the safety and overall aesthetic of our community, fostering an inviting environment for all residents and visitors.

Trackless Tractor

\$170,000

Inspections

iPads and iPhone Replacement

\$30,000

Replace 12 iPads & 12 iPhones



(256)

2027 Capital Requests

Information Technology

Backup System Redundancy

\$25,972

Provide an updated approach to the offline backup solution.

Comcast iNet Replacement

\$1,000,000

Replace Comcast iNet with City owned dark fiber.

Core Network Overhaul

\$103,870

Upgrade the core IT infrastructure that has not been significantly upgraded in a decade.

DPW Internet Resilience

\$54,972

Provide backup internet connectivity to DPW.

Fire Station Internet Resilience

\$54,972

Provide backup internet connectivity to fire stations.



(257)

2027 Capital Requests

Firewall Upgrade

\$57,940

Firewall upgrade to handle increased traffic and decreased downtime.

Human Resources Information Management

\$438,750

This migrates the insecure process and underlying technology of managing the City's Human Resources from acquisition to disposition.

Legacy Wiring Clean Up

\$38,972

Remove old wiring and equipment from decades of upgrades.

Server Hardware Refresh

\$56,972

Modernize existing server hardware.

Server Room Upgrade

\$43,240

VLAN clean up and configuration, satellite NTP device for improved time synchronization, UPS replacement



2027 Capital Requests

Police

Pick-up Truck

\$57,000

To replace 2016 Ford F-250 with 31,000 miles which can be donated to the Conservation Officer.

Police HVAC

\$532,000

The current HVAC system is 23 years old and MEP systems/ inspections recommends replacing two mid efficiency boilers along with control boxes and hardware.

Water Heater

\$12,000

Current water heater is 14 years old and nearing end of life.

School

Bradford Elementary HVAC

\$1,000,000

JG Whittier Feasibility

\$300,000

MSBA feasibility study is in front of CC currently and would be bonded I believe. We do not expect a cost to the city in FY 26 - but the cost of building a new school should be considered in future planning.



2027 Capital Requests

Parking Lot Repairs

\$100,000

Parking lots at many of the 17 school building locations are crumbling with trip and fall hazards as well as complaints from parents and staff about pot holes.

School Ceiling Refurbishments

\$100,000

Needed in multiple schools (Tilton Greenleaf, Bartlett) it is 10K per ceiling, we would be looking for 100K this year, and may be requesting more in subsequent years.

Stadium

Stadium Restroom

\$200,000

The restrooms underneath the bleachers at Haverhill Stadium are dated and too small for a 5,000 seat venue. We have to rent portable toilets throughout the year to provide additional facilities. Due to the age of the infrastructure and small space, we are limited in what can be done for renovations. Best option would be to bring in a pre-fab restroom facility. The No. 1 complaint we receive about the Stadium is in regards to the restrooms.

| Capital Request | Estimated Project Cost |
|-----------------------------------|------------------------|
| Buildings & Building Improvements | \$7,399,000 |
| Computer Software | \$496,690 |
| Equipment | \$709,998 |
| Infrastructure | \$1,048,972 |
| Land & Land Improvements | \$60,000 |
| Vehicles | \$502,000 |
| Grand Total | \$10,216,660 |



(260)

2028 Capital Requests

Building Maintenance Department

City Hall Repairs & Maintenance

\$75,000

Funding for this capital request would provide for smaller cost capital repairs and maintenance work for City Hall, which cannot be provided for through the annual operating budget for the building.

City Hall Window Replacement

\$2,700,000

This project would replace the 50 year old dual pane, aluminum double hung windows in City Hall with new windows. Approximately 380 windows.

Winnekenni Castle Repairs & Restorations - CONSTRUCTION

\$1,100,000

This project will provide for the major exterior repairs and interior renovations to the Winnekenni Castle, a revered cultural and historical icon of Haverhill. The Castle was closed to the public and for events a number of years ago due to severe water infiltration and safety issues. A consulting engineering firm completed a summary repair needs assessment in early 2022. Funding is being requested in FY26 and FY27 to retain the required Architectural and OPM services to develop a more comprehensive cost estimate, and to develop the plans and specifications needed to put the exterior work out to bid in FY27. Design funding could come from either a bond authorization or ARPA funds. Additional funding will be needed in FY28 to complete the interior restorations.



2028 Capital Requests

Fire

Chevrolet Tahoe C-2 - Fire

\$45,000

Nine of the department's ten cars are used for staff positions. The Fire Chief, Fire Prevention Duty Chief, and on-duty Deputy Chief serve for five years then they are handed down to a somewhat slower assignment for the five Fire Prevention Officers, Fire Alarm Supervisor, and the Training Captain where they will remain for an additional five years.

Chevrolet Tahoe C-2 - Fire

\$35,000

Nine of the department's ten cars are used for staff positions. The Fire Chief, Fire Prevention Duty Chief, and on-duty Deputy Chief serve for five years then they are handed down to a somewhat slower assignment for the five Fire Prevention Officers, Fire Alarm Supervisor, and the Training Captain where they will remain for an additional five years.

Chevrolet Tahoe C-2 - Fire

\$650,000

To replace 2021 Pierce Pumper which will be relocated to the 16th Ave station replacing the 2016 KME Pumper.

Highway

1-Ton Truck - Highway

\$105,000

Funds are needed to replace three (3) unreliable one-ton trucks from 2013 that are difficult to repair due to parts shortages. These trucks are essential for our daily operations and critical for snow removal during winter, ensuring safe and accessible roads.



(262)

2028 Capital Requests

| | |
|--|-----------|
| (1) 6 Wheel Dump Trucks with Sanders and Plows | \$250,000 |
|--|-----------|

| | |
|-----------------------|-----------|
| 10 Wheeler Plow Truck | \$250,000 |
|-----------------------|-----------|

| | |
|-------------|-----------|
| 1-Ton Truck | \$105,000 |
|-------------|-----------|

| | |
|-------------------------|----------|
| DPW Yard Rehabilitation | \$20,000 |
|-------------------------|----------|

The funds will be used to improve the DPW Yard by repaving the lot. The current condition of the lot is substandard, exhibiting substantial cracks and potholes that impede accessibility for City employees and residents visiting the recycling center. This unsafe situation not only inconveniences users but also presents potential liability concerns for the City. By implementing these necessary improvements, the City seeks to establish a safer and more functional environment for both its employees and community members.

| | |
|--------------------------|----------|
| Park Barn Rehabilitation | \$15,000 |
|--------------------------|----------|

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.

| | |
|----------------------------------|----------|
| Parking Lots - Washington Square | \$50,000 |
|----------------------------------|----------|

The funds will be allocated for necessary repairs and the complete repaving of the public parking lots located in the downtown area. This initiative aims to enhance the overall safety and accessibility of these parking facilities, ensuring that they can accommodate the needs of visitors and residents more effectively. The improvements will address issues such as potholes, uneven surfaces, and drainage problems.



2028 Capital Requests

| | |
|---|-------------|
| Pick-up Truck | \$50,000 |
| Replace Bricks in Downtown Sidewalks | \$10,000 |
| Securing these funds is crucial for the careful maintenance and replacement of the brickwork in the sidewalks and parking lots within the downtown area. By investing in these improvements, we can enhance the safety and overall aesthetic of our community, fostering an inviting environment for all residents and visitors. | |
| Sidearm Mower | \$235,000 |
| Supplemental Paving | \$1,300,000 |
| 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. | |
| Trackless Tractor | \$170,000 |
| Zero Turn Mower | \$30,000 |



2028 Capital Requests

Information Technology

Comcast iNet Replacement

\$1,000,000

Replace Comcast iNet with City owned dark fiber.

Parks

Riverside Park

\$450,000

Renovate existing field with natural turf to create a multi purpose field for youth sports programs. Funding would be used to grade and reseed turf, add irrigation, add new fencing, and replace 45 year old lights for night play.

School

Parking Lot Repairs

\$100,000

Parking lots at many of the 17 school building locations are crumbling with trip and fall hazards as well as complaints from parents and staff about pot holes.

Pentucket Lake Roof

\$300,000

School Ceiling Refurbishments

\$100,000

Needed in multiple schools (Tilton Greenleaf, Bartlett) it is 10K per ceiling, we would be looking for 100K this year, and may be requesting more in subsequent years.

Silver Hill Roof

\$300,000



(265)

2028 Capital Requests

| Capital Request | Estimated Project Cost |
|-----------------------------------|------------------------|
| Buildings & Building Improvements | \$4,635,000 |
| Equipment | \$510,000 |
| Infrastructure | \$2,360,000 |
| Parks & Recreation | \$450,000 |
| Vehicles | \$1,490,000 |
| Grand Total | \$9,445,000 |



2029 Capital Requests

Building Maintenance Department

City Hall Auditorium Air Conditioning PLANNING & DESIGN

\$75,000

The project is for the planning and design to replace the 50 year old non-operating air conditioning in the Nicholas J. Ross Auditorium in City Hall with a new AC system.

Fire

Pierce Ladder Truck

\$1,600,000

The city of Haverhill has many multi-story buildings making the need for aerial apparatus an essential piece of equipment. A reserve aerial is needed to ensure aerial apparatus is in service every day. The lifespan of a ladder truck is 20 years.

Highway

(1) 6 Wheel Dump Trucks with Sanders and Plows

\$250,000

1-Ton Truck

\$105,000



2029 Capital Requests

DPW Yard Rehabilitation

\$20,000

The funds will be used to improve the DPW Yard by repaving the lot. The current condition of the lot is substandard, exhibiting substantial cracks and potholes that impede accessibility for City employees and residents visiting the recycling center. This unsafe situation not only inconveniences users but also presents potential liability concerns for the City. By implementing these necessary improvements, the City seeks to establish a safer and more functional environment for both its employees and community members.

Park Barn Rehabilitation

\$15,000

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.

Parking Kiosks

\$500,000

Replace Bricks in Downtown Sidewalks

\$10,000

Securing these funds is crucial for the careful maintenance and replacement of the brickwork in the sidewalks and parking lots within the downtown area. By investing in these improvements, we can enhance the safety and overall aesthetic of our community, fostering an inviting environment for all residents and visitors.



2029 Capital Requests

Supplemental Paving

\$1,300,000

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.

Information Technology

Comcast iNet Replacement

\$1,000,000

Replace Comcast iNet with City owned dark fiber.

Parks & Recreation

HVAC replacement for Skating Rink

\$300,000

Funding to add and repair the dehumidification and air exchange system at the indoor skating rink.



2029 Capital Requests

School

Bradford Elementary Roof

\$300,000

Parking Lot Repairs

\$100,000

Parking lots at many of the 17 school building locations are crumbling with trip and fall hazards as well as complaints from parents and staff about pot holes.

| Capital Request | Estimated Project Cost |
|-----------------------------------|------------------------|
| Buildings & Building Improvements | \$735,000 |
| Equipment | \$500,000 |
| Infrastructure | \$2,310,000 |
| Planning & Design | \$75,000 |
| Vehicles | \$1,955,000 |
| Grand Total | \$5,575,000 |



2030 Capital Requests

Building Maintenance Department

City Hall Auditorium Air Conditioning

\$750,000

The project is for the planning and design to replace the 50 year old non-operating air conditioning in the Nicholas J. Ross Auditorium in City Hall with a new AC system.

City Hall Repairs & Maintenance

\$80,000

Funding for this capital request would provide for smaller cost capital repairs and maintenance work for City Hall, which cannot be provided for through the annual operating budget for the building.

Fire

F550 Bucket FA-2

\$120,000

This vehicle is used for alarm maintenance, responsible for all city-owned traffic lights and alarm reporting systems. The lifespan of this vehicle is 10-15 years.

Highway

(1) 6 Wheel Dump Trucks with Sanders and Plows

\$250,000



2030 Capital Requests

1-Ton Truck

\$105,000

DPW Yard Rehabilitation

\$20,000

The funds will be used to improve the DPW Yard by repaving the lot. The current condition of the lot is substandard, exhibiting substantial cracks and potholes that impede accessibility for City employees and residents visiting the recycling center. This unsafe situation not only inconveniences users but also presents potential liability concerns for the City. By implementing these necessary improvements, the City seeks to establish a safer and more functional environment for both its employees and community members.

Park Barn Rehabilitation

\$15,000

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.

Pickup Truck

\$50,000

Replace Bricks in Downtown Sidewalks

\$10,000

Securing these funds is crucial for the careful maintenance and replacement of the brickwork in the sidewalks and parking lots within the downtown area. By investing in these improvements, we can enhance the safety and overall aesthetic of our community, fostering an inviting environment for all residents and visitors.



2030 Capital Requests

Supplemental Paving

\$1,300,000

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.

Information Technology

Comcast iNet Replacement

\$1,000,000

Replace Comcast iNet with City owned dark fiber.

School

Parking Lot Repairs

\$100,000

Parking lots at many of the 17 school building locations are crumbling with trip and fall hazards as well as complaints from parents and staff about pot holes.



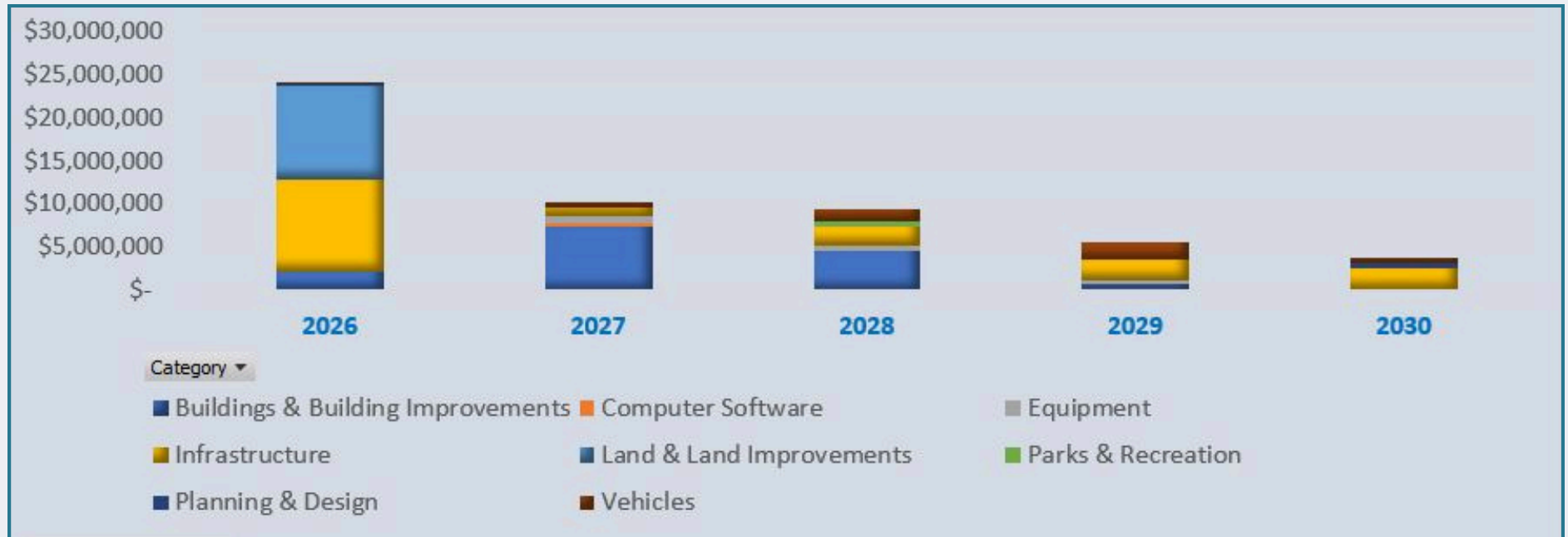
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2030 Capital Requests

| Capital Request | Estimated Project Cost |
|-----------------------------------|------------------------|
| Buildings & Building Improvements | \$135,000 |
| Equipment | \$80,000 |
| Infrastructure | \$2,310,000 |
| Planning & Design | \$750,000 |
| Vehicles | \$525,000 |
| Grand Total | \$3,800,000 |



2026 to 2030 Capital Summary by Category



| Fiscal Year | Buildings Improvements | Computer Software | Equipment | Infrastructure | Land Improvements | Parks & Recreation | Planning & Design | Vehicles | Grand Total |
|-------------|------------------------|-------------------|--------------|----------------|-------------------|--------------------|-------------------|--------------|---------------|
| 2026 | \$ 2,025,000 | | | \$ 1,110,500 | \$ 10,655,000 | | \$ 305,000 | \$ 250,000 | \$ 14,345,500 |
| 2027 | \$ 7,399,000 | \$ 496,690 | \$ 709,998 | \$ 1,048,972 | \$ 60,000 | | | \$ 502,000 | \$ 10,216,660 |
| 2028 | \$ 4,635,000 | | \$ 510,000 | \$ 2,360,000 | | \$ 450,000 | | \$ 1,490,000 | \$ 9,445,000 |
| 2029 | \$ 735,000 | | \$ 500,000 | \$ 2,310,000 | | | \$ 75,000 | \$ 1,955,000 | \$ 5,575,000 |
| 2030 | \$ 135,000 | | \$ 80,000 | \$ 2,310,000 | | | \$ 750,000 | \$ 525,000 | \$ 3,800,000 |
| Grand Total | \$ 14,929,000 | \$ 496,690 | \$ 1,799,998 | \$ 9,139,472 | \$ 10,715,000 | \$ 450,000 | \$ 1,130,000 | \$ 4,722,000 | \$ 43,382,160 |



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.



Proprietary 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.



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.



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.



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.



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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.



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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.

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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 § 53E¹/₂ 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.

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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.

Override -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.

